

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

SANLANDO UTILITIES CORPORATION

Exact Legal Name of Utility  
Docket No.: 110257-WS

**VOLUME II**  
(Billing Analysis)



FOR THE

Test Year Ended: December 31, 2010

DOCUMENT NUMBER-DATE

07990 OCT 31 =

FPSC-COMMISSION CLERK



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 2,594              | 2,594               | 0                              | 0                     | 69,990            | 0                                       | 0.00%                  |
| 1,000                | 2,655              | 5,249               | 2,655,000                      | 2,655,000             | 67,335            | 69,990,000                              | 6.74%                  |
| 2,000                | 4,143              | 9,392               | 8,286,000                      | 10,941,000            | 63,192            | 137,325,000                             | 13.22%                 |
| 3,000                | 4,834              | 14,226              | 14,502,000                     | 25,443,000            | 58,358            | 200,517,000                             | 19.31%                 |
| 4,000                | 5,180              | 19,406              | 20,720,000                     | 46,163,000            | 53,178            | 258,875,000                             | 24.93%                 |
| 5,000                | 4,662              | 24,068              | 23,310,000                     | 69,473,000            | 48,516            | 312,053,000                             | 30.05%                 |
| 6,000                | 4,085              | 28,153              | 24,510,000                     | 93,983,000            | 44,431            | 360,569,000                             | 34.72%                 |
| 7,000                | 3,531              | 31,684              | 24,717,000                     | 118,700,000           | 40,900            | 405,000,000                             | 39.00%                 |
| 8,000                | 2,962              | 34,646              | 23,696,000                     | 142,396,000           | 37,938            | 445,900,000                             | 42.94%                 |
| 9,000                | 2,610              | 37,256              | 23,490,000                     | 165,886,000           | 35,328            | 483,838,000                             | 46.59%                 |
| 10,000               | 2,399              | 39,655              | 23,990,000                     | 189,876,000           | 32,929            | 519,166,000                             | 49.99%                 |
| 11,000               | 2,073              | 41,728              | 22,803,000                     | 212,679,000           | 30,856            | 552,095,000                             | 53.16%                 |
| 12,000               | 1,925              | 43,653              | 23,100,000                     | 235,779,000           | 28,931            | 582,951,000                             | 56.13%                 |
| 13,000               | 1,792              | 45,445              | 23,296,000                     | 259,075,000           | 27,139            | 611,882,000                             | 58.92%                 |
| 14,000               | 1,671              | 47,116              | 23,394,000                     | 282,469,000           | 25,468            | 639,021,000                             | 61.53%                 |
| 15,000               | 1,552              | 48,668              | 23,280,000                     | 305,749,000           | 23,916            | 664,489,000                             | 63.99%                 |
| 16,000               | 1,549              | 50,217              | 24,784,000                     | 330,533,000           | 22,367            | 688,405,000                             | 66.29%                 |
| 17,000               | 1,375              | 51,592              | 23,375,000                     | 353,908,000           | 20,992            | 710,772,000                             | 68.44%                 |
| 18,000               | 1,326              | 52,918              | 23,868,000                     | 377,776,000           | 19,666            | 731,764,000                             | 70.46%                 |
| 19,000               | 1,325              | 54,243              | 25,175,000                     | 402,951,000           | 18,341            | 751,430,000                             | 72.36%                 |
| 20,000               | 1,171              | 55,414              | 23,420,000                     | 426,371,000           | 17,170            | 769,771,000                             | 74.12%                 |
| 21,000               | 1,126              | 56,540              | 23,646,000                     | 450,017,000           | 16,044            | 786,941,000                             | 75.78%                 |
| 22,000               | 1,092              | 57,632              | 24,024,000                     | 474,041,000           | 14,952            | 802,985,000                             | 77.32%                 |
| 23,000               | 974                | 58,606              | 22,402,000                     | 496,443,000           | 13,978            | 817,937,000                             | 78.76%                 |
| 24,000               | 945                | 59,551              | 22,680,000                     | 519,123,000           | 13,033            | 831,915,000                             | 80.11%                 |
| 25,000               | 847                | 60,398              | 21,175,000                     | 540,298,000           | 12,186            | 844,948,000                             | 81.36%                 |
| 26,000               | 772                | 61,170              | 20,072,000                     | 560,370,000           | 11,414            | 857,134,000                             | 82.54%                 |
| 27,000               | 795                | 61,965              | 21,465,000                     | 581,835,000           | 10,619            | 868,548,000                             | 83.64%                 |
| 28,000               | 692                | 62,657              | 19,376,000                     | 601,211,000           | 9,927             | 879,167,000                             | 84.66%                 |
| 29,000               | 671                | 63,328              | 19,459,000                     | 620,670,000           | 9,256             | 889,094,000                             | 85.61%                 |
| 30,000               | 599                | 63,927              | 17,970,000                     | 638,640,000           | 8,657             | 898,350,000                             | 86.51%                 |
| 31,000               | 600                | 64,527              | 18,600,000                     | 657,240,000           | 8,057             | 907,007,000                             | 87.34%                 |
| 32,000               | 526                | 65,053              | 16,832,000                     | 674,072,000           | 7,531             | 915,064,000                             | 88.12%                 |
| 33,000               | 521                | 65,574              | 17,193,000                     | 691,265,000           | 7,010             | 922,595,000                             | 88.84%                 |
| 34,000               | 472                | 66,046              | 16,048,000                     | 707,313,000           | 6,538             | 929,605,000                             | 89.52%                 |
| 35,000               | 450                | 66,496              | 15,750,000                     | 723,063,000           | 6,088             | 936,143,000                             | 90.15%                 |
| 36,000               | 422                | 66,918              | 15,192,000                     | 738,255,000           | 5,666             | 942,231,000                             | 90.73%                 |
| 37,000               | 389                | 67,307              | 14,393,000                     | 752,648,000           | 5,277             | 947,897,000                             | 91.28%                 |
| 38,000               | 392                | 67,699              | 14,896,000                     | 767,544,000           | 4,885             | 953,174,000                             | 91.79%                 |
| 39,000               | 345                | 68,044              | 13,455,000                     | 780,999,000           | 4,540             | 958,059,000                             | 92.26%                 |
| 40,000               | 296                | 68,340              | 11,840,000                     | 792,839,000           | 4,244             | 962,599,000                             | 92.69%                 |
| 41,000               | 258                | 68,598              | 10,578,000                     | 803,417,000           | 3,986             | 966,843,000                             | 93.10%                 |
| 42,000               | 265                | 68,863              | 11,130,000                     | 814,547,000           | 3,721             | 970,829,000                             | 93.49%                 |
| 43,000               | 268                | 69,131              | 11,524,000                     | 826,071,000           | 3,453             | 974,550,000                             | 93.84%                 |
| 44,000               | 235                | 69,366              | 10,340,000                     | 836,411,000           | 3,218             | 978,003,000                             | 94.18%                 |
| 45,000               | 255                | 69,621              | 11,475,000                     | 847,886,000           | 2,963             | 981,221,000                             | 94.49%                 |
| 46,000               | 180                | 69,801              | 8,280,000                      | 856,166,000           | 2,783             | 984,184,000                             | 94.77%                 |
| 47,000               | 176                | 69,977              | 8,272,000                      | 864,438,000           | 2,607             | 986,967,000                             | 95.04%                 |
| 48,000               | 176                | 70,153              | 8,448,000                      | 872,886,000           | 2,431             | 989,574,000                             | 95.29%                 |
| 49,000               | 175                | 70,328              | 8,575,000                      | 881,461,000           | 2,256             | 992,005,000                             | 95.52%                 |
| 50,000               | 129                | 70,457              | 6,450,000                      | 887,911,000           | 2,127             | 994,261,000                             | 95.74%                 |
| 51,000               | 137                | 70,594              | 6,987,000                      | 894,898,000           | 1,990             | 996,388,000                             | 95.95%                 |
| 52,000               | 122                | 70,716              | 6,344,000                      | 901,242,000           | 1,868             | 998,378,000                             | 96.14%                 |
| 53,000               | 113                | 70,829              | 5,989,000                      | 907,231,000           | 1,755             | 1,000,246,000                           | 96.32%                 |
| 54,000               | 105                | 70,934              | 5,670,000                      | 912,901,000           | 1,650             | 1,002,001,000                           | 96.49%                 |
| 55,000               | 99                 | 71,033              | 5,445,000                      | 918,346,000           | 1,551             | 1,003,651,000                           | 96.65%                 |
| 56,000               | 107                | 71,140              | 5,992,000                      | 924,338,000           | 1,444             | 1,005,202,000                           | 96.80%                 |
| 57,000               | 84                 | 71,224              | 4,788,000                      | 929,126,000           | 1,360             | 1,006,646,000                           | 96.93%                 |
| 58,000               | 77                 | 71,301              | 4,466,000                      | 933,592,000           | 1,283             | 1,008,006,000                           | 97.07%                 |
| 59,000               | 69                 | 71,370              | 4,071,000                      | 937,663,000           | 1,214             | 1,009,289,000                           | 97.19%                 |
| 60,000               | 75                 | 71,445              | 4,500,000                      | 942,163,000           | 1,139             | 1,010,503,000                           | 97.31%                 |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 61,000            | 53              | 71,498           | 3,233,000                | 945,396,000        | 1,086          | 1,011,642,000                     | 97.42%              |
| 62,000            | 69              | 71,567           | 4,278,000                | 949,674,000        | 1,017          | 1,012,728,000                     | 97.52%              |
| 63,000            | 51              | 71,618           | 3,213,000                | 952,887,000        | 966            | 1,013,745,000                     | 97.62%              |
| 64,000            | 60              | 71,678           | 3,840,000                | 956,727,000        | 906            | 1,014,711,000                     | 97.71%              |
| 65,000            | 49              | 71,727           | 3,185,000                | 959,912,000        | 857            | 1,015,617,000                     | 97.80%              |
| 66,000            | 48              | 71,775           | 3,168,000                | 963,080,000        | 809            | 1,016,474,000                     | 97.88%              |
| 67,000            | 44              | 71,819           | 2,948,000                | 966,028,000        | 765            | 1,017,283,000                     | 97.96%              |
| 68,000            | 37              | 71,856           | 2,516,000                | 968,544,000        | 728            | 1,018,048,000                     | 98.03%              |
| 69,000            | 27              | 71,883           | 1,863,000                | 970,407,000        | 701            | 1,018,776,000                     | 98.10%              |
| 70,000            | 32              | 71,915           | 2,240,000                | 972,647,000        | 669            | 1,019,477,000                     | 98.17%              |
| 71,000            | 30              | 71,945           | 2,130,000                | 974,777,000        | 639            | 1,020,146,000                     | 98.23%              |
| 72,000            | 27              | 71,972           | 1,944,000                | 976,721,000        | 612            | 1,020,785,000                     | 98.30%              |
| 73,000            | 47              | 72,019           | 3,431,000                | 980,152,000        | 565            | 1,021,397,000                     | 98.35%              |
| 74,000            | 20              | 72,039           | 1,480,000                | 981,632,000        | 545            | 1,021,962,000                     | 98.41%              |
| 75,000            | 30              | 72,069           | 2,250,000                | 983,882,000        | 515            | 1,022,507,000                     | 98.46%              |
| 76,000            | 22              | 72,091           | 1,672,000                | 985,554,000        | 493            | 1,023,022,000                     | 98.51%              |
| 77,000            | 27              | 72,118           | 2,079,000                | 987,633,000        | 466            | 1,023,515,000                     | 98.56%              |
| 78,000            | 15              | 72,133           | 1,170,000                | 988,803,000        | 451            | 1,023,981,000                     | 98.60%              |
| 79,000            | 14              | 72,147           | 1,106,000                | 989,909,000        | 437            | 1,024,432,000                     | 98.65%              |
| 80,000            | 19              | 72,166           | 1,520,000                | 991,429,000        | 418            | 1,024,869,000                     | 98.69%              |
| 81,000            | 24              | 72,190           | 1,944,000                | 993,373,000        | 394            | 1,025,287,000                     | 98.73%              |
| 82,000            | 18              | 72,208           | 1,476,000                | 994,849,000        | 376            | 1,025,681,000                     | 98.77%              |
| 83,000            | 16              | 72,224           | 1,328,000                | 996,177,000        | 360            | 1,026,057,000                     | 98.80%              |
| 84,000            | 11              | 72,235           | 924,000                  | 997,101,000        | 349            | 1,026,417,000                     | 98.84%              |
| 85,000            | 16              | 72,251           | 1,360,000                | 998,461,000        | 333            | 1,026,766,000                     | 98.87%              |
| 86,000            | 17              | 72,268           | 1,462,000                | 999,923,000        | 316            | 1,027,099,000                     | 98.90%              |
| 87,000            | 13              | 72,281           | 1,131,000                | 1,001,054,000      | 303            | 1,027,415,000                     | 98.93%              |
| 88,000            | 13              | 72,294           | 1,144,000                | 1,002,198,000      | 290            | 1,027,718,000                     | 98.96%              |
| 89,000            | 11              | 72,305           | 979,000                  | 1,003,177,000      | 279            | 1,028,008,000                     | 98.99%              |
| 90,000            | 4               | 72,309           | 360,000                  | 1,003,537,000      | 275            | 1,028,287,000                     | 99.02%              |
| 91,000            | 4               | 72,313           | 364,000                  | 1,003,901,000      | 271            | 1,028,562,000                     | 99.04%              |
| 92,000            | 8               | 72,321           | 736,000                  | 1,004,637,000      | 263            | 1,028,833,000                     | 99.07%              |
| 93,000            | 14              | 72,335           | 1,302,000                | 1,005,939,000      | 249            | 1,029,096,000                     | 99.10%              |
| 94,000            | 8               | 72,343           | 752,000                  | 1,006,691,000      | 241            | 1,029,345,000                     | 99.12%              |
| 95,000            | 7               | 72,350           | 665,000                  | 1,007,356,000      | 234            | 1,029,586,000                     | 99.14%              |
| 96,000            | 12              | 72,362           | 1,152,000                | 1,008,508,000      | 222            | 1,029,820,000                     | 99.17%              |
| 97,000            | 4               | 72,366           | 388,000                  | 1,008,896,000      | 218            | 1,030,042,000                     | 99.19%              |
| 98,000            | 10              | 72,376           | 980,000                  | 1,009,876,000      | 208            | 1,030,260,000                     | 99.21%              |
| 99,000            | 6               | 72,382           | 594,000                  | 1,010,470,000      | 202            | 1,030,468,000                     | 99.23%              |
| 100,000           | 6               | 72,388           | 600,000                  | 1,011,070,000      | 196            | 1,030,670,000                     | 99.25%              |
| 101,000           | 7               | 72,395           | 707,000                  | 1,011,777,000      | 189            | 1,030,866,000                     | 99.27%              |
| 102,000           | 5               | 72,400           | 510,000                  | 1,012,287,000      | 184            | 1,031,055,000                     | 99.28%              |
| 103,000           | 4               | 72,404           | 412,000                  | 1,012,699,000      | 180            | 1,031,239,000                     | 99.30%              |
| 104,000           | 5               | 72,409           | 520,000                  | 1,013,219,000      | 175            | 1,031,419,000                     | 99.32%              |
| 105,000           | 3               | 72,412           | 315,000                  | 1,013,534,000      | 172            | 1,031,594,000                     | 99.34%              |
| 106,000           | 5               | 72,417           | 530,000                  | 1,014,064,000      | 167            | 1,031,766,000                     | 99.35%              |
| 107,000           | 3               | 72,420           | 321,000                  | 1,014,385,000      | 164            | 1,031,933,000                     | 99.37%              |
| 108,000           | 5               | 72,425           | 540,000                  | 1,014,925,000      | 159            | 1,032,097,000                     | 99.38%              |
| 109,000           | 6               | 72,431           | 654,000                  | 1,015,579,000      | 153            | 1,032,256,000                     | 99.40%              |
| 110,000           | 3               | 72,434           | 330,000                  | 1,015,909,000      | 150            | 1,032,409,000                     | 99.41%              |
| 111,000           | 4               | 72,438           | 444,000                  | 1,016,353,000      | 146            | 1,032,559,000                     | 99.43%              |
| 112,000           | 2               | 72,440           | 224,000                  | 1,016,577,000      | 144            | 1,032,705,000                     | 99.44%              |
| 113,000           | 6               | 72,446           | 678,000                  | 1,017,255,000      | 138            | 1,032,849,000                     | 99.46%              |
| 114,000           | 7               | 72,453           | 798,000                  | 1,018,053,000      | 131            | 1,032,987,000                     | 99.47%              |
| 115,000           | 4               | 72,457           | 460,000                  | 1,018,513,000      | 127            | 1,033,118,000                     | 99.48%              |
| 116,000           | 3               | 72,460           | 348,000                  | 1,018,861,000      | 124            | 1,033,245,000                     | 99.50%              |
| 117,000           | 6               | 72,466           | 702,000                  | 1,019,563,000      | 118            | 1,033,369,000                     | 99.51%              |
| 118,000           | 2               | 72,468           | 236,000                  | 1,019,799,000      | 116            | 1,033,487,000                     | 99.52%              |
| 119,000           | 2               | 72,470           | 238,000                  | 1,020,037,000      | 114            | 1,033,603,000                     | 99.53%              |
| 120,000           | 6               | 72,476           | 720,000                  | 1,020,757,000      | 108            | 1,033,717,000                     | 99.54%              |
| 121,000           | 1               | 72,477           | 121,000                  | 1,020,878,000      | 107            | 1,033,825,000                     | 99.55%              |
| 122,000           | 6               | 72,483           | 732,000                  | 1,021,610,000      | 101            | 1,033,932,000                     | 99.56%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 123,000           | 2               | 72,485           | 246,000                  | 1,021,856,000      | 99             | 1,034,033,000                     | 99.57%              |
| 124,000           | 3               | 72,488           | 372,000                  | 1,022,228,000      | 96             | 1,034,132,000                     | 99.58%              |
| 125,000           | 2               | 72,490           | 250,000                  | 1,022,478,000      | 94             | 1,034,228,000                     | 99.59%              |
| 126,000           | 4               | 72,494           | 504,000                  | 1,022,982,000      | 90             | 1,034,322,000                     | 99.60%              |
| 127,000           | 4               | 72,498           | 508,000                  | 1,023,490,000      | 86             | 1,034,412,000                     | 99.61%              |
| 128,000           | 1               | 72,499           | 128,000                  | 1,023,618,000      | 85             | 1,034,498,000                     | 99.62%              |
| 130,000           | 3               | 72,502           | 390,000                  | 1,024,008,000      | 82             | 1,034,668,000                     | 99.63%              |
| 131,000           | 3               | 72,505           | 393,000                  | 1,024,401,000      | 79             | 1,034,750,000                     | 99.64%              |
| 132,000           | 3               | 72,508           | 396,000                  | 1,024,797,000      | 76             | 1,034,829,000                     | 99.65%              |
| 133,000           | 1               | 72,509           | 133,000                  | 1,024,930,000      | 75             | 1,034,905,000                     | 99.66%              |
| 134,000           | 2               | 72,511           | 268,000                  | 1,025,198,000      | 73             | 1,034,980,000                     | 99.66%              |
| 135,000           | 4               | 72,515           | 540,000                  | 1,025,738,000      | 69             | 1,035,053,000                     | 99.67%              |
| 136,000           | 2               | 72,517           | 272,000                  | 1,026,010,000      | 67             | 1,035,122,000                     | 99.68%              |
| 139,000           | 3               | 72,520           | 417,000                  | 1,026,427,000      | 64             | 1,035,323,000                     | 99.70%              |
| 140,000           | 2               | 72,522           | 280,000                  | 1,026,707,000      | 62             | 1,035,387,000                     | 99.70%              |
| 142,000           | 2               | 72,524           | 284,000                  | 1,026,991,000      | 60             | 1,035,511,000                     | 99.71%              |
| 143,000           | 3               | 72,527           | 429,000                  | 1,027,420,000      | 57             | 1,035,571,000                     | 99.72%              |
| 147,000           | 2               | 72,529           | 294,000                  | 1,027,714,000      | 55             | 1,035,799,000                     | 99.74%              |
| 148,000           | 1               | 72,530           | 148,000                  | 1,027,862,000      | 54             | 1,035,854,000                     | 99.75%              |
| 149,000           | 1               | 72,531           | 149,000                  | 1,028,011,000      | 53             | 1,035,908,000                     | 99.75%              |
| 150,000           | 1               | 72,532           | 150,000                  | 1,028,161,000      | 52             | 1,035,961,000                     | 99.76%              |
| 151,000           | 1               | 72,533           | 151,000                  | 1,028,312,000      | 51             | 1,036,013,000                     | 99.76%              |
| 152,000           | 1               | 72,534           | 152,000                  | 1,028,464,000      | 50             | 1,036,064,000                     | 99.77%              |
| 154,000           | 3               | 72,537           | 462,000                  | 1,028,926,000      | 47             | 1,036,164,000                     | 99.78%              |
| 155,000           | 2               | 72,539           | 310,000                  | 1,029,236,000      | 45             | 1,036,211,000                     | 99.78%              |
| 156,000           | 1               | 72,540           | 156,000                  | 1,029,392,000      | 44             | 1,036,256,000                     | 99.79%              |
| 158,000           | 4               | 72,544           | 632,000                  | 1,030,024,000      | 40             | 1,036,344,000                     | 99.79%              |
| 159,000           | 2               | 72,546           | 318,000                  | 1,030,342,000      | 38             | 1,036,384,000                     | 99.80%              |
| 160,000           | 1               | 72,547           | 160,000                  | 1,030,502,000      | 37             | 1,036,422,000                     | 99.80%              |
| 163,000           | 2               | 72,549           | 326,000                  | 1,030,828,000      | 35             | 1,036,533,000                     | 99.81%              |
| 168,000           | 1               | 72,550           | 168,000                  | 1,030,996,000      | 34             | 1,036,708,000                     | 99.83%              |
| 169,000           | 2               | 72,552           | 338,000                  | 1,031,334,000      | 32             | 1,036,742,000                     | 99.83%              |
| 171,000           | 2               | 72,554           | 342,000                  | 1,031,676,000      | 30             | 1,036,806,000                     | 99.84%              |
| 172,000           | 1               | 72,555           | 172,000                  | 1,031,848,000      | 29             | 1,036,836,000                     | 99.84%              |
| 173,000           | 1               | 72,556           | 173,000                  | 1,032,021,000      | 28             | 1,036,865,000                     | 99.84%              |
| 175,000           | 1               | 72,557           | 175,000                  | 1,032,196,000      | 27             | 1,036,921,000                     | 99.85%              |
| 177,000           | 1               | 72,558           | 177,000                  | 1,032,373,000      | 26             | 1,036,975,000                     | 99.85%              |
| 181,000           | 1               | 72,559           | 181,000                  | 1,032,554,000      | 25             | 1,037,079,000                     | 99.86%              |
| 183,000           | 1               | 72,560           | 183,000                  | 1,032,737,000      | 24             | 1,037,129,000                     | 99.87%              |
| 185,000           | 3               | 72,563           | 555,000                  | 1,033,292,000      | 21             | 1,037,177,000                     | 99.87%              |
| 191,000           | 2               | 72,565           | 382,000                  | 1,033,674,000      | 19             | 1,037,303,000                     | 99.89%              |
| 193,000           | 2               | 72,567           | 386,000                  | 1,034,060,000      | 17             | 1,037,341,000                     | 99.89%              |
| 197,000           | 1               | 72,568           | 197,000                  | 1,034,257,000      | 16             | 1,037,409,000                     | 99.90%              |
| 207,000           | 1               | 72,569           | 207,000                  | 1,034,464,000      | 15             | 1,037,569,000                     | 99.91%              |
| 213,000           | 1               | 72,570           | 213,000                  | 1,034,677,000      | 14             | 1,037,659,000                     | 99.92%              |
| 214,000           | 1               | 72,571           | 214,000                  | 1,034,891,000      | 13             | 1,037,673,000                     | 99.92%              |
| 215,000           | 1               | 72,572           | 215,000                  | 1,035,106,000      | 12             | 1,037,686,000                     | 99.92%              |
| 216,000           | 1               | 72,573           | 216,000                  | 1,035,322,000      | 11             | 1,037,698,000                     | 99.92%              |
| 219,000           | 1               | 72,574           | 219,000                  | 1,035,541,000      | 10             | 1,037,731,000                     | 99.93%              |
| 220,000           | 1               | 72,575           | 220,000                  | 1,035,761,000      | 9              | 1,037,741,000                     | 99.93%              |
| 221,000           | 1               | 72,576           | 221,000                  | 1,035,982,000      | 8              | 1,037,750,000                     | 99.93%              |
| 234,000           | 1               | 72,577           | 234,000                  | 1,036,216,000      | 7              | 1,037,854,000                     | 99.94%              |
| 239,000           | 1               | 72,578           | 239,000                  | 1,036,455,000      | 6              | 1,037,889,000                     | 99.94%              |
| 240,000           | 1               | 72,579           | 240,000                  | 1,036,695,000      | 5              | 1,037,895,000                     | 99.94%              |
| 246,000           | 1               | 72,580           | 246,000                  | 1,036,941,000      | 4              | 1,037,925,000                     | 99.95%              |
| 275,000           | 1               | 72,581           | 275,000                  | 1,037,216,000      | 3              | 1,038,041,000                     | 99.96%              |
| 303,000           | 1               | 72,582           | 303,000                  | 1,037,519,000      | 2              | 1,038,125,000                     | 99.97%              |
| 387,000           | 1               | 72,583           | 387,000                  | 1,037,908,000      | 1              | 1,038,293,000                     | 99.98%              |
| 579,000           | 1               | 72,584           | 579,000                  | 1,038,485,000      | 0              | 1,038,485,000                     | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 236             | 236              | 0                        | 0                  | 5,793          | 0                                 | 0.00%               |
| 1,000             | 196             | 432              | 196,000                  | 196,000            | 5,597          | 5,793,000                         | 8.56%               |
| 2,000             | 306             | 738              | 612,000                  | 808,000            | 5,291          | 11,390,000                        | 16.84%              |
| 3,000             | 455             | 1,193            | 1,365,000                | 2,173,000          | 4,836          | 16,681,000                        | 24.66%              |
| 4,000             | 513             | 1,706            | 2,052,000                | 4,225,000          | 4,323          | 21,517,000                        | 31.81%              |
| 5,000             | 483             | 2,189            | 2,415,000                | 6,640,000          | 3,840          | 25,840,000                        | 38.20%              |
| 6,000             | 476             | 2,665            | 2,856,000                | 9,496,000          | 3,364          | 29,680,000                        | 43.88%              |
| 7,000             | 391             | 3,056            | 2,737,000                | 12,233,000         | 2,973          | 33,044,000                        | 48.85%              |
| 8,000             | 351             | 3,407            | 2,808,000                | 15,041,000         | 2,622          | 36,017,000                        | 53.25%              |
| 9,000             | 279             | 3,686            | 2,511,000                | 17,552,000         | 2,343          | 38,639,000                        | 57.12%              |
| 10,000            | 256             | 3,942            | 2,560,000                | 20,112,000         | 2,087          | 40,982,000                        | 60.59%              |
| 11,000            | 205             | 4,147            | 2,255,000                | 22,367,000         | 1,882          | 43,069,000                        | 63.67%              |
| 12,000            | 159             | 4,306            | 1,908,000                | 24,275,000         | 1,723          | 44,951,000                        | 66.46%              |
| 13,000            | 171             | 4,477            | 2,223,000                | 26,498,000         | 1,552          | 46,674,000                        | 69.00%              |
| 14,000            | 133             | 4,610            | 1,862,000                | 28,360,000         | 1,419          | 48,226,000                        | 71.30%              |
| 15,000            | 124             | 4,734            | 1,860,000                | 30,220,000         | 1,295          | 49,645,000                        | 73.40%              |
| 16,000            | 98              | 4,832            | 1,568,000                | 31,788,000         | 1,197          | 50,940,000                        | 75.31%              |
| 17,000            | 100             | 4,932            | 1,700,000                | 33,488,000         | 1,097          | 52,137,000                        | 77.08%              |
| 18,000            | 95              | 5,027            | 1,710,000                | 35,198,000         | 1,002          | 53,234,000                        | 78.70%              |
| 19,000            | 95              | 5,122            | 1,805,000                | 37,003,000         | 907            | 54,236,000                        | 80.18%              |
| 20,000            | 72              | 5,194            | 1,440,000                | 38,443,000         | 835            | 55,143,000                        | 81.52%              |
| 21,000            | 72              | 5,266            | 1,512,000                | 39,955,000         | 763            | 55,978,000                        | 82.76%              |
| 22,000            | 71              | 5,337            | 1,562,000                | 41,517,000         | 692            | 56,741,000                        | 83.89%              |
| 23,000            | 70              | 5,407            | 1,610,000                | 43,127,000         | 622            | 57,433,000                        | 84.91%              |
| 24,000            | 43              | 5,450            | 1,032,000                | 44,159,000         | 579            | 58,055,000                        | 85.83%              |
| 25,000            | 37              | 5,487            | 925,000                  | 45,084,000         | 542            | 58,634,000                        | 86.69%              |
| 26,000            | 39              | 5,526            | 1,014,000                | 46,098,000         | 503            | 59,176,000                        | 87.49%              |
| 27,000            | 39              | 5,565            | 1,053,000                | 47,151,000         | 464            | 59,679,000                        | 88.23%              |
| 28,000            | 30              | 5,595            | 840,000                  | 47,991,000         | 434            | 60,143,000                        | 88.92%              |
| 29,000            | 35              | 5,630            | 1,015,000                | 49,006,000         | 399            | 60,577,000                        | 89.56%              |
| 30,000            | 25              | 5,655            | 750,000                  | 49,756,000         | 374            | 60,976,000                        | 90.15%              |
| 31,000            | 20              | 5,675            | 620,000                  | 50,376,000         | 354            | 61,350,000                        | 90.70%              |
| 32,000            | 24              | 5,699            | 768,000                  | 51,144,000         | 330            | 61,704,000                        | 91.22%              |
| 33,000            | 15              | 5,714            | 495,000                  | 51,639,000         | 315            | 62,034,000                        | 91.71%              |
| 34,000            | 19              | 5,733            | 646,000                  | 52,285,000         | 296            | 62,349,000                        | 92.18%              |
| 35,000            | 21              | 5,754            | 735,000                  | 53,020,000         | 275            | 62,645,000                        | 92.62%              |
| 36,000            | 13              | 5,767            | 468,000                  | 53,488,000         | 262            | 62,920,000                        | 93.02%              |
| 37,000            | 22              | 5,789            | 814,000                  | 54,302,000         | 240            | 63,182,000                        | 93.41%              |
| 38,000            | 16              | 5,805            | 608,000                  | 54,910,000         | 224            | 63,422,000                        | 93.76%              |
| 39,000            | 16              | 5,821            | 624,000                  | 55,534,000         | 208            | 63,646,000                        | 94.10%              |
| 40,000            | 11              | 5,832            | 440,000                  | 55,974,000         | 197            | 63,854,000                        | 94.40%              |
| 41,000            | 8               | 5,840            | 328,000                  | 56,302,000         | 189            | 64,051,000                        | 94.69%              |
| 42,000            | 4               | 5,844            | 168,000                  | 56,470,000         | 185            | 64,240,000                        | 94.97%              |
| 43,000            | 15              | 5,859            | 645,000                  | 57,115,000         | 170            | 64,425,000                        | 95.25%              |
| 44,000            | 9               | 5,868            | 396,000                  | 57,511,000         | 161            | 64,595,000                        | 95.50%              |
| 45,000            | 9               | 5,877            | 405,000                  | 57,916,000         | 152            | 64,756,000                        | 95.74%              |
| 46,000            | 3               | 5,880            | 138,000                  | 58,054,000         | 149            | 64,908,000                        | 95.96%              |
| 47,000            | 13              | 5,893            | 611,000                  | 58,665,000         | 136            | 65,057,000                        | 96.18%              |
| 48,000            | 12              | 5,905            | 576,000                  | 59,241,000         | 124            | 65,193,000                        | 96.38%              |
| 49,000            | 8               | 5,913            | 392,000                  | 59,633,000         | 116            | 65,317,000                        | 96.57%              |
| 50,000            | 9               | 5,922            | 450,000                  | 60,083,000         | 107            | 65,433,000                        | 96.74%              |
| 51,000            | 12              | 5,934            | 612,000                  | 60,695,000         | 95             | 65,540,000                        | 96.90%              |
| 52,000            | 7               | 5,941            | 364,000                  | 61,059,000         | 88             | 65,635,000                        | 97.04%              |
| 53,000            | 8               | 5,949            | 424,000                  | 61,483,000         | 80             | 65,723,000                        | 97.17%              |
| 54,000            | 5               | 5,954            | 270,000                  | 61,753,000         | 75             | 65,803,000                        | 97.28%              |
| 55,000            | 4               | 5,958            | 220,000                  | 61,973,000         | 71             | 65,878,000                        | 97.40%              |
| 56,000            | 4               | 5,962            | 224,000                  | 62,197,000         | 67             | 65,949,000                        | 97.50%              |
| 57,000            | 2               | 5,964            | 114,000                  | 62,311,000         | 65             | 66,016,000                        | 97.60%              |
| 58,000            | 2               | 5,966            | 116,000                  | 62,427,000         | 63             | 66,081,000                        | 97.70%              |
| 59,000            | 2               | 5,968            | 118,000                  | 62,545,000         | 61             | 66,144,000                        | 97.79%              |
| 60,000            | 6               | 5,974            | 360,000                  | 62,905,000         | 55             | 66,205,000                        | 97.88%              |
| 61,000            | 2               | 5,976            | 122,000                  | 63,027,000         | 53             | 66,260,000                        | 97.96%              |



Company: Saniando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 62,000            | 1               | 5,977            | 62,000                   | 63,089,000         | 52             | 66,313,000                        | 98.04%              |
| 63,000            | 2               | 5,979            | 126,000                  | 63,215,000         | 50             | 66,365,000                        | 98.12%              |
| 64,000            | 3               | 5,982            | 192,000                  | 63,407,000         | 47             | 66,415,000                        | 98.19%              |
| 65,000            | 3               | 5,985            | 195,000                  | 63,602,000         | 44             | 66,462,000                        | 98.26%              |
| 66,000            | 2               | 5,987            | 132,000                  | 63,734,000         | 42             | 66,506,000                        | 98.32%              |
| 67,000            | 3               | 5,990            | 201,000                  | 63,935,000         | 39             | 66,548,000                        | 98.39%              |
| 68,000            | 2               | 5,992            | 136,000                  | 64,071,000         | 37             | 66,587,000                        | 98.44%              |
| 69,000            | 0               | 5,992            | 0                        | 64,071,000         | 37             | 66,624,000                        | 98.50%              |
| 70,000            | 0               | 5,992            | 0                        | 64,071,000         | 37             | 66,661,000                        | 98.55%              |
| 71,000            | 1               | 5,993            | 71,000                   | 64,142,000         | 36             | 66,698,000                        | 98.61%              |
| 72,000            | 1               | 5,994            | 72,000                   | 64,214,000         | 35             | 66,734,000                        | 98.66%              |
| 73,000            | 6               | 6,000            | 438,000                  | 64,652,000         | 29             | 66,769,000                        | 98.71%              |
| 74,000            | 3               | 6,003            | 222,000                  | 64,874,000         | 26             | 66,798,000                        | 98.76%              |
| 75,000            | 0               | 6,003            | 0                        | 64,874,000         | 26             | 66,824,000                        | 98.79%              |
| 76,000            | 1               | 6,004            | 76,000                   | 64,950,000         | 25             | 66,850,000                        | 98.83%              |
| 77,000            | 4               | 6,008            | 308,000                  | 65,258,000         | 21             | 66,875,000                        | 98.87%              |
| 78,000            | 0               | 6,008            | 0                        | 65,258,000         | 21             | 66,896,000                        | 98.90%              |
| 79,000            | 1               | 6,009            | 79,000                   | 65,337,000         | 20             | 66,917,000                        | 98.93%              |
| 80,000            | 0               | 6,009            | 0                        | 65,337,000         | 20             | 66,937,000                        | 98.96%              |
| 81,000            | 3               | 6,012            | 243,000                  | 65,580,000         | 17             | 66,957,000                        | 98.99%              |
| 82,000            | 0               | 6,012            | 0                        | 65,580,000         | 17             | 66,974,000                        | 99.02%              |
| 83,000            | 1               | 6,013            | 83,000                   | 65,663,000         | 16             | 66,991,000                        | 99.04%              |
| 84,000            | 0               | 6,013            | 0                        | 65,663,000         | 16             | 67,007,000                        | 99.06%              |
| 85,000            | 2               | 6,015            | 170,000                  | 65,833,000         | 14             | 67,023,000                        | 99.09%              |
| 86,000            | 1               | 6,016            | 86,000                   | 65,919,000         | 13             | 67,037,000                        | 99.11%              |
| 87,000            | 0               | 6,016            | 0                        | 65,919,000         | 13             | 67,050,000                        | 99.13%              |
| 88,000            | 0               | 6,016            | 0                        | 65,919,000         | 13             | 67,063,000                        | 99.15%              |
| 89,000            | 1               | 6,017            | 89,000                   | 66,008,000         | 12             | 67,076,000                        | 99.17%              |
| 90,000            | 0               | 6,017            | 0                        | 66,008,000         | 12             | 67,088,000                        | 99.18%              |
| 91,000            | 0               | 6,017            | 0                        | 66,008,000         | 12             | 67,100,000                        | 99.20%              |
| 92,000            | 0               | 6,017            | 0                        | 66,008,000         | 12             | 67,112,000                        | 99.22%              |
| 93,000            | 3               | 6,020            | 279,000                  | 66,287,000         | 9              | 67,124,000                        | 99.24%              |
| 94,000            | 0               | 6,020            | 0                        | 66,287,000         | 9              | 67,133,000                        | 99.25%              |
| 95,000            | 0               | 6,020            | 0                        | 66,287,000         | 9              | 67,142,000                        | 99.26%              |
| 96,000            | 1               | 6,021            | 96,000                   | 66,383,000         | 8              | 67,151,000                        | 99.28%              |
| 97,000            | 0               | 6,021            | 0                        | 66,383,000         | 8              | 67,159,000                        | 99.29%              |
| 98,000            | 0               | 6,021            | 0                        | 66,383,000         | 8              | 67,167,000                        | 99.30%              |
| 99,000            | 0               | 6,021            | 0                        | 66,383,000         | 8              | 67,175,000                        | 99.31%              |
| 100,000           | 0               | 6,021            | 0                        | 66,383,000         | 8              | 67,183,000                        | 99.32%              |
| 101,000           | 0               | 6,021            | 0                        | 66,383,000         | 8              | 67,191,000                        | 99.34%              |
| 102,000           | 0               | 6,021            | 0                        | 66,383,000         | 8              | 67,199,000                        | 99.35%              |
| 103,000           | 0               | 6,021            | 0                        | 66,383,000         | 8              | 67,207,000                        | 99.36%              |
| 104,000           | 1               | 6,022            | 104,000                  | 66,487,000         | 7              | 67,215,000                        | 99.37%              |
| 105,000           | 0               | 6,022            | 0                        | 66,487,000         | 7              | 67,222,000                        | 99.38%              |
| 106,000           | 0               | 6,022            | 0                        | 66,487,000         | 7              | 67,229,000                        | 99.39%              |
| 107,000           | 0               | 6,022            | 0                        | 66,487,000         | 7              | 67,236,000                        | 99.40%              |
| 108,000           | 0               | 6,022            | 0                        | 66,487,000         | 7              | 67,243,000                        | 99.41%              |
| 109,000           | 0               | 6,022            | 0                        | 66,487,000         | 7              | 67,250,000                        | 99.42%              |
| 110,000           | 0               | 6,022            | 0                        | 66,487,000         | 7              | 67,257,000                        | 99.43%              |
| 111,000           | 0               | 6,022            | 0                        | 66,487,000         | 7              | 67,264,000                        | 99.44%              |
| 112,000           | 1               | 6,023            | 112,000                  | 66,599,000         | 6              | 67,271,000                        | 99.45%              |
| 113,000           | 0               | 6,023            | 0                        | 66,599,000         | 6              | 67,277,000                        | 99.46%              |
| 114,000           | 1               | 6,024            | 114,000                  | 66,713,000         | 5              | 67,283,000                        | 99.47%              |
| 115,000           | 0               | 6,024            | 0                        | 66,713,000         | 5              | 67,288,000                        | 99.48%              |
| 116,000           | 0               | 6,024            | 0                        | 66,713,000         | 5              | 67,293,000                        | 99.49%              |
| 117,000           | 0               | 6,024            | 0                        | 66,713,000         | 5              | 67,298,000                        | 99.49%              |
| 118,000           | 0               | 6,024            | 0                        | 66,713,000         | 5              | 67,303,000                        | 99.50%              |
| 119,000           | 1               | 6,025            | 119,000                  | 66,832,000         | 4              | 67,308,000                        | 99.51%              |
| 120,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,312,000                        | 99.52%              |
| 121,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,316,000                        | 99.52%              |
| 122,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,320,000                        | 99.53%              |
| 123,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,324,000                        | 99.53%              |
| 124,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,328,000                        | 99.54%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 125,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,332,000                        | 99.54%              |
| 126,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,336,000                        | 99.55%              |
| 127,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,340,000                        | 99.56%              |
| 128,000           | 0               | 6,025            | 0                        | 66,832,000         | 4              | 67,344,000                        | 99.56%              |
| 130,000           | 1               | 6,026            | 130,000                  | 66,962,000         | 3              | 67,352,000                        | 99.57%              |
| 131,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,355,000                        | 99.58%              |
| 132,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,358,000                        | 99.58%              |
| 133,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,361,000                        | 99.59%              |
| 134,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,364,000                        | 99.59%              |
| 135,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,367,000                        | 99.60%              |
| 136,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,370,000                        | 99.60%              |
| 139,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,379,000                        | 99.61%              |
| 140,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,382,000                        | 99.62%              |
| 142,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,388,000                        | 99.63%              |
| 143,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,391,000                        | 99.63%              |
| 147,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,403,000                        | 99.65%              |
| 148,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,406,000                        | 99.65%              |
| 149,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,409,000                        | 99.66%              |
| 150,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,412,000                        | 99.66%              |
| 151,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,415,000                        | 99.67%              |
| 152,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,418,000                        | 99.67%              |
| 154,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,424,000                        | 99.68%              |
| 155,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,427,000                        | 99.69%              |
| 156,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,430,000                        | 99.69%              |
| 158,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,436,000                        | 99.70%              |
| 159,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,439,000                        | 99.70%              |
| 160,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,442,000                        | 99.71%              |
| 163,000           | 0               | 6,026            | 0                        | 66,962,000         | 3              | 67,451,000                        | 99.72%              |
| 168,000           | 1               | 6,027            | 168,000                  | 67,130,000         | 2              | 67,466,000                        | 99.74%              |
| 169,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,468,000                        | 99.75%              |
| 171,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,472,000                        | 99.75%              |
| 172,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,474,000                        | 99.75%              |
| 173,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,476,000                        | 99.76%              |
| 175,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,480,000                        | 99.76%              |
| 177,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,484,000                        | 99.77%              |
| 181,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,492,000                        | 99.78%              |
| 183,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,496,000                        | 99.79%              |
| 185,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,500,000                        | 99.79%              |
| 191,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,512,000                        | 99.81%              |
| 193,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,516,000                        | 99.82%              |
| 197,000           | 0               | 6,027            | 0                        | 67,130,000         | 2              | 67,524,000                        | 99.83%              |
| 207,000           | 1               | 6,028            | 207,000                  | 67,337,000         | 1              | 67,544,000                        | 99.86%              |
| 213,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,550,000                        | 99.87%              |
| 214,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,551,000                        | 99.87%              |
| 215,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,552,000                        | 99.87%              |
| 216,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,553,000                        | 99.87%              |
| 219,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,556,000                        | 99.88%              |
| 220,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,557,000                        | 99.88%              |
| 221,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,558,000                        | 99.88%              |
| 234,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,571,000                        | 99.90%              |
| 239,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,576,000                        | 99.91%              |
| 240,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,577,000                        | 99.91%              |
| 246,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,583,000                        | 99.92%              |
| 275,000           | 0               | 6,028            | 0                        | 67,337,000         | 1              | 67,612,000                        | 99.96%              |
| 303,000           | 1               | 6,029            | 303,000                  | 67,640,000         | 0              | 67,640,000                        | 100.00%             |
| 387,000           | 0               | 6,029            | 0                        | 67,640,000         | 0              | 67,640,000                        | 100.00%             |
| 579,000           | 0               | 6,029            | 0                        | 67,640,000         | 0              | 67,640,000                        | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 1,575           | 1,575            | 0                        | 0                  | 40,770         | 0                                 | 0.00%               |
| 1,000             | 1,563           | 3,138            | 1,563,000                | 1,563,000          | 39,207         | 40,770,000                        | 6.88%               |
| 2,000             | 2,542           | 5,680            | 5,084,000                | 6,647,000          | 36,665         | 79,977,000                        | 13.49%              |
| 3,000             | 2,951           | 8,631            | 8,853,000                | 15,500,000         | 33,714         | 116,642,000                       | 19.67%              |
| 4,000             | 3,163           | 11,794           | 12,652,000               | 28,152,000         | 30,551         | 150,356,000                       | 25.36%              |
| 5,000             | 2,811           | 14,605           | 14,055,000               | 42,207,000         | 27,740         | 180,907,000                       | 30.51%              |
| 6,000             | 2,412           | 17,017           | 14,472,000               | 56,679,000         | 25,328         | 208,647,000                       | 35.19%              |
| 7,000             | 2,080           | 19,097           | 14,560,000               | 71,239,000         | 23,248         | 233,975,000                       | 39.46%              |
| 8,000             | 1,755           | 20,852           | 14,040,000               | 85,279,000         | 21,493         | 257,223,000                       | 43.38%              |
| 9,000             | 1,553           | 22,405           | 13,977,000               | 99,256,000         | 19,940         | 278,716,000                       | 47.01%              |
| 10,000            | 1,377           | 23,782           | 13,770,000               | 113,026,000        | 18,563         | 298,656,000                       | 50.37%              |
| 11,000            | 1,208           | 24,990           | 13,288,000               | 126,314,000        | 17,355         | 317,219,000                       | 53.50%              |
| 12,000            | 1,102           | 26,092           | 13,224,000               | 139,538,000        | 16,253         | 334,574,000                       | 56.43%              |
| 13,000            | 1,031           | 27,123           | 13,403,000               | 152,941,000        | 15,222         | 350,827,000                       | 59.17%              |
| 14,000            | 977             | 28,100           | 13,678,000               | 166,619,000        | 14,245         | 366,049,000                       | 61.73%              |
| 15,000            | 879             | 28,979           | 13,185,000               | 179,804,000        | 13,366         | 380,294,000                       | 64.14%              |
| 16,000            | 904             | 29,883           | 14,464,000               | 194,268,000        | 12,462         | 393,660,000                       | 66.39%              |
| 17,000            | 771             | 30,654           | 13,107,000               | 207,375,000        | 11,691         | 406,122,000                       | 68.49%              |
| 18,000            | 750             | 31,404           | 13,500,000               | 220,875,000        | 10,941         | 417,813,000                       | 70.46%              |
| 19,000            | 720             | 32,124           | 13,680,000               | 234,555,000        | 10,221         | 428,754,000                       | 72.31%              |
| 20,000            | 622             | 32,746           | 12,440,000               | 246,995,000        | 9,599          | 438,975,000                       | 74.03%              |
| 21,000            | 603             | 33,349           | 12,663,000               | 259,658,000        | 8,996          | 448,574,000                       | 75.65%              |
| 22,000            | 579             | 33,928           | 12,738,000               | 272,396,000        | 8,417          | 457,570,000                       | 77.17%              |
| 23,000            | 551             | 34,479           | 12,673,000               | 285,069,000        | 7,866          | 465,987,000                       | 78.59%              |
| 24,000            | 518             | 34,997           | 12,432,000               | 297,501,000        | 7,348          | 473,853,000                       | 79.91%              |
| 25,000            | 469             | 35,466           | 11,725,000               | 309,226,000        | 6,879          | 481,201,000                       | 81.15%              |
| 26,000            | 431             | 35,897           | 11,206,000               | 320,432,000        | 6,448          | 488,080,000                       | 82.31%              |
| 27,000            | 456             | 36,353           | 12,312,000               | 332,744,000        | 5,992          | 494,528,000                       | 83.40%              |
| 28,000            | 394             | 36,747           | 11,032,000               | 343,776,000        | 5,598          | 500,520,000                       | 84.41%              |
| 29,000            | 376             | 37,123           | 10,904,000               | 354,680,000        | 5,222          | 506,118,000                       | 85.36%              |
| 30,000            | 329             | 37,452           | 9,870,000                | 364,550,000        | 4,893          | 511,340,000                       | 86.24%              |
| 31,000            | 330             | 37,782           | 10,230,000               | 374,780,000        | 4,563          | 516,233,000                       | 87.06%              |
| 32,000            | 321             | 38,103           | 10,272,000               | 385,052,000        | 4,242          | 520,796,000                       | 87.83%              |
| 33,000            | 264             | 38,367           | 8,712,000                | 393,764,000        | 3,978          | 525,038,000                       | 88.55%              |
| 34,000            | 259             | 38,626           | 8,806,000                | 402,570,000        | 3,719          | 529,016,000                       | 89.22%              |
| 35,000            | 263             | 38,889           | 9,205,000                | 411,775,000        | 3,456          | 532,735,000                       | 89.84%              |
| 36,000            | 242             | 39,131           | 8,712,000                | 420,487,000        | 3,214          | 536,191,000                       | 90.43%              |
| 37,000            | 223             | 39,354           | 8,251,000                | 428,738,000        | 2,991          | 539,405,000                       | 90.97%              |
| 38,000            | 226             | 39,580           | 8,588,000                | 437,326,000        | 2,765          | 542,396,000                       | 91.47%              |
| 39,000            | 187             | 39,767           | 7,293,000                | 444,619,000        | 2,578          | 545,161,000                       | 91.94%              |
| 40,000            | 155             | 39,922           | 6,200,000                | 450,819,000        | 2,423          | 547,739,000                       | 92.38%              |
| 41,000            | 148             | 40,070           | 6,068,000                | 456,887,000        | 2,275          | 550,162,000                       | 92.78%              |
| 42,000            | 148             | 40,218           | 6,216,000                | 463,103,000        | 2,127          | 552,437,000                       | 93.17%              |
| 43,000            | 140             | 40,358           | 6,020,000                | 469,123,000        | 1,987          | 554,564,000                       | 93.53%              |
| 44,000            | 137             | 40,495           | 6,028,000                | 475,151,000        | 1,850          | 556,551,000                       | 93.86%              |
| 45,000            | 155             | 40,650           | 6,975,000                | 482,126,000        | 1,695          | 558,401,000                       | 94.17%              |
| 46,000            | 112             | 40,762           | 5,152,000                | 487,278,000        | 1,583          | 560,096,000                       | 94.46%              |
| 47,000            | 87              | 40,849           | 4,089,000                | 491,367,000        | 1,496          | 561,679,000                       | 94.73%              |
| 48,000            | 100             | 40,949           | 4,800,000                | 496,167,000        | 1,396          | 563,175,000                       | 94.98%              |
| 49,000            | 94              | 41,043           | 4,606,000                | 500,773,000        | 1,302          | 564,571,000                       | 95.21%              |
| 50,000            | 74              | 41,117           | 3,700,000                | 504,473,000        | 1,228          | 565,873,000                       | 95.43%              |
| 51,000            | 74              | 41,191           | 3,774,000                | 508,247,000        | 1,154          | 567,101,000                       | 95.64%              |
| 52,000            | 77              | 41,268           | 4,004,000                | 512,251,000        | 1,077          | 568,255,000                       | 95.84%              |
| 53,000            | 60              | 41,328           | 3,180,000                | 515,431,000        | 1,017          | 569,332,000                       | 96.02%              |
| 54,000            | 58              | 41,386           | 3,132,000                | 518,563,000        | 959            | 570,349,000                       | 96.19%              |
| 55,000            | 49              | 41,435           | 2,695,000                | 521,258,000        | 910            | 571,308,000                       | 96.35%              |
| 56,000            | 65              | 41,500           | 3,640,000                | 524,898,000        | 845            | 572,218,000                       | 96.50%              |
| 57,000            | 48              | 41,548           | 2,736,000                | 527,634,000        | 797            | 573,063,000                       | 96.65%              |
| 58,000            | 44              | 41,592           | 2,552,000                | 530,186,000        | 753            | 573,860,000                       | 96.78%              |
| 59,000            | 41              | 41,633           | 2,419,000                | 532,605,000        | 712            | 574,613,000                       | 96.91%              |
| 60,000            | 35              | 41,668           | 2,100,000                | 534,705,000        | 677            | 575,325,000                       | 97.03%              |
| 61,000            | 25              | 41,693           | 1,525,000                | 536,230,000        | 652            | 576,002,000                       | 97.14%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 62,000            | 46              | 41,739           | 2,852,000                | 539,082,000        | 606            | 576,654,000                       | 97.25%              |
| 63,000            | 33              | 41,772           | 2,079,000                | 541,161,000        | 573            | 577,260,000                       | 97.35%              |
| 64,000            | 36              | 41,808           | 2,304,000                | 543,465,000        | 537            | 577,833,000                       | 97.45%              |
| 65,000            | 27              | 41,835           | 1,755,000                | 545,220,000        | 510            | 578,370,000                       | 97.54%              |
| 66,000            | 28              | 41,863           | 1,848,000                | 547,068,000        | 482            | 578,880,000                       | 97.63%              |
| 67,000            | 28              | 41,891           | 1,876,000                | 548,944,000        | 454            | 579,362,000                       | 97.71%              |
| 68,000            | 24              | 41,915           | 1,632,000                | 550,576,000        | 430            | 579,816,000                       | 97.79%              |
| 69,000            | 17              | 41,932           | 1,173,000                | 551,749,000        | 413            | 580,246,000                       | 97.86%              |
| 70,000            | 20              | 41,952           | 1,400,000                | 553,149,000        | 393            | 580,659,000                       | 97.93%              |
| 71,000            | 15              | 41,967           | 1,065,000                | 554,214,000        | 378            | 581,052,000                       | 97.99%              |
| 72,000            | 16              | 41,983           | 1,152,000                | 555,366,000        | 362            | 581,430,000                       | 98.06%              |
| 73,000            | 21              | 42,004           | 1,533,000                | 556,899,000        | 341            | 581,792,000                       | 98.12%              |
| 74,000            | 10              | 42,014           | 740,000                  | 557,639,000        | 331            | 582,133,000                       | 98.18%              |
| 75,000            | 18              | 42,032           | 1,350,000                | 558,989,000        | 313            | 582,464,000                       | 98.23%              |
| 76,000            | 16              | 42,048           | 1,216,000                | 560,205,000        | 297            | 582,777,000                       | 98.28%              |
| 77,000            | 14              | 42,062           | 1,078,000                | 561,283,000        | 283            | 583,074,000                       | 98.33%              |
| 78,000            | 11              | 42,073           | 858,000                  | 562,141,000        | 272            | 583,357,000                       | 98.38%              |
| 79,000            | 8               | 42,081           | 632,000                  | 562,773,000        | 264            | 583,629,000                       | 98.43%              |
| 80,000            | 12              | 42,093           | 960,000                  | 563,733,000        | 252            | 583,893,000                       | 98.47%              |
| 81,000            | 10              | 42,103           | 810,000                  | 564,543,000        | 242            | 584,145,000                       | 98.52%              |
| 82,000            | 11              | 42,114           | 902,000                  | 565,445,000        | 231            | 584,387,000                       | 98.56%              |
| 83,000            | 10              | 42,124           | 830,000                  | 566,275,000        | 221            | 584,618,000                       | 98.59%              |
| 84,000            | 6               | 42,130           | 504,000                  | 566,779,000        | 215            | 584,839,000                       | 98.63%              |
| 85,000            | 9               | 42,139           | 765,000                  | 567,544,000        | 206            | 585,054,000                       | 98.67%              |
| 86,000            | 10              | 42,149           | 860,000                  | 568,404,000        | 196            | 585,260,000                       | 98.70%              |
| 87,000            | 5               | 42,154           | 435,000                  | 568,839,000        | 191            | 585,456,000                       | 98.74%              |
| 88,000            | 10              | 42,164           | 880,000                  | 569,719,000        | 181            | 585,647,000                       | 98.77%              |
| 89,000            | 6               | 42,170           | 534,000                  | 570,253,000        | 175            | 585,828,000                       | 98.80%              |
| 90,000            | 3               | 42,173           | 270,000                  | 570,523,000        | 172            | 586,003,000                       | 98.83%              |
| 91,000            | 2               | 42,175           | 182,000                  | 570,705,000        | 170            | 586,175,000                       | 98.86%              |
| 92,000            | 2               | 42,177           | 184,000                  | 570,889,000        | 168            | 586,345,000                       | 98.89%              |
| 93,000            | 9               | 42,186           | 837,000                  | 571,726,000        | 159            | 586,513,000                       | 98.91%              |
| 94,000            | 3               | 42,189           | 282,000                  | 572,008,000        | 156            | 586,672,000                       | 98.94%              |
| 95,000            | 6               | 42,195           | 570,000                  | 572,578,000        | 150            | 586,828,000                       | 98.97%              |
| 96,000            | 7               | 42,202           | 672,000                  | 573,250,000        | 143            | 586,978,000                       | 98.99%              |
| 97,000            | 2               | 42,204           | 194,000                  | 573,444,000        | 141            | 587,121,000                       | 99.02%              |
| 98,000            | 6               | 42,210           | 588,000                  | 574,032,000        | 135            | 587,262,000                       | 99.04%              |
| 99,000            | 4               | 42,214           | 396,000                  | 574,428,000        | 131            | 587,397,000                       | 99.06%              |
| 100,000           | 3               | 42,217           | 300,000                  | 574,728,000        | 128            | 587,528,000                       | 99.09%              |
| 101,000           | 6               | 42,223           | 606,000                  | 575,334,000        | 122            | 587,656,000                       | 99.11%              |
| 102,000           | 4               | 42,227           | 408,000                  | 575,742,000        | 118            | 587,778,000                       | 99.13%              |
| 103,000           | 3               | 42,230           | 309,000                  | 576,051,000        | 115            | 587,896,000                       | 99.15%              |
| 104,000           | 4               | 42,234           | 416,000                  | 576,467,000        | 111            | 588,011,000                       | 99.17%              |
| 105,000           | 0               | 42,234           | 0                        | 576,467,000        | 111            | 588,122,000                       | 99.19%              |
| 106,000           | 1               | 42,235           | 106,000                  | 576,573,000        | 110            | 588,233,000                       | 99.20%              |
| 107,000           | 3               | 42,238           | 321,000                  | 576,894,000        | 107            | 588,343,000                       | 99.22%              |
| 108,000           | 3               | 42,241           | 324,000                  | 577,218,000        | 104            | 588,450,000                       | 99.24%              |
| 109,000           | 3               | 42,244           | 327,000                  | 577,545,000        | 101            | 588,554,000                       | 99.26%              |
| 110,000           | 1               | 42,245           | 110,000                  | 577,655,000        | 100            | 588,655,000                       | 99.28%              |
| 111,000           | 2               | 42,247           | 222,000                  | 577,877,000        | 98             | 588,755,000                       | 99.29%              |
| 112,000           | 1               | 42,248           | 112,000                  | 577,989,000        | 97             | 588,853,000                       | 99.31%              |
| 113,000           | 5               | 42,253           | 565,000                  | 578,554,000        | 92             | 588,950,000                       | 99.33%              |
| 114,000           | 5               | 42,258           | 570,000                  | 579,124,000        | 87             | 589,042,000                       | 99.34%              |
| 115,000           | 1               | 42,259           | 115,000                  | 579,239,000        | 86             | 589,129,000                       | 99.36%              |
| 116,000           | 2               | 42,261           | 232,000                  | 579,471,000        | 84             | 589,215,000                       | 99.37%              |
| 117,000           | 3               | 42,264           | 351,000                  | 579,822,000        | 81             | 589,299,000                       | 99.38%              |
| 118,000           | 1               | 42,265           | 118,000                  | 579,940,000        | 80             | 589,380,000                       | 99.40%              |
| 119,000           | 1               | 42,266           | 119,000                  | 580,059,000        | 79             | 589,460,000                       | 99.41%              |
| 120,000           | 4               | 42,270           | 480,000                  | 580,539,000        | 75             | 589,539,000                       | 99.42%              |
| 121,000           | 1               | 42,271           | 121,000                  | 580,660,000        | 74             | 589,614,000                       | 99.44%              |
| 122,000           | 3               | 42,274           | 366,000                  | 581,026,000        | 71             | 589,688,000                       | 99.45%              |
| 123,000           | 2               | 42,276           | 246,000                  | 581,272,000        | 69             | 589,759,000                       | 99.46%              |
| 124,000           | 3               | 42,279           | 372,000                  | 581,644,000        | 66             | 589,828,000                       | 99.47%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: February through August 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 125,000                     | 1                         | 42,280                     | 125,000                               | 581,769,000                  | 65                       | 589,894,000                                    | 99.48%                        |
| 126,000                     | 4                         | 42,284                     | 504,000                               | 582,273,000                  | 61                       | 589,959,000                                    | 99.50%                        |
| 127,000                     | 2                         | 42,286                     | 254,000                               | 582,527,000                  | 59                       | 590,020,000                                    | 99.51%                        |
| 128,000                     | 1                         | 42,287                     | 128,000                               | 582,655,000                  | 58                       | 590,079,000                                    | 99.52%                        |
| 130,000                     | 2                         | 42,289                     | 260,000                               | 582,915,000                  | 56                       | 590,195,000                                    | 99.54%                        |
| 131,000                     | 2                         | 42,291                     | 262,000                               | 583,177,000                  | 54                       | 590,251,000                                    | 99.54%                        |
| 132,000                     | 2                         | 42,293                     | 264,000                               | 583,441,000                  | 52                       | 590,305,000                                    | 99.55%                        |
| 133,000                     | 1                         | 42,294                     | 133,000                               | 583,574,000                  | 51                       | 590,357,000                                    | 99.56%                        |
| 134,000                     | 2                         | 42,296                     | 268,000                               | 583,842,000                  | 49                       | 590,408,000                                    | 99.57%                        |
| 135,000                     | 2                         | 42,298                     | 270,000                               | 584,112,000                  | 47                       | 590,457,000                                    | 99.58%                        |
| 136,000                     | 1                         | 42,299                     | 136,000                               | 584,248,000                  | 46                       | 590,504,000                                    | 99.59%                        |
| 139,000                     | 1                         | 42,300                     | 139,000                               | 584,387,000                  | 45                       | 590,642,000                                    | 99.61%                        |
| 140,000                     | 1                         | 42,301                     | 140,000                               | 584,527,000                  | 44                       | 590,687,000                                    | 99.62%                        |
| 142,000                     | 2                         | 42,303                     | 284,000                               | 584,811,000                  | 42                       | 590,775,000                                    | 99.63%                        |
| 143,000                     | 2                         | 42,305                     | 286,000                               | 585,097,000                  | 40                       | 590,817,000                                    | 99.64%                        |
| 147,000                     | 1                         | 42,306                     | 147,000                               | 585,244,000                  | 39                       | 590,977,000                                    | 99.67%                        |
| 148,000                     | 1                         | 42,307                     | 148,000                               | 585,392,000                  | 38                       | 591,016,000                                    | 99.67%                        |
| 149,000                     | 1                         | 42,308                     | 149,000                               | 585,541,000                  | 37                       | 591,054,000                                    | 99.68%                        |
| 150,000                     | 0                         | 42,308                     | 0                                     | 585,541,000                  | 37                       | 591,091,000                                    | 99.69%                        |
| 151,000                     | 1                         | 42,309                     | 151,000                               | 585,692,000                  | 36                       | 591,128,000                                    | 99.69%                        |
| 152,000                     | 1                         | 42,310                     | 152,000                               | 585,844,000                  | 35                       | 591,164,000                                    | 99.70%                        |
| 154,000                     | 2                         | 42,312                     | 308,000                               | 586,152,000                  | 33                       | 591,234,000                                    | 99.71%                        |
| 155,000                     | 1                         | 42,313                     | 155,000                               | 586,307,000                  | 32                       | 591,267,000                                    | 99.72%                        |
| 156,000                     | 1                         | 42,314                     | 156,000                               | 586,463,000                  | 31                       | 591,299,000                                    | 99.72%                        |
| 158,000                     | 3                         | 42,317                     | 474,000                               | 586,937,000                  | 28                       | 591,361,000                                    | 99.73%                        |
| 159,000                     | 2                         | 42,319                     | 318,000                               | 587,255,000                  | 26                       | 591,389,000                                    | 99.74%                        |
| 160,000                     | 1                         | 42,320                     | 160,000                               | 587,415,000                  | 25                       | 591,415,000                                    | 99.74%                        |
| 163,000                     | 1                         | 42,321                     | 163,000                               | 587,578,000                  | 24                       | 591,490,000                                    | 99.75%                        |
| 168,000                     | 0                         | 42,321                     | 0                                     | 587,578,000                  | 24                       | 591,610,000                                    | 99.77%                        |
| 169,000                     | 1                         | 42,322                     | 169,000                               | 587,747,000                  | 23                       | 591,634,000                                    | 99.78%                        |
| 171,000                     | 2                         | 42,324                     | 342,000                               | 588,089,000                  | 21                       | 591,680,000                                    | 99.79%                        |
| 172,000                     | 1                         | 42,325                     | 172,000                               | 588,261,000                  | 20                       | 591,701,000                                    | 99.79%                        |
| 173,000                     | 0                         | 42,325                     | 0                                     | 588,261,000                  | 20                       | 591,721,000                                    | 99.79%                        |
| 175,000                     | 0                         | 42,325                     | 0                                     | 588,261,000                  | 20                       | 591,761,000                                    | 99.80%                        |
| 177,000                     | 1                         | 42,326                     | 177,000                               | 588,438,000                  | 19                       | 591,801,000                                    | 99.81%                        |
| 181,000                     | 1                         | 42,327                     | 181,000                               | 588,619,000                  | 18                       | 591,877,000                                    | 99.82%                        |
| 183,000                     | 1                         | 42,328                     | 183,000                               | 588,802,000                  | 17                       | 591,913,000                                    | 99.83%                        |
| 185,000                     | 2                         | 42,330                     | 370,000                               | 589,172,000                  | 15                       | 591,947,000                                    | 99.83%                        |
| 191,000                     | 2                         | 42,332                     | 382,000                               | 589,554,000                  | 13                       | 592,037,000                                    | 99.85%                        |
| 193,000                     | 2                         | 42,334                     | 386,000                               | 589,940,000                  | 11                       | 592,063,000                                    | 99.85%                        |
| 197,000                     | 0                         | 42,334                     | 0                                     | 589,940,000                  | 11                       | 592,107,000                                    | 99.86%                        |
| 207,000                     | 0                         | 42,334                     | 0                                     | 589,940,000                  | 11                       | 592,217,000                                    | 99.88%                        |
| 213,000                     | 1                         | 42,335                     | 213,000                               | 590,153,000                  | 10                       | 592,283,000                                    | 99.89%                        |
| 214,000                     | 0                         | 42,335                     | 0                                     | 590,153,000                  | 10                       | 592,293,000                                    | 99.89%                        |
| 215,000                     | 1                         | 42,336                     | 215,000                               | 590,368,000                  | 9                        | 592,303,000                                    | 99.89%                        |
| 216,000                     | 1                         | 42,337                     | 216,000                               | 590,584,000                  | 8                        | 592,312,000                                    | 99.89%                        |
| 219,000                     | 1                         | 42,338                     | 219,000                               | 590,803,000                  | 7                        | 592,336,000                                    | 99.90%                        |
| 220,000                     | 0                         | 42,338                     | 0                                     | 590,803,000                  | 7                        | 592,343,000                                    | 99.90%                        |
| 221,000                     | 1                         | 42,339                     | 221,000                               | 591,024,000                  | 6                        | 592,350,000                                    | 99.90%                        |
| 234,000                     | 1                         | 42,340                     | 234,000                               | 591,258,000                  | 5                        | 592,428,000                                    | 99.91%                        |
| 239,000                     | 1                         | 42,341                     | 239,000                               | 591,497,000                  | 4                        | 592,453,000                                    | 99.92%                        |
| 240,000                     | 1                         | 42,342                     | 240,000                               | 591,737,000                  | 3                        | 592,457,000                                    | 99.92%                        |
| 246,000                     | 1                         | 42,343                     | 246,000                               | 591,983,000                  | 2                        | 592,475,000                                    | 99.92%                        |
| 275,000                     | 0                         | 42,343                     | 0                                     | 591,983,000                  | 2                        | 592,533,000                                    | 99.93%                        |
| 303,000                     | 0                         | 42,343                     | 0                                     | 591,983,000                  | 2                        | 592,589,000                                    | 99.94%                        |
| 387,000                     | 1                         | 42,344                     | 387,000                               | 592,370,000                  | 1                        | 592,757,000                                    | 99.97%                        |
| 579,000                     | 1                         | 42,345                     | 579,000                               | 592,949,000                  | 0                        | 592,949,000                                    | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 783                | 783                 | 0                              | 0                     | 23,427            | 0                                         | 0.00%                  |
| 1,000                | 896                | 1,679               | 896,000                        | 896,000               | 22,531            | 23,427,000                                | 6.20%                  |
| 2,000                | 1,295              | 2,974               | 2,590,000                      | 3,486,000             | 21,236            | 45,958,000                                | 12.16%                 |
| 3,000                | 1,428              | 4,402               | 4,284,000                      | 7,770,000             | 19,808            | 67,194,000                                | 17.78%                 |
| 4,000                | 1,504              | 5,906               | 6,016,000                      | 13,786,000            | 18,304            | 87,002,000                                | 23.02%                 |
| 5,000                | 1,368              | 7,274               | 6,840,000                      | 20,626,000            | 16,936            | 105,306,000                               | 27.87%                 |
| 6,000                | 1,197              | 8,471               | 7,182,000                      | 27,808,000            | 15,739            | 122,242,000                               | 32.35%                 |
| 7,000                | 1,060              | 9,531               | 7,420,000                      | 35,228,000            | 14,679            | 137,981,000                               | 36.51%                 |
| 8,000                | 856                | 10,387              | 6,848,000                      | 42,076,000            | 13,823            | 152,660,000                               | 40.40%                 |
| 9,000                | 778                | 11,165              | 7,002,000                      | 49,078,000            | 13,045            | 166,483,000                               | 44.06%                 |
| 10,000               | 766                | 11,931              | 7,660,000                      | 56,738,000            | 12,279            | 179,528,000                               | 47.51%                 |
| 11,000               | 660                | 12,591              | 7,260,000                      | 63,998,000            | 11,619            | 191,807,000                               | 50.76%                 |
| 12,000               | 664                | 13,255              | 7,968,000                      | 71,966,000            | 10,955            | 203,426,000                               | 53.83%                 |
| 13,000               | 590                | 13,845              | 7,670,000                      | 79,636,000            | 10,365            | 214,381,000                               | 56.73%                 |
| 14,000               | 561                | 14,406              | 7,854,000                      | 87,490,000            | 9,804             | 224,746,000                               | 59.47%                 |
| 15,000               | 549                | 14,955              | 8,235,000                      | 95,725,000            | 9,255             | 234,550,000                               | 62.07%                 |
| 16,000               | 547                | 15,502              | 8,752,000                      | 104,477,000           | 8,708             | 243,805,000                               | 64.52%                 |
| 17,000               | 504                | 16,006              | 8,568,000                      | 113,045,000           | 8,204             | 252,513,000                               | 66.82%                 |
| 18,000               | 481                | 16,487              | 8,658,000                      | 121,703,000           | 7,723             | 260,717,000                               | 68.99%                 |
| 19,000               | 510                | 16,997              | 9,690,000                      | 131,393,000           | 7,213             | 268,440,000                               | 71.04%                 |
| 20,000               | 477                | 17,474              | 9,540,000                      | 140,933,000           | 6,736             | 275,653,000                               | 72.94%                 |
| 21,000               | 451                | 17,925              | 9,471,000                      | 150,404,000           | 6,285             | 282,389,000                               | 74.73%                 |
| 22,000               | 442                | 18,367              | 9,724,000                      | 160,128,000           | 5,843             | 288,674,000                               | 76.39%                 |
| 23,000               | 353                | 18,720              | 8,119,000                      | 168,247,000           | 5,490             | 294,517,000                               | 77.94%                 |
| 24,000               | 384                | 19,104              | 9,216,000                      | 177,463,000           | 5,106             | 300,007,000                               | 79.39%                 |
| 25,000               | 341                | 19,445              | 8,525,000                      | 185,988,000           | 4,765             | 305,113,000                               | 80.74%                 |
| 26,000               | 302                | 19,747              | 7,852,000                      | 193,840,000           | 4,463             | 309,878,000                               | 82.00%                 |
| 27,000               | 300                | 20,047              | 8,100,000                      | 201,940,000           | 4,163             | 314,341,000                               | 83.18%                 |
| 28,000               | 268                | 20,315              | 7,504,000                      | 209,444,000           | 3,895             | 318,504,000                               | 84.28%                 |
| 29,000               | 260                | 20,575              | 7,540,000                      | 216,984,000           | 3,635             | 322,399,000                               | 85.31%                 |
| 30,000               | 245                | 20,820              | 7,350,000                      | 224,334,000           | 3,390             | 326,034,000                               | 86.28%                 |
| 31,000               | 250                | 21,070              | 7,750,000                      | 232,084,000           | 3,140             | 329,424,000                               | 87.17%                 |
| 32,000               | 181                | 21,251              | 5,792,000                      | 237,876,000           | 2,959             | 332,564,000                               | 88.00%                 |
| 33,000               | 242                | 21,493              | 7,986,000                      | 245,862,000           | 2,717             | 335,523,000                               | 88.79%                 |
| 34,000               | 194                | 21,687              | 6,596,000                      | 252,458,000           | 2,523             | 338,240,000                               | 89.51%                 |
| 35,000               | 166                | 21,853              | 5,810,000                      | 258,268,000           | 2,357             | 340,763,000                               | 90.17%                 |
| 36,000               | 167                | 22,020              | 6,012,000                      | 264,280,000           | 2,190             | 343,120,000                               | 90.80%                 |
| 37,000               | 144                | 22,164              | 5,328,000                      | 269,608,000           | 2,046             | 345,310,000                               | 91.38%                 |
| 38,000               | 150                | 22,314              | 5,700,000                      | 275,308,000           | 1,896             | 347,356,000                               | 91.92%                 |
| 39,000               | 142                | 22,456              | 5,538,000                      | 280,846,000           | 1,754             | 349,252,000                               | 92.42%                 |
| 40,000               | 130                | 22,586              | 5,200,000                      | 286,046,000           | 1,624             | 351,006,000                               | 92.88%                 |
| 41,000               | 102                | 22,688              | 4,182,000                      | 290,228,000           | 1,522             | 352,630,000                               | 93.31%                 |
| 42,000               | 113                | 22,801              | 4,746,000                      | 294,974,000           | 1,409             | 354,152,000                               | 93.72%                 |
| 43,000               | 113                | 22,914              | 4,859,000                      | 299,833,000           | 1,296             | 355,561,000                               | 94.09%                 |
| 44,000               | 89                 | 23,003              | 3,916,000                      | 303,749,000           | 1,207             | 356,857,000                               | 94.43%                 |
| 45,000               | 91                 | 23,094              | 4,095,000                      | 307,844,000           | 1,116             | 358,064,000                               | 94.75%                 |
| 46,000               | 65                 | 23,159              | 2,990,000                      | 310,834,000           | 1,051             | 359,180,000                               | 95.05%                 |
| 47,000               | 76                 | 23,235              | 3,572,000                      | 314,406,000           | 975               | 360,231,000                               | 95.33%                 |
| 48,000               | 64                 | 23,299              | 3,072,000                      | 317,478,000           | 911               | 361,206,000                               | 95.58%                 |
| 49,000               | 73                 | 23,372              | 3,577,000                      | 321,055,000           | 838               | 362,117,000                               | 95.82%                 |
| 50,000               | 46                 | 23,418              | 2,300,000                      | 323,355,000           | 792               | 362,955,000                               | 96.05%                 |
| 51,000               | 51                 | 23,469              | 2,601,000                      | 325,956,000           | 741               | 363,747,000                               | 96.26%                 |
| 52,000               | 38                 | 23,507              | 1,976,000                      | 327,932,000           | 703               | 364,488,000                               | 96.45%                 |
| 53,000               | 45                 | 23,552              | 2,385,000                      | 330,317,000           | 658               | 365,191,000                               | 96.64%                 |
| 54,000               | 42                 | 23,594              | 2,268,000                      | 332,585,000           | 616               | 365,849,000                               | 96.81%                 |
| 55,000               | 46                 | 23,640              | 2,530,000                      | 335,115,000           | 570               | 366,465,000                               | 96.98%                 |
| 56,000               | 38                 | 23,678              | 2,128,000                      | 337,243,000           | 532               | 367,035,000                               | 97.13%                 |
| 57,000               | 34                 | 23,712              | 1,938,000                      | 339,181,000           | 498               | 367,567,000                               | 97.27%                 |
| 58,000               | 31                 | 23,743              | 1,798,000                      | 340,979,000           | 467               | 368,065,000                               | 97.40%                 |
| 59,000               | 26                 | 23,769              | 1,534,000                      | 342,513,000           | 441               | 368,532,000                               | 97.52%                 |
| 60,000               | 34                 | 23,803              | 2,040,000                      | 344,553,000           | 407               | 368,973,000                               | 97.64%                 |
| 61,000               | 26                 | 23,829              | 1,586,000                      | 346,139,000           | 381               | 369,380,000                               | 97.75%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                                       | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]+(5)}{[(1)*(6)]+(5)}$ | Percentage of Total |
| 62,000            | 22              | 23,851           | 1,364,000                | 347,503,000        | 359            | 369,761,000                                               | 97.85%              |
| 63,000            | 16              | 23,867           | 1,008,000                | 348,511,000        | 343            | 370,120,000                                               | 97.94%              |
| 64,000            | 21              | 23,888           | 1,344,000                | 349,855,000        | 322            | 370,463,000                                               | 98.03%              |
| 65,000            | 19              | 23,907           | 1,235,000                | 351,090,000        | 303            | 370,785,000                                               | 98.12%              |
| 66,000            | 18              | 23,925           | 1,188,000                | 352,278,000        | 285            | 371,088,000                                               | 98.20%              |
| 67,000            | 13              | 23,938           | 871,000                  | 353,149,000        | 272            | 371,373,000                                               | 98.27%              |
| 68,000            | 11              | 23,949           | 748,000                  | 353,897,000        | 261            | 371,645,000                                               | 98.35%              |
| 69,000            | 10              | 23,959           | 690,000                  | 354,587,000        | 251            | 371,906,000                                               | 98.41%              |
| 70,000            | 12              | 23,971           | 840,000                  | 355,427,000        | 239            | 372,157,000                                               | 98.48%              |
| 71,000            | 14              | 23,985           | 994,000                  | 356,421,000        | 225            | 372,396,000                                               | 98.54%              |
| 72,000            | 10              | 23,995           | 720,000                  | 357,141,000        | 215            | 372,621,000                                               | 98.60%              |
| 73,000            | 20              | 24,015           | 1,460,000                | 358,601,000        | 195            | 372,836,000                                               | 98.66%              |
| 74,000            | 7               | 24,022           | 518,000                  | 359,119,000        | 188            | 373,031,000                                               | 98.71%              |
| 75,000            | 12              | 24,034           | 900,000                  | 360,019,000        | 176            | 373,219,000                                               | 98.76%              |
| 76,000            | 5               | 24,039           | 380,000                  | 360,399,000        | 171            | 373,395,000                                               | 98.81%              |
| 77,000            | 9               | 24,048           | 693,000                  | 361,092,000        | 162            | 373,566,000                                               | 98.85%              |
| 78,000            | 4               | 24,052           | 312,000                  | 361,404,000        | 158            | 373,728,000                                               | 98.90%              |
| 79,000            | 5               | 24,057           | 395,000                  | 361,799,000        | 153            | 373,886,000                                               | 98.94%              |
| 80,000            | 7               | 24,064           | 560,000                  | 362,359,000        | 146            | 374,039,000                                               | 98.98%              |
| 81,000            | 11              | 24,075           | 891,000                  | 363,250,000        | 135            | 374,185,000                                               | 99.02%              |
| 82,000            | 7               | 24,082           | 574,000                  | 363,824,000        | 128            | 374,320,000                                               | 99.05%              |
| 83,000            | 5               | 24,087           | 415,000                  | 364,239,000        | 123            | 374,448,000                                               | 99.09%              |
| 84,000            | 5               | 24,092           | 420,000                  | 364,659,000        | 118            | 374,571,000                                               | 99.12%              |
| 85,000            | 5               | 24,097           | 425,000                  | 365,084,000        | 113            | 374,689,000                                               | 99.15%              |
| 86,000            | 6               | 24,103           | 516,000                  | 365,600,000        | 107            | 374,802,000                                               | 99.18%              |
| 87,000            | 8               | 24,111           | 696,000                  | 366,296,000        | 99             | 374,909,000                                               | 99.21%              |
| 88,000            | 3               | 24,114           | 264,000                  | 366,560,000        | 96             | 375,008,000                                               | 99.24%              |
| 89,000            | 4               | 24,118           | 356,000                  | 366,916,000        | 92             | 375,104,000                                               | 99.26%              |
| 90,000            | 1               | 24,119           | 90,000                   | 367,006,000        | 91             | 375,196,000                                               | 99.29%              |
| 91,000            | 2               | 24,121           | 182,000                  | 367,188,000        | 89             | 375,287,000                                               | 99.31%              |
| 92,000            | 6               | 24,127           | 552,000                  | 367,740,000        | 83             | 375,376,000                                               | 99.33%              |
| 93,000            | 2               | 24,129           | 186,000                  | 367,926,000        | 81             | 375,459,000                                               | 99.36%              |
| 94,000            | 5               | 24,134           | 470,000                  | 368,396,000        | 76             | 375,540,000                                               | 99.38%              |
| 95,000            | 1               | 24,135           | 95,000                   | 368,491,000        | 75             | 375,616,000                                               | 99.40%              |
| 96,000            | 4               | 24,139           | 384,000                  | 368,875,000        | 71             | 375,691,000                                               | 99.42%              |
| 97,000            | 2               | 24,141           | 194,000                  | 369,069,000        | 69             | 375,762,000                                               | 99.44%              |
| 98,000            | 4               | 24,145           | 392,000                  | 369,461,000        | 65             | 375,831,000                                               | 99.45%              |
| 99,000            | 2               | 24,147           | 198,000                  | 369,659,000        | 63             | 375,896,000                                               | 99.47%              |
| 100,000           | 3               | 24,150           | 300,000                  | 369,959,000        | 60             | 375,959,000                                               | 99.49%              |
| 101,000           | 1               | 24,151           | 101,000                  | 370,060,000        | 59             | 376,019,000                                               | 99.50%              |
| 102,000           | 1               | 24,152           | 102,000                  | 370,162,000        | 58             | 376,078,000                                               | 99.52%              |
| 103,000           | 1               | 24,153           | 103,000                  | 370,265,000        | 57             | 376,136,000                                               | 99.53%              |
| 104,000           | 0               | 24,153           | 0                        | 370,265,000        | 57             | 376,193,000                                               | 99.55%              |
| 105,000           | 3               | 24,156           | 315,000                  | 370,580,000        | 54             | 376,250,000                                               | 99.56%              |
| 106,000           | 4               | 24,160           | 424,000                  | 371,004,000        | 50             | 376,304,000                                               | 99.58%              |
| 107,000           | 0               | 24,160           | 0                        | 371,004,000        | 50             | 376,354,000                                               | 99.59%              |
| 108,000           | 2               | 24,162           | 216,000                  | 371,220,000        | 48             | 376,404,000                                               | 99.61%              |
| 109,000           | 3               | 24,165           | 327,000                  | 371,547,000        | 45             | 376,452,000                                               | 99.62%              |
| 110,000           | 2               | 24,167           | 220,000                  | 371,767,000        | 43             | 376,497,000                                               | 99.63%              |
| 111,000           | 2               | 24,169           | 222,000                  | 371,989,000        | 41             | 376,540,000                                               | 99.64%              |
| 112,000           | 0               | 24,169           | 0                        | 371,989,000        | 41             | 376,581,000                                               | 99.65%              |
| 113,000           | 1               | 24,170           | 113,000                  | 372,102,000        | 40             | 376,622,000                                               | 99.66%              |
| 114,000           | 1               | 24,171           | 114,000                  | 372,216,000        | 39             | 376,662,000                                               | 99.67%              |
| 115,000           | 3               | 24,174           | 345,000                  | 372,561,000        | 36             | 376,701,000                                               | 99.68%              |
| 116,000           | 1               | 24,175           | 116,000                  | 372,677,000        | 35             | 376,737,000                                               | 99.69%              |
| 117,000           | 3               | 24,178           | 351,000                  | 373,028,000        | 32             | 376,772,000                                               | 99.70%              |
| 118,000           | 1               | 24,179           | 118,000                  | 373,146,000        | 31             | 376,804,000                                               | 99.71%              |
| 119,000           | 0               | 24,179           | 0                        | 373,146,000        | 31             | 376,835,000                                               | 99.72%              |
| 120,000           | 2               | 24,181           | 240,000                  | 373,386,000        | 29             | 376,866,000                                               | 99.73%              |
| 121,000           | 0               | 24,181           | 0                        | 373,386,000        | 29             | 376,895,000                                               | 99.74%              |
| 122,000           | 3               | 24,184           | 366,000                  | 373,752,000        | 26             | 376,924,000                                               | 99.74%              |
| 123,000           | 0               | 24,184           | 0                        | 373,752,000        | 26             | 376,950,000                                               | 99.75%              |
| 124,000           | 0               | 24,184           | 0                        | 373,752,000        | 26             | 376,976,000                                               | 99.76%              |



Company: Saniando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6))+(5))$ | Percentage of Total |
| 125,000           | 1               | 24,185           | 125,000                  | 373,877,000        | 25             | 377,002,000                           | 99.76%              |
| 126,000           | 0               | 24,185           | 0                        | 373,877,000        | 25             | 377,027,000                           | 99.77%              |
| 127,000           | 2               | 24,187           | 254,000                  | 374,131,000        | 23             | 377,052,000                           | 99.78%              |
| 128,000           | 0               | 24,187           | 0                        | 374,131,000        | 23             | 377,075,000                           | 99.78%              |
| 130,000           | 0               | 24,187           | 0                        | 374,131,000        | 23             | 377,121,000                           | 99.79%              |
| 131,000           | 1               | 24,188           | 131,000                  | 374,262,000        | 22             | 377,144,000                           | 99.80%              |
| 132,000           | 1               | 24,189           | 132,000                  | 374,394,000        | 21             | 377,166,000                           | 99.81%              |
| 133,000           | 0               | 24,189           | 0                        | 374,394,000        | 21             | 377,187,000                           | 99.81%              |
| 134,000           | 0               | 24,189           | 0                        | 374,394,000        | 21             | 377,208,000                           | 99.82%              |
| 135,000           | 2               | 24,191           | 270,000                  | 374,664,000        | 19             | 377,229,000                           | 99.82%              |
| 136,000           | 1               | 24,192           | 136,000                  | 374,800,000        | 18             | 377,248,000                           | 99.83%              |
| 139,000           | 2               | 24,194           | 278,000                  | 375,078,000        | 16             | 377,302,000                           | 99.84%              |
| 140,000           | 1               | 24,195           | 140,000                  | 375,218,000        | 15             | 377,318,000                           | 99.85%              |
| 142,000           | 0               | 24,195           | 0                        | 375,218,000        | 15             | 377,348,000                           | 99.85%              |
| 143,000           | 1               | 24,196           | 143,000                  | 375,361,000        | 14             | 377,363,000                           | 99.86%              |
| 147,000           | 1               | 24,197           | 147,000                  | 375,508,000        | 13             | 377,419,000                           | 99.87%              |
| 148,000           | 0               | 24,197           | 0                        | 375,508,000        | 13             | 377,432,000                           | 99.88%              |
| 149,000           | 0               | 24,197           | 0                        | 375,508,000        | 13             | 377,445,000                           | 99.88%              |
| 150,000           | 1               | 24,198           | 150,000                  | 375,658,000        | 12             | 377,458,000                           | 99.88%              |
| 151,000           | 0               | 24,198           | 0                        | 375,658,000        | 12             | 377,470,000                           | 99.89%              |
| 152,000           | 0               | 24,198           | 0                        | 375,658,000        | 12             | 377,482,000                           | 99.89%              |
| 154,000           | 1               | 24,199           | 154,000                  | 375,812,000        | 11             | 377,506,000                           | 99.90%              |
| 155,000           | 1               | 24,200           | 155,000                  | 375,967,000        | 10             | 377,517,000                           | 99.90%              |
| 156,000           | 0               | 24,200           | 0                        | 375,967,000        | 10             | 377,527,000                           | 99.90%              |
| 158,000           | 1               | 24,201           | 158,000                  | 376,125,000        | 9              | 377,547,000                           | 99.91%              |
| 159,000           | 0               | 24,201           | 0                        | 376,125,000        | 9              | 377,556,000                           | 99.91%              |
| 160,000           | 0               | 24,201           | 0                        | 376,125,000        | 9              | 377,565,000                           | 99.91%              |
| 163,000           | 1               | 24,202           | 163,000                  | 376,288,000        | 8              | 377,592,000                           | 99.92%              |
| 168,000           | 0               | 24,202           | 0                        | 376,288,000        | 8              | 377,632,000                           | 99.93%              |
| 169,000           | 1               | 24,203           | 169,000                  | 376,457,000        | 7              | 377,640,000                           | 99.93%              |
| 171,000           | 0               | 24,203           | 0                        | 376,457,000        | 7              | 377,654,000                           | 99.94%              |
| 172,000           | 0               | 24,203           | 0                        | 376,457,000        | 7              | 377,661,000                           | 99.94%              |
| 173,000           | 1               | 24,204           | 173,000                  | 376,630,000        | 6              | 377,668,000                           | 99.94%              |
| 175,000           | 1               | 24,205           | 175,000                  | 376,805,000        | 5              | 377,680,000                           | 99.94%              |
| 177,000           | 0               | 24,205           | 0                        | 376,805,000        | 5              | 377,690,000                           | 99.95%              |
| 181,000           | 0               | 24,205           | 0                        | 376,805,000        | 5              | 377,710,000                           | 99.95%              |
| 183,000           | 0               | 24,205           | 0                        | 376,805,000        | 5              | 377,720,000                           | 99.95%              |
| 185,000           | 1               | 24,206           | 185,000                  | 376,990,000        | 4              | 377,730,000                           | 99.96%              |
| 191,000           | 0               | 24,206           | 0                        | 376,990,000        | 4              | 377,754,000                           | 99.96%              |
| 193,000           | 0               | 24,206           | 0                        | 376,990,000        | 4              | 377,762,000                           | 99.96%              |
| 197,000           | 1               | 24,207           | 197,000                  | 377,187,000        | 3              | 377,778,000                           | 99.97%              |
| 207,000           | 0               | 24,207           | 0                        | 377,187,000        | 3              | 377,808,000                           | 99.98%              |
| 213,000           | 0               | 24,207           | 0                        | 377,187,000        | 3              | 377,826,000                           | 99.98%              |
| 214,000           | 1               | 24,208           | 214,000                  | 377,401,000        | 2              | 377,829,000                           | 99.98%              |
| 215,000           | 0               | 24,208           | 0                        | 377,401,000        | 2              | 377,831,000                           | 99.98%              |
| 216,000           | 0               | 24,208           | 0                        | 377,401,000        | 2              | 377,833,000                           | 99.98%              |
| 219,000           | 0               | 24,208           | 0                        | 377,401,000        | 2              | 377,839,000                           | 99.98%              |
| 220,000           | 1               | 24,209           | 220,000                  | 377,621,000        | 1              | 377,841,000                           | 99.99%              |
| 221,000           | 0               | 24,209           | 0                        | 377,621,000        | 1              | 377,842,000                           | 99.99%              |
| 234,000           | 0               | 24,209           | 0                        | 377,621,000        | 1              | 377,855,000                           | 99.99%              |
| 239,000           | 0               | 24,209           | 0                        | 377,621,000        | 1              | 377,860,000                           | 99.99%              |
| 240,000           | 0               | 24,209           | 0                        | 377,621,000        | 1              | 377,861,000                           | 99.99%              |
| 246,000           | 0               | 24,209           | 0                        | 377,621,000        | 1              | 377,867,000                           | 99.99%              |
| 275,000           | 1               | 24,210           | 275,000                  | 377,896,000        | 0              | 377,896,000                           | 100.00%             |
| 303,000           | 0               | 24,210           | 0                        | 377,896,000        | 0              | 377,896,000                           | 100.00%             |
| 387,000           | 0               | 24,210           | 0                        | 377,896,000        | 0              | 377,896,000                           | 100.00%             |
| 579,000           | 0               | 24,210           | 0                        | 377,896,000        | 0              | 377,896,000                           | 100.00%             |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 1,122              | 1,122               | 0                              | 0                     | 38,349            | 0                                       | 0.00%                  |
| 1,000                | 929                | 2,051               | 929,000                        | 929,000               | 37,420            | 38,349,000                              | 4.15%                  |
| 2,000                | 1,419              | 3,470               | 2,838,000                      | 3,767,000             | 36,001            | 75,769,000                              | 8.21%                  |
| 3,000                | 1,758              | 5,228               | 5,274,000                      | 9,041,000             | 34,243            | 111,770,000                             | 12.11%                 |
| 4,000                | 1,929              | 7,157               | 7,716,000                      | 16,757,000            | 32,314            | 146,013,000                             | 15.81%                 |
| 5,000                | 1,899              | 9,056               | 9,495,000                      | 26,252,000            | 30,415            | 178,327,000                             | 19.31%                 |
| 6,000                | 1,676              | 10,732              | 10,056,000                     | 36,308,000            | 28,739            | 208,742,000                             | 22.61%                 |
| 7,000                | 1,589              | 12,321              | 11,123,000                     | 47,431,000            | 27,150            | 237,481,000                             | 25.72%                 |
| 8,000                | 1,347              | 13,668              | 10,776,000                     | 58,207,000            | 25,803            | 264,631,000                             | 28.66%                 |
| 9,000                | 1,173              | 14,841              | 10,557,000                     | 68,764,000            | 24,630            | 290,434,000                             | 31.46%                 |
| 10,000               | 1,039              | 15,880              | 10,390,000                     | 79,154,000            | 23,591            | 315,064,000                             | 34.12%                 |
| 11,000               | 965                | 16,845              | 10,615,000                     | 89,769,000            | 22,626            | 338,655,000                             | 36.68%                 |
| 12,000               | 828                | 17,673              | 9,936,000                      | 99,705,000            | 21,798            | 361,281,000                             | 39.13%                 |
| 13,000               | 787                | 18,460              | 10,231,000                     | 109,936,000           | 21,011            | 383,079,000                             | 41.49%                 |
| 14,000               | 837                | 19,297              | 11,718,000                     | 121,654,000           | 20,174            | 404,090,000                             | 43.77%                 |
| 15,000               | 772                | 20,069              | 11,580,000                     | 133,234,000           | 19,402            | 424,264,000                             | 45.95%                 |
| 16,000               | 691                | 20,760              | 11,056,000                     | 144,290,000           | 18,711            | 443,666,000                             | 48.05%                 |
| 17,000               | 720                | 21,480              | 12,240,000                     | 156,530,000           | 17,991            | 462,377,000                             | 50.08%                 |
| 18,000               | 678                | 22,158              | 12,204,000                     | 168,734,000           | 17,313            | 480,368,000                             | 52.03%                 |
| 19,000               | 689                | 22,847              | 13,091,000                     | 181,825,000           | 16,624            | 497,681,000                             | 53.90%                 |
| 20,000               | 689                | 23,536              | 13,780,000                     | 195,605,000           | 15,935            | 514,305,000                             | 55.70%                 |
| 21,000               | 619                | 24,155              | 12,999,000                     | 208,604,000           | 15,316            | 530,240,000                             | 57.43%                 |
| 22,000               | 665                | 24,820              | 14,630,000                     | 223,234,000           | 14,651            | 545,556,000                             | 59.09%                 |
| 23,000               | 615                | 25,435              | 14,145,000                     | 237,379,000           | 14,036            | 560,207,000                             | 60.67%                 |
| 24,000               | 601                | 26,036              | 14,424,000                     | 251,803,000           | 13,435            | 574,243,000                             | 62.19%                 |
| 25,000               | 602                | 26,638              | 15,050,000                     | 266,853,000           | 12,833            | 587,678,000                             | 63.65%                 |
| 26,000               | 554                | 27,192              | 14,404,000                     | 281,257,000           | 12,279            | 600,511,000                             | 65.04%                 |
| 27,000               | 524                | 27,716              | 14,148,000                     | 295,405,000           | 11,755            | 612,790,000                             | 66.37%                 |
| 28,000               | 506                | 28,222              | 14,168,000                     | 309,573,000           | 11,249            | 624,545,000                             | 67.64%                 |
| 29,000               | 485                | 28,707              | 14,065,000                     | 323,638,000           | 10,764            | 635,794,000                             | 68.86%                 |
| 30,000               | 496                | 29,203              | 14,880,000                     | 338,518,000           | 10,268            | 646,558,000                             | 70.03%                 |
| 31,000               | 438                | 29,641              | 13,578,000                     | 352,096,000           | 9,830             | 656,826,000                             | 71.14%                 |
| 32,000               | 432                | 30,073              | 13,824,000                     | 365,920,000           | 9,398             | 666,656,000                             | 72.20%                 |
| 33,000               | 402                | 30,475              | 13,266,000                     | 379,186,000           | 8,996             | 676,054,000                             | 73.22%                 |
| 34,000               | 357                | 30,832              | 12,138,000                     | 391,324,000           | 8,639             | 685,050,000                             | 74.20%                 |
| 35,000               | 371                | 31,203              | 12,985,000                     | 404,309,000           | 8,268             | 693,689,000                             | 75.13%                 |
| 36,000               | 349                | 31,552              | 12,564,000                     | 416,873,000           | 7,919             | 701,957,000                             | 76.03%                 |
| 37,000               | 360                | 31,912              | 13,320,000                     | 430,193,000           | 7,559             | 709,876,000                             | 76.88%                 |
| 38,000               | 320                | 32,232              | 12,160,000                     | 442,353,000           | 7,239             | 717,435,000                             | 77.70%                 |
| 39,000               | 303                | 32,535              | 11,817,000                     | 454,170,000           | 6,936             | 724,674,000                             | 78.49%                 |
| 40,000               | 272                | 32,807              | 10,880,000                     | 465,050,000           | 6,664             | 731,610,000                             | 79.24%                 |
| 41,000               | 286                | 33,093              | 11,726,000                     | 476,776,000           | 6,378             | 738,274,000                             | 79.96%                 |
| 42,000               | 268                | 33,361              | 11,256,000                     | 488,032,000           | 6,110             | 744,652,000                             | 80.65%                 |
| 43,000               | 247                | 33,608              | 10,821,000                     | 498,653,000           | 5,863             | 750,762,000                             | 81.31%                 |
| 44,000               | 240                | 33,848              | 10,560,000                     | 509,213,000           | 5,623             | 756,625,000                             | 81.95%                 |
| 45,000               | 226                | 34,074              | 10,170,000                     | 519,383,000           | 5,397             | 762,248,000                             | 82.56%                 |
| 46,000               | 208                | 34,282              | 9,568,000                      | 528,951,000           | 5,189             | 767,645,000                             | 83.14%                 |
| 47,000               | 199                | 34,481              | 9,353,000                      | 538,304,000           | 4,990             | 772,834,000                             | 83.70%                 |
| 48,000               | 221                | 34,702              | 10,608,000                     | 548,912,000           | 4,769             | 777,824,000                             | 84.24%                 |
| 49,000               | 197                | 34,899              | 9,653,000                      | 558,565,000           | 4,572             | 782,593,000                             | 84.76%                 |
| 50,000               | 201                | 35,100              | 10,050,000                     | 568,615,000           | 4,371             | 787,165,000                             | 85.26%                 |
| 51,000               | 159                | 35,259              | 8,109,000                      | 576,724,000           | 4,212             | 791,536,000                             | 85.73%                 |
| 52,000               | 161                | 35,420              | 8,372,000                      | 585,096,000           | 4,051             | 795,748,000                             | 86.19%                 |
| 53,000               | 147                | 35,567              | 7,791,000                      | 592,887,000           | 3,904             | 799,799,000                             | 86.62%                 |
| 54,000               | 140                | 35,707              | 7,560,000                      | 600,447,000           | 3,764             | 803,703,000                             | 87.05%                 |
| 55,000               | 154                | 35,861              | 8,470,000                      | 608,917,000           | 3,610             | 807,467,000                             | 87.45%                 |
| 56,000               | 121                | 35,982              | 6,776,000                      | 615,693,000           | 3,489             | 811,077,000                             | 87.85%                 |
| 57,000               | 124                | 36,106              | 7,068,000                      | 622,761,000           | 3,365             | 814,566,000                             | 88.22%                 |
| 58,000               | 133                | 36,239              | 7,714,000                      | 630,475,000           | 3,232             | 817,931,000                             | 88.59%                 |
| 59,000               | 111                | 36,350              | 6,549,000                      | 637,024,000           | 3,121             | 821,163,000                             | 88.94%                 |
| 60,000               | 120                | 36,470              | 7,200,000                      | 644,224,000           | 3,001             | 824,284,000                             | 89.28%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: Test Year

Customer Class: Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 61,000               | 106                | 36,576              | 6,466,000                      | 650,690,000           | 2,895             | 827,285,000                             | 89.60%                 |
| 62,000               | 115                | 36,691              | 7,130,000                      | 657,820,000           | 2,780             | 830,180,000                             | 89.91%                 |
| 63,000               | 100                | 36,791              | 6,300,000                      | 664,120,000           | 2,680             | 832,960,000                             | 90.22%                 |
| 64,000               | 96                 | 36,887              | 6,144,000                      | 670,264,000           | 2,584             | 835,640,000                             | 90.51%                 |
| 65,000               | 89                 | 36,976              | 5,785,000                      | 676,049,000           | 2,495             | 838,224,000                             | 90.79%                 |
| 66,000               | 87                 | 37,063              | 5,742,000                      | 681,791,000           | 2,408             | 840,719,000                             | 91.06%                 |
| 67,000               | 94                 | 37,157              | 6,298,000                      | 688,089,000           | 2,314             | 843,127,000                             | 91.32%                 |
| 68,000               | 100                | 37,257              | 6,800,000                      | 694,889,000           | 2,214             | 845,441,000                             | 91.57%                 |
| 69,000               | 73                 | 37,330              | 5,037,000                      | 699,926,000           | 2,141             | 847,655,000                             | 91.81%                 |
| 70,000               | 77                 | 37,407              | 5,390,000                      | 705,316,000           | 2,064             | 849,796,000                             | 92.04%                 |
| 71,000               | 67                 | 37,474              | 4,757,000                      | 710,073,000           | 1,997             | 851,860,000                             | 92.26%                 |
| 72,000               | 69                 | 37,543              | 4,968,000                      | 715,041,000           | 1,928             | 853,857,000                             | 92.48%                 |
| 73,000               | 68                 | 37,611              | 4,964,000                      | 720,005,000           | 1,860             | 855,785,000                             | 92.69%                 |
| 74,000               | 79                 | 37,690              | 5,846,000                      | 725,851,000           | 1,781             | 857,645,000                             | 92.89%                 |
| 75,000               | 79                 | 37,769              | 5,925,000                      | 731,776,000           | 1,702             | 859,426,000                             | 93.08%                 |
| 76,000               | 48                 | 37,817              | 3,648,000                      | 735,424,000           | 1,654             | 861,128,000                             | 93.27%                 |
| 77,000               | 51                 | 37,868              | 3,927,000                      | 739,351,000           | 1,603             | 862,782,000                             | 93.45%                 |
| 78,000               | 44                 | 37,912              | 3,432,000                      | 742,783,000           | 1,559             | 864,385,000                             | 93.62%                 |
| 79,000               | 49                 | 37,961              | 3,871,000                      | 746,654,000           | 1,510             | 865,944,000                             | 93.79%                 |
| 80,000               | 44                 | 38,005              | 3,520,000                      | 750,174,000           | 1,466             | 867,454,000                             | 93.95%                 |
| 81,000               | 41                 | 38,046              | 3,321,000                      | 753,495,000           | 1,425             | 868,920,000                             | 94.11%                 |
| 82,000               | 53                 | 38,099              | 4,346,000                      | 757,841,000           | 1,372             | 870,345,000                             | 94.26%                 |
| 83,000               | 42                 | 38,141              | 3,486,000                      | 761,327,000           | 1,330             | 871,717,000                             | 94.41%                 |
| 84,000               | 43                 | 38,184              | 3,612,000                      | 764,939,000           | 1,287             | 873,047,000                             | 94.56%                 |
| 85,000               | 45                 | 38,229              | 3,825,000                      | 768,764,000           | 1,242             | 874,334,000                             | 94.70%                 |
| 86,000               | 42                 | 38,271              | 3,612,000                      | 772,376,000           | 1,200             | 875,576,000                             | 94.83%                 |
| 87,000               | 36                 | 38,307              | 3,132,000                      | 775,508,000           | 1,164             | 876,776,000                             | 94.96%                 |
| 88,000               | 39                 | 38,346              | 3,432,000                      | 778,940,000           | 1,125             | 877,940,000                             | 95.09%                 |
| 89,000               | 34                 | 38,380              | 3,026,000                      | 781,966,000           | 1,091             | 879,065,000                             | 95.21%                 |
| 90,000               | 26                 | 38,406              | 2,340,000                      | 784,306,000           | 1,065             | 880,156,000                             | 95.33%                 |
| 91,000               | 27                 | 38,433              | 2,457,000                      | 786,763,000           | 1,038             | 881,221,000                             | 95.44%                 |
| 92,000               | 31                 | 38,464              | 2,852,000                      | 789,615,000           | 1,007             | 882,259,000                             | 95.56%                 |
| 93,000               | 34                 | 38,498              | 3,162,000                      | 792,777,000           | 973               | 883,266,000                             | 95.66%                 |
| 94,000               | 33                 | 38,531              | 3,102,000                      | 795,879,000           | 940               | 884,239,000                             | 95.77%                 |
| 95,000               | 29                 | 38,560              | 2,755,000                      | 798,634,000           | 911               | 885,179,000                             | 95.87%                 |
| 96,000               | 30                 | 38,590              | 2,880,000                      | 801,514,000           | 881               | 886,090,000                             | 95.97%                 |
| 97,000               | 31                 | 38,621              | 3,007,000                      | 804,521,000           | 850               | 886,971,000                             | 96.07%                 |
| 98,000               | 28                 | 38,649              | 2,744,000                      | 807,265,000           | 822               | 887,821,000                             | 96.16%                 |
| 99,000               | 24                 | 38,673              | 2,376,000                      | 809,641,000           | 798               | 888,643,000                             | 96.25%                 |
| 100,000              | 25                 | 38,698              | 2,500,000                      | 812,141,000           | 773               | 889,441,000                             | 96.33%                 |
| 101,000              | 26                 | 38,724              | 2,626,000                      | 814,767,000           | 747               | 890,214,000                             | 96.42%                 |
| 102,000              | 25                 | 38,749              | 2,550,000                      | 817,317,000           | 722               | 890,961,000                             | 96.50%                 |
| 103,000              | 18                 | 38,767              | 1,854,000                      | 819,171,000           | 704               | 891,683,000                             | 96.58%                 |
| 104,000              | 20                 | 38,787              | 2,080,000                      | 821,251,000           | 684               | 892,387,000                             | 96.65%                 |
| 105,000              | 27                 | 38,814              | 2,835,000                      | 824,086,000           | 657               | 893,071,000                             | 96.73%                 |
| 106,000              | 22                 | 38,836              | 2,332,000                      | 826,418,000           | 635               | 893,728,000                             | 96.80%                 |
| 107,000              | 20                 | 38,856              | 2,140,000                      | 828,558,000           | 615               | 894,363,000                             | 96.87%                 |
| 108,000              | 21                 | 38,877              | 2,268,000                      | 830,826,000           | 594               | 894,978,000                             | 96.93%                 |
| 109,000              | 11                 | 38,888              | 1,199,000                      | 832,025,000           | 583               | 895,572,000                             | 97.00%                 |
| 110,000              | 22                 | 38,910              | 2,420,000                      | 834,445,000           | 561               | 896,155,000                             | 97.06%                 |
| 111,000              | 15                 | 38,925              | 1,665,000                      | 836,110,000           | 546               | 896,716,000                             | 97.12%                 |
| 112,000              | 18                 | 38,943              | 2,016,000                      | 838,126,000           | 528               | 897,262,000                             | 97.18%                 |
| 113,000              | 15                 | 38,958              | 1,695,000                      | 839,821,000           | 513               | 897,790,000                             | 97.24%                 |
| 114,000              | 17                 | 38,975              | 1,938,000                      | 841,759,000           | 496               | 898,303,000                             | 97.29%                 |
| 115,000              | 18                 | 38,993              | 2,070,000                      | 843,829,000           | 478               | 898,799,000                             | 97.35%                 |
| 116,000              | 10                 | 39,003              | 1,160,000                      | 844,989,000           | 468               | 899,277,000                             | 97.40%                 |
| 117,000              | 15                 | 39,018              | 1,755,000                      | 846,744,000           | 453               | 899,745,000                             | 97.45%                 |
| 118,000              | 8                  | 39,026              | 944,000                        | 847,688,000           | 445               | 900,198,000                             | 97.50%                 |
| 119,000              | 15                 | 39,041              | 1,785,000                      | 849,473,000           | 430               | 900,643,000                             | 97.55%                 |
| 120,000              | 12                 | 39,053              | 1,440,000                      | 850,913,000           | 418               | 901,073,000                             | 97.59%                 |
| 121,000              | 12                 | 39,065              | 1,452,000                      | 852,365,000           | 406               | 901,491,000                             | 97.64%                 |
| 122,000              | 12                 | 39,077              | 1,464,000                      | 853,829,000           | 394               | 901,897,000                             | 97.68%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 123,000              | 17                 | 39,094              | 2,091,000                      | 855,920,000           | 377               | 902,291,000                             | 97.72%                 |
| 124,000              | 12                 | 39,106              | 1,488,000                      | 857,408,000           | 365               | 902,668,000                             | 97.77%                 |
| 125,000              | 8                  | 39,114              | 1,000,000                      | 858,408,000           | 357               | 903,033,000                             | 97.81%                 |
| 126,000              | 12                 | 39,126              | 1,512,000                      | 859,920,000           | 345               | 903,390,000                             | 97.84%                 |
| 127,000              | 4                  | 39,130              | 508,000                        | 860,428,000           | 341               | 903,735,000                             | 97.88%                 |
| 128,000              | 10                 | 39,140              | 1,280,000                      | 861,708,000           | 331               | 904,076,000                             | 97.92%                 |
| 129,000              | 8                  | 39,148              | 1,032,000                      | 862,740,000           | 323               | 904,407,000                             | 97.95%                 |
| 130,000              | 11                 | 39,159              | 1,430,000                      | 864,170,000           | 312               | 904,730,000                             | 97.99%                 |
| 131,000              | 8                  | 39,167              | 1,048,000                      | 865,218,000           | 304               | 905,042,000                             | 98.02%                 |
| 132,000              | 6                  | 39,173              | 792,000                        | 866,010,000           | 298               | 905,346,000                             | 98.06%                 |
| 133,000              | 10                 | 39,183              | 1,330,000                      | 867,340,000           | 288               | 905,644,000                             | 98.09%                 |
| 134,000              | 6                  | 39,189              | 804,000                        | 868,144,000           | 282               | 905,932,000                             | 98.12%                 |
| 135,000              | 6                  | 39,195              | 810,000                        | 868,954,000           | 276               | 906,214,000                             | 98.15%                 |
| 136,000              | 10                 | 39,205              | 1,360,000                      | 870,314,000           | 266               | 906,490,000                             | 98.18%                 |
| 137,000              | 2                  | 39,207              | 274,000                        | 870,588,000           | 264               | 906,756,000                             | 98.21%                 |
| 138,000              | 3                  | 39,210              | 414,000                        | 871,002,000           | 261               | 907,020,000                             | 98.24%                 |
| 139,000              | 8                  | 39,218              | 1,112,000                      | 872,114,000           | 253               | 907,281,000                             | 98.27%                 |
| 140,000              | 2                  | 39,220              | 280,000                        | 872,394,000           | 251               | 907,534,000                             | 98.29%                 |
| 141,000              | 6                  | 39,226              | 846,000                        | 873,240,000           | 245               | 907,785,000                             | 98.32%                 |
| 142,000              | 7                  | 39,233              | 994,000                        | 874,234,000           | 238               | 908,030,000                             | 98.35%                 |
| 143,000              | 5                  | 39,238              | 715,000                        | 874,949,000           | 233               | 908,268,000                             | 98.37%                 |
| 144,000              | 10                 | 39,248              | 1,440,000                      | 876,389,000           | 223               | 908,501,000                             | 98.40%                 |
| 145,000              | 7                  | 39,255              | 1,015,000                      | 877,404,000           | 216               | 908,724,000                             | 98.42%                 |
| 146,000              | 3                  | 39,258              | 438,000                        | 877,842,000           | 213               | 908,940,000                             | 98.45%                 |
| 147,000              | 6                  | 39,264              | 882,000                        | 878,724,000           | 207               | 909,153,000                             | 98.47%                 |
| 148,000              | 3                  | 39,267              | 444,000                        | 879,168,000           | 204               | 909,360,000                             | 98.49%                 |
| 149,000              | 1                  | 39,268              | 149,000                        | 879,317,000           | 203               | 909,564,000                             | 98.51%                 |
| 151,000              | 6                  | 39,274              | 906,000                        | 880,223,000           | 197               | 909,970,000                             | 98.56%                 |
| 152,000              | 6                  | 39,280              | 912,000                        | 881,135,000           | 191               | 910,167,000                             | 98.58%                 |
| 153,000              | 5                  | 39,285              | 765,000                        | 881,900,000           | 186               | 910,358,000                             | 98.60%                 |
| 154,000              | 7                  | 39,292              | 1,078,000                      | 882,978,000           | 179               | 910,544,000                             | 98.62%                 |
| 155,000              | 2                  | 39,294              | 310,000                        | 883,288,000           | 177               | 910,723,000                             | 98.64%                 |
| 156,000              | 7                  | 39,301              | 1,092,000                      | 884,380,000           | 170               | 910,900,000                             | 98.66%                 |
| 157,000              | 5                  | 39,306              | 785,000                        | 885,165,000           | 165               | 911,070,000                             | 98.68%                 |
| 158,000              | 5                  | 39,311              | 790,000                        | 885,955,000           | 160               | 911,235,000                             | 98.69%                 |
| 159,000              | 3                  | 39,314              | 477,000                        | 886,432,000           | 157               | 911,395,000                             | 98.71%                 |
| 160,000              | 4                  | 39,318              | 640,000                        | 887,072,000           | 153               | 911,552,000                             | 98.73%                 |
| 161,000              | 6                  | 39,324              | 966,000                        | 888,038,000           | 147               | 911,705,000                             | 98.74%                 |
| 162,000              | 3                  | 39,327              | 486,000                        | 888,524,000           | 144               | 911,852,000                             | 98.76%                 |
| 163,000              | 2                  | 39,329              | 326,000                        | 888,850,000           | 142               | 911,996,000                             | 98.78%                 |
| 164,000              | 4                  | 39,333              | 656,000                        | 889,506,000           | 138               | 912,138,000                             | 98.79%                 |
| 165,000              | 4                  | 39,337              | 660,000                        | 890,166,000           | 134               | 912,276,000                             | 98.81%                 |
| 166,000              | 1                  | 39,338              | 166,000                        | 890,332,000           | 133               | 912,410,000                             | 98.82%                 |
| 167,000              | 2                  | 39,340              | 334,000                        | 890,666,000           | 131               | 912,543,000                             | 98.84%                 |
| 169,000              | 1                  | 39,341              | 169,000                        | 890,835,000           | 130               | 912,805,000                             | 98.86%                 |
| 170,000              | 4                  | 39,345              | 680,000                        | 891,515,000           | 126               | 912,935,000                             | 98.88%                 |
| 171,000              | 6                  | 39,351              | 1,026,000                      | 892,541,000           | 120               | 913,061,000                             | 98.89%                 |
| 172,000              | 2                  | 39,353              | 344,000                        | 892,885,000           | 118               | 913,181,000                             | 98.90%                 |
| 173,000              | 2                  | 39,355              | 346,000                        | 893,231,000           | 116               | 913,299,000                             | 98.92%                 |
| 175,000              | 2                  | 39,357              | 350,000                        | 893,581,000           | 114               | 913,531,000                             | 98.94%                 |
| 176,000              | 3                  | 39,360              | 528,000                        | 894,109,000           | 111               | 913,645,000                             | 98.95%                 |
| 178,000              | 2                  | 39,362              | 356,000                        | 894,465,000           | 109               | 913,867,000                             | 98.98%                 |
| 179,000              | 3                  | 39,365              | 537,000                        | 895,002,000           | 106               | 913,976,000                             | 98.99%                 |
| 180,000              | 3                  | 39,368              | 540,000                        | 895,542,000           | 103               | 914,082,000                             | 99.00%                 |
| 181,000              | 2                  | 39,370              | 362,000                        | 895,904,000           | 101               | 914,185,000                             | 99.01%                 |
| 182,000              | 1                  | 39,371              | 182,000                        | 896,086,000           | 100               | 914,286,000                             | 99.02%                 |
| 183,000              | 2                  | 39,373              | 366,000                        | 896,452,000           | 98                | 914,386,000                             | 99.03%                 |
| 186,000              | 2                  | 39,375              | 372,000                        | 896,824,000           | 96                | 914,680,000                             | 99.07%                 |
| 187,000              | 4                  | 39,379              | 748,000                        | 897,572,000           | 92                | 914,776,000                             | 99.08%                 |
| 189,000              | 1                  | 39,380              | 189,000                        | 897,761,000           | 91                | 914,960,000                             | 99.10%                 |
| 190,000              | 2                  | 39,382              | 380,000                        | 898,141,000           | 89                | 915,051,000                             | 99.11%                 |
| 191,000              | 1                  | 39,383              | 191,000                        | 898,332,000           | 88                | 915,140,000                             | 99.12%                 |



Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 195,000                     | 2                         | 39,385                     | 390,000                               | 898,722,000                  | 86                       | 915,492,000                                    | 99.15%                        |
| 196,000                     | 1                         | 39,386                     | 196,000                               | 898,918,000                  | 85                       | 915,578,000                                    | 99.16%                        |
| 197,000                     | 4                         | 39,390                     | 788,000                               | 899,706,000                  | 81                       | 915,663,000                                    | 99.17%                        |
| 198,000                     | 2                         | 39,392                     | 396,000                               | 900,102,000                  | 79                       | 915,744,000                                    | 99.18%                        |
| 199,000                     | 2                         | 39,394                     | 398,000                               | 900,500,000                  | 77                       | 915,823,000                                    | 99.19%                        |
| 200,000                     | 2                         | 39,396                     | 400,000                               | 900,900,000                  | 75                       | 915,900,000                                    | 99.20%                        |
| 203,000                     | 1                         | 39,397                     | 203,000                               | 901,103,000                  | 74                       | 916,125,000                                    | 99.22%                        |
| 204,000                     | 1                         | 39,398                     | 204,000                               | 901,307,000                  | 73                       | 916,199,000                                    | 99.23%                        |
| 206,000                     | 2                         | 39,400                     | 412,000                               | 901,719,000                  | 71                       | 916,345,000                                    | 99.25%                        |
| 208,000                     | 2                         | 39,402                     | 416,000                               | 902,135,000                  | 69                       | 916,487,000                                    | 99.26%                        |
| 209,000                     | 1                         | 39,403                     | 209,000                               | 902,344,000                  | 68                       | 916,556,000                                    | 99.27%                        |
| 210,000                     | 1                         | 39,404                     | 210,000                               | 902,554,000                  | 67                       | 916,624,000                                    | 99.28%                        |
| 211,000                     | 1                         | 39,405                     | 211,000                               | 902,765,000                  | 66                       | 916,691,000                                    | 99.28%                        |
| 212,000                     | 2                         | 39,407                     | 424,000                               | 903,189,000                  | 64                       | 916,757,000                                    | 99.29%                        |
| 213,000                     | 1                         | 39,408                     | 213,000                               | 903,402,000                  | 63                       | 916,821,000                                    | 99.30%                        |
| 214,000                     | 2                         | 39,410                     | 428,000                               | 903,830,000                  | 61                       | 916,884,000                                    | 99.31%                        |
| 215,000                     | 1                         | 39,411                     | 215,000                               | 904,045,000                  | 60                       | 916,945,000                                    | 99.31%                        |
| 216,000                     | 1                         | 39,412                     | 216,000                               | 904,261,000                  | 59                       | 917,005,000                                    | 99.32%                        |
| 218,000                     | 1                         | 39,413                     | 218,000                               | 904,479,000                  | 58                       | 917,123,000                                    | 99.33%                        |
| 220,000                     | 1                         | 39,414                     | 220,000                               | 904,699,000                  | 57                       | 917,239,000                                    | 99.34%                        |
| 222,000                     | 2                         | 39,416                     | 444,000                               | 905,143,000                  | 55                       | 917,353,000                                    | 99.36%                        |
| 226,000                     | 3                         | 39,419                     | 678,000                               | 905,821,000                  | 52                       | 917,573,000                                    | 99.38%                        |
| 227,000                     | 1                         | 39,420                     | 227,000                               | 906,048,000                  | 51                       | 917,625,000                                    | 99.39%                        |
| 228,000                     | 1                         | 39,421                     | 228,000                               | 906,276,000                  | 50                       | 917,676,000                                    | 99.39%                        |
| 230,000                     | 3                         | 39,424                     | 690,000                               | 906,966,000                  | 47                       | 917,776,000                                    | 99.40%                        |
| 231,000                     | 1                         | 39,425                     | 231,000                               | 907,197,000                  | 46                       | 917,823,000                                    | 99.41%                        |
| 232,000                     | 1                         | 39,426                     | 232,000                               | 907,429,000                  | 45                       | 917,869,000                                    | 99.41%                        |
| 237,000                     | 1                         | 39,427                     | 237,000                               | 907,666,000                  | 44                       | 918,094,000                                    | 99.44%                        |
| 240,000                     | 2                         | 39,429                     | 480,000                               | 908,146,000                  | 42                       | 918,226,000                                    | 99.45%                        |
| 242,000                     | 1                         | 39,430                     | 242,000                               | 908,388,000                  | 41                       | 918,310,000                                    | 99.46%                        |
| 244,000                     | 1                         | 39,431                     | 244,000                               | 908,632,000                  | 40                       | 918,392,000                                    | 99.47%                        |
| 245,000                     | 1                         | 39,432                     | 245,000                               | 908,877,000                  | 39                       | 918,432,000                                    | 99.47%                        |
| 248,000                     | 1                         | 39,433                     | 248,000                               | 909,125,000                  | 38                       | 918,549,000                                    | 99.49%                        |
| 258,000                     | 1                         | 39,434                     | 258,000                               | 909,383,000                  | 37                       | 918,929,000                                    | 99.53%                        |
| 259,000                     | 1                         | 39,435                     | 259,000                               | 909,642,000                  | 36                       | 918,966,000                                    | 99.53%                        |
| 260,000                     | 1                         | 39,436                     | 260,000                               | 909,902,000                  | 35                       | 919,002,000                                    | 99.53%                        |
| 261,000                     | 1                         | 39,437                     | 261,000                               | 910,163,000                  | 34                       | 919,037,000                                    | 99.54%                        |
| 263,000                     | 1                         | 39,438                     | 263,000                               | 910,426,000                  | 33                       | 919,105,000                                    | 99.55%                        |
| 265,000                     | 1                         | 39,439                     | 265,000                               | 910,691,000                  | 32                       | 919,171,000                                    | 99.55%                        |
| 271,000                     | 1                         | 39,440                     | 271,000                               | 910,962,000                  | 31                       | 919,363,000                                    | 99.57%                        |
| 273,000                     | 1                         | 39,441                     | 273,000                               | 911,235,000                  | 30                       | 919,425,000                                    | 99.58%                        |
| 276,000                     | 2                         | 39,443                     | 552,000                               | 911,787,000                  | 28                       | 919,515,000                                    | 99.59%                        |
| 280,000                     | 1                         | 39,444                     | 280,000                               | 912,067,000                  | 27                       | 919,627,000                                    | 99.60%                        |
| 283,000                     | 1                         | 39,445                     | 283,000                               | 912,350,000                  | 26                       | 919,708,000                                    | 99.61%                        |
| 290,000                     | 1                         | 39,446                     | 290,000                               | 912,640,000                  | 25                       | 919,890,000                                    | 99.63%                        |
| 291,000                     | 1                         | 39,447                     | 291,000                               | 912,931,000                  | 24                       | 919,915,000                                    | 99.63%                        |
| 292,000                     | 1                         | 39,448                     | 292,000                               | 913,223,000                  | 23                       | 919,939,000                                    | 99.64%                        |
| 294,000                     | 1                         | 39,449                     | 294,000                               | 913,517,000                  | 22                       | 919,985,000                                    | 99.64%                        |
| 301,000                     | 1                         | 39,450                     | 301,000                               | 913,818,000                  | 21                       | 920,139,000                                    | 99.66%                        |
| 310,000                     | 1                         | 39,451                     | 310,000                               | 914,128,000                  | 20                       | 920,328,000                                    | 99.68%                        |
| 315,000                     | 1                         | 39,452                     | 315,000                               | 914,443,000                  | 19                       | 920,428,000                                    | 99.69%                        |
| 320,000                     | 1                         | 39,453                     | 320,000                               | 914,763,000                  | 18                       | 920,523,000                                    | 99.70%                        |
| 322,000                     | 1                         | 39,454                     | 322,000                               | 915,085,000                  | 17                       | 920,559,000                                    | 99.70%                        |
| 332,000                     | 2                         | 39,456                     | 664,000                               | 915,749,000                  | 15                       | 920,729,000                                    | 99.72%                        |
| 346,000                     | 1                         | 39,457                     | 346,000                               | 916,095,000                  | 14                       | 920,939,000                                    | 99.74%                        |
| 353,000                     | 1                         | 39,458                     | 353,000                               | 916,448,000                  | 13                       | 921,037,000                                    | 99.76%                        |
| 355,000                     | 1                         | 39,459                     | 355,000                               | 916,803,000                  | 12                       | 921,063,000                                    | 99.76%                        |
| 362,000                     | 1                         | 39,460                     | 362,000                               | 917,165,000                  | 11                       | 921,147,000                                    | 99.77%                        |
| 372,000                     | 1                         | 39,461                     | 372,000                               | 917,537,000                  | 10                       | 921,257,000                                    | 99.78%                        |
| 384,000                     | 1                         | 39,462                     | 384,000                               | 917,921,000                  | 9                        | 921,377,000                                    | 99.79%                        |
| 391,000                     | 1                         | 39,463                     | 391,000                               | 918,312,000                  | 8                        | 921,440,000                                    | 99.80%                        |
| 410,000                     | 1                         | 39,464                     | 410,000                               | 918,722,000                  | 7                        | 921,592,000                                    | 99.82%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                        | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|--------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+ (5)] | Percentage<br>of Total |
| 442,000              | 1                  | 39,465              | 442,000                        | 919,164,000           | 6                 | 921,816,000                                | 99.84%                 |
| 508,000              | 1                  | 39,466              | 508,000                        | 919,672,000           | 5                 | 922,212,000                                | 99.88%                 |
| 535,000              | 1                  | 39,467              | 535,000                        | 920,207,000           | 4                 | 922,347,000                                | 99.90%                 |
| 698,000              | 1                  | 39,468              | 698,000                        | 920,905,000           | 3                 | 922,999,000                                | 99.97%                 |
| 701,000              | 1                  | 39,469              | 701,000                        | 921,606,000           | 2                 | 923,008,000                                | 99.97%                 |
| 819,000              | 1                  | 39,470              | 819,000                        | 922,425,000           | 1                 | 923,244,000                                | 99.99%                 |
| 872,000              | 1                  | 39,471              | 872,000                        | 923,297,000           | 0                 | 923,297,000                                | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Residential

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+{(5)}] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|----------------------------------------------------|-------------------------------|
| 0                           | 104                       | 104                        | 0                                     | 0                            | 3,152                    | 0                                                  | 0.00%                         |
| 1,000                       | 55                        | 159                        | 55,000                                | 55,000                       | 3,097                    | 3,152,000                                          | 5.64%                         |
| 2,000                       | 106                       | 265                        | 212,000                               | 267,000                      | 2,991                    | 6,249,000                                          | 11.19%                        |
| 3,000                       | 157                       | 422                        | 471,000                               | 738,000                      | 2,834                    | 9,240,000                                          | 16.55%                        |
| 4,000                       | 191                       | 613                        | 764,000                               | 1,502,000                    | 2,643                    | 12,074,000                                         | 21.62%                        |
| 5,000                       | 208                       | 821                        | 1,040,000                             | 2,542,000                    | 2,435                    | 14,717,000                                         | 26.36%                        |
| 6,000                       | 200                       | 1,021                      | 1,200,000                             | 3,742,000                    | 2,235                    | 17,152,000                                         | 30.72%                        |
| 7,000                       | 174                       | 1,195                      | 1,218,000                             | 4,960,000                    | 2,061                    | 19,387,000                                         | 34.72%                        |
| 8,000                       | 181                       | 1,376                      | 1,448,000                             | 6,408,000                    | 1,880                    | 21,448,000                                         | 38.41%                        |
| 9,000                       | 152                       | 1,528                      | 1,368,000                             | 7,776,000                    | 1,728                    | 23,328,000                                         | 41.78%                        |
| 10,000                      | 126                       | 1,654                      | 1,260,000                             | 9,036,000                    | 1,602                    | 25,056,000                                         | 44.87%                        |
| 11,000                      | 119                       | 1,773                      | 1,309,000                             | 10,345,000                   | 1,483                    | 26,658,000                                         | 47.74%                        |
| 12,000                      | 88                        | 1,861                      | 1,056,000                             | 11,401,000                   | 1,395                    | 28,141,000                                         | 50.40%                        |
| 13,000                      | 97                        | 1,958                      | 1,261,000                             | 12,662,000                   | 1,298                    | 29,536,000                                         | 52.90%                        |
| 14,000                      | 80                        | 2,038                      | 1,120,000                             | 13,782,000                   | 1,218                    | 30,834,000                                         | 55.22%                        |
| 15,000                      | 71                        | 2,109                      | 1,065,000                             | 14,847,000                   | 1,147                    | 32,052,000                                         | 57.40%                        |
| 16,000                      | 57                        | 2,166                      | 912,000                               | 15,759,000                   | 1,090                    | 33,199,000                                         | 59.46%                        |
| 17,000                      | 61                        | 2,227                      | 1,037,000                             | 16,796,000                   | 1,029                    | 34,289,000                                         | 61.41%                        |
| 18,000                      | 53                        | 2,280                      | 954,000                               | 17,750,000                   | 976                      | 35,318,000                                         | 63.25%                        |
| 19,000                      | 54                        | 2,334                      | 1,026,000                             | 18,776,000                   | 922                      | 36,294,000                                         | 65.00%                        |
| 20,000                      | 54                        | 2,388                      | 1,080,000                             | 19,856,000                   | 868                      | 37,216,000                                         | 66.65%                        |
| 21,000                      | 44                        | 2,432                      | 924,000                               | 20,780,000                   | 824                      | 38,084,000                                         | 68.20%                        |
| 22,000                      | 44                        | 2,476                      | 968,000                               | 21,748,000                   | 780                      | 38,908,000                                         | 69.68%                        |
| 23,000                      | 49                        | 2,525                      | 1,127,000                             | 22,875,000                   | 731                      | 39,688,000                                         | 71.08%                        |
| 24,000                      | 42                        | 2,567                      | 1,008,000                             | 23,883,000                   | 689                      | 40,419,000                                         | 72.39%                        |
| 25,000                      | 40                        | 2,607                      | 1,000,000                             | 24,883,000                   | 649                      | 41,108,000                                         | 73.62%                        |
| 26,000                      | 30                        | 2,637                      | 780,000                               | 25,663,000                   | 619                      | 41,757,000                                         | 74.78%                        |
| 27,000                      | 34                        | 2,671                      | 918,000                               | 26,581,000                   | 585                      | 42,376,000                                         | 75.89%                        |
| 28,000                      | 28                        | 2,699                      | 784,000                               | 27,365,000                   | 557                      | 42,961,000                                         | 76.94%                        |
| 29,000                      | 29                        | 2,728                      | 841,000                               | 28,206,000                   | 528                      | 43,518,000                                         | 77.94%                        |
| 30,000                      | 31                        | 2,759                      | 930,000                               | 29,136,000                   | 497                      | 44,046,000                                         | 78.88%                        |
| 31,000                      | 17                        | 2,776                      | 527,000                               | 29,663,000                   | 480                      | 44,543,000                                         | 79.77%                        |
| 32,000                      | 26                        | 2,802                      | 832,000                               | 30,495,000                   | 454                      | 45,023,000                                         | 80.63%                        |
| 33,000                      | 26                        | 2,828                      | 858,000                               | 31,353,000                   | 428                      | 45,477,000                                         | 81.44%                        |
| 34,000                      | 9                         | 2,837                      | 306,000                               | 31,659,000                   | 419                      | 45,905,000                                         | 82.21%                        |
| 35,000                      | 31                        | 2,868                      | 1,085,000                             | 32,744,000                   | 388                      | 46,324,000                                         | 82.96%                        |
| 36,000                      | 16                        | 2,884                      | 576,000                               | 33,320,000                   | 372                      | 46,712,000                                         | 83.66%                        |
| 37,000                      | 20                        | 2,904                      | 740,000                               | 34,060,000                   | 352                      | 47,084,000                                         | 84.32%                        |
| 38,000                      | 17                        | 2,921                      | 646,000                               | 34,706,000                   | 335                      | 47,436,000                                         | 84.95%                        |
| 39,000                      | 9                         | 2,930                      | 351,000                               | 35,057,000                   | 326                      | 47,771,000                                         | 85.55%                        |
| 40,000                      | 17                        | 2,947                      | 680,000                               | 35,737,000                   | 309                      | 48,097,000                                         | 86.14%                        |
| 41,000                      | 21                        | 2,968                      | 861,000                               | 36,598,000                   | 288                      | 48,406,000                                         | 86.69%                        |
| 42,000                      | 19                        | 2,987                      | 798,000                               | 37,396,000                   | 269                      | 48,694,000                                         | 87.21%                        |
| 43,000                      | 7                         | 2,994                      | 301,000                               | 37,697,000                   | 262                      | 48,963,000                                         | 87.69%                        |
| 44,000                      | 10                        | 3,004                      | 440,000                               | 38,137,000                   | 252                      | 49,225,000                                         | 88.16%                        |
| 45,000                      | 9                         | 3,013                      | 405,000                               | 38,542,000                   | 243                      | 49,477,000                                         | 88.61%                        |
| 46,000                      | 8                         | 3,021                      | 368,000                               | 38,910,000                   | 235                      | 49,720,000                                         | 89.04%                        |
| 47,000                      | 9                         | 3,030                      | 423,000                               | 39,333,000                   | 226                      | 49,955,000                                         | 89.46%                        |
| 48,000                      | 8                         | 3,038                      | 384,000                               | 39,717,000                   | 218                      | 50,181,000                                         | 89.87%                        |
| 49,000                      | 16                        | 3,054                      | 784,000                               | 40,501,000                   | 202                      | 50,399,000                                         | 90.26%                        |
| 50,000                      | 13                        | 3,067                      | 650,000                               | 41,151,000                   | 189                      | 50,601,000                                         | 90.62%                        |
| 51,000                      | 9                         | 3,076                      | 459,000                               | 41,610,000                   | 180                      | 50,790,000                                         | 90.96%                        |
| 52,000                      | 10                        | 3,086                      | 520,000                               | 42,130,000                   | 170                      | 50,970,000                                         | 91.28%                        |
| 53,000                      | 8                         | 3,094                      | 424,000                               | 42,554,000                   | 162                      | 51,140,000                                         | 91.59%                        |
| 54,000                      | 3                         | 3,097                      | 162,000                               | 42,716,000                   | 159                      | 51,302,000                                         | 91.88%                        |
| 55,000                      | 8                         | 3,105                      | 440,000                               | 43,156,000                   | 151                      | 51,461,000                                         | 92.16%                        |
| 56,000                      | 4                         | 3,109                      | 224,000                               | 43,380,000                   | 147                      | 51,612,000                                         | 92.43%                        |
| 57,000                      | 5                         | 3,114                      | 285,000                               | 43,665,000                   | 142                      | 51,759,000                                         | 92.69%                        |
| 58,000                      | 8                         | 3,122                      | 464,000                               | 44,129,000                   | 134                      | 51,901,000                                         | 92.95%                        |
| 59,000                      | 6                         | 3,128                      | 354,000                               | 44,483,000                   | 128                      | 52,035,000                                         | 93.19%                        |
| 60,000                      | 6                         | 3,134                      | 360,000                               | 44,843,000                   | 122                      | 52,163,000                                         | 93.42%                        |
| 61,000                      | 7                         | 3,141                      | 427,000                               | 45,270,000                   | 115                      | 52,285,000                                         | 93.64%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 62,000            | 9               | 3,150            | 558,000                  | 45,828,000         | 106            | 52,400,000                          | 93.84%              |
| 63,000            | 8               | 3,158            | 504,000                  | 46,332,000         | 98             | 52,506,000                          | 94.03%              |
| 64,000            | 6               | 3,164            | 384,000                  | 46,716,000         | 92             | 52,604,000                          | 94.21%              |
| 65,000            | 5               | 3,169            | 325,000                  | 47,041,000         | 87             | 52,696,000                          | 94.37%              |
| 66,000            | 5               | 3,174            | 330,000                  | 47,371,000         | 82             | 52,783,000                          | 94.53%              |
| 67,000            | 2               | 3,176            | 134,000                  | 47,505,000         | 80             | 52,865,000                          | 94.68%              |
| 68,000            | 1               | 3,177            | 68,000                   | 47,573,000         | 79             | 52,945,000                          | 94.82%              |
| 69,000            | 7               | 3,184            | 483,000                  | 48,056,000         | 72             | 53,024,000                          | 94.96%              |
| 70,000            | 3               | 3,187            | 210,000                  | 48,266,000         | 69             | 53,096,000                          | 95.09%              |
| 71,000            | 1               | 3,188            | 71,000                   | 48,337,000         | 68             | 53,165,000                          | 95.21%              |
| 72,000            | 1               | 3,189            | 72,000                   | 48,409,000         | 67             | 53,233,000                          | 95.33%              |
| 73,000            | 2               | 3,191            | 146,000                  | 48,555,000         | 65             | 53,300,000                          | 95.45%              |
| 74,000            | 2               | 3,193            | 148,000                  | 48,703,000         | 63             | 53,365,000                          | 95.57%              |
| 75,000            | 1               | 3,194            | 75,000                   | 48,778,000         | 62             | 53,428,000                          | 95.68%              |
| 76,000            | 2               | 3,196            | 152,000                  | 48,930,000         | 60             | 53,490,000                          | 95.79%              |
| 77,000            | 1               | 3,197            | 77,000                   | 49,007,000         | 59             | 53,550,000                          | 95.90%              |
| 78,000            | 0               | 3,197            | 0                        | 49,007,000         | 59             | 53,609,000                          | 96.01%              |
| 79,000            | 2               | 3,199            | 158,000                  | 49,165,000         | 57             | 53,668,000                          | 96.11%              |
| 80,000            | 3               | 3,202            | 240,000                  | 49,405,000         | 54             | 53,725,000                          | 96.22%              |
| 81,000            | 1               | 3,203            | 81,000                   | 49,486,000         | 53             | 53,779,000                          | 96.31%              |
| 82,000            | 0               | 3,203            | 0                        | 49,486,000         | 53             | 53,832,000                          | 96.41%              |
| 83,000            | 0               | 3,203            | 0                        | 49,486,000         | 53             | 53,885,000                          | 96.50%              |
| 84,000            | 1               | 3,204            | 84,000                   | 49,570,000         | 52             | 53,938,000                          | 96.60%              |
| 85,000            | 1               | 3,205            | 85,000                   | 49,655,000         | 51             | 53,990,000                          | 96.69%              |
| 86,000            | 3               | 3,208            | 258,000                  | 49,913,000         | 48             | 54,041,000                          | 96.78%              |
| 87,000            | 0               | 3,208            | 0                        | 49,913,000         | 48             | 54,089,000                          | 96.87%              |
| 88,000            | 3               | 3,211            | 264,000                  | 50,177,000         | 45             | 54,137,000                          | 96.95%              |
| 89,000            | 3               | 3,214            | 267,000                  | 50,444,000         | 42             | 54,182,000                          | 97.03%              |
| 90,000            | 1               | 3,215            | 90,000                   | 50,534,000         | 41             | 54,224,000                          | 97.11%              |
| 91,000            | 3               | 3,218            | 273,000                  | 50,807,000         | 38             | 54,265,000                          | 97.18%              |
| 92,000            | 1               | 3,219            | 92,000                   | 50,899,000         | 37             | 54,303,000                          | 97.25%              |
| 93,000            | 1               | 3,220            | 93,000                   | 50,992,000         | 36             | 54,340,000                          | 97.32%              |
| 94,000            | 2               | 3,222            | 188,000                  | 51,180,000         | 34             | 54,376,000                          | 97.38%              |
| 95,000            | 1               | 3,223            | 95,000                   | 51,275,000         | 33             | 54,410,000                          | 97.44%              |
| 96,000            | 0               | 3,223            | 0                        | 51,275,000         | 33             | 54,443,000                          | 97.50%              |
| 97,000            | 0               | 3,223            | 0                        | 51,275,000         | 33             | 54,476,000                          | 97.56%              |
| 98,000            | 2               | 3,225            | 196,000                  | 51,471,000         | 31             | 54,509,000                          | 97.62%              |
| 99,000            | 1               | 3,226            | 99,000                   | 51,570,000         | 30             | 54,540,000                          | 97.68%              |
| 100,000           | 1               | 3,227            | 100,000                  | 51,670,000         | 29             | 54,570,000                          | 97.73%              |
| 101,000           | 0               | 3,227            | 0                        | 51,670,000         | 29             | 54,599,000                          | 97.78%              |
| 102,000           | 1               | 3,228            | 102,000                  | 51,772,000         | 28             | 54,628,000                          | 97.83%              |
| 103,000           | 0               | 3,228            | 0                        | 51,772,000         | 28             | 54,656,000                          | 97.88%              |
| 104,000           | 0               | 3,228            | 0                        | 51,772,000         | 28             | 54,684,000                          | 97.93%              |
| 105,000           | 1               | 3,229            | 105,000                  | 51,877,000         | 27             | 54,712,000                          | 97.98%              |
| 106,000           | 1               | 3,230            | 106,000                  | 51,983,000         | 26             | 54,739,000                          | 98.03%              |
| 107,000           | 2               | 3,232            | 214,000                  | 52,197,000         | 24             | 54,765,000                          | 98.08%              |
| 108,000           | 2               | 3,234            | 216,000                  | 52,413,000         | 22             | 54,789,000                          | 98.12%              |
| 109,000           | 0               | 3,234            | 0                        | 52,413,000         | 22             | 54,811,000                          | 98.16%              |
| 110,000           | 0               | 3,234            | 0                        | 52,413,000         | 22             | 54,833,000                          | 98.20%              |
| 111,000           | 0               | 3,234            | 0                        | 52,413,000         | 22             | 54,855,000                          | 98.24%              |
| 112,000           | 0               | 3,234            | 0                        | 52,413,000         | 22             | 54,877,000                          | 98.28%              |
| 113,000           | 1               | 3,235            | 113,000                  | 52,526,000         | 21             | 54,899,000                          | 98.32%              |
| 114,000           | 0               | 3,235            | 0                        | 52,526,000         | 21             | 54,920,000                          | 98.36%              |
| 115,000           | 0               | 3,235            | 0                        | 52,526,000         | 21             | 54,941,000                          | 98.39%              |
| 116,000           | 0               | 3,235            | 0                        | 52,526,000         | 21             | 54,962,000                          | 98.43%              |
| 117,000           | 1               | 3,236            | 117,000                  | 52,643,000         | 20             | 54,983,000                          | 98.47%              |
| 118,000           | 1               | 3,237            | 118,000                  | 52,761,000         | 19             | 55,003,000                          | 98.50%              |
| 119,000           | 1               | 3,238            | 119,000                  | 52,880,000         | 18             | 55,022,000                          | 98.54%              |
| 120,000           | 0               | 3,238            | 0                        | 52,880,000         | 18             | 55,040,000                          | 98.57%              |
| 121,000           | 1               | 3,239            | 121,000                  | 53,001,000         | 17             | 55,058,000                          | 98.60%              |
| 122,000           | 1               | 3,240            | 122,000                  | 53,123,000         | 16             | 55,075,000                          | 98.63%              |
| 123,000           | 1               | 3,241            | 123,000                  | 53,246,000         | 15             | 55,091,000                          | 98.66%              |
| 124,000           | 0               | 3,241            | 0                        | 53,246,000         | 15             | 55,106,000                          | 98.69%              |

Company: Santando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 125,000           | 1               | 3,242            | 125,000                  | 53,371,000         | 14             | 55,121,000                        | 98.72%              |
| 126,000           | 0               | 3,242            | 0                        | 53,371,000         | 14             | 55,135,000                        | 98.74%              |
| 127,000           | 0               | 3,242            | 0                        | 53,371,000         | 14             | 55,149,000                        | 98.77%              |
| 128,000           | 2               | 3,244            | 256,000                  | 53,627,000         | 12             | 55,163,000                        | 98.79%              |
| 129,000           | 0               | 3,244            | 0                        | 53,627,000         | 12             | 55,175,000                        | 98.81%              |
| 130,000           | 0               | 3,244            | 0                        | 53,627,000         | 12             | 55,187,000                        | 98.83%              |
| 131,000           | 0               | 3,244            | 0                        | 53,627,000         | 12             | 55,199,000                        | 98.86%              |
| 132,000           | 0               | 3,244            | 0                        | 53,627,000         | 12             | 55,211,000                        | 98.88%              |
| 133,000           | 1               | 3,245            | 133,000                  | 53,760,000         | 11             | 55,223,000                        | 98.90%              |
| 134,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,234,000                        | 98.92%              |
| 135,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,245,000                        | 98.94%              |
| 136,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,256,000                        | 98.96%              |
| 137,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,267,000                        | 98.98%              |
| 138,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,278,000                        | 99.00%              |
| 139,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,289,000                        | 99.02%              |
| 140,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,300,000                        | 99.04%              |
| 141,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,311,000                        | 99.06%              |
| 142,000           | 0               | 3,245            | 0                        | 53,760,000         | 11             | 55,322,000                        | 99.08%              |
| 143,000           | 1               | 3,246            | 143,000                  | 53,903,000         | 10             | 55,333,000                        | 99.10%              |
| 144,000           | 0               | 3,246            | 0                        | 53,903,000         | 10             | 55,343,000                        | 99.11%              |
| 145,000           | 0               | 3,246            | 0                        | 53,903,000         | 10             | 55,353,000                        | 99.13%              |
| 146,000           | 0               | 3,246            | 0                        | 53,903,000         | 10             | 55,363,000                        | 99.15%              |
| 147,000           | 0               | 3,246            | 0                        | 53,903,000         | 10             | 55,373,000                        | 99.17%              |
| 148,000           | 1               | 3,247            | 148,000                  | 54,051,000         | 9              | 55,383,000                        | 99.19%              |
| 149,000           | 0               | 3,247            | 0                        | 54,051,000         | 9              | 55,392,000                        | 99.20%              |
| 151,000           | 1               | 3,248            | 151,000                  | 54,202,000         | 8              | 55,410,000                        | 99.23%              |
| 152,000           | 1               | 3,249            | 152,000                  | 54,354,000         | 7              | 55,418,000                        | 99.25%              |
| 153,000           | 0               | 3,249            | 0                        | 54,354,000         | 7              | 55,425,000                        | 99.26%              |
| 154,000           | 0               | 3,249            | 0                        | 54,354,000         | 7              | 55,432,000                        | 99.27%              |
| 155,000           | 0               | 3,249            | 0                        | 54,354,000         | 7              | 55,439,000                        | 99.29%              |
| 156,000           | 0               | 3,249            | 0                        | 54,354,000         | 7              | 55,446,000                        | 99.30%              |
| 157,000           | 0               | 3,249            | 0                        | 54,354,000         | 7              | 55,453,000                        | 99.31%              |
| 158,000           | 0               | 3,249            | 0                        | 54,354,000         | 7              | 55,460,000                        | 99.32%              |
| 159,000           | 0               | 3,249            | 0                        | 54,354,000         | 7              | 55,467,000                        | 99.34%              |
| 160,000           | 1               | 3,250            | 160,000                  | 54,514,000         | 6              | 55,474,000                        | 99.35%              |
| 161,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,480,000                        | 99.36%              |
| 162,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,486,000                        | 99.37%              |
| 163,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,492,000                        | 99.38%              |
| 164,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,498,000                        | 99.39%              |
| 165,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,504,000                        | 99.40%              |
| 166,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,510,000                        | 99.41%              |
| 167,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,516,000                        | 99.42%              |
| 169,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,528,000                        | 99.44%              |
| 170,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,534,000                        | 99.46%              |
| 171,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,540,000                        | 99.47%              |
| 172,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,546,000                        | 99.48%              |
| 173,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,552,000                        | 99.49%              |
| 175,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,564,000                        | 99.51%              |
| 176,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,570,000                        | 99.52%              |
| 178,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,582,000                        | 99.54%              |
| 179,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,588,000                        | 99.55%              |
| 180,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,594,000                        | 99.56%              |
| 181,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,600,000                        | 99.57%              |
| 182,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,606,000                        | 99.58%              |
| 183,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,612,000                        | 99.60%              |
| 186,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,630,000                        | 99.63%              |
| 187,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,636,000                        | 99.64%              |
| 189,000           | 0               | 3,250            | 0                        | 54,514,000         | 6              | 55,648,000                        | 99.66%              |
| 190,000           | 1               | 3,251            | 190,000                  | 54,704,000         | 5              | 55,654,000                        | 99.67%              |
| 191,000           | 0               | 3,251            | 0                        | 54,704,000         | 5              | 55,659,000                        | 99.68%              |
| 195,000           | 0               | 3,251            | 0                        | 54,704,000         | 5              | 55,679,000                        | 99.72%              |
| 196,000           | 0               | 3,251            | 0                        | 54,704,000         | 5              | 55,684,000                        | 99.72%              |
| 197,000           | 1               | 3,252            | 197,000                  | 54,901,000         | 4              | 55,689,000                        | 99.73%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer []

Period: January 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 198,000           | 0               | 3,252            | 0                        | 54,901,000         | 4              | 55,693,000                        | 99.74%              |
| 199,000           | 1               | 3,253            | 199,000                  | 55,100,000         | 3              | 55,697,000                        | 99.75%              |
| 200,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,700,000                        | 99.75%              |
| 203,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,709,000                        | 99.77%              |
| 204,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,712,000                        | 99.77%              |
| 206,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,718,000                        | 99.79%              |
| 208,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,724,000                        | 99.80%              |
| 209,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,727,000                        | 99.80%              |
| 210,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,730,000                        | 99.81%              |
| 211,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,733,000                        | 99.81%              |
| 212,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,736,000                        | 99.82%              |
| 213,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,739,000                        | 99.82%              |
| 214,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,742,000                        | 99.83%              |
| 215,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,745,000                        | 99.83%              |
| 216,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,748,000                        | 99.84%              |
| 218,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,754,000                        | 99.85%              |
| 220,000           | 0               | 3,253            | 0                        | 55,100,000         | 3              | 55,760,000                        | 99.86%              |
| 222,000           | 1               | 3,254            | 222,000                  | 55,322,000         | 2              | 55,766,000                        | 99.87%              |
| 226,000           | 1               | 3,255            | 226,000                  | 55,548,000         | 1              | 55,774,000                        | 99.89%              |
| 227,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,775,000                        | 99.89%              |
| 228,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,776,000                        | 99.89%              |
| 230,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,778,000                        | 99.89%              |
| 231,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,779,000                        | 99.89%              |
| 232,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,780,000                        | 99.90%              |
| 237,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,785,000                        | 99.91%              |
| 240,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,788,000                        | 99.91%              |
| 242,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,790,000                        | 99.91%              |
| 244,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,792,000                        | 99.92%              |
| 245,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,793,000                        | 99.92%              |
| 248,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,796,000                        | 99.92%              |
| 258,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,806,000                        | 99.94%              |
| 259,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,807,000                        | 99.94%              |
| 260,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,808,000                        | 99.95%              |
| 261,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,809,000                        | 99.95%              |
| 263,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,811,000                        | 99.95%              |
| 265,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,813,000                        | 99.96%              |
| 271,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,819,000                        | 99.97%              |
| 273,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,821,000                        | 99.97%              |
| 276,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,824,000                        | 99.97%              |
| 280,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,828,000                        | 99.98%              |
| 283,000           | 0               | 3,255            | 0                        | 55,548,000         | 1              | 55,831,000                        | 99.99%              |
| 290,000           | 1               | 3,256            | 290,000                  | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 291,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 292,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 294,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 301,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 310,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 315,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 320,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 322,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 332,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 346,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 353,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 355,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 362,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 372,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 384,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 391,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 410,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 442,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 508,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 535,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |
| 698,000           | 0               | 3,256            | 0                        | 55,838,000         | 0              | 55,838,000                        | 100.00%             |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 22 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☒ or Sewer ☐  
Period: January 2010  
Customer Class: Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                         | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ]+(5)] | Percentage<br>of Total |
| 701,000              | 0                  | 3,256               | 0                              | 55,838,000            | 0                 | 55,838,000                                  | 100.00%                |
| 819,000              | 0                  | 3,256               | 0                              | 55,838,000            | 0                 | 55,838,000                                  | 100.00%                |
| 872,000              | 0                  | 3,256               | 0                              | 55,838,000            | 0                 | 55,838,000                                  | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 0                 | 738             | 738              | 0                        | 0                  | 22,276         | 0                                 | 0.00%               |
| 1,000             | 563             | 1,301            | 563,000                  | 563,000            | 21,713         | 22,276,000                        | 4.30%               |
| 2,000             | 885             | 2,186            | 1,770,000                | 2,333,000          | 20,828         | 43,989,000                        | 8.49%               |
| 3,000             | 1,064           | 3,250            | 3,192,000                | 5,525,000          | 19,764         | 64,817,000                        | 12.50%              |
| 4,000             | 1,197           | 4,447            | 4,788,000                | 10,313,000         | 18,567         | 84,581,000                        | 16.32%              |
| 5,000             | 1,178           | 5,625            | 5,890,000                | 16,203,000         | 17,389         | 103,148,000                       | 19.90%              |
| 6,000             | 1,032           | 6,657            | 6,192,000                | 22,395,000         | 16,357         | 120,537,000                       | 23.25%              |
| 7,000             | 970             | 7,627            | 6,790,000                | 29,185,000         | 15,387         | 136,894,000                       | 26.41%              |
| 8,000             | 814             | 8,441            | 6,512,000                | 35,697,000         | 14,573         | 152,281,000                       | 29.37%              |
| 9,000             | 699             | 9,140            | 6,291,000                | 41,988,000         | 13,874         | 166,854,000                       | 32.19%              |
| 10,000            | 624             | 9,764            | 6,240,000                | 48,228,000         | 13,250         | 180,728,000                       | 34.86%              |
| 11,000            | 537             | 10,301           | 5,907,000                | 54,135,000         | 12,713         | 193,978,000                       | 37.42%              |
| 12,000            | 496             | 10,797           | 5,952,000                | 60,087,000         | 12,217         | 206,691,000                       | 39.87%              |
| 13,000            | 458             | 11,255           | 5,954,000                | 66,041,000         | 11,759         | 218,908,000                       | 42.23%              |
| 14,000            | 495             | 11,750           | 6,930,000                | 72,971,000         | 11,264         | 230,667,000                       | 44.50%              |
| 15,000            | 456             | 12,206           | 6,840,000                | 79,811,000         | 10,808         | 241,931,000                       | 46.67%              |
| 16,000            | 410             | 12,616           | 6,560,000                | 86,371,000         | 10,398         | 252,739,000                       | 48.75%              |
| 17,000            | 408             | 13,024           | 6,936,000                | 93,307,000         | 9,990          | 263,137,000                       | 50.76%              |
| 18,000            | 406             | 13,430           | 7,308,000                | 100,615,000        | 9,584          | 273,127,000                       | 52.69%              |
| 19,000            | 382             | 13,812           | 7,258,000                | 107,873,000        | 9,202          | 282,711,000                       | 54.53%              |
| 20,000            | 395             | 14,207           | 7,900,000                | 115,773,000        | 8,807          | 291,913,000                       | 56.31%              |
| 21,000            | 345             | 14,552           | 7,245,000                | 123,018,000        | 8,462          | 300,720,000                       | 58.01%              |
| 22,000            | 385             | 14,937           | 8,470,000                | 131,488,000        | 8,077          | 309,182,000                       | 59.64%              |
| 23,000            | 345             | 15,282           | 7,935,000                | 139,423,000        | 7,732          | 317,259,000                       | 61.20%              |
| 24,000            | 321             | 15,603           | 7,704,000                | 147,127,000        | 7,411          | 324,991,000                       | 62.69%              |
| 25,000            | 342             | 15,945           | 8,550,000                | 155,677,000        | 7,069          | 332,402,000                       | 64.12%              |
| 26,000            | 301             | 16,246           | 7,826,000                | 163,503,000        | 6,768          | 339,471,000                       | 65.48%              |
| 27,000            | 289             | 16,535           | 7,803,000                | 171,306,000        | 6,479          | 346,239,000                       | 66.79%              |
| 28,000            | 282             | 16,817           | 7,896,000                | 179,202,000        | 6,197          | 352,718,000                       | 68.04%              |
| 29,000            | 270             | 17,087           | 7,830,000                | 187,032,000        | 5,927          | 358,915,000                       | 69.23%              |
| 30,000            | 258             | 17,345           | 7,740,000                | 194,772,000        | 5,669          | 364,842,000                       | 70.38%              |
| 31,000            | 253             | 17,598           | 7,843,000                | 202,615,000        | 5,416          | 370,511,000                       | 71.47%              |
| 32,000            | 223             | 17,821           | 7,136,000                | 209,751,000        | 5,193          | 375,927,000                       | 72.52%              |
| 33,000            | 209             | 18,030           | 6,897,000                | 216,648,000        | 4,984          | 381,120,000                       | 73.52%              |
| 34,000            | 193             | 18,223           | 6,562,000                | 223,210,000        | 4,791          | 386,104,000                       | 74.48%              |
| 35,000            | 192             | 18,415           | 6,720,000                | 229,930,000        | 4,599          | 390,895,000                       | 75.40%              |
| 36,000            | 192             | 18,607           | 6,912,000                | 236,842,000        | 4,407          | 395,494,000                       | 76.29%              |
| 37,000            | 202             | 18,809           | 7,474,000                | 244,316,000        | 4,205          | 399,901,000                       | 77.14%              |
| 38,000            | 166             | 18,975           | 6,308,000                | 250,624,000        | 4,039          | 404,106,000                       | 77.95%              |
| 39,000            | 174             | 19,149           | 6,786,000                | 257,410,000        | 3,865          | 408,145,000                       | 78.73%              |
| 40,000            | 162             | 19,311           | 6,480,000                | 263,890,000        | 3,703          | 412,010,000                       | 79.48%              |
| 41,000            | 155             | 19,466           | 6,355,000                | 270,245,000        | 3,548          | 415,713,000                       | 80.19%              |
| 42,000            | 138             | 19,604           | 5,796,000                | 276,041,000        | 3,410          | 419,261,000                       | 80.88%              |
| 43,000            | 123             | 19,727           | 5,289,000                | 281,330,000        | 3,287          | 422,671,000                       | 81.53%              |
| 44,000            | 135             | 19,862           | 5,940,000                | 287,270,000        | 3,152          | 425,958,000                       | 82.17%              |
| 45,000            | 131             | 19,993           | 5,895,000                | 293,165,000        | 3,021          | 429,110,000                       | 82.78%              |
| 46,000            | 116             | 20,109           | 5,336,000                | 298,501,000        | 2,905          | 432,131,000                       | 83.36%              |
| 47,000            | 114             | 20,223           | 5,358,000                | 303,859,000        | 2,791          | 435,036,000                       | 83.92%              |
| 48,000            | 115             | 20,338           | 5,520,000                | 309,379,000        | 2,676          | 437,827,000                       | 84.46%              |
| 49,000            | 122             | 20,460           | 5,978,000                | 315,357,000        | 2,554          | 440,503,000                       | 84.97%              |
| 50,000            | 115             | 20,575           | 5,750,000                | 321,107,000        | 2,439          | 443,057,000                       | 85.47%              |
| 51,000            | 85              | 20,660           | 4,335,000                | 325,442,000        | 2,354          | 445,496,000                       | 85.94%              |
| 52,000            | 95              | 20,755           | 4,940,000                | 330,382,000        | 2,259          | 447,850,000                       | 86.39%              |
| 53,000            | 81              | 20,836           | 4,293,000                | 334,675,000        | 2,178          | 450,109,000                       | 86.83%              |
| 54,000            | 77              | 20,913           | 4,158,000                | 338,833,000        | 2,101          | 452,287,000                       | 87.25%              |
| 55,000            | 92              | 21,005           | 5,060,000                | 343,893,000        | 2,009          | 454,388,000                       | 87.65%              |
| 56,000            | 69              | 21,074           | 3,864,000                | 347,757,000        | 1,940          | 456,397,000                       | 88.04%              |
| 57,000            | 63              | 21,137           | 3,591,000                | 351,348,000        | 1,877          | 458,337,000                       | 88.41%              |
| 58,000            | 81              | 21,218           | 4,698,000                | 356,046,000        | 1,796          | 460,214,000                       | 88.78%              |
| 59,000            | 61              | 21,279           | 3,599,000                | 359,645,000        | 1,735          | 462,010,000                       | 89.12%              |
| 60,000            | 65              | 21,344           | 3,900,000                | 363,545,000        | 1,670          | 463,745,000                       | 89.46%              |
| 61,000            | 67              | 21,411           | 4,087,000                | 367,632,000        | 1,603          | 465,415,000                       | 89.78%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 62,000            | 48              | 21,459           | 2,976,000                | 370,608,000        | 1,555          | 467,018,000                       | 90.09%              |
| 63,000            | 55              | 21,514           | 3,465,000                | 374,073,000        | 1,500          | 468,573,000                       | 90.39%              |
| 64,000            | 49              | 21,563           | 3,136,000                | 377,209,000        | 1,451          | 470,073,000                       | 90.68%              |
| 65,000            | 39              | 21,602           | 2,535,000                | 379,744,000        | 1,412          | 471,524,000                       | 90.96%              |
| 66,000            | 44              | 21,646           | 2,904,000                | 382,648,000        | 1,368          | 472,936,000                       | 91.23%              |
| 67,000            | 51              | 21,697           | 3,417,000                | 386,065,000        | 1,317          | 474,304,000                       | 91.49%              |
| 68,000            | 57              | 21,754           | 3,876,000                | 389,941,000        | 1,260          | 475,621,000                       | 91.75%              |
| 69,000            | 40              | 21,794           | 2,760,000                | 392,701,000        | 1,220          | 476,881,000                       | 91.99%              |
| 70,000            | 43              | 21,837           | 3,010,000                | 395,711,000        | 1,177          | 478,101,000                       | 92.23%              |
| 71,000            | 43              | 21,880           | 3,053,000                | 398,764,000        | 1,134          | 479,278,000                       | 92.45%              |
| 72,000            | 37              | 21,917           | 2,664,000                | 401,428,000        | 1,097          | 480,412,000                       | 92.67%              |
| 73,000            | 37              | 21,954           | 2,701,000                | 404,129,000        | 1,060          | 481,509,000                       | 92.88%              |
| 74,000            | 51              | 22,005           | 3,774,000                | 407,903,000        | 1,009          | 482,569,000                       | 93.09%              |
| 75,000            | 46              | 22,051           | 3,450,000                | 411,353,000        | 963            | 483,578,000                       | 93.28%              |
| 76,000            | 24              | 22,075           | 1,824,000                | 413,177,000        | 939            | 484,541,000                       | 93.47%              |
| 77,000            | 27              | 22,102           | 2,079,000                | 415,256,000        | 912            | 485,480,000                       | 93.65%              |
| 78,000            | 27              | 22,129           | 2,106,000                | 417,362,000        | 885            | 486,392,000                       | 93.82%              |
| 79,000            | 29              | 22,158           | 2,291,000                | 419,653,000        | 856            | 487,277,000                       | 94.00%              |
| 80,000            | 25              | 22,183           | 2,000,000                | 421,653,000        | 831            | 488,133,000                       | 94.16%              |
| 81,000            | 25              | 22,208           | 2,025,000                | 423,678,000        | 806            | 488,964,000                       | 94.32%              |
| 82,000            | 35              | 22,243           | 2,870,000                | 426,548,000        | 771            | 489,770,000                       | 94.48%              |
| 83,000            | 21              | 22,264           | 1,743,000                | 428,291,000        | 750            | 490,541,000                       | 94.63%              |
| 84,000            | 26              | 22,290           | 2,184,000                | 430,475,000        | 724            | 491,291,000                       | 94.77%              |
| 85,000            | 29              | 22,319           | 2,465,000                | 432,940,000        | 695            | 492,015,000                       | 94.91%              |
| 86,000            | 19              | 22,338           | 1,634,000                | 434,574,000        | 676            | 492,710,000                       | 95.04%              |
| 87,000            | 18              | 22,356           | 1,566,000                | 436,140,000        | 658            | 493,386,000                       | 95.17%              |
| 88,000            | 17              | 22,373           | 1,496,000                | 437,636,000        | 641            | 494,044,000                       | 95.30%              |
| 89,000            | 21              | 22,394           | 1,869,000                | 439,505,000        | 620            | 494,685,000                       | 95.42%              |
| 90,000            | 17              | 22,411           | 1,530,000                | 441,035,000        | 603            | 495,305,000                       | 95.54%              |
| 91,000            | 14              | 22,425           | 1,274,000                | 442,309,000        | 589            | 495,908,000                       | 95.66%              |
| 92,000            | 15              | 22,440           | 1,380,000                | 443,689,000        | 574            | 496,497,000                       | 95.77%              |
| 93,000            | 19              | 22,459           | 1,767,000                | 445,456,000        | 555            | 497,071,000                       | 95.88%              |
| 94,000            | 17              | 22,476           | 1,598,000                | 447,054,000        | 538            | 497,626,000                       | 95.99%              |
| 95,000            | 21              | 22,497           | 1,995,000                | 449,049,000        | 517            | 498,164,000                       | 96.10%              |
| 96,000            | 19              | 22,516           | 1,824,000                | 450,873,000        | 498            | 498,681,000                       | 96.20%              |
| 97,000            | 17              | 22,533           | 1,649,000                | 452,522,000        | 481            | 499,179,000                       | 96.29%              |
| 98,000            | 16              | 22,549           | 1,568,000                | 454,090,000        | 465            | 499,660,000                       | 96.38%              |
| 99,000            | 12              | 22,561           | 1,188,000                | 455,278,000        | 453            | 500,125,000                       | 96.47%              |
| 100,000           | 12              | 22,573           | 1,200,000                | 456,478,000        | 441            | 500,578,000                       | 96.56%              |
| 101,000           | 19              | 22,592           | 1,919,000                | 458,397,000        | 422            | 501,019,000                       | 96.65%              |
| 102,000           | 14              | 22,606           | 1,428,000                | 459,825,000        | 408            | 501,441,000                       | 96.73%              |
| 103,000           | 8               | 22,614           | 824,000                  | 460,649,000        | 400            | 501,849,000                       | 96.81%              |
| 104,000           | 10              | 22,624           | 1,040,000                | 461,689,000        | 390            | 502,249,000                       | 96.88%              |
| 105,000           | 13              | 22,637           | 1,365,000                | 463,054,000        | 377            | 502,639,000                       | 96.96%              |
| 106,000           | 12              | 22,649           | 1,272,000                | 464,326,000        | 365            | 503,016,000                       | 97.03%              |
| 107,000           | 14              | 22,663           | 1,498,000                | 465,824,000        | 351            | 503,381,000                       | 97.10%              |
| 108,000           | 12              | 22,675           | 1,296,000                | 467,120,000        | 339            | 503,732,000                       | 97.17%              |
| 109,000           | 9               | 22,684           | 981,000                  | 468,101,000        | 330            | 504,071,000                       | 97.24%              |
| 110,000           | 14              | 22,698           | 1,540,000                | 469,641,000        | 316            | 504,401,000                       | 97.30%              |
| 111,000           | 6               | 22,704           | 666,000                  | 470,307,000        | 310            | 504,717,000                       | 97.36%              |
| 112,000           | 13              | 22,717           | 1,456,000                | 471,763,000        | 297            | 505,027,000                       | 97.42%              |
| 113,000           | 9               | 22,726           | 1,017,000                | 472,780,000        | 288            | 505,324,000                       | 97.48%              |
| 114,000           | 10              | 22,736           | 1,140,000                | 473,920,000        | 278            | 505,612,000                       | 97.53%              |
| 115,000           | 9               | 22,745           | 1,035,000                | 474,955,000        | 269            | 505,890,000                       | 97.59%              |
| 116,000           | 7               | 22,752           | 812,000                  | 475,767,000        | 262            | 506,159,000                       | 97.64%              |
| 117,000           | 10              | 22,762           | 1,170,000                | 476,937,000        | 252            | 506,421,000                       | 97.69%              |
| 118,000           | 5               | 22,767           | 590,000                  | 477,527,000        | 247            | 506,673,000                       | 97.74%              |
| 119,000           | 9               | 22,776           | 1,071,000                | 478,598,000        | 238            | 506,920,000                       | 97.78%              |
| 120,000           | 8               | 22,784           | 960,000                  | 479,558,000        | 230            | 507,158,000                       | 97.83%              |
| 121,000           | 2               | 22,786           | 242,000                  | 479,800,000        | 228            | 507,388,000                       | 97.88%              |
| 122,000           | 7               | 22,793           | 854,000                  | 480,654,000        | 221            | 507,616,000                       | 97.92%              |
| 123,000           | 12              | 22,805           | 1,476,000                | 482,130,000        | 209            | 507,837,000                       | 97.96%              |
| 124,000           | 6               | 22,811           | 744,000                  | 482,874,000        | 203            | 508,046,000                       | 98.00%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 125,000           | 3               | 22,814           | 375,000                  | 483,249,000        | 200            | 508,249,000                       | 98.04%              |
| 126,000           | 7               | 22,821           | 882,000                  | 484,131,000        | 193            | 508,449,000                       | 98.08%              |
| 127,000           | 3               | 22,824           | 381,000                  | 484,512,000        | 190            | 508,642,000                       | 98.12%              |
| 128,000           | 3               | 22,827           | 384,000                  | 484,896,000        | 187            | 508,832,000                       | 98.15%              |
| 129,000           | 6               | 22,833           | 774,000                  | 485,670,000        | 181            | 509,019,000                       | 98.19%              |
| 130,000           | 9               | 22,842           | 1,170,000                | 486,840,000        | 172            | 509,200,000                       | 98.22%              |
| 131,000           | 7               | 22,849           | 917,000                  | 487,757,000        | 165            | 509,372,000                       | 98.26%              |
| 132,000           | 4               | 22,853           | 528,000                  | 488,285,000        | 161            | 509,537,000                       | 98.29%              |
| 133,000           | 5               | 22,858           | 665,000                  | 488,950,000        | 156            | 509,698,000                       | 98.32%              |
| 134,000           | 4               | 22,862           | 536,000                  | 489,486,000        | 152            | 509,854,000                       | 98.35%              |
| 135,000           | 5               | 22,867           | 675,000                  | 490,161,000        | 147            | 510,006,000                       | 98.38%              |
| 136,000           | 6               | 22,873           | 816,000                  | 490,977,000        | 141            | 510,153,000                       | 98.41%              |
| 137,000           | 2               | 22,875           | 274,000                  | 491,251,000        | 139            | 510,294,000                       | 98.44%              |
| 138,000           | 3               | 22,878           | 414,000                  | 491,665,000        | 136            | 510,433,000                       | 98.46%              |
| 139,000           | 4               | 22,882           | 556,000                  | 492,221,000        | 132            | 510,569,000                       | 98.49%              |
| 140,000           | 2               | 22,884           | 280,000                  | 492,501,000        | 130            | 510,701,000                       | 98.51%              |
| 141,000           | 4               | 22,888           | 564,000                  | 493,065,000        | 126            | 510,831,000                       | 98.54%              |
| 142,000           | 4               | 22,892           | 568,000                  | 493,633,000        | 122            | 510,957,000                       | 98.56%              |
| 143,000           | 1               | 22,893           | 143,000                  | 493,776,000        | 121            | 511,079,000                       | 98.59%              |
| 144,000           | 6               | 22,899           | 864,000                  | 494,640,000        | 115            | 511,200,000                       | 98.61%              |
| 145,000           | 4               | 22,903           | 580,000                  | 495,220,000        | 111            | 511,315,000                       | 98.63%              |
| 146,000           | 2               | 22,905           | 292,000                  | 495,512,000        | 109            | 511,426,000                       | 98.65%              |
| 147,000           | 3               | 22,908           | 441,000                  | 495,953,000        | 106            | 511,535,000                       | 98.67%              |
| 148,000           | 0               | 22,908           | 0                        | 495,953,000        | 106            | 511,641,000                       | 98.70%              |
| 149,000           | 1               | 22,909           | 149,000                  | 496,102,000        | 105            | 511,747,000                       | 98.72%              |
| 151,000           | 1               | 22,910           | 151,000                  | 496,253,000        | 104            | 511,957,000                       | 98.76%              |
| 152,000           | 3               | 22,913           | 456,000                  | 496,709,000        | 101            | 512,061,000                       | 98.78%              |
| 153,000           | 4               | 22,917           | 612,000                  | 497,321,000        | 97             | 512,162,000                       | 98.80%              |
| 154,000           | 4               | 22,921           | 616,000                  | 497,937,000        | 93             | 512,259,000                       | 98.81%              |
| 155,000           | 2               | 22,923           | 310,000                  | 498,247,000        | 91             | 512,352,000                       | 98.83%              |
| 156,000           | 5               | 22,928           | 780,000                  | 499,027,000        | 86             | 512,443,000                       | 98.85%              |
| 157,000           | 2               | 22,930           | 314,000                  | 499,341,000        | 84             | 512,529,000                       | 98.87%              |
| 158,000           | 2               | 22,932           | 316,000                  | 499,657,000        | 82             | 512,613,000                       | 98.88%              |
| 159,000           | 3               | 22,935           | 477,000                  | 500,134,000        | 79             | 512,695,000                       | 98.90%              |
| 160,000           | 1               | 22,936           | 160,000                  | 500,294,000        | 78             | 512,774,000                       | 98.91%              |
| 161,000           | 5               | 22,941           | 805,000                  | 501,099,000        | 73             | 512,852,000                       | 98.93%              |
| 162,000           | 2               | 22,943           | 324,000                  | 501,423,000        | 71             | 512,925,000                       | 98.94%              |
| 163,000           | 2               | 22,945           | 326,000                  | 501,749,000        | 69             | 512,996,000                       | 98.96%              |
| 164,000           | 3               | 22,948           | 492,000                  | 502,241,000        | 66             | 513,065,000                       | 98.97%              |
| 165,000           | 3               | 22,951           | 495,000                  | 502,736,000        | 63             | 513,131,000                       | 98.98%              |
| 166,000           | 0               | 22,951           | 0                        | 502,736,000        | 63             | 513,194,000                       | 98.99%              |
| 167,000           | 1               | 22,952           | 167,000                  | 502,903,000        | 62             | 513,257,000                       | 99.01%              |
| 169,000           | 0               | 22,952           | 0                        | 502,903,000        | 62             | 513,381,000                       | 99.03%              |
| 170,000           | 3               | 22,955           | 510,000                  | 503,413,000        | 59             | 513,443,000                       | 99.04%              |
| 171,000           | 3               | 22,958           | 513,000                  | 503,926,000        | 56             | 513,502,000                       | 99.05%              |
| 172,000           | 0               | 22,958           | 0                        | 503,926,000        | 56             | 513,558,000                       | 99.07%              |
| 173,000           | 2               | 22,960           | 346,000                  | 504,272,000        | 54             | 513,614,000                       | 99.08%              |
| 175,000           | 0               | 22,960           | 0                        | 504,272,000        | 54             | 513,722,000                       | 99.10%              |
| 176,000           | 1               | 22,961           | 176,000                  | 504,448,000        | 53             | 513,776,000                       | 99.11%              |
| 178,000           | 0               | 22,961           | 0                        | 504,448,000        | 53             | 513,882,000                       | 99.13%              |
| 179,000           | 1               | 22,962           | 179,000                  | 504,627,000        | 52             | 513,935,000                       | 99.14%              |
| 180,000           | 2               | 22,964           | 360,000                  | 504,987,000        | 50             | 513,987,000                       | 99.15%              |
| 181,000           | 2               | 22,966           | 362,000                  | 505,349,000        | 48             | 514,037,000                       | 99.16%              |
| 182,000           | 0               | 22,966           | 0                        | 505,349,000        | 48             | 514,085,000                       | 99.17%              |
| 183,000           | 1               | 22,967           | 183,000                  | 505,532,000        | 47             | 514,133,000                       | 99.18%              |
| 186,000           | 2               | 22,969           | 372,000                  | 505,904,000        | 45             | 514,274,000                       | 99.20%              |
| 187,000           | 3               | 22,972           | 561,000                  | 506,465,000        | 42             | 514,319,000                       | 99.21%              |
| 189,000           | 0               | 22,972           | 0                        | 506,465,000        | 42             | 514,403,000                       | 99.23%              |
| 190,000           | 1               | 22,973           | 190,000                  | 506,655,000        | 41             | 514,445,000                       | 99.24%              |
| 191,000           | 0               | 22,973           | 0                        | 506,655,000        | 41             | 514,486,000                       | 99.24%              |
| 195,000           | 2               | 22,975           | 390,000                  | 507,045,000        | 39             | 514,650,000                       | 99.28%              |
| 196,000           | 0               | 22,975           | 0                        | 507,045,000        | 39             | 514,689,000                       | 99.28%              |
| 197,000           | 2               | 22,977           | 394,000                  | 507,439,000        | 37             | 514,728,000                       | 99.29%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 198,000           | 1               | 22,978           | 198,000                  | 507,637,000        | 36             | 514,765,000                       | 99.30%              |
| 199,000           | 1               | 22,979           | 199,000                  | 507,836,000        | 35             | 514,801,000                       | 99.30%              |
| 200,000           | 1               | 22,980           | 200,000                  | 508,036,000        | 34             | 514,836,000                       | 99.31%              |
| 203,000           | 1               | 22,981           | 203,000                  | 508,239,000        | 33             | 514,938,000                       | 99.33%              |
| 204,000           | 0               | 22,981           | 0                        | 508,239,000        | 33             | 514,971,000                       | 99.34%              |
| 206,000           | 1               | 22,982           | 206,000                  | 508,445,000        | 32             | 515,037,000                       | 99.35%              |
| 208,000           | 1               | 22,983           | 208,000                  | 508,653,000        | 31             | 515,101,000                       | 99.36%              |
| 209,000           | 1               | 22,984           | 209,000                  | 508,862,000        | 30             | 515,132,000                       | 99.37%              |
| 210,000           | 1               | 22,985           | 210,000                  | 509,072,000        | 29             | 515,162,000                       | 99.37%              |
| 211,000           | 1               | 22,986           | 211,000                  | 509,283,000        | 28             | 515,191,000                       | 99.38%              |
| 212,000           | 1               | 22,987           | 212,000                  | 509,495,000        | 27             | 515,219,000                       | 99.39%              |
| 213,000           | 0               | 22,987           | 0                        | 509,495,000        | 27             | 515,246,000                       | 99.39%              |
| 214,000           | 2               | 22,989           | 428,000                  | 509,923,000        | 25             | 515,273,000                       | 99.40%              |
| 215,000           | 1               | 22,990           | 215,000                  | 510,138,000        | 24             | 515,298,000                       | 99.40%              |
| 216,000           | 0               | 22,990           | 0                        | 510,138,000        | 24             | 515,322,000                       | 99.41%              |
| 218,000           | 0               | 22,990           | 0                        | 510,138,000        | 24             | 515,370,000                       | 99.41%              |
| 220,000           | 1               | 22,991           | 220,000                  | 510,358,000        | 23             | 515,418,000                       | 99.42%              |
| 222,000           | 1               | 22,992           | 222,000                  | 510,580,000        | 22             | 515,464,000                       | 99.43%              |
| 226,000           | 0               | 22,992           | 0                        | 510,580,000        | 22             | 515,552,000                       | 99.45%              |
| 227,000           | 0               | 22,992           | 0                        | 510,580,000        | 22             | 515,574,000                       | 99.45%              |
| 228,000           | 0               | 22,992           | 0                        | 510,580,000        | 22             | 515,596,000                       | 99.46%              |
| 230,000           | 1               | 22,993           | 230,000                  | 510,810,000        | 21             | 515,640,000                       | 99.47%              |
| 231,000           | 1               | 22,994           | 231,000                  | 511,041,000        | 20             | 515,661,000                       | 99.47%              |
| 232,000           | 1               | 22,995           | 232,000                  | 511,273,000        | 19             | 515,681,000                       | 99.47%              |
| 237,000           | 1               | 22,996           | 237,000                  | 511,510,000        | 18             | 515,776,000                       | 99.49%              |
| 240,000           | 1               | 22,997           | 240,000                  | 511,750,000        | 17             | 515,830,000                       | 99.50%              |
| 242,000           | 0               | 22,997           | 0                        | 511,750,000        | 17             | 515,864,000                       | 99.51%              |
| 244,000           | 1               | 22,998           | 244,000                  | 511,994,000        | 16             | 515,898,000                       | 99.52%              |
| 245,000           | 0               | 22,998           | 0                        | 511,994,000        | 16             | 515,914,000                       | 99.52%              |
| 248,000           | 0               | 22,998           | 0                        | 511,994,000        | 16             | 515,962,000                       | 99.53%              |
| 258,000           | 0               | 22,998           | 0                        | 511,994,000        | 16             | 516,122,000                       | 99.56%              |
| 259,000           | 0               | 22,998           | 0                        | 511,994,000        | 16             | 516,138,000                       | 99.56%              |
| 260,000           | 1               | 22,999           | 260,000                  | 512,254,000        | 15             | 516,154,000                       | 99.57%              |
| 261,000           | 0               | 22,999           | 0                        | 512,254,000        | 15             | 516,169,000                       | 99.57%              |
| 263,000           | 1               | 23,000           | 263,000                  | 512,517,000        | 14             | 516,199,000                       | 99.57%              |
| 265,000           | 0               | 23,000           | 0                        | 512,517,000        | 14             | 516,227,000                       | 99.58%              |
| 271,000           | 0               | 23,000           | 0                        | 512,517,000        | 14             | 516,311,000                       | 99.60%              |
| 273,000           | 0               | 23,000           | 0                        | 512,517,000        | 14             | 516,339,000                       | 99.60%              |
| 276,000           | 1               | 23,001           | 276,000                  | 512,793,000        | 13             | 516,381,000                       | 99.61%              |
| 280,000           | 0               | 23,001           | 0                        | 512,793,000        | 13             | 516,433,000                       | 99.62%              |
| 283,000           | 0               | 23,001           | 0                        | 512,793,000        | 13             | 516,472,000                       | 99.63%              |
| 290,000           | 0               | 23,001           | 0                        | 512,793,000        | 13             | 516,563,000                       | 99.64%              |
| 291,000           | 1               | 23,002           | 291,000                  | 513,084,000        | 12             | 516,576,000                       | 99.65%              |
| 292,000           | 1               | 23,003           | 292,000                  | 513,376,000        | 11             | 516,588,000                       | 99.65%              |
| 294,000           | 0               | 23,003           | 0                        | 513,376,000        | 11             | 516,610,000                       | 99.65%              |
| 301,000           | 0               | 23,003           | 0                        | 513,376,000        | 11             | 516,687,000                       | 99.67%              |
| 310,000           | 1               | 23,004           | 310,000                  | 513,686,000        | 10             | 516,786,000                       | 99.69%              |
| 315,000           | 1               | 23,005           | 315,000                  | 514,001,000        | 9              | 516,836,000                       | 99.70%              |
| 320,000           | 1               | 23,006           | 320,000                  | 514,321,000        | 8              | 516,881,000                       | 99.71%              |
| 322,000           | 1               | 23,007           | 322,000                  | 514,643,000        | 7              | 516,897,000                       | 99.71%              |
| 332,000           | 0               | 23,007           | 0                        | 514,643,000        | 7              | 516,967,000                       | 99.72%              |
| 346,000           | 1               | 23,008           | 346,000                  | 514,989,000        | 6              | 517,065,000                       | 99.74%              |
| 353,000           | 0               | 23,008           | 0                        | 514,989,000        | 6              | 517,107,000                       | 99.75%              |
| 355,000           | 0               | 23,008           | 0                        | 514,989,000        | 6              | 517,119,000                       | 99.75%              |
| 362,000           | 1               | 23,009           | 362,000                  | 515,351,000        | 5              | 517,161,000                       | 99.76%              |
| 372,000           | 1               | 23,010           | 372,000                  | 515,723,000        | 4              | 517,211,000                       | 99.77%              |
| 384,000           | 0               | 23,010           | 0                        | 515,723,000        | 4              | 517,259,000                       | 99.78%              |
| 391,000           | 0               | 23,010           | 0                        | 515,723,000        | 4              | 517,287,000                       | 99.78%              |
| 410,000           | 1               | 23,011           | 410,000                  | 516,133,000        | 3              | 517,363,000                       | 99.80%              |
| 442,000           | 0               | 23,011           | 0                        | 516,133,000        | 3              | 517,459,000                       | 99.82%              |
| 508,000           | 0               | 23,011           | 0                        | 516,133,000        | 3              | 517,657,000                       | 99.86%              |
| 535,000           | 0               | 23,011           | 0                        | 516,133,000        | 3              | 517,738,000                       | 99.87%              |
| 698,000           | 1               | 23,012           | 698,000                  | 516,831,000        | 2              | 518,227,000                       | 99.97%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: February through August 2010

Preparer: Dan Ciecierski

Customer Class: Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 701,000              | 1                  | 23,013              | 701,000                        | 517,532,000           | 1                 | 518,233,000                               | 99.97%                 |
| 819,000              | 0                  | 23,013              | 0                              | 517,532,000           | 1                 | 518,351,000                               | 99.99%                 |
| 872,000              | 1                  | 23,014              | 872,000                        | 518,404,000           | 0                 | 518,404,000                               | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                    | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6)))+(5))$ | Percentage of Total |
| 0                 | 280             | 280              | 0                        | 0                  | 12,921         | 0                                      | 0.00%               |
| 1,000             | 311             | 591              | 311,000                  | 311,000            | 12,610         | 12,921,000                             | 3.70%               |
| 2,000             | 428             | 1,019            | 856,000                  | 1,167,000          | 12,182         | 25,531,000                             | 7.31%               |
| 3,000             | 537             | 1,556            | 1,611,000                | 2,778,000          | 11,645         | 37,713,000                             | 10.80%              |
| 4,000             | 541             | 2,097            | 2,164,000                | 4,942,000          | 11,104         | 49,358,000                             | 14.14%              |
| 5,000             | 513             | 2,610            | 2,565,000                | 7,507,000          | 10,591         | 60,462,000                             | 17.32%              |
| 6,000             | 444             | 3,054            | 2,664,000                | 10,171,000         | 10,147         | 71,053,000                             | 20.36%              |
| 7,000             | 445             | 3,499            | 3,115,000                | 13,286,000         | 9,702          | 81,200,000                             | 23.26%              |
| 8,000             | 352             | 3,851            | 2,816,000                | 16,102,000         | 9,350          | 90,902,000                             | 26.04%              |
| 9,000             | 322             | 4,173            | 2,898,000                | 19,000,000         | 9,028          | 100,252,000                            | 28.72%              |
| 10,000            | 289             | 4,462            | 2,890,000                | 21,890,000         | 8,739          | 109,280,000                            | 31.31%              |
| 11,000            | 309             | 4,771            | 3,399,000                | 25,289,000         | 8,430          | 118,019,000                            | 33.81%              |
| 12,000            | 244             | 5,015            | 2,928,000                | 28,217,000         | 8,186          | 126,449,000                            | 36.23%              |
| 13,000            | 232             | 5,247            | 3,016,000                | 31,233,000         | 7,954          | 134,635,000                            | 38.57%              |
| 14,000            | 262             | 5,509            | 3,668,000                | 34,901,000         | 7,692          | 142,589,000                            | 40.85%              |
| 15,000            | 245             | 5,754            | 3,675,000                | 38,576,000         | 7,447          | 150,281,000                            | 43.05%              |
| 16,000            | 224             | 5,978            | 3,584,000                | 42,160,000         | 7,223          | 157,728,000                            | 45.19%              |
| 17,000            | 251             | 6,229            | 4,267,000                | 46,427,000         | 6,972          | 164,951,000                            | 47.26%              |
| 18,000            | 219             | 6,448            | 3,942,000                | 50,369,000         | 6,753          | 171,923,000                            | 49.25%              |
| 19,000            | 253             | 6,701            | 4,807,000                | 55,176,000         | 6,500          | 178,676,000                            | 51.19%              |
| 20,000            | 240             | 6,941            | 4,800,000                | 59,976,000         | 6,260          | 185,176,000                            | 53.05%              |
| 21,000            | 230             | 7,171            | 4,830,000                | 64,806,000         | 6,030          | 191,436,000                            | 54.84%              |
| 22,000            | 236             | 7,407            | 5,192,000                | 69,998,000         | 5,794          | 197,466,000                            | 56.57%              |
| 23,000            | 221             | 7,628            | 5,083,000                | 75,081,000         | 5,573          | 203,260,000                            | 58.23%              |
| 24,000            | 238             | 7,866            | 5,712,000                | 80,793,000         | 5,335          | 208,833,000                            | 59.83%              |
| 25,000            | 220             | 8,086            | 5,500,000                | 86,293,000         | 5,115          | 214,168,000                            | 61.36%              |
| 26,000            | 223             | 8,309            | 5,798,000                | 92,091,000         | 4,892          | 219,283,000                            | 62.82%              |
| 27,000            | 201             | 8,510            | 5,427,000                | 97,518,000         | 4,691          | 224,175,000                            | 64.22%              |
| 28,000            | 196             | 8,706            | 5,488,000                | 103,006,000        | 4,495          | 228,866,000                            | 65.57%              |
| 29,000            | 186             | 8,892            | 5,394,000                | 108,400,000        | 4,309          | 233,361,000                            | 66.86%              |
| 30,000            | 207             | 9,099            | 6,210,000                | 114,610,000        | 4,102          | 237,670,000                            | 68.09%              |
| 31,000            | 168             | 9,267            | 5,208,000                | 119,818,000        | 3,934          | 241,772,000                            | 69.26%              |
| 32,000            | 183             | 9,450            | 5,856,000                | 125,674,000        | 3,751          | 245,706,000                            | 70.39%              |
| 33,000            | 167             | 9,617            | 5,511,000                | 131,185,000        | 3,584          | 249,457,000                            | 71.47%              |
| 34,000            | 155             | 9,772            | 5,270,000                | 136,455,000        | 3,429          | 253,041,000                            | 72.49%              |
| 35,000            | 148             | 9,920            | 5,180,000                | 141,635,000        | 3,281          | 256,470,000                            | 73.48%              |
| 36,000            | 141             | 10,061           | 5,076,000                | 146,711,000        | 3,140          | 259,751,000                            | 74.42%              |
| 37,000            | 138             | 10,199           | 5,106,000                | 151,817,000        | 3,002          | 262,891,000                            | 75.32%              |
| 38,000            | 137             | 10,336           | 5,206,000                | 157,023,000        | 2,865          | 265,893,000                            | 76.18%              |
| 39,000            | 120             | 10,456           | 4,680,000                | 161,703,000        | 2,745          | 268,758,000                            | 77.00%              |
| 40,000            | 93              | 10,549           | 3,720,000                | 165,423,000        | 2,652          | 271,503,000                            | 77.78%              |
| 41,000            | 110             | 10,659           | 4,510,000                | 169,933,000        | 2,542          | 274,155,000                            | 78.54%              |
| 42,000            | 111             | 10,770           | 4,662,000                | 174,595,000        | 2,431          | 276,697,000                            | 79.27%              |
| 43,000            | 117             | 10,887           | 5,031,000                | 179,626,000        | 2,314          | 279,128,000                            | 79.97%              |
| 44,000            | 95              | 10,982           | 4,180,000                | 183,806,000        | 2,219          | 281,442,000                            | 80.63%              |
| 45,000            | 86              | 11,068           | 3,870,000                | 187,676,000        | 2,133          | 283,661,000                            | 81.27%              |
| 46,000            | 84              | 11,152           | 3,864,000                | 191,540,000        | 2,049          | 285,794,000                            | 81.88%              |
| 47,000            | 76              | 11,228           | 3,572,000                | 195,112,000        | 1,973          | 287,843,000                            | 82.46%              |
| 48,000            | 98              | 11,326           | 4,704,000                | 199,816,000        | 1,875          | 289,816,000                            | 83.03%              |
| 49,000            | 59              | 11,385           | 2,891,000                | 202,707,000        | 1,816          | 291,691,000                            | 83.57%              |
| 50,000            | 73              | 11,458           | 3,650,000                | 206,357,000        | 1,743          | 293,507,000                            | 84.09%              |
| 51,000            | 65              | 11,523           | 3,315,000                | 209,672,000        | 1,678          | 295,250,000                            | 84.59%              |
| 52,000            | 56              | 11,579           | 2,912,000                | 212,584,000        | 1,622          | 296,928,000                            | 85.07%              |
| 53,000            | 58              | 11,637           | 3,074,000                | 215,658,000        | 1,564          | 298,550,000                            | 85.53%              |
| 54,000            | 60              | 11,697           | 3,240,000                | 218,898,000        | 1,504          | 300,114,000                            | 85.98%              |
| 55,000            | 54              | 11,751           | 2,970,000                | 221,868,000        | 1,450          | 301,618,000                            | 86.41%              |
| 56,000            | 48              | 11,799           | 2,688,000                | 224,556,000        | 1,402          | 303,068,000                            | 86.83%              |
| 57,000            | 56              | 11,855           | 3,192,000                | 227,748,000        | 1,346          | 304,470,000                            | 87.23%              |
| 58,000            | 44              | 11,899           | 2,552,000                | 230,300,000        | 1,302          | 305,816,000                            | 87.61%              |
| 59,000            | 44              | 11,943           | 2,596,000                | 232,896,000        | 1,258          | 307,118,000                            | 87.99%              |
| 60,000            | 49              | 11,992           | 2,940,000                | 235,836,000        | 1,209          | 308,376,000                            | 88.35%              |
| 61,000            | 32              | 12,024           | 1,952,000                | 237,788,000        | 1,177          | 309,585,000                            | 88.69%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[(1)*(6)]+(5)] | Percentage of Total |
| 62,000            | 58              | 12,082           | 3,596,000                | 241,384,000        | 1,119          | 310,762,000                           | 89.03%              |
| 63,000            | 37              | 12,119           | 2,331,000                | 243,715,000        | 1,082          | 311,881,000                           | 89.35%              |
| 64,000            | 41              | 12,160           | 2,624,000                | 246,339,000        | 1,041          | 312,963,000                           | 89.66%              |
| 65,000            | 45              | 12,205           | 2,925,000                | 249,264,000        | 996            | 314,004,000                           | 89.96%              |
| 66,000            | 38              | 12,243           | 2,508,000                | 251,772,000        | 958            | 315,000,000                           | 90.24%              |
| 67,000            | 41              | 12,284           | 2,747,000                | 254,519,000        | 917            | 315,958,000                           | 90.52%              |
| 68,000            | 42              | 12,326           | 2,856,000                | 257,375,000        | 875            | 316,875,000                           | 90.78%              |
| 69,000            | 26              | 12,352           | 1,794,000                | 259,169,000        | 849            | 317,750,000                           | 91.03%              |
| 70,000            | 31              | 12,383           | 2,170,000                | 261,339,000        | 818            | 318,599,000                           | 91.27%              |
| 71,000            | 23              | 12,406           | 1,633,000                | 262,972,000        | 795            | 319,417,000                           | 91.51%              |
| 72,000            | 31              | 12,437           | 2,232,000                | 265,204,000        | 764            | 320,212,000                           | 91.74%              |
| 73,000            | 29              | 12,466           | 2,117,000                | 267,321,000        | 735            | 320,976,000                           | 91.96%              |
| 74,000            | 26              | 12,492           | 1,924,000                | 269,245,000        | 709            | 321,711,000                           | 92.17%              |
| 75,000            | 32              | 12,524           | 2,400,000                | 271,645,000        | 677            | 322,420,000                           | 92.37%              |
| 76,000            | 22              | 12,546           | 1,672,000                | 273,317,000        | 655            | 323,097,000                           | 92.56%              |
| 77,000            | 23              | 12,569           | 1,771,000                | 275,088,000        | 632            | 323,752,000                           | 92.75%              |
| 78,000            | 17              | 12,586           | 1,326,000                | 276,414,000        | 615            | 324,384,000                           | 92.93%              |
| 79,000            | 18              | 12,604           | 1,422,000                | 277,836,000        | 597            | 324,999,000                           | 93.11%              |
| 80,000            | 16              | 12,620           | 1,280,000                | 279,116,000        | 581            | 325,596,000                           | 93.28%              |
| 81,000            | 15              | 12,635           | 1,215,000                | 280,331,000        | 566            | 326,177,000                           | 93.45%              |
| 82,000            | 18              | 12,653           | 1,476,000                | 281,807,000        | 548            | 326,743,000                           | 93.61%              |
| 83,000            | 21              | 12,674           | 1,743,000                | 283,550,000        | 527            | 327,291,000                           | 93.76%              |
| 84,000            | 16              | 12,690           | 1,344,000                | 284,894,000        | 511            | 327,818,000                           | 93.92%              |
| 85,000            | 15              | 12,705           | 1,275,000                | 286,169,000        | 496            | 328,329,000                           | 94.06%              |
| 86,000            | 20              | 12,725           | 1,720,000                | 287,889,000        | 476            | 328,825,000                           | 94.20%              |
| 87,000            | 18              | 12,743           | 1,566,000                | 289,455,000        | 458            | 329,301,000                           | 94.34%              |
| 88,000            | 19              | 12,762           | 1,672,000                | 291,127,000        | 439            | 329,759,000                           | 94.47%              |
| 89,000            | 10              | 12,772           | 890,000                  | 292,017,000        | 429            | 330,198,000                           | 94.60%              |
| 90,000            | 8               | 12,780           | 720,000                  | 292,737,000        | 421            | 330,627,000                           | 94.72%              |
| 91,000            | 10              | 12,790           | 910,000                  | 293,647,000        | 411            | 331,048,000                           | 94.84%              |
| 92,000            | 15              | 12,805           | 1,380,000                | 295,027,000        | 396            | 331,459,000                           | 94.96%              |
| 93,000            | 14              | 12,819           | 1,302,000                | 296,329,000        | 382            | 331,855,000                           | 95.07%              |
| 94,000            | 14              | 12,833           | 1,316,000                | 297,645,000        | 368            | 332,237,000                           | 95.18%              |
| 95,000            | 7               | 12,840           | 665,000                  | 298,310,000        | 361            | 332,605,000                           | 95.29%              |
| 96,000            | 11              | 12,851           | 1,056,000                | 299,366,000        | 350            | 332,966,000                           | 95.39%              |
| 97,000            | 14              | 12,865           | 1,358,000                | 300,724,000        | 336            | 333,316,000                           | 95.49%              |
| 98,000            | 10              | 12,875           | 980,000                  | 301,704,000        | 326            | 333,652,000                           | 95.59%              |
| 99,000            | 11              | 12,886           | 1,089,000                | 302,793,000        | 315            | 333,978,000                           | 95.68%              |
| 100,000           | 12              | 12,898           | 1,200,000                | 303,993,000        | 303            | 334,293,000                           | 95.77%              |
| 101,000           | 7               | 12,905           | 707,000                  | 304,700,000        | 296            | 334,596,000                           | 95.86%              |
| 102,000           | 10              | 12,915           | 1,020,000                | 305,720,000        | 286            | 334,892,000                           | 95.94%              |
| 103,000           | 10              | 12,925           | 1,030,000                | 306,750,000        | 276            | 335,178,000                           | 96.02%              |
| 104,000           | 10              | 12,935           | 1,040,000                | 307,790,000        | 266            | 335,454,000                           | 96.10%              |
| 105,000           | 13              | 12,948           | 1,365,000                | 309,155,000        | 253            | 335,720,000                           | 96.18%              |
| 106,000           | 9               | 12,957           | 954,000                  | 310,109,000        | 244            | 335,973,000                           | 96.25%              |
| 107,000           | 4               | 12,961           | 428,000                  | 310,537,000        | 240            | 336,217,000                           | 96.32%              |
| 108,000           | 7               | 12,968           | 756,000                  | 311,293,000        | 233            | 336,457,000                           | 96.39%              |
| 109,000           | 2               | 12,970           | 218,000                  | 311,511,000        | 231            | 336,690,000                           | 96.46%              |
| 110,000           | 8               | 12,978           | 880,000                  | 312,391,000        | 223            | 336,921,000                           | 96.52%              |
| 111,000           | 9               | 12,987           | 999,000                  | 313,390,000        | 214            | 337,144,000                           | 96.59%              |
| 112,000           | 5               | 12,992           | 560,000                  | 313,950,000        | 209            | 337,358,000                           | 96.65%              |
| 113,000           | 5               | 12,997           | 565,000                  | 314,515,000        | 204            | 337,567,000                           | 96.71%              |
| 114,000           | 7               | 13,004           | 798,000                  | 315,313,000        | 197            | 337,771,000                           | 96.77%              |
| 115,000           | 9               | 13,013           | 1,035,000                | 316,348,000        | 188            | 337,968,000                           | 96.82%              |
| 116,000           | 3               | 13,016           | 348,000                  | 316,696,000        | 185            | 338,156,000                           | 96.88%              |
| 117,000           | 4               | 13,020           | 468,000                  | 317,164,000        | 181            | 338,341,000                           | 96.93%              |
| 118,000           | 2               | 13,022           | 236,000                  | 317,400,000        | 179            | 338,522,000                           | 96.98%              |
| 119,000           | 5               | 13,027           | 595,000                  | 317,995,000        | 174            | 338,701,000                           | 97.03%              |
| 120,000           | 4               | 13,031           | 480,000                  | 318,475,000        | 170            | 338,875,000                           | 97.08%              |
| 121,000           | 9               | 13,040           | 1,089,000                | 319,564,000        | 161            | 339,045,000                           | 97.13%              |
| 122,000           | 4               | 13,044           | 488,000                  | 320,052,000        | 157            | 339,206,000                           | 97.18%              |
| 123,000           | 4               | 13,048           | 492,000                  | 320,544,000        | 153            | 339,363,000                           | 97.22%              |
| 124,000           | 6               | 13,054           | 744,000                  | 321,288,000        | 147            | 339,516,000                           | 97.27%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                     | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6)))+(5)) | Percentage of Total |
| 125,000           | 4               | 13,058           | 500,000                  | 321,788,000        | 143            | 339,663,000                             | 97.31%              |
| 126,000           | 5               | 13,063           | 630,000                  | 322,418,000        | 138            | 339,806,000                             | 97.35%              |
| 127,000           | 1               | 13,064           | 127,000                  | 322,545,000        | 137            | 339,944,000                             | 97.39%              |
| 128,000           | 5               | 13,069           | 640,000                  | 323,185,000        | 132            | 340,081,000                             | 97.43%              |
| 129,000           | 2               | 13,071           | 258,000                  | 323,443,000        | 130            | 340,213,000                             | 97.47%              |
| 130,000           | 2               | 13,073           | 260,000                  | 323,703,000        | 128            | 340,343,000                             | 97.50%              |
| 131,000           | 1               | 13,074           | 131,000                  | 323,834,000        | 127            | 340,471,000                             | 97.54%              |
| 132,000           | 2               | 13,076           | 264,000                  | 324,098,000        | 125            | 340,598,000                             | 97.58%              |
| 133,000           | 4               | 13,080           | 532,000                  | 324,630,000        | 121            | 340,723,000                             | 97.61%              |
| 134,000           | 2               | 13,082           | 268,000                  | 324,898,000        | 119            | 340,844,000                             | 97.65%              |
| 135,000           | 1               | 13,083           | 135,000                  | 325,033,000        | 118            | 340,963,000                             | 97.68%              |
| 136,000           | 4               | 13,087           | 544,000                  | 325,577,000        | 114            | 341,081,000                             | 97.72%              |
| 137,000           | 0               | 13,087           | 0                        | 325,577,000        | 114            | 341,195,000                             | 97.75%              |
| 138,000           | 0               | 13,087           | 0                        | 325,577,000        | 114            | 341,309,000                             | 97.78%              |
| 139,000           | 4               | 13,091           | 556,000                  | 326,133,000        | 110            | 341,423,000                             | 97.81%              |
| 140,000           | 0               | 13,091           | 0                        | 326,133,000        | 110            | 341,533,000                             | 97.85%              |
| 141,000           | 2               | 13,093           | 282,000                  | 326,415,000        | 108            | 341,643,000                             | 97.88%              |
| 142,000           | 3               | 13,096           | 426,000                  | 326,841,000        | 105            | 341,751,000                             | 97.91%              |
| 143,000           | 3               | 13,099           | 429,000                  | 327,270,000        | 102            | 341,856,000                             | 97.94%              |
| 144,000           | 4               | 13,103           | 576,000                  | 327,846,000        | 98             | 341,958,000                             | 97.97%              |
| 145,000           | 3               | 13,106           | 435,000                  | 328,281,000        | 95             | 342,056,000                             | 97.99%              |
| 146,000           | 1               | 13,107           | 146,000                  | 328,427,000        | 94             | 342,151,000                             | 98.02%              |
| 147,000           | 3               | 13,110           | 441,000                  | 328,868,000        | 91             | 342,245,000                             | 98.05%              |
| 148,000           | 2               | 13,112           | 296,000                  | 329,164,000        | 89             | 342,336,000                             | 98.08%              |
| 149,000           | 0               | 13,112           | 0                        | 329,164,000        | 89             | 342,425,000                             | 98.10%              |
| 151,000           | 4               | 13,116           | 604,000                  | 329,768,000        | 85             | 342,603,000                             | 98.15%              |
| 152,000           | 2               | 13,118           | 304,000                  | 330,072,000        | 83             | 342,688,000                             | 98.18%              |
| 153,000           | 1               | 13,119           | 153,000                  | 330,225,000        | 82             | 342,771,000                             | 98.20%              |
| 154,000           | 3               | 13,122           | 462,000                  | 330,687,000        | 79             | 342,853,000                             | 98.22%              |
| 155,000           | 0               | 13,122           | 0                        | 330,687,000        | 79             | 342,932,000                             | 98.25%              |
| 156,000           | 2               | 13,124           | 312,000                  | 330,999,000        | 77             | 343,011,000                             | 98.27%              |
| 157,000           | 3               | 13,127           | 471,000                  | 331,470,000        | 74             | 343,088,000                             | 98.29%              |
| 158,000           | 3               | 13,130           | 474,000                  | 331,944,000        | 71             | 343,162,000                             | 98.31%              |
| 159,000           | 0               | 13,130           | 0                        | 331,944,000        | 71             | 343,233,000                             | 98.33%              |
| 160,000           | 2               | 13,132           | 320,000                  | 332,264,000        | 69             | 343,304,000                             | 98.35%              |
| 161,000           | 1               | 13,133           | 161,000                  | 332,425,000        | 68             | 343,373,000                             | 98.37%              |
| 162,000           | 1               | 13,134           | 162,000                  | 332,587,000        | 67             | 343,441,000                             | 98.39%              |
| 163,000           | 0               | 13,134           | 0                        | 332,587,000        | 67             | 343,508,000                             | 98.41%              |
| 164,000           | 1               | 13,135           | 164,000                  | 332,751,000        | 66             | 343,575,000                             | 98.43%              |
| 165,000           | 1               | 13,136           | 165,000                  | 332,916,000        | 65             | 343,641,000                             | 98.45%              |
| 166,000           | 1               | 13,137           | 166,000                  | 333,082,000        | 64             | 343,706,000                             | 98.47%              |
| 167,000           | 1               | 13,138           | 167,000                  | 333,249,000        | 63             | 343,770,000                             | 98.49%              |
| 169,000           | 1               | 13,139           | 169,000                  | 333,418,000        | 62             | 343,896,000                             | 98.52%              |
| 170,000           | 1               | 13,140           | 170,000                  | 333,588,000        | 61             | 343,958,000                             | 98.54%              |
| 171,000           | 3               | 13,143           | 513,000                  | 334,101,000        | 58             | 344,019,000                             | 98.56%              |
| 172,000           | 2               | 13,145           | 344,000                  | 334,445,000        | 56             | 344,077,000                             | 98.57%              |
| 173,000           | 0               | 13,145           | 0                        | 334,445,000        | 56             | 344,133,000                             | 98.59%              |
| 175,000           | 2               | 13,147           | 350,000                  | 334,795,000        | 54             | 344,245,000                             | 98.62%              |
| 176,000           | 2               | 13,149           | 352,000                  | 335,147,000        | 52             | 344,299,000                             | 98.64%              |
| 178,000           | 2               | 13,151           | 356,000                  | 335,503,000        | 50             | 344,403,000                             | 98.67%              |
| 179,000           | 2               | 13,153           | 358,000                  | 335,861,000        | 48             | 344,453,000                             | 98.68%              |
| 180,000           | 1               | 13,154           | 180,000                  | 336,041,000        | 47             | 344,501,000                             | 98.70%              |
| 181,000           | 0               | 13,154           | 0                        | 336,041,000        | 47             | 344,548,000                             | 98.71%              |
| 182,000           | 1               | 13,155           | 182,000                  | 336,223,000        | 46             | 344,595,000                             | 98.72%              |
| 183,000           | 1               | 13,156           | 183,000                  | 336,406,000        | 45             | 344,641,000                             | 98.74%              |
| 186,000           | 0               | 13,156           | 0                        | 336,406,000        | 45             | 344,776,000                             | 98.77%              |
| 187,000           | 1               | 13,157           | 187,000                  | 336,593,000        | 44             | 344,821,000                             | 98.79%              |
| 189,000           | 1               | 13,158           | 189,000                  | 336,782,000        | 43             | 344,909,000                             | 98.81%              |
| 190,000           | 0               | 13,158           | 0                        | 336,782,000        | 43             | 344,952,000                             | 98.82%              |
| 191,000           | 1               | 13,159           | 191,000                  | 336,973,000        | 42             | 344,995,000                             | 98.84%              |
| 195,000           | 0               | 13,159           | 0                        | 336,973,000        | 42             | 345,163,000                             | 98.88%              |
| 196,000           | 1               | 13,160           | 196,000                  | 337,169,000        | 41             | 345,205,000                             | 98.90%              |
| 197,000           | 1               | 13,161           | 197,000                  | 337,366,000        | 40             | 345,246,000                             | 98.91%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]}{[(1)*(6)]+(5)}$ | Percentage of Total |
| 198,000           | 1               | 13,162           | 198,000                  | 337,564,000        | 39             | 345,286,000                                           | 98.92%              |
| 199,000           | 0               | 13,162           | 0                        | 337,564,000        | 39             | 345,325,000                                           | 98.93%              |
| 200,000           | 1               | 13,163           | 200,000                  | 337,764,000        | 38             | 345,364,000                                           | 98.94%              |
| 203,000           | 0               | 13,163           | 0                        | 337,764,000        | 38             | 345,478,000                                           | 98.98%              |
| 204,000           | 1               | 13,164           | 204,000                  | 337,968,000        | 37             | 345,516,000                                           | 98.99%              |
| 206,000           | 1               | 13,165           | 206,000                  | 338,174,000        | 36             | 345,590,000                                           | 99.01%              |
| 208,000           | 1               | 13,166           | 208,000                  | 338,382,000        | 35             | 345,662,000                                           | 99.03%              |
| 209,000           | 0               | 13,166           | 0                        | 338,382,000        | 35             | 345,697,000                                           | 99.04%              |
| 210,000           | 0               | 13,166           | 0                        | 338,382,000        | 35             | 345,732,000                                           | 99.05%              |
| 211,000           | 0               | 13,166           | 0                        | 338,382,000        | 35             | 345,767,000                                           | 99.06%              |
| 212,000           | 1               | 13,167           | 212,000                  | 338,594,000        | 34             | 345,802,000                                           | 99.07%              |
| 213,000           | 1               | 13,168           | 213,000                  | 338,807,000        | 33             | 345,836,000                                           | 99.08%              |
| 214,000           | 0               | 13,168           | 0                        | 338,807,000        | 33             | 345,869,000                                           | 99.09%              |
| 215,000           | 0               | 13,168           | 0                        | 338,807,000        | 33             | 345,902,000                                           | 99.10%              |
| 216,000           | 1               | 13,169           | 216,000                  | 339,023,000        | 32             | 345,935,000                                           | 99.11%              |
| 218,000           | 1               | 13,170           | 218,000                  | 339,241,000        | 31             | 345,999,000                                           | 99.12%              |
| 220,000           | 0               | 13,170           | 0                        | 339,241,000        | 31             | 346,061,000                                           | 99.14%              |
| 222,000           | 0               | 13,170           | 0                        | 339,241,000        | 31             | 346,123,000                                           | 99.16%              |
| 226,000           | 2               | 13,172           | 452,000                  | 339,693,000        | 29             | 346,247,000                                           | 99.20%              |
| 227,000           | 1               | 13,173           | 227,000                  | 339,920,000        | 28             | 346,276,000                                           | 99.20%              |
| 228,000           | 1               | 13,174           | 228,000                  | 340,148,000        | 27             | 346,304,000                                           | 99.21%              |
| 230,000           | 2               | 13,176           | 460,000                  | 340,608,000        | 25             | 346,358,000                                           | 99.23%              |
| 231,000           | 0               | 13,176           | 0                        | 340,608,000        | 25             | 346,383,000                                           | 99.23%              |
| 232,000           | 0               | 13,176           | 0                        | 340,608,000        | 25             | 346,408,000                                           | 99.24%              |
| 237,000           | 0               | 13,176           | 0                        | 340,608,000        | 25             | 346,533,000                                           | 99.28%              |
| 240,000           | 1               | 13,177           | 240,000                  | 340,848,000        | 24             | 346,608,000                                           | 99.30%              |
| 242,000           | 1               | 13,178           | 242,000                  | 341,090,000        | 23             | 346,656,000                                           | 99.31%              |
| 244,000           | 0               | 13,178           | 0                        | 341,090,000        | 23             | 346,702,000                                           | 99.33%              |
| 245,000           | 1               | 13,179           | 245,000                  | 341,335,000        | 22             | 346,725,000                                           | 99.33%              |
| 248,000           | 1               | 13,180           | 248,000                  | 341,583,000        | 21             | 346,791,000                                           | 99.35%              |
| 258,000           | 1               | 13,181           | 258,000                  | 341,841,000        | 20             | 347,001,000                                           | 99.41%              |
| 259,000           | 1               | 13,182           | 259,000                  | 342,100,000        | 19             | 347,021,000                                           | 99.42%              |
| 260,000           | 0               | 13,182           | 0                        | 342,100,000        | 19             | 347,040,000                                           | 99.42%              |
| 261,000           | 1               | 13,183           | 261,000                  | 342,361,000        | 18             | 347,059,000                                           | 99.43%              |
| 263,000           | 0               | 13,183           | 0                        | 342,361,000        | 18             | 347,095,000                                           | 99.44%              |
| 265,000           | 1               | 13,184           | 265,000                  | 342,626,000        | 17             | 347,131,000                                           | 99.45%              |
| 271,000           | 1               | 13,185           | 271,000                  | 342,897,000        | 16             | 347,233,000                                           | 99.48%              |
| 273,000           | 1               | 13,186           | 273,000                  | 343,170,000        | 15             | 347,265,000                                           | 99.49%              |
| 276,000           | 1               | 13,187           | 276,000                  | 343,446,000        | 14             | 347,310,000                                           | 99.50%              |
| 280,000           | 1               | 13,188           | 280,000                  | 343,726,000        | 13             | 347,366,000                                           | 99.52%              |
| 283,000           | 1               | 13,189           | 283,000                  | 344,009,000        | 12             | 347,405,000                                           | 99.53%              |
| 290,000           | 0               | 13,189           | 0                        | 344,009,000        | 12             | 347,489,000                                           | 99.55%              |
| 291,000           | 0               | 13,189           | 0                        | 344,009,000        | 12             | 347,501,000                                           | 99.55%              |
| 292,000           | 0               | 13,189           | 0                        | 344,009,000        | 12             | 347,513,000                                           | 99.56%              |
| 294,000           | 1               | 13,190           | 294,000                  | 344,303,000        | 11             | 347,537,000                                           | 99.57%              |
| 301,000           | 1               | 13,191           | 301,000                  | 344,604,000        | 10             | 347,614,000                                           | 99.59%              |
| 310,000           | 0               | 13,191           | 0                        | 344,604,000        | 10             | 347,704,000                                           | 99.61%              |
| 315,000           | 0               | 13,191           | 0                        | 344,604,000        | 10             | 347,754,000                                           | 99.63%              |
| 320,000           | 0               | 13,191           | 0                        | 344,604,000        | 10             | 347,804,000                                           | 99.64%              |
| 322,000           | 0               | 13,191           | 0                        | 344,604,000        | 10             | 347,824,000                                           | 99.65%              |
| 332,000           | 2               | 13,193           | 664,000                  | 345,268,000        | 8              | 347,924,000                                           | 99.68%              |
| 346,000           | 0               | 13,193           | 0                        | 345,268,000        | 8              | 348,036,000                                           | 99.71%              |
| 353,000           | 1               | 13,194           | 353,000                  | 345,621,000        | 7              | 348,092,000                                           | 99.72%              |
| 355,000           | 1               | 13,195           | 355,000                  | 345,976,000        | 6              | 348,106,000                                           | 99.73%              |
| 362,000           | 0               | 13,195           | 0                        | 345,976,000        | 6              | 348,148,000                                           | 99.74%              |
| 372,000           | 0               | 13,195           | 0                        | 345,976,000        | 6              | 348,208,000                                           | 99.76%              |
| 384,000           | 1               | 13,196           | 384,000                  | 346,360,000        | 5              | 348,280,000                                           | 99.78%              |
| 391,000           | 1               | 13,197           | 391,000                  | 346,751,000        | 4              | 348,315,000                                           | 99.79%              |
| 410,000           | 0               | 13,197           | 0                        | 346,751,000        | 4              | 348,391,000                                           | 99.81%              |
| 442,000           | 1               | 13,198           | 442,000                  | 347,193,000        | 3              | 348,519,000                                           | 99.85%              |
| 508,000           | 1               | 13,199           | 508,000                  | 347,701,000        | 2              | 348,717,000                                           | 99.90%              |
| 535,000           | 1               | 13,200           | 535,000                  | 348,236,000        | 1              | 348,771,000                                           | 99.92%              |
| 698,000           | 0               | 13,200           | 0                        | 348,236,000        | 1              | 348,934,000                                           | 99.97%              |



Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 701,000              | 0                  | 13,200              | 0                              | 348,236,000           | 1                 | 348,937,000                               | 99.97%                 |
| 819,000              | 1                  | 13,201              | 819,000                        | 349,055,000           | 0                 | 349,055,000                               | 100.00%                |
| 872,000              | 0                  | 13,201              | 0                              | 349,055,000           | 0                 | 349,055,000                               | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: Test Year

Customer Class: Residential

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 8               | 8                | 0                        | 0                  | 184            | 0                                 | 0.00%               |
| 1,000             | 2               | 10               | 2,000                    | 2,000              | 182            | 184,000                           | 2.76%               |
| 2,000             | 7               | 17               | 14,000                   | 16,000             | 175            | 366,000                           | 5.49%               |
| 3,000             | 3               | 20               | 9,000                    | 25,000             | 172            | 541,000                           | 8.12%               |
| 4,000             | 5               | 25               | 20,000                   | 45,000             | 167            | 713,000                           | 10.70%              |
| 5,000             | 5               | 30               | 25,000                   | 70,000             | 162            | 880,000                           | 13.20%              |
| 6,000             | 11              | 41               | 66,000                   | 136,000            | 151            | 1,042,000                         | 15.63%              |
| 7,000             | 8               | 49               | 56,000                   | 192,000            | 143            | 1,193,000                         | 17.90%              |
| 8,000             | 7               | 56               | 56,000                   | 248,000            | 136            | 1,336,000                         | 20.05%              |
| 9,000             | 7               | 63               | 63,000                   | 311,000            | 129            | 1,472,000                         | 22.09%              |
| 10,000            | 3               | 66               | 30,000                   | 341,000            | 126            | 1,601,000                         | 24.02%              |
| 11,000            | 7               | 73               | 77,000                   | 418,000            | 119            | 1,727,000                         | 25.91%              |
| 12,000            | 2               | 75               | 24,000                   | 442,000            | 117            | 1,846,000                         | 27.70%              |
| 13,000            | 6               | 81               | 78,000                   | 520,000            | 111            | 1,963,000                         | 29.45%              |
| 14,000            | 2               | 83               | 28,000                   | 548,000            | 109            | 2,074,000                         | 31.12%              |
| 15,000            | 5               | 88               | 75,000                   | 623,000            | 104            | 2,183,000                         | 32.75%              |
| 16,000            | 4               | 92               | 64,000                   | 687,000            | 100            | 2,287,000                         | 34.31%              |
| 17,000            | 3               | 95               | 51,000                   | 738,000            | 97             | 2,387,000                         | 35.81%              |
| 18,000            | 4               | 99               | 72,000                   | 810,000            | 93             | 2,484,000                         | 37.27%              |
| 19,000            | 2               | 101              | 38,000                   | 848,000            | 91             | 2,577,000                         | 38.66%              |
| 20,000            | 3               | 104              | 60,000                   | 908,000            | 88             | 2,668,000                         | 40.03%              |
| 21,000            | 4               | 108              | 84,000                   | 992,000            | 84             | 2,756,000                         | 41.35%              |
| 22,000            | 2               | 110              | 44,000                   | 1,036,000          | 82             | 2,840,000                         | 42.61%              |
| 23,000            | 1               | 111              | 23,000                   | 1,059,000          | 81             | 2,922,000                         | 43.84%              |
| 24,000            | 5               | 116              | 120,000                  | 1,179,000          | 76             | 3,003,000                         | 45.06%              |
| 25,000            | 4               | 120              | 100,000                  | 1,279,000          | 72             | 3,079,000                         | 46.20%              |
| 26,000            | 1               | 121              | 26,000                   | 1,305,000          | 71             | 3,151,000                         | 47.28%              |
| 27,000            | 2               | 123              | 54,000                   | 1,359,000          | 69             | 3,222,000                         | 48.34%              |
| 28,000            | 2               | 125              | 56,000                   | 1,415,000          | 67             | 3,291,000                         | 49.38%              |
| 29,000            | 3               | 128              | 87,000                   | 1,502,000          | 64             | 3,358,000                         | 50.38%              |
| 30,000            | 1               | 129              | 30,000                   | 1,532,000          | 63             | 3,422,000                         | 51.34%              |
| 32,000            | 2               | 131              | 64,000                   | 1,596,000          | 61             | 3,548,000                         | 53.23%              |
| 36,000            | 2               | 133              | 72,000                   | 1,668,000          | 59             | 3,792,000                         | 56.89%              |
| 37,000            | 2               | 135              | 74,000                   | 1,742,000          | 57             | 3,851,000                         | 57.78%              |
| 38,000            | 2               | 137              | 76,000                   | 1,818,000          | 55             | 3,908,000                         | 58.63%              |
| 40,000            | 1               | 138              | 40,000                   | 1,858,000          | 54             | 4,018,000                         | 60.29%              |
| 41,000            | 1               | 139              | 41,000                   | 1,899,000          | 53             | 4,072,000                         | 61.10%              |
| 43,000            | 1               | 140              | 43,000                   | 1,942,000          | 52             | 4,178,000                         | 62.69%              |
| 45,000            | 1               | 141              | 45,000                   | 1,987,000          | 51             | 4,282,000                         | 64.25%              |
| 50,000            | 1               | 142              | 50,000                   | 2,037,000          | 50             | 4,537,000                         | 68.07%              |
| 51,000            | 1               | 143              | 51,000                   | 2,088,000          | 49             | 4,587,000                         | 68.82%              |
| 53,000            | 1               | 144              | 53,000                   | 2,141,000          | 48             | 4,685,000                         | 70.29%              |
| 55,000            | 1               | 145              | 55,000                   | 2,196,000          | 47             | 4,781,000                         | 71.73%              |
| 56,000            | 1               | 146              | 56,000                   | 2,252,000          | 46             | 4,828,000                         | 72.44%              |
| 58,000            | 1               | 147              | 58,000                   | 2,310,000          | 45             | 4,920,000                         | 73.82%              |
| 59,000            | 1               | 148              | 59,000                   | 2,369,000          | 44             | 4,965,000                         | 74.49%              |
| 60,000            | 1               | 149              | 60,000                   | 2,429,000          | 43             | 5,009,000                         | 75.15%              |
| 62,000            | 4               | 153              | 248,000                  | 2,677,000          | 39             | 5,095,000                         | 76.44%              |
| 64,000            | 2               | 155              | 128,000                  | 2,805,000          | 37             | 5,173,000                         | 77.61%              |
| 68,000            | 1               | 156              | 68,000                   | 2,873,000          | 36             | 5,321,000                         | 79.83%              |
| 69,000            | 1               | 157              | 69,000                   | 2,942,000          | 35             | 5,357,000                         | 80.38%              |
| 70,000            | 2               | 159              | 140,000                  | 3,082,000          | 33             | 5,392,000                         | 80.90%              |
| 71,000            | 1               | 160              | 71,000                   | 3,153,000          | 32             | 5,425,000                         | 81.40%              |
| 72,000            | 1               | 161              | 72,000                   | 3,225,000          | 31             | 5,457,000                         | 81.88%              |
| 73,000            | 1               | 162              | 73,000                   | 3,298,000          | 30             | 5,488,000                         | 82.34%              |
| 74,000            | 1               | 163              | 74,000                   | 3,372,000          | 29             | 5,518,000                         | 82.79%              |
| 75,000            | 2               | 165              | 150,000                  | 3,522,000          | 27             | 5,547,000                         | 83.23%              |
| 80,000            | 1               | 166              | 80,000                   | 3,602,000          | 26             | 5,682,000                         | 85.25%              |
| 81,000            | 1               | 167              | 81,000                   | 3,683,000          | 25             | 5,708,000                         | 85.64%              |
| 82,000            | 2               | 169              | 164,000                  | 3,847,000          | 23             | 5,733,000                         | 86.02%              |
| 83,000            | 1               | 170              | 83,000                   | 3,930,000          | 22             | 5,756,000                         | 86.36%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 86,000               | 1                  | 171                 | 86,000                         | 4,016,000             | 21                | 5,822,000                               | 87.35%                 |
| 89,000               | 1                  | 172                 | 89,000                         | 4,105,000             | 20                | 5,885,000                               | 88.30%                 |
| 98,000               | 1                  | 173                 | 98,000                         | 4,203,000             | 19                | 6,065,000                               | 91.00%                 |
| 100,000              | 1                  | 174                 | 100,000                        | 4,303,000             | 18                | 6,103,000                               | 91.57%                 |
| 103,000              | 1                  | 175                 | 103,000                        | 4,406,000             | 17                | 6,157,000                               | 92.38%                 |
| 104,000              | 2                  | 177                 | 208,000                        | 4,614,000             | 15                | 6,174,000                               | 92.63%                 |
| 105,000              | 1                  | 178                 | 105,000                        | 4,719,000             | 14                | 6,189,000                               | 92.86%                 |
| 108,000              | 1                  | 179                 | 108,000                        | 4,827,000             | 13                | 6,231,000                               | 93.49%                 |
| 110,000              | 1                  | 180                 | 110,000                        | 4,937,000             | 12                | 6,257,000                               | 93.88%                 |
| 111,000              | 1                  | 181                 | 111,000                        | 5,048,000             | 11                | 6,269,000                               | 94.06%                 |
| 125,000              | 1                  | 182                 | 125,000                        | 5,173,000             | 10                | 6,423,000                               | 96.37%                 |
| 127,000              | 1                  | 183                 | 127,000                        | 5,300,000             | 9                 | 6,443,000                               | 96.67%                 |
| 128,000              | 1                  | 184                 | 128,000                        | 5,428,000             | 8                 | 6,452,000                               | 96.80%                 |
| 129,000              | 1                  | 185                 | 129,000                        | 5,557,000             | 7                 | 6,460,000                               | 96.92%                 |
| 131,000              | 1                  | 186                 | 131,000                        | 5,688,000             | 6                 | 6,474,000                               | 97.13%                 |
| 132,000              | 1                  | 187                 | 132,000                        | 5,820,000             | 5                 | 6,480,000                               | 97.22%                 |
| 137,000              | 1                  | 188                 | 137,000                        | 5,957,000             | 4                 | 6,505,000                               | 97.60%                 |
| 138,000              | 1                  | 189                 | 138,000                        | 6,095,000             | 3                 | 6,509,000                               | 97.66%                 |
| 153,000              | 1                  | 190                 | 153,000                        | 6,248,000             | 2                 | 6,554,000                               | 98.33%                 |
| 199,000              | 1                  | 191                 | 199,000                        | 6,447,000             | 1                 | 6,646,000                               | 99.71%                 |
| 218,000              | 1                  | 192                 | 218,000                        | 6,665,000             | 0                 | 6,665,000                               | 100.00%                |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer []

Period: January 2010

Customer Class: Residential

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 15                       | 0                                              | 0.00%                         |
| 1,000                       | 0                         | 1                          | 0                                     | 0                            | 15                       | 15,000                                         | 3.05%                         |
| 2,000                       | 1                         | 2                          | 2,000                                 | 2,000                        | 14                       | 30,000                                         | 6.11%                         |
| 3,000                       | 0                         | 2                          | 0                                     | 2,000                        | 14                       | 44,000                                         | 8.96%                         |
| 4,000                       | 0                         | 2                          | 0                                     | 2,000                        | 14                       | 58,000                                         | 11.81%                        |
| 5,000                       | 0                         | 2                          | 0                                     | 2,000                        | 14                       | 72,000                                         | 14.66%                        |
| 6,000                       | 0                         | 2                          | 0                                     | 2,000                        | 14                       | 86,000                                         | 17.52%                        |
| 7,000                       | 1                         | 3                          | 7,000                                 | 9,000                        | 13                       | 100,000                                        | 20.37%                        |
| 8,000                       | 1                         | 4                          | 8,000                                 | 17,000                       | 12                       | 113,000                                        | 23.01%                        |
| 9,000                       | 0                         | 4                          | 0                                     | 17,000                       | 12                       | 125,000                                        | 25.46%                        |
| 10,000                      | 1                         | 5                          | 10,000                                | 27,000                       | 11                       | 137,000                                        | 27.90%                        |
| 11,000                      | 0                         | 5                          | 0                                     | 27,000                       | 11                       | 148,000                                        | 30.14%                        |
| 12,000                      | 0                         | 5                          | 0                                     | 27,000                       | 11                       | 159,000                                        | 32.38%                        |
| 13,000                      | 0                         | 5                          | 0                                     | 27,000                       | 11                       | 170,000                                        | 34.62%                        |
| 14,000                      | 1                         | 6                          | 14,000                                | 41,000                       | 10                       | 181,000                                        | 36.86%                        |
| 15,000                      | 0                         | 6                          | 0                                     | 41,000                       | 10                       | 191,000                                        | 38.90%                        |
| 16,000                      | 0                         | 6                          | 0                                     | 41,000                       | 10                       | 201,000                                        | 40.94%                        |
| 17,000                      | 1                         | 7                          | 17,000                                | 58,000                       | 9                        | 211,000                                        | 42.97%                        |
| 18,000                      | 0                         | 7                          | 0                                     | 58,000                       | 9                        | 220,000                                        | 44.81%                        |
| 19,000                      | 1                         | 8                          | 19,000                                | 77,000                       | 8                        | 229,000                                        | 46.64%                        |
| 20,000                      | 0                         | 8                          | 0                                     | 77,000                       | 8                        | 237,000                                        | 48.27%                        |
| 21,000                      | 0                         | 8                          | 0                                     | 77,000                       | 8                        | 245,000                                        | 49.90%                        |
| 22,000                      | 1                         | 9                          | 22,000                                | 99,000                       | 7                        | 253,000                                        | 51.53%                        |
| 23,000                      | 1                         | 10                         | 23,000                                | 122,000                      | 6                        | 260,000                                        | 52.95%                        |
| 24,000                      | 0                         | 10                         | 0                                     | 122,000                      | 6                        | 266,000                                        | 54.18%                        |
| 25,000                      | 0                         | 10                         | 0                                     | 122,000                      | 6                        | 272,000                                        | 55.40%                        |
| 26,000                      | 0                         | 10                         | 0                                     | 122,000                      | 6                        | 278,000                                        | 56.62%                        |
| 27,000                      | 0                         | 10                         | 0                                     | 122,000                      | 6                        | 284,000                                        | 57.84%                        |
| 28,000                      | 0                         | 10                         | 0                                     | 122,000                      | 6                        | 290,000                                        | 59.06%                        |
| 29,000                      | 1                         | 11                         | 29,000                                | 151,000                      | 5                        | 296,000                                        | 60.29%                        |
| 30,000                      | 0                         | 11                         | 0                                     | 151,000                      | 5                        | 301,000                                        | 61.30%                        |
| 32,000                      | 1                         | 12                         | 32,000                                | 183,000                      | 4                        | 311,000                                        | 63.34%                        |
| 36,000                      | 0                         | 12                         | 0                                     | 183,000                      | 4                        | 327,000                                        | 66.60%                        |
| 37,000                      | 0                         | 12                         | 0                                     | 183,000                      | 4                        | 331,000                                        | 67.41%                        |
| 38,000                      | 0                         | 12                         | 0                                     | 183,000                      | 4                        | 335,000                                        | 68.23%                        |
| 40,000                      | 1                         | 13                         | 40,000                                | 223,000                      | 3                        | 343,000                                        | 69.86%                        |
| 41,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 346,000                                        | 70.47%                        |
| 43,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 352,000                                        | 71.69%                        |
| 45,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 358,000                                        | 72.91%                        |
| 50,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 373,000                                        | 75.97%                        |
| 51,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 376,000                                        | 76.58%                        |
| 53,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 382,000                                        | 77.80%                        |
| 55,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 388,000                                        | 79.02%                        |
| 56,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 391,000                                        | 79.63%                        |
| 58,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 397,000                                        | 80.86%                        |
| 59,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 400,000                                        | 81.47%                        |
| 60,000                      | 0                         | 13                         | 0                                     | 223,000                      | 3                        | 403,000                                        | 82.08%                        |
| 62,000                      | 1                         | 14                         | 62,000                                | 285,000                      | 2                        | 409,000                                        | 83.30%                        |
| 64,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 413,000                                        | 84.11%                        |
| 68,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 421,000                                        | 85.74%                        |
| 69,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 423,000                                        | 86.15%                        |
| 70,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 425,000                                        | 86.56%                        |
| 71,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 427,000                                        | 86.97%                        |
| 72,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 429,000                                        | 87.37%                        |
| 73,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 431,000                                        | 87.78%                        |
| 74,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 433,000                                        | 88.19%                        |
| 75,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 435,000                                        | 88.59%                        |
| 80,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 445,000                                        | 90.63%                        |
| 81,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 447,000                                        | 91.04%                        |
| 82,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 449,000                                        | 91.45%                        |
| 83,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 451,000                                        | 91.85%                        |
| 86,000                      | 0                         | 14                         | 0                                     | 285,000                      | 2                        | 457,000                                        | 93.08%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 89,000               | 0                  | 14                  | 0                              | 285,000               | 2                 | 463,000                                 | 94.30%                 |
| 98,000               | 1                  | 15                  | 98,000                         | 383,000               | 1                 | 481,000                                 | 97.96%                 |
| 100,000              | 0                  | 15                  | 0                              | 383,000               | 1                 | 483,000                                 | 98.37%                 |
| 103,000              | 0                  | 15                  | 0                              | 383,000               | 1                 | 486,000                                 | 98.98%                 |
| 104,000              | 0                  | 15                  | 0                              | 383,000               | 1                 | 487,000                                 | 99.19%                 |
| 105,000              | 0                  | 15                  | 0                              | 383,000               | 1                 | 488,000                                 | 99.39%                 |
| 108,000              | 1                  | 16                  | 108,000                        | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 110,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 111,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 125,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 127,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 128,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 129,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 131,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 132,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 137,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 138,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 153,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 199,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |
| 218,000              | 0                  | 16                  | 0                              | 491,000               | 0                 | 491,000                                 | 100.00%                |

Company: Saniando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: February through August 2010

Customer Class: Residential

Preparer: Dan Cieciarski

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 7                         | 7                          | 0                                     | 0                            | 105                      | 0                                              | 0.00%                         |
| 1,000                       | 2                         | 9                          | 2,000                                 | 2,000                        | 103                      | 105,000                                        | 2.59%                         |
| 2,000                       | 5                         | 14                         | 10,000                                | 12,000                       | 98                       | 208,000                                        | 5.12%                         |
| 3,000                       | 1                         | 15                         | 3,000                                 | 15,000                       | 97                       | 306,000                                        | 7.54%                         |
| 4,000                       | 4                         | 19                         | 16,000                                | 31,000                       | 93                       | 403,000                                        | 9.93%                         |
| 5,000                       | 2                         | 21                         | 10,000                                | 41,000                       | 91                       | 496,000                                        | 12.22%                        |
| 6,000                       | 5                         | 26                         | 30,000                                | 71,000                       | 86                       | 587,000                                        | 14.46%                        |
| 7,000                       | 5                         | 31                         | 35,000                                | 106,000                      | 81                       | 673,000                                        | 16.58%                        |
| 8,000                       | 5                         | 36                         | 40,000                                | 146,000                      | 76                       | 754,000                                        | 18.57%                        |
| 9,000                       | 5                         | 41                         | 45,000                                | 191,000                      | 71                       | 830,000                                        | 20.44%                        |
| 10,000                      | 0                         | 41                         | 0                                     | 191,000                      | 71                       | 901,000                                        | 22.19%                        |
| 11,000                      | 5                         | 46                         | 55,000                                | 246,000                      | 66                       | 972,000                                        | 23.94%                        |
| 12,000                      | 1                         | 47                         | 12,000                                | 258,000                      | 65                       | 1,038,000                                      | 25.57%                        |
| 13,000                      | 3                         | 50                         | 39,000                                | 297,000                      | 62                       | 1,103,000                                      | 27.17%                        |
| 14,000                      | 0                         | 50                         | 0                                     | 297,000                      | 62                       | 1,165,000                                      | 28.69%                        |
| 15,000                      | 4                         | 54                         | 60,000                                | 357,000                      | 58                       | 1,227,000                                      | 30.22%                        |
| 16,000                      | 0                         | 54                         | 0                                     | 357,000                      | 58                       | 1,285,000                                      | 31.65%                        |
| 17,000                      | 2                         | 56                         | 34,000                                | 391,000                      | 56                       | 1,343,000                                      | 33.08%                        |
| 18,000                      | 2                         | 58                         | 36,000                                | 427,000                      | 54                       | 1,399,000                                      | 34.46%                        |
| 19,000                      | 1                         | 59                         | 19,000                                | 446,000                      | 53                       | 1,453,000                                      | 35.79%                        |
| 20,000                      | 0                         | 59                         | 0                                     | 446,000                      | 53                       | 1,506,000                                      | 37.09%                        |
| 21,000                      | 4                         | 63                         | 84,000                                | 530,000                      | 49                       | 1,559,000                                      | 38.40%                        |
| 22,000                      | 0                         | 63                         | 0                                     | 530,000                      | 49                       | 1,608,000                                      | 39.61%                        |
| 23,000                      | 0                         | 63                         | 0                                     | 530,000                      | 49                       | 1,657,000                                      | 40.81%                        |
| 24,000                      | 2                         | 65                         | 48,000                                | 578,000                      | 47                       | 1,706,000                                      | 42.02%                        |
| 25,000                      | 4                         | 69                         | 100,000                               | 678,000                      | 43                       | 1,753,000                                      | 43.18%                        |
| 26,000                      | 0                         | 69                         | 0                                     | 678,000                      | 43                       | 1,796,000                                      | 44.24%                        |
| 27,000                      | 2                         | 71                         | 54,000                                | 732,000                      | 41                       | 1,839,000                                      | 45.30%                        |
| 28,000                      | 1                         | 72                         | 28,000                                | 760,000                      | 40                       | 1,880,000                                      | 46.31%                        |
| 29,000                      | 1                         | 73                         | 29,000                                | 789,000                      | 39                       | 1,920,000                                      | 47.29%                        |
| 30,000                      | 1                         | 74                         | 30,000                                | 819,000                      | 38                       | 1,959,000                                      | 48.25%                        |
| 32,000                      | 0                         | 74                         | 0                                     | 819,000                      | 38                       | 2,035,000                                      | 50.12%                        |
| 36,000                      | 1                         | 75                         | 36,000                                | 855,000                      | 37                       | 2,187,000                                      | 53.87%                        |
| 37,000                      | 1                         | 76                         | 37,000                                | 892,000                      | 36                       | 2,224,000                                      | 54.78%                        |
| 38,000                      | 2                         | 78                         | 76,000                                | 968,000                      | 34                       | 2,260,000                                      | 55.67%                        |
| 40,000                      | 0                         | 78                         | 0                                     | 968,000                      | 34                       | 2,328,000                                      | 57.34%                        |
| 41,000                      | 1                         | 79                         | 41,000                                | 1,009,000                    | 33                       | 2,362,000                                      | 58.18%                        |
| 43,000                      | 1                         | 80                         | 43,000                                | 1,052,000                    | 32                       | 2,428,000                                      | 59.80%                        |
| 45,000                      | 0                         | 80                         | 0                                     | 1,052,000                    | 32                       | 2,492,000                                      | 61.38%                        |
| 50,000                      | 1                         | 81                         | 50,000                                | 1,102,000                    | 31                       | 2,652,000                                      | 65.32%                        |
| 51,000                      | 1                         | 82                         | 51,000                                | 1,153,000                    | 30                       | 2,683,000                                      | 66.08%                        |
| 53,000                      | 1                         | 83                         | 53,000                                | 1,206,000                    | 29                       | 2,743,000                                      | 67.56%                        |
| 55,000                      | 1                         | 84                         | 55,000                                | 1,261,000                    | 28                       | 2,801,000                                      | 68.99%                        |
| 56,000                      | 0                         | 84                         | 0                                     | 1,261,000                    | 28                       | 2,829,000                                      | 69.68%                        |
| 58,000                      | 1                         | 85                         | 58,000                                | 1,319,000                    | 27                       | 2,885,000                                      | 71.06%                        |
| 59,000                      | 0                         | 85                         | 0                                     | 1,319,000                    | 27                       | 2,912,000                                      | 71.72%                        |
| 60,000                      | 0                         | 85                         | 0                                     | 1,319,000                    | 27                       | 2,939,000                                      | 72.39%                        |
| 62,000                      | 3                         | 88                         | 186,000                               | 1,505,000                    | 24                       | 2,993,000                                      | 73.72%                        |
| 64,000                      | 0                         | 88                         | 0                                     | 1,505,000                    | 24                       | 3,041,000                                      | 74.90%                        |
| 68,000                      | 0                         | 88                         | 0                                     | 1,505,000                    | 24                       | 3,137,000                                      | 77.27%                        |
| 69,000                      | 1                         | 89                         | 69,000                                | 1,574,000                    | 23                       | 3,161,000                                      | 77.86%                        |
| 70,000                      | 1                         | 90                         | 70,000                                | 1,644,000                    | 22                       | 3,184,000                                      | 78.42%                        |
| 71,000                      | 0                         | 90                         | 0                                     | 1,644,000                    | 22                       | 3,206,000                                      | 78.97%                        |
| 72,000                      | 0                         | 90                         | 0                                     | 1,644,000                    | 22                       | 3,228,000                                      | 79.51%                        |
| 73,000                      | 1                         | 91                         | 73,000                                | 1,717,000                    | 21                       | 3,250,000                                      | 80.05%                        |
| 74,000                      | 1                         | 92                         | 74,000                                | 1,791,000                    | 20                       | 3,271,000                                      | 80.57%                        |
| 75,000                      | 1                         | 93                         | 75,000                                | 1,866,000                    | 19                       | 3,291,000                                      | 81.06%                        |
| 80,000                      | 1                         | 94                         | 80,000                                | 1,946,000                    | 18                       | 3,386,000                                      | 83.40%                        |
| 81,000                      | 1                         | 95                         | 81,000                                | 2,027,000                    | 17                       | 3,404,000                                      | 83.84%                        |
| 82,000                      | 2                         | 97                         | 164,000                               | 2,191,000                    | 15                       | 3,421,000                                      | 84.26%                        |
| 83,000                      | 0                         | 97                         | 0                                     | 2,191,000                    | 15                       | 3,436,000                                      | 84.63%                        |
| 86,000                      | 0                         | 97                         | 0                                     | 2,191,000                    | 15                       | 3,481,000                                      | 85.74%                        |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: February through August 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 89,000                      | 1                         | 98                         | 89,000                                | 2,280,000                    | 14                       | 3,526,000                                        | 86.85%                        |
| 98,000                      | 0                         | 98                         | 0                                     | 2,280,000                    | 14                       | 3,652,000                                        | 89.95%                        |
| 100,000                     | 0                         | 98                         | 0                                     | 2,280,000                    | 14                       | 3,680,000                                        | 90.64%                        |
| 103,000                     | 1                         | 99                         | 103,000                               | 2,383,000                    | 13                       | 3,722,000                                        | 91.67%                        |
| 104,000                     | 2                         | 101                        | 208,000                               | 2,591,000                    | 11                       | 3,735,000                                        | 92.00%                        |
| 105,000                     | 1                         | 102                        | 105,000                               | 2,696,000                    | 10                       | 3,746,000                                        | 92.27%                        |
| 108,000                     | 0                         | 102                        | 0                                     | 2,696,000                    | 10                       | 3,776,000                                        | 93.00%                        |
| 110,000                     | 1                         | 103                        | 110,000                               | 2,806,000                    | 9                        | 3,796,000                                        | 93.50%                        |
| 111,000                     | 1                         | 104                        | 111,000                               | 2,917,000                    | 8                        | 3,805,000                                        | 93.72%                        |
| 125,000                     | 1                         | 105                        | 125,000                               | 3,042,000                    | 7                        | 3,917,000                                        | 96.48%                        |
| 127,000                     | 1                         | 106                        | 127,000                               | 3,169,000                    | 6                        | 3,931,000                                        | 96.82%                        |
| 128,000                     | 1                         | 107                        | 128,000                               | 3,297,000                    | 5                        | 3,937,000                                        | 96.97%                        |
| 129,000                     | 1                         | 108                        | 129,000                               | 3,426,000                    | 4                        | 3,942,000                                        | 97.09%                        |
| 131,000                     | 1                         | 109                        | 131,000                               | 3,557,000                    | 3                        | 3,950,000                                        | 97.29%                        |
| 132,000                     | 1                         | 110                        | 132,000                               | 3,689,000                    | 2                        | 3,953,000                                        | 97.36%                        |
| 137,000                     | 0                         | 110                        | 0                                     | 3,689,000                    | 2                        | 3,963,000                                        | 97.61%                        |
| 138,000                     | 0                         | 110                        | 0                                     | 3,689,000                    | 2                        | 3,965,000                                        | 97.66%                        |
| 153,000                     | 1                         | 111                        | 153,000                               | 3,842,000                    | 1                        | 3,995,000                                        | 98.40%                        |
| 199,000                     | 0                         | 111                        | 0                                     | 3,842,000                    | 1                        | 4,041,000                                        | 99.53%                        |
| 218,000                     | 1                         | 112                        | 218,000                               | 4,060,000                    | 0                        | 4,060,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Cieciarski

Water [x] or Sewer [ ]

Period: September through December 2010

Meter Size: 1.5"

Customer Class: Residential

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 0                         | 0                          | 0                                     | 0                            | 64                       | 0                                              | 0.00%                         |
| 1,000                       | 0                         | 0                          | 0                                     | 0                            | 64                       | 64,000                                         | 3.03%                         |
| 2,000                       | 1                         | 1                          | 2,000                                 | 2,000                        | 63                       | 128,000                                        | 6.05%                         |
| 3,000                       | 2                         | 3                          | 6,000                                 | 8,000                        | 61                       | 191,000                                        | 9.04%                         |
| 4,000                       | 1                         | 4                          | 4,000                                 | 12,000                       | 60                       | 252,000                                        | 11.92%                        |
| 5,000                       | 3                         | 7                          | 15,000                                | 27,000                       | 57                       | 312,000                                        | 14.76%                        |
| 6,000                       | 6                         | 13                         | 36,000                                | 63,000                       | 51                       | 369,000                                        | 17.46%                        |
| 7,000                       | 2                         | 15                         | 14,000                                | 77,000                       | 49                       | 420,000                                        | 19.87%                        |
| 8,000                       | 1                         | 16                         | 8,000                                 | 85,000                       | 48                       | 469,000                                        | 22.19%                        |
| 9,000                       | 2                         | 18                         | 18,000                                | 103,000                      | 46                       | 517,000                                        | 24.46%                        |
| 10,000                      | 2                         | 20                         | 20,000                                | 123,000                      | 44                       | 563,000                                        | 26.63%                        |
| 11,000                      | 2                         | 22                         | 22,000                                | 145,000                      | 42                       | 607,000                                        | 28.71%                        |
| 12,000                      | 1                         | 23                         | 12,000                                | 157,000                      | 41                       | 649,000                                        | 30.70%                        |
| 13,000                      | 3                         | 26                         | 39,000                                | 196,000                      | 38                       | 690,000                                        | 32.64%                        |
| 14,000                      | 1                         | 27                         | 14,000                                | 210,000                      | 37                       | 728,000                                        | 34.44%                        |
| 15,000                      | 1                         | 28                         | 15,000                                | 225,000                      | 36                       | 765,000                                        | 36.19%                        |
| 16,000                      | 4                         | 32                         | 64,000                                | 289,000                      | 32                       | 801,000                                        | 37.89%                        |
| 17,000                      | 0                         | 32                         | 0                                     | 289,000                      | 32                       | 833,000                                        | 39.40%                        |
| 18,000                      | 2                         | 34                         | 36,000                                | 325,000                      | 30                       | 865,000                                        | 40.92%                        |
| 19,000                      | 0                         | 34                         | 0                                     | 325,000                      | 30                       | 895,000                                        | 42.34%                        |
| 20,000                      | 3                         | 37                         | 60,000                                | 385,000                      | 27                       | 925,000                                        | 43.76%                        |
| 21,000                      | 0                         | 37                         | 0                                     | 385,000                      | 27                       | 952,000                                        | 45.03%                        |
| 22,000                      | 1                         | 38                         | 22,000                                | 407,000                      | 26                       | 979,000                                        | 46.31%                        |
| 23,000                      | 0                         | 38                         | 0                                     | 407,000                      | 26                       | 1,005,000                                      | 47.54%                        |
| 24,000                      | 3                         | 41                         | 72,000                                | 479,000                      | 23                       | 1,031,000                                      | 48.77%                        |
| 25,000                      | 0                         | 41                         | 0                                     | 479,000                      | 23                       | 1,054,000                                      | 49.86%                        |
| 26,000                      | 1                         | 42                         | 26,000                                | 505,000                      | 22                       | 1,077,000                                      | 50.95%                        |
| 27,000                      | 0                         | 42                         | 0                                     | 505,000                      | 22                       | 1,099,000                                      | 51.99%                        |
| 28,000                      | 1                         | 43                         | 28,000                                | 533,000                      | 21                       | 1,121,000                                      | 53.03%                        |
| 29,000                      | 1                         | 44                         | 29,000                                | 562,000                      | 20                       | 1,142,000                                      | 54.02%                        |
| 30,000                      | 0                         | 44                         | 0                                     | 562,000                      | 20                       | 1,162,000                                      | 54.97%                        |
| 32,000                      | 1                         | 45                         | 32,000                                | 594,000                      | 19                       | 1,202,000                                      | 56.86%                        |
| 36,000                      | 1                         | 46                         | 36,000                                | 630,000                      | 18                       | 1,278,000                                      | 60.45%                        |
| 37,000                      | 1                         | 47                         | 37,000                                | 667,000                      | 17                       | 1,296,000                                      | 61.31%                        |
| 38,000                      | 0                         | 47                         | 0                                     | 667,000                      | 17                       | 1,313,000                                      | 62.11%                        |
| 40,000                      | 0                         | 47                         | 0                                     | 667,000                      | 17                       | 1,347,000                                      | 63.72%                        |
| 41,000                      | 0                         | 47                         | 0                                     | 667,000                      | 17                       | 1,364,000                                      | 64.52%                        |
| 43,000                      | 0                         | 47                         | 0                                     | 667,000                      | 17                       | 1,398,000                                      | 66.13%                        |
| 45,000                      | 1                         | 48                         | 45,000                                | 712,000                      | 16                       | 1,432,000                                      | 67.74%                        |
| 50,000                      | 0                         | 48                         | 0                                     | 712,000                      | 16                       | 1,512,000                                      | 71.52%                        |
| 51,000                      | 0                         | 48                         | 0                                     | 712,000                      | 16                       | 1,528,000                                      | 72.28%                        |
| 53,000                      | 0                         | 48                         | 0                                     | 712,000                      | 16                       | 1,560,000                                      | 73.79%                        |
| 55,000                      | 0                         | 48                         | 0                                     | 712,000                      | 16                       | 1,592,000                                      | 75.31%                        |
| 56,000                      | 1                         | 49                         | 56,000                                | 768,000                      | 15                       | 1,608,000                                      | 76.06%                        |
| 58,000                      | 0                         | 49                         | 0                                     | 768,000                      | 15                       | 1,638,000                                      | 77.48%                        |
| 59,000                      | 1                         | 50                         | 59,000                                | 827,000                      | 14                       | 1,653,000                                      | 78.19%                        |
| 60,000                      | 1                         | 51                         | 60,000                                | 887,000                      | 13                       | 1,667,000                                      | 78.86%                        |
| 62,000                      | 0                         | 51                         | 0                                     | 887,000                      | 13                       | 1,693,000                                      | 80.09%                        |
| 64,000                      | 2                         | 53                         | 128,000                               | 1,015,000                    | 11                       | 1,719,000                                      | 81.32%                        |
| 68,000                      | 1                         | 54                         | 68,000                                | 1,083,000                    | 10                       | 1,763,000                                      | 83.40%                        |
| 69,000                      | 0                         | 54                         | 0                                     | 1,083,000                    | 10                       | 1,773,000                                      | 83.87%                        |
| 70,000                      | 1                         | 55                         | 70,000                                | 1,153,000                    | 9                        | 1,783,000                                      | 84.34%                        |
| 71,000                      | 1                         | 56                         | 71,000                                | 1,224,000                    | 8                        | 1,792,000                                      | 84.77%                        |
| 72,000                      | 1                         | 57                         | 72,000                                | 1,296,000                    | 7                        | 1,800,000                                      | 85.15%                        |
| 73,000                      | 0                         | 57                         | 0                                     | 1,296,000                    | 7                        | 1,807,000                                      | 85.48%                        |
| 74,000                      | 0                         | 57                         | 0                                     | 1,296,000                    | 7                        | 1,814,000                                      | 85.81%                        |
| 75,000                      | 1                         | 58                         | 75,000                                | 1,371,000                    | 6                        | 1,821,000                                      | 86.14%                        |
| 80,000                      | 0                         | 58                         | 0                                     | 1,371,000                    | 6                        | 1,851,000                                      | 87.56%                        |
| 81,000                      | 0                         | 58                         | 0                                     | 1,371,000                    | 6                        | 1,857,000                                      | 87.84%                        |
| 82,000                      | 0                         | 58                         | 0                                     | 1,371,000                    | 6                        | 1,863,000                                      | 88.13%                        |
| 83,000                      | 1                         | 59                         | 83,000                                | 1,454,000                    | 5                        | 1,869,000                                      | 88.41%                        |
| 86,000                      | 1                         | 60                         | 86,000                                | 1,540,000                    | 4                        | 1,884,000                                      | 89.12%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Residential

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+ (5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 89,000                      | 0                         | 60                         | 0                                     | 1,540,000                    | 4                        | 1,896,000                                         | 89.69%                        |
| 98,000                      | 0                         | 60                         | 0                                     | 1,540,000                    | 4                        | 1,932,000                                         | 91.39%                        |
| 100,000                     | 1                         | 61                         | 100,000                               | 1,640,000                    | 3                        | 1,940,000                                         | 91.77%                        |
| 103,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 1,949,000                                         | 92.19%                        |
| 104,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 1,952,000                                         | 92.34%                        |
| 105,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 1,955,000                                         | 92.48%                        |
| 108,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 1,964,000                                         | 92.90%                        |
| 110,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 1,970,000                                         | 93.19%                        |
| 111,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 1,973,000                                         | 93.33%                        |
| 125,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 2,015,000                                         | 95.32%                        |
| 127,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 2,021,000                                         | 95.60%                        |
| 128,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 2,024,000                                         | 95.74%                        |
| 129,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 2,027,000                                         | 95.88%                        |
| 131,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 2,033,000                                         | 96.17%                        |
| 132,000                     | 0                         | 61                         | 0                                     | 1,640,000                    | 3                        | 2,036,000                                         | 96.31%                        |
| 137,000                     | 1                         | 62                         | 137,000                               | 1,777,000                    | 2                        | 2,051,000                                         | 97.02%                        |
| 138,000                     | 1                         | 63                         | 138,000                               | 1,915,000                    | 1                        | 2,053,000                                         | 97.11%                        |
| 153,000                     | 0                         | 63                         | 0                                     | 1,915,000                    | 1                        | 2,068,000                                         | 97.82%                        |
| 199,000                     | 1                         | 64                         | 199,000                               | 2,114,000                    | 0                        | 2,114,000                                         | 100.00%                       |
| 218,000                     | 0                         | 64                         | 0                                     | 2,114,000                    | 0                        | 2,114,000                                         | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: Test Year

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 0                    | 393                | 393                 | 0                              | 0                     | 1,452             | 0                                       | 0.00%                  |
| 1,000                | 211                | 604                 | 211,000                        | 211,000               | 1,241             | 1,452,000                               | 8.43%                  |
| 2,000                | 194                | 798                 | 388,000                        | 599,000               | 1,047             | 2,693,000                               | 15.63%                 |
| 3,000                | 134                | 932                 | 402,000                        | 1,001,000             | 913               | 3,740,000                               | 21.71%                 |
| 4,000                | 84                 | 1,016               | 336,000                        | 1,337,000             | 829               | 4,653,000                               | 27.01%                 |
| 5,000                | 97                 | 1,113               | 485,000                        | 1,822,000             | 732               | 5,482,000                               | 31.82%                 |
| 6,000                | 74                 | 1,187               | 444,000                        | 2,266,000             | 658               | 6,214,000                               | 36.07%                 |
| 7,000                | 56                 | 1,243               | 392,000                        | 2,658,000             | 602               | 6,872,000                               | 39.89%                 |
| 8,000                | 59                 | 1,302               | 472,000                        | 3,130,000             | 543               | 7,474,000                               | 43.38%                 |
| 9,000                | 43                 | 1,345               | 387,000                        | 3,517,000             | 500               | 8,017,000                               | 46.53%                 |
| 10,000               | 60                 | 1,405               | 600,000                        | 4,117,000             | 440               | 8,517,000                               | 49.43%                 |
| 11,000               | 53                 | 1,458               | 583,000                        | 4,700,000             | 387               | 8,957,000                               | 51.99%                 |
| 12,000               | 32                 | 1,490               | 384,000                        | 5,084,000             | 355               | 9,344,000                               | 54.23%                 |
| 13,000               | 20                 | 1,510               | 260,000                        | 5,344,000             | 335               | 9,699,000                               | 56.29%                 |
| 14,000               | 17                 | 1,527               | 238,000                        | 5,582,000             | 318               | 10,034,000                              | 58.24%                 |
| 15,000               | 14                 | 1,541               | 210,000                        | 5,792,000             | 304               | 10,352,000                              | 60.08%                 |
| 16,000               | 15                 | 1,556               | 240,000                        | 6,032,000             | 289               | 10,656,000                              | 61.85%                 |
| 17,000               | 17                 | 1,573               | 289,000                        | 6,321,000             | 272               | 10,945,000                              | 63.53%                 |
| 18,000               | 18                 | 1,591               | 324,000                        | 6,645,000             | 254               | 11,217,000                              | 65.11%                 |
| 19,000               | 12                 | 1,603               | 228,000                        | 6,873,000             | 242               | 11,471,000                              | 66.58%                 |
| 20,000               | 7                  | 1,610               | 140,000                        | 7,013,000             | 235               | 11,713,000                              | 67.98%                 |
| 21,000               | 14                 | 1,624               | 294,000                        | 7,307,000             | 221               | 11,948,000                              | 69.35%                 |
| 22,000               | 7                  | 1,631               | 154,000                        | 7,461,000             | 214               | 12,169,000                              | 70.63%                 |
| 23,000               | 7                  | 1,638               | 161,000                        | 7,622,000             | 207               | 12,383,000                              | 71.87%                 |
| 24,000               | 10                 | 1,648               | 240,000                        | 7,862,000             | 197               | 12,590,000                              | 73.07%                 |
| 25,000               | 8                  | 1,656               | 200,000                        | 8,062,000             | 189               | 12,787,000                              | 74.22%                 |
| 26,000               | 16                 | 1,672               | 416,000                        | 8,478,000             | 173               | 12,976,000                              | 75.31%                 |
| 27,000               | 4                  | 1,676               | 108,000                        | 8,586,000             | 169               | 13,149,000                              | 76.32%                 |
| 28,000               | 7                  | 1,683               | 196,000                        | 8,782,000             | 162               | 13,318,000                              | 77.30%                 |
| 29,000               | 8                  | 1,691               | 232,000                        | 9,014,000             | 154               | 13,480,000                              | 78.24%                 |
| 30,000               | 4                  | 1,695               | 120,000                        | 9,134,000             | 150               | 13,634,000                              | 79.13%                 |
| 31,000               | 2                  | 1,697               | 62,000                         | 9,196,000             | 148               | 13,784,000                              | 80.00%                 |
| 32,000               | 11                 | 1,708               | 352,000                        | 9,548,000             | 137               | 13,932,000                              | 80.86%                 |
| 33,000               | 8                  | 1,716               | 264,000                        | 9,812,000             | 129               | 14,069,000                              | 81.66%                 |
| 34,000               | 2                  | 1,718               | 68,000                         | 9,880,000             | 127               | 14,198,000                              | 82.41%                 |
| 35,000               | 4                  | 1,722               | 140,000                        | 10,020,000            | 123               | 14,325,000                              | 83.14%                 |
| 36,000               | 4                  | 1,726               | 144,000                        | 10,164,000            | 119               | 14,448,000                              | 83.86%                 |
| 37,000               | 4                  | 1,730               | 148,000                        | 10,312,000            | 115               | 14,567,000                              | 84.55%                 |
| 38,000               | 5                  | 1,735               | 190,000                        | 10,502,000            | 110               | 14,682,000                              | 85.22%                 |
| 39,000               | 7                  | 1,742               | 273,000                        | 10,775,000            | 103               | 14,792,000                              | 85.86%                 |
| 40,000               | 5                  | 1,747               | 200,000                        | 10,975,000            | 98                | 14,895,000                              | 86.45%                 |
| 41,000               | 4                  | 1,751               | 164,000                        | 11,139,000            | 94                | 14,993,000                              | 87.02%                 |
| 43,000               | 3                  | 1,754               | 129,000                        | 11,268,000            | 91                | 15,181,000                              | 88.11%                 |
| 44,000               | 3                  | 1,757               | 132,000                        | 11,400,000            | 88                | 15,272,000                              | 88.64%                 |
| 45,000               | 6                  | 1,763               | 270,000                        | 11,670,000            | 82                | 15,360,000                              | 89.15%                 |
| 46,000               | 3                  | 1,766               | 138,000                        | 11,808,000            | 79                | 15,442,000                              | 89.63%                 |
| 47,000               | 5                  | 1,771               | 235,000                        | 12,043,000            | 74                | 15,521,000                              | 90.09%                 |
| 48,000               | 5                  | 1,776               | 240,000                        | 12,283,000            | 69                | 15,595,000                              | 90.52%                 |
| 49,000               | 4                  | 1,780               | 196,000                        | 12,479,000            | 65                | 15,664,000                              | 90.92%                 |
| 50,000               | 3                  | 1,783               | 150,000                        | 12,629,000            | 62                | 15,729,000                              | 91.29%                 |
| 51,000               | 2                  | 1,785               | 102,000                        | 12,731,000            | 60                | 15,791,000                              | 91.65%                 |
| 53,000               | 3                  | 1,788               | 159,000                        | 12,890,000            | 57                | 15,911,000                              | 92.35%                 |
| 55,000               | 2                  | 1,790               | 110,000                        | 13,000,000            | 55                | 16,025,000                              | 93.01%                 |
| 56,000               | 3                  | 1,793               | 168,000                        | 13,168,000            | 52                | 16,080,000                              | 93.33%                 |
| 57,000               | 4                  | 1,797               | 228,000                        | 13,396,000            | 48                | 16,132,000                              | 93.63%                 |
| 58,000               | 4                  | 1,801               | 232,000                        | 13,628,000            | 44                | 16,180,000                              | 93.91%                 |
| 59,000               | 1                  | 1,802               | 59,000                         | 13,687,000            | 43                | 16,224,000                              | 94.17%                 |
| 60,000               | 1                  | 1,803               | 60,000                         | 13,747,000            | 42                | 16,267,000                              | 94.42%                 |
| 61,000               | 1                  | 1,804               | 61,000                         | 13,808,000            | 41                | 16,309,000                              | 94.66%                 |
| 62,000               | 2                  | 1,806               | 124,000                        | 13,932,000            | 39                | 16,350,000                              | 94.90%                 |
| 63,000               | 4                  | 1,810               | 252,000                        | 14,184,000            | 35                | 16,389,000                              | 95.12%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 64,000               | 2                  | 1,812               | 128,000                        | 14,312,000            | 33                | 16,424,000                                | 95.33%                 |
| 65,000               | 3                  | 1,815               | 195,000                        | 14,507,000            | 30                | 16,457,000                                | 95.52%                 |
| 66,000               | 1                  | 1,816               | 66,000                         | 14,573,000            | 29                | 16,487,000                                | 95.69%                 |
| 68,000               | 1                  | 1,817               | 68,000                         | 14,641,000            | 28                | 16,545,000                                | 96.03%                 |
| 69,000               | 2                  | 1,819               | 138,000                        | 14,779,000            | 26                | 16,573,000                                | 96.19%                 |
| 70,000               | 3                  | 1,822               | 210,000                        | 14,989,000            | 23                | 16,599,000                                | 96.34%                 |
| 73,000               | 1                  | 1,823               | 73,000                         | 15,062,000            | 22                | 16,668,000                                | 96.74%                 |
| 74,000               | 2                  | 1,825               | 148,000                        | 15,210,000            | 20                | 16,690,000                                | 96.87%                 |
| 75,000               | 2                  | 1,827               | 150,000                        | 15,360,000            | 18                | 16,710,000                                | 96.99%                 |
| 77,000               | 1                  | 1,828               | 77,000                         | 15,437,000            | 17                | 16,746,000                                | 97.20%                 |
| 78,000               | 1                  | 1,829               | 78,000                         | 15,515,000            | 16                | 16,763,000                                | 97.30%                 |
| 80,000               | 1                  | 1,830               | 80,000                         | 15,595,000            | 15                | 16,795,000                                | 97.48%                 |
| 81,000               | 4                  | 1,834               | 324,000                        | 15,919,000            | 11                | 16,810,000                                | 97.57%                 |
| 83,000               | 1                  | 1,835               | 83,000                         | 16,002,000            | 10                | 16,832,000                                | 97.70%                 |
| 84,000               | 2                  | 1,837               | 168,000                        | 16,170,000            | 8                 | 16,842,000                                | 97.75%                 |
| 96,000               | 1                  | 1,838               | 96,000                         | 16,266,000            | 7                 | 16,938,000                                | 98.31%                 |
| 101,000              | 1                  | 1,839               | 101,000                        | 16,367,000            | 6                 | 16,973,000                                | 98.51%                 |
| 107,000              | 1                  | 1,840               | 107,000                        | 16,474,000            | 5                 | 17,009,000                                | 98.72%                 |
| 110,000              | 1                  | 1,841               | 110,000                        | 16,584,000            | 4                 | 17,024,000                                | 98.81%                 |
| 138,000              | 1                  | 1,842               | 138,000                        | 16,722,000            | 3                 | 17,136,000                                | 99.46%                 |
| 152,000              | 1                  | 1,843               | 152,000                        | 16,874,000            | 2                 | 17,178,000                                | 99.70%                 |
| 174,000              | 1                  | 1,844               | 174,000                        | 17,048,000            | 1                 | 17,222,000                                | 99.96%                 |
| 181,000              | 1                  | 1,845               | 181,000                        | 17,229,000            | 0                 | 17,229,000                                | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer []

Period: January 2010

Customer Class: General Service

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 32                        | 32                         | 0                                     | 0                            | 120                      | 0                                              | 0.00%                         |
| 1,000                       | 11                        | 43                         | 11,000                                | 11,000                       | 109                      | 120,000                                        | 8.32%                         |
| 2,000                       | 21                        | 64                         | 42,000                                | 53,000                       | 88                       | 229,000                                        | 15.87%                        |
| 3,000                       | 13                        | 77                         | 39,000                                | 92,000                       | 75                       | 317,000                                        | 21.97%                        |
| 4,000                       | 7                         | 84                         | 28,000                                | 120,000                      | 68                       | 392,000                                        | 27.17%                        |
| 5,000                       | 8                         | 92                         | 40,000                                | 160,000                      | 60                       | 460,000                                        | 31.88%                        |
| 6,000                       | 6                         | 98                         | 36,000                                | 196,000                      | 54                       | 520,000                                        | 36.04%                        |
| 7,000                       | 5                         | 103                        | 35,000                                | 231,000                      | 49                       | 574,000                                        | 39.78%                        |
| 8,000                       | 3                         | 106                        | 24,000                                | 255,000                      | 46                       | 623,000                                        | 43.17%                        |
| 9,000                       | 2                         | 108                        | 18,000                                | 273,000                      | 44                       | 669,000                                        | 46.36%                        |
| 10,000                      | 2                         | 110                        | 20,000                                | 293,000                      | 42                       | 713,000                                        | 49.41%                        |
| 11,000                      | 6                         | 116                        | 66,000                                | 359,000                      | 36                       | 755,000                                        | 52.32%                        |
| 12,000                      | 4                         | 120                        | 48,000                                | 407,000                      | 32                       | 791,000                                        | 54.82%                        |
| 13,000                      | 3                         | 123                        | 39,000                                | 446,000                      | 29                       | 823,000                                        | 57.03%                        |
| 14,000                      | 1                         | 124                        | 14,000                                | 460,000                      | 28                       | 852,000                                        | 59.04%                        |
| 15,000                      | 1                         | 125                        | 15,000                                | 475,000                      | 27                       | 880,000                                        | 60.98%                        |
| 16,000                      | 1                         | 126                        | 16,000                                | 491,000                      | 26                       | 907,000                                        | 62.86%                        |
| 17,000                      | 2                         | 128                        | 34,000                                | 525,000                      | 24                       | 933,000                                        | 64.66%                        |
| 18,000                      | 1                         | 129                        | 18,000                                | 543,000                      | 23                       | 957,000                                        | 66.32%                        |
| 19,000                      | 0                         | 129                        | 0                                     | 543,000                      | 23                       | 980,000                                        | 67.91%                        |
| 20,000                      | 0                         | 129                        | 0                                     | 543,000                      | 23                       | 1,003,000                                      | 69.51%                        |
| 21,000                      | 2                         | 131                        | 42,000                                | 585,000                      | 21                       | 1,026,000                                      | 71.10%                        |
| 22,000                      | 1                         | 132                        | 22,000                                | 607,000                      | 20                       | 1,047,000                                      | 72.56%                        |
| 23,000                      | 2                         | 134                        | 46,000                                | 653,000                      | 18                       | 1,067,000                                      | 73.94%                        |
| 24,000                      | 1                         | 135                        | 24,000                                | 677,000                      | 17                       | 1,085,000                                      | 75.19%                        |
| 25,000                      | 2                         | 137                        | 50,000                                | 727,000                      | 15                       | 1,102,000                                      | 76.37%                        |
| 26,000                      | 0                         | 137                        | 0                                     | 727,000                      | 15                       | 1,117,000                                      | 77.41%                        |
| 27,000                      | 0                         | 137                        | 0                                     | 727,000                      | 15                       | 1,132,000                                      | 78.45%                        |
| 28,000                      | 1                         | 138                        | 28,000                                | 755,000                      | 14                       | 1,147,000                                      | 79.49%                        |
| 29,000                      | 0                         | 138                        | 0                                     | 755,000                      | 14                       | 1,161,000                                      | 80.46%                        |
| 30,000                      | 0                         | 138                        | 0                                     | 755,000                      | 14                       | 1,175,000                                      | 81.43%                        |
| 31,000                      | 0                         | 138                        | 0                                     | 755,000                      | 14                       | 1,189,000                                      | 82.40%                        |
| 32,000                      | 2                         | 140                        | 64,000                                | 819,000                      | 12                       | 1,203,000                                      | 83.37%                        |
| 33,000                      | 1                         | 141                        | 33,000                                | 852,000                      | 11                       | 1,215,000                                      | 84.20%                        |
| 34,000                      | 0                         | 141                        | 0                                     | 852,000                      | 11                       | 1,226,000                                      | 84.96%                        |
| 35,000                      | 2                         | 143                        | 70,000                                | 922,000                      | 9                        | 1,237,000                                      | 85.72%                        |
| 36,000                      | 0                         | 143                        | 0                                     | 922,000                      | 9                        | 1,246,000                                      | 86.35%                        |
| 37,000                      | 1                         | 144                        | 37,000                                | 959,000                      | 8                        | 1,255,000                                      | 86.97%                        |
| 38,000                      | 0                         | 144                        | 0                                     | 959,000                      | 8                        | 1,263,000                                      | 87.53%                        |
| 39,000                      | 0                         | 144                        | 0                                     | 959,000                      | 8                        | 1,271,000                                      | 88.08%                        |
| 40,000                      | 0                         | 144                        | 0                                     | 959,000                      | 8                        | 1,279,000                                      | 88.63%                        |
| 41,000                      | 0                         | 144                        | 0                                     | 959,000                      | 8                        | 1,287,000                                      | 89.19%                        |
| 43,000                      | 0                         | 144                        | 0                                     | 959,000                      | 8                        | 1,303,000                                      | 90.30%                        |
| 44,000                      | 0                         | 144                        | 0                                     | 959,000                      | 8                        | 1,311,000                                      | 90.85%                        |
| 45,000                      | 0                         | 144                        | 0                                     | 959,000                      | 8                        | 1,319,000                                      | 91.41%                        |
| 46,000                      | 1                         | 145                        | 46,000                                | 1,005,000                    | 7                        | 1,327,000                                      | 91.96%                        |
| 47,000                      | 0                         | 145                        | 0                                     | 1,005,000                    | 7                        | 1,334,000                                      | 92.45%                        |
| 48,000                      | 0                         | 145                        | 0                                     | 1,005,000                    | 7                        | 1,341,000                                      | 92.93%                        |
| 49,000                      | 0                         | 145                        | 0                                     | 1,005,000                    | 7                        | 1,348,000                                      | 93.42%                        |
| 50,000                      | 1                         | 146                        | 50,000                                | 1,055,000                    | 6                        | 1,355,000                                      | 93.90%                        |
| 51,000                      | 1                         | 147                        | 51,000                                | 1,106,000                    | 5                        | 1,361,000                                      | 94.32%                        |
| 53,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,371,000                                      | 95.01%                        |
| 55,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,381,000                                      | 95.70%                        |
| 56,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,386,000                                      | 96.05%                        |
| 57,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,391,000                                      | 96.40%                        |
| 58,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,396,000                                      | 96.74%                        |
| 59,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,401,000                                      | 97.09%                        |
| 60,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,406,000                                      | 97.44%                        |
| 61,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,411,000                                      | 97.78%                        |
| 62,000                      | 0                         | 147                        | 0                                     | 1,106,000                    | 5                        | 1,416,000                                      | 98.13%                        |
| 63,000                      | 2                         | 149                        | 126,000                               | 1,232,000                    | 3                        | 1,421,000                                      | 98.48%                        |
| 64,000                      | 1                         | 150                        | 64,000                                | 1,296,000                    | 2                        | 1,424,000                                      | 98.68%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: General Service

Preparer: Dan Cieciarski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                      | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[[ (1)*(6) ]+(5)] | Percentage of Total |
| 65,000            | 0               | 150              | 0                        | 1,296,000          | 2              | 1,426,000                                | 98.82%              |
| 66,000            | 1               | 151              | 66,000                   | 1,362,000          | 1              | 1,428,000                                | 98.96%              |
| 68,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,430,000                                | 99.10%              |
| 69,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,431,000                                | 99.17%              |
| 70,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,432,000                                | 99.24%              |
| 73,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,435,000                                | 99.45%              |
| 74,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,436,000                                | 99.51%              |
| 75,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,437,000                                | 99.58%              |
| 77,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,439,000                                | 99.72%              |
| 78,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,440,000                                | 99.79%              |
| 80,000            | 0               | 151              | 0                        | 1,362,000          | 1              | 1,442,000                                | 99.93%              |
| 81,000            | 1               | 152              | 81,000                   | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 83,000            | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 84,000            | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 96,000            | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 101,000           | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 107,000           | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 110,000           | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 138,000           | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 152,000           | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 174,000           | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |
| 181,000           | 0               | 152              | 0                        | 1,443,000          | 0              | 1,443,000                                | 100.00%             |



Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 230                       | 230                        | 0                                     | 0                            | 847                      | 0                                              | 0.00%                         |
| 1,000                       | 122                       | 352                        | 122,000                               | 122,000                      | 725                      | 847,000                                        | 8.21%                         |
| 2,000                       | 116                       | 468                        | 232,000                               | 354,000                      | 609                      | 1,572,000                                      | 15.24%                        |
| 3,000                       | 82                        | 550                        | 246,000                               | 600,000                      | 527                      | 2,181,000                                      | 21.14%                        |
| 4,000                       | 49                        | 599                        | 196,000                               | 796,000                      | 478                      | 2,708,000                                      | 26.25%                        |
| 5,000                       | 58                        | 657                        | 290,000                               | 1,086,000                    | 420                      | 3,186,000                                      | 30.88%                        |
| 6,000                       | 39                        | 696                        | 234,000                               | 1,320,000                    | 381                      | 3,606,000                                      | 34.95%                        |
| 7,000                       | 32                        | 728                        | 224,000                               | 1,544,000                    | 349                      | 3,987,000                                      | 38.64%                        |
| 8,000                       | 32                        | 760                        | 256,000                               | 1,800,000                    | 317                      | 4,336,000                                      | 42.03%                        |
| 9,000                       | 22                        | 782                        | 198,000                               | 1,998,000                    | 295                      | 4,653,000                                      | 45.10%                        |
| 10,000                      | 38                        | 820                        | 380,000                               | 2,378,000                    | 257                      | 4,948,000                                      | 47.96%                        |
| 11,000                      | 30                        | 850                        | 330,000                               | 2,708,000                    | 227                      | 5,205,000                                      | 50.45%                        |
| 12,000                      | 16                        | 866                        | 192,000                               | 2,900,000                    | 211                      | 5,432,000                                      | 52.65%                        |
| 13,000                      | 12                        | 878                        | 156,000                               | 3,056,000                    | 199                      | 5,643,000                                      | 54.70%                        |
| 14,000                      | 10                        | 888                        | 140,000                               | 3,196,000                    | 189                      | 5,842,000                                      | 56.62%                        |
| 15,000                      | 5                         | 893                        | 75,000                                | 3,271,000                    | 184                      | 6,031,000                                      | 58.46%                        |
| 16,000                      | 11                        | 904                        | 176,000                               | 3,447,000                    | 173                      | 6,215,000                                      | 60.24%                        |
| 17,000                      | 7                         | 911                        | 119,000                               | 3,566,000                    | 166                      | 6,388,000                                      | 61.92%                        |
| 18,000                      | 7                         | 918                        | 126,000                               | 3,692,000                    | 159                      | 6,554,000                                      | 63.53%                        |
| 19,000                      | 9                         | 927                        | 171,000                               | 3,863,000                    | 150                      | 6,713,000                                      | 65.07%                        |
| 20,000                      | 4                         | 931                        | 80,000                                | 3,943,000                    | 146                      | 6,863,000                                      | 66.52%                        |
| 21,000                      | 8                         | 939                        | 168,000                               | 4,111,000                    | 138                      | 7,009,000                                      | 67.94%                        |
| 22,000                      | 6                         | 945                        | 132,000                               | 4,243,000                    | 132                      | 7,147,000                                      | 69.27%                        |
| 23,000                      | 2                         | 947                        | 46,000                                | 4,289,000                    | 130                      | 7,279,000                                      | 70.55%                        |
| 24,000                      | 9                         | 956                        | 216,000                               | 4,505,000                    | 121                      | 7,409,000                                      | 71.81%                        |
| 25,000                      | 3                         | 959                        | 75,000                                | 4,580,000                    | 118                      | 7,530,000                                      | 72.99%                        |
| 26,000                      | 11                        | 970                        | 286,000                               | 4,866,000                    | 107                      | 7,648,000                                      | 74.13%                        |
| 27,000                      | 3                         | 973                        | 81,000                                | 4,947,000                    | 104                      | 7,755,000                                      | 75.17%                        |
| 28,000                      | 4                         | 977                        | 112,000                               | 5,059,000                    | 100                      | 7,859,000                                      | 76.18%                        |
| 29,000                      | 5                         | 982                        | 145,000                               | 5,204,000                    | 95                       | 7,959,000                                      | 77.14%                        |
| 30,000                      | 3                         | 985                        | 90,000                                | 5,294,000                    | 92                       | 8,054,000                                      | 78.07%                        |
| 31,000                      | 2                         | 987                        | 62,000                                | 5,356,000                    | 90                       | 8,146,000                                      | 78.96%                        |
| 32,000                      | 4                         | 991                        | 128,000                               | 5,484,000                    | 86                       | 8,236,000                                      | 79.83%                        |
| 33,000                      | 5                         | 996                        | 165,000                               | 5,649,000                    | 81                       | 8,322,000                                      | 80.66%                        |
| 34,000                      | 2                         | 998                        | 68,000                                | 5,717,000                    | 79                       | 8,403,000                                      | 81.45%                        |
| 35,000                      | 2                         | 1,000                      | 70,000                                | 5,787,000                    | 77                       | 8,482,000                                      | 82.21%                        |
| 36,000                      | 3                         | 1,003                      | 108,000                               | 5,895,000                    | 74                       | 8,559,000                                      | 82.96%                        |
| 37,000                      | 3                         | 1,006                      | 111,000                               | 6,006,000                    | 71                       | 8,633,000                                      | 83.68%                        |
| 38,000                      | 5                         | 1,011                      | 190,000                               | 6,196,000                    | 66                       | 8,704,000                                      | 84.37%                        |
| 39,000                      | 4                         | 1,015                      | 156,000                               | 6,352,000                    | 62                       | 8,770,000                                      | 85.01%                        |
| 40,000                      | 5                         | 1,020                      | 200,000                               | 6,552,000                    | 57                       | 8,832,000                                      | 85.61%                        |
| 41,000                      | 3                         | 1,023                      | 123,000                               | 6,675,000                    | 54                       | 8,889,000                                      | 86.16%                        |
| 43,000                      | 2                         | 1,025                      | 86,000                                | 6,761,000                    | 52                       | 8,997,000                                      | 87.21%                        |
| 44,000                      | 2                         | 1,027                      | 88,000                                | 6,849,000                    | 50                       | 9,049,000                                      | 87.71%                        |
| 45,000                      | 4                         | 1,031                      | 180,000                               | 7,029,000                    | 46                       | 9,099,000                                      | 88.19%                        |
| 46,000                      | 2                         | 1,033                      | 92,000                                | 7,121,000                    | 44                       | 9,145,000                                      | 88.64%                        |
| 47,000                      | 3                         | 1,036                      | 141,000                               | 7,262,000                    | 41                       | 9,189,000                                      | 89.07%                        |
| 48,000                      | 3                         | 1,039                      | 144,000                               | 7,406,000                    | 38                       | 9,230,000                                      | 89.46%                        |
| 49,000                      | 2                         | 1,041                      | 98,000                                | 7,504,000                    | 36                       | 9,268,000                                      | 89.83%                        |
| 50,000                      | 2                         | 1,043                      | 100,000                               | 7,604,000                    | 34                       | 9,304,000                                      | 90.18%                        |
| 51,000                      | 0                         | 1,043                      | 0                                     | 7,604,000                    | 34                       | 9,338,000                                      | 90.51%                        |
| 53,000                      | 1                         | 1,044                      | 53,000                                | 7,657,000                    | 33                       | 9,406,000                                      | 91.17%                        |
| 55,000                      | 2                         | 1,046                      | 110,000                               | 7,767,000                    | 31                       | 9,472,000                                      | 91.81%                        |
| 56,000                      | 2                         | 1,048                      | 112,000                               | 7,879,000                    | 29                       | 9,503,000                                      | 92.11%                        |
| 57,000                      | 2                         | 1,050                      | 114,000                               | 7,993,000                    | 27                       | 9,532,000                                      | 92.39%                        |
| 58,000                      | 4                         | 1,054                      | 232,000                               | 8,225,000                    | 23                       | 9,559,000                                      | 92.65%                        |
| 59,000                      | 1                         | 1,055                      | 59,000                                | 8,284,000                    | 22                       | 9,582,000                                      | 92.88%                        |
| 60,000                      | 0                         | 1,055                      | 0                                     | 8,284,000                    | 22                       | 9,604,000                                      | 93.09%                        |
| 61,000                      | 0                         | 1,055                      | 0                                     | 8,284,000                    | 22                       | 9,626,000                                      | 93.30%                        |
| 62,000                      | 1                         | 1,056                      | 62,000                                | 8,346,000                    | 21                       | 9,648,000                                      | 93.52%                        |
| 63,000                      | 1                         | 1,057                      | 63,000                                | 8,409,000                    | 20                       | 9,669,000                                      | 93.72%                        |
| 64,000                      | 0                         | 1,057                      | 0                                     | 8,409,000                    | 20                       | 9,689,000                                      | 93.91%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 65,000                      | 2                         | 1,059                      | 130,000                               | 8,539,000                    | 18                       | 9,709,000                                      | 94.11%                        |
| 66,000                      | 0                         | 1,059                      | 0                                     | 8,539,000                    | 18                       | 9,727,000                                      | 94.28%                        |
| 68,000                      | 0                         | 1,059                      | 0                                     | 8,539,000                    | 18                       | 9,763,000                                      | 94.63%                        |
| 69,000                      | 1                         | 1,060                      | 69,000                                | 8,608,000                    | 17                       | 9,781,000                                      | 94.80%                        |
| 70,000                      | 2                         | 1,062                      | 140,000                               | 8,748,000                    | 15                       | 9,798,000                                      | 94.97%                        |
| 73,000                      | 1                         | 1,063                      | 73,000                                | 8,821,000                    | 14                       | 9,843,000                                      | 95.41%                        |
| 74,000                      | 0                         | 1,063                      | 0                                     | 8,821,000                    | 14                       | 9,857,000                                      | 95.54%                        |
| 75,000                      | 1                         | 1,064                      | 75,000                                | 8,896,000                    | 13                       | 9,871,000                                      | 95.68%                        |
| 77,000                      | 0                         | 1,064                      | 0                                     | 8,896,000                    | 13                       | 9,897,000                                      | 95.93%                        |
| 78,000                      | 1                         | 1,065                      | 78,000                                | 8,974,000                    | 12                       | 9,910,000                                      | 96.06%                        |
| 80,000                      | 1                         | 1,066                      | 80,000                                | 9,054,000                    | 11                       | 9,934,000                                      | 96.29%                        |
| 81,000                      | 3                         | 1,069                      | 243,000                               | 9,297,000                    | 8                        | 9,945,000                                      | 96.39%                        |
| 83,000                      | 1                         | 1,070                      | 83,000                                | 9,380,000                    | 7                        | 9,961,000                                      | 96.55%                        |
| 84,000                      | 1                         | 1,071                      | 84,000                                | 9,464,000                    | 6                        | 9,968,000                                      | 96.62%                        |
| 96,000                      | 0                         | 1,071                      | 0                                     | 9,464,000                    | 6                        | 10,040,000                                     | 97.32%                        |
| 101,000                     | 1                         | 1,072                      | 101,000                               | 9,565,000                    | 5                        | 10,070,000                                     | 97.61%                        |
| 107,000                     | 1                         | 1,073                      | 107,000                               | 9,672,000                    | 4                        | 10,100,000                                     | 97.90%                        |
| 110,000                     | 0                         | 1,073                      | 0                                     | 9,672,000                    | 4                        | 10,112,000                                     | 98.01%                        |
| 138,000                     | 1                         | 1,074                      | 138,000                               | 9,810,000                    | 3                        | 10,224,000                                     | 99.10%                        |
| 152,000                     | 1                         | 1,075                      | 152,000                               | 9,962,000                    | 2                        | 10,266,000                                     | 99.51%                        |
| 174,000                     | 1                         | 1,076                      | 174,000                               | 10,136,000                   | 1                        | 10,310,000                                     | 99.93%                        |
| 181,000                     | 1                         | 1,077                      | 181,000                               | 10,317,000                   | 0                        | 10,317,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: General Service

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 131             | 131              | 0                        | 0                  | 485            | 0                                 | 0.00%               |
| 1,000             | 78              | 209              | 78,000                   | 78,000             | 407            | 485,000                           | 8.87%               |
| 2,000             | 57              | 266              | 114,000                  | 192,000            | 350            | 892,000                           | 16.31%              |
| 3,000             | 39              | 305              | 117,000                  | 309,000            | 311            | 1,242,000                         | 22.71%              |
| 4,000             | 28              | 333              | 112,000                  | 421,000            | 283            | 1,553,000                         | 28.40%              |
| 5,000             | 31              | 364              | 155,000                  | 576,000            | 252            | 1,836,000                         | 33.57%              |
| 6,000             | 29              | 393              | 174,000                  | 750,000            | 223            | 2,088,000                         | 38.18%              |
| 7,000             | 19              | 412              | 133,000                  | 883,000            | 204            | 2,311,000                         | 42.26%              |
| 8,000             | 24              | 436              | 192,000                  | 1,075,000          | 180            | 2,515,000                         | 45.99%              |
| 9,000             | 19              | 455              | 171,000                  | 1,246,000          | 161            | 2,695,000                         | 49.28%              |
| 10,000            | 20              | 475              | 200,000                  | 1,446,000          | 141            | 2,856,000                         | 52.22%              |
| 11,000            | 17              | 492              | 187,000                  | 1,633,000          | 124            | 2,997,000                         | 54.80%              |
| 12,000            | 12              | 504              | 144,000                  | 1,777,000          | 112            | 3,121,000                         | 57.07%              |
| 13,000            | 5               | 509              | 65,000                   | 1,842,000          | 107            | 3,233,000                         | 59.12%              |
| 14,000            | 6               | 515              | 84,000                   | 1,926,000          | 101            | 3,340,000                         | 61.07%              |
| 15,000            | 8               | 523              | 120,000                  | 2,046,000          | 93             | 3,441,000                         | 62.92%              |
| 16,000            | 3               | 526              | 48,000                   | 2,094,000          | 90             | 3,534,000                         | 64.62%              |
| 17,000            | 8               | 534              | 136,000                  | 2,230,000          | 82             | 3,624,000                         | 66.26%              |
| 18,000            | 10              | 544              | 180,000                  | 2,410,000          | 72             | 3,706,000                         | 67.76%              |
| 19,000            | 3               | 547              | 57,000                   | 2,467,000          | 69             | 3,778,000                         | 69.08%              |
| 20,000            | 3               | 550              | 60,000                   | 2,527,000          | 66             | 3,847,000                         | 70.34%              |
| 21,000            | 4               | 554              | 84,000                   | 2,611,000          | 62             | 3,913,000                         | 71.55%              |
| 22,000            | 0               | 554              | 0                        | 2,611,000          | 62             | 3,975,000                         | 72.68%              |
| 23,000            | 3               | 557              | 69,000                   | 2,680,000          | 59             | 4,037,000                         | 73.82%              |
| 24,000            | 0               | 557              | 0                        | 2,680,000          | 59             | 4,096,000                         | 74.89%              |
| 25,000            | 3               | 560              | 75,000                   | 2,755,000          | 56             | 4,155,000                         | 75.97%              |
| 26,000            | 5               | 565              | 130,000                  | 2,885,000          | 51             | 4,211,000                         | 77.00%              |
| 27,000            | 1               | 566              | 27,000                   | 2,912,000          | 50             | 4,262,000                         | 77.93%              |
| 28,000            | 2               | 568              | 56,000                   | 2,968,000          | 48             | 4,312,000                         | 78.84%              |
| 29,000            | 3               | 571              | 87,000                   | 3,055,000          | 45             | 4,360,000                         | 79.72%              |
| 30,000            | 1               | 572              | 30,000                   | 3,085,000          | 44             | 4,405,000                         | 80.54%              |
| 31,000            | 0               | 572              | 0                        | 3,085,000          | 44             | 4,449,000                         | 81.35%              |
| 32,000            | 5               | 577              | 160,000                  | 3,245,000          | 39             | 4,493,000                         | 82.15%              |
| 33,000            | 2               | 579              | 66,000                   | 3,311,000          | 37             | 4,532,000                         | 82.87%              |
| 34,000            | 0               | 579              | 0                        | 3,311,000          | 37             | 4,569,000                         | 83.54%              |
| 35,000            | 0               | 579              | 0                        | 3,311,000          | 37             | 4,606,000                         | 84.22%              |
| 36,000            | 1               | 580              | 36,000                   | 3,347,000          | 36             | 4,643,000                         | 84.90%              |
| 37,000            | 0               | 580              | 0                        | 3,347,000          | 36             | 4,679,000                         | 85.55%              |
| 38,000            | 0               | 580              | 0                        | 3,347,000          | 36             | 4,715,000                         | 86.21%              |
| 39,000            | 3               | 583              | 117,000                  | 3,464,000          | 33             | 4,751,000                         | 86.87%              |
| 40,000            | 0               | 583              | 0                        | 3,464,000          | 33             | 4,784,000                         | 87.47%              |
| 41,000            | 1               | 584              | 41,000                   | 3,505,000          | 32             | 4,817,000                         | 88.08%              |
| 43,000            | 1               | 585              | 43,000                   | 3,548,000          | 31             | 4,881,000                         | 89.25%              |
| 44,000            | 1               | 586              | 44,000                   | 3,592,000          | 30             | 4,912,000                         | 89.82%              |
| 45,000            | 2               | 588              | 90,000                   | 3,682,000          | 28             | 4,942,000                         | 90.36%              |
| 46,000            | 0               | 588              | 0                        | 3,682,000          | 28             | 4,970,000                         | 90.88%              |
| 47,000            | 2               | 590              | 94,000                   | 3,776,000          | 26             | 4,998,000                         | 91.39%              |
| 48,000            | 2               | 592              | 96,000                   | 3,872,000          | 24             | 5,024,000                         | 91.86%              |
| 49,000            | 2               | 594              | 98,000                   | 3,970,000          | 22             | 5,048,000                         | 92.30%              |
| 50,000            | 0               | 594              | 0                        | 3,970,000          | 22             | 5,070,000                         | 92.70%              |
| 51,000            | 1               | 595              | 51,000                   | 4,021,000          | 21             | 5,092,000                         | 93.11%              |
| 53,000            | 2               | 597              | 106,000                  | 4,127,000          | 19             | 5,134,000                         | 93.87%              |
| 55,000            | 0               | 597              | 0                        | 4,127,000          | 19             | 5,172,000                         | 94.57%              |
| 56,000            | 1               | 598              | 56,000                   | 4,183,000          | 18             | 5,191,000                         | 94.92%              |
| 57,000            | 2               | 600              | 114,000                  | 4,297,000          | 16             | 5,209,000                         | 95.25%              |
| 58,000            | 0               | 600              | 0                        | 4,297,000          | 16             | 5,225,000                         | 95.54%              |
| 59,000            | 0               | 600              | 0                        | 4,297,000          | 16             | 5,241,000                         | 95.83%              |
| 60,000            | 1               | 601              | 60,000                   | 4,357,000          | 15             | 5,257,000                         | 96.12%              |
| 61,000            | 1               | 602              | 61,000                   | 4,418,000          | 14             | 5,272,000                         | 96.40%              |
| 62,000            | 1               | 603              | 62,000                   | 4,480,000          | 13             | 5,286,000                         | 96.65%              |
| 63,000            | 1               | 604              | 63,000                   | 4,543,000          | 12             | 5,299,000                         | 96.89%              |
| 64,000            | 1               | 605              | 64,000                   | 4,607,000          | 11             | 5,311,000                         | 97.11%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 65,000               | 1                  | 606                 | 65,000                         | 4,672,000             | 10                | 5,322,000                               | 97.31%                 |
| 66,000               | 0                  | 606                 | 0                              | 4,672,000             | 10                | 5,332,000                               | 97.49%                 |
| 68,000               | 1                  | 607                 | 68,000                         | 4,740,000             | 9                 | 5,352,000                               | 97.86%                 |
| 69,000               | 1                  | 608                 | 69,000                         | 4,809,000             | 8                 | 5,361,000                               | 98.03%                 |
| 70,000               | 1                  | 609                 | 70,000                         | 4,879,000             | 7                 | 5,369,000                               | 98.17%                 |
| 73,000               | 0                  | 609                 | 0                              | 4,879,000             | 7                 | 5,390,000                               | 98.56%                 |
| 74,000               | 2                  | 611                 | 148,000                        | 5,027,000             | 5                 | 5,397,000                               | 98.68%                 |
| 75,000               | 1                  | 612                 | 75,000                         | 5,102,000             | 4                 | 5,402,000                               | 98.77%                 |
| 77,000               | 1                  | 613                 | 77,000                         | 5,179,000             | 3                 | 5,410,000                               | 98.92%                 |
| 78,000               | 0                  | 613                 | 0                              | 5,179,000             | 3                 | 5,413,000                               | 98.98%                 |
| 80,000               | 0                  | 613                 | 0                              | 5,179,000             | 3                 | 5,419,000                               | 99.09%                 |
| 81,000               | 0                  | 613                 | 0                              | 5,179,000             | 3                 | 5,422,000                               | 99.14%                 |
| 83,000               | 0                  | 613                 | 0                              | 5,179,000             | 3                 | 5,428,000                               | 99.25%                 |
| 84,000               | 1                  | 614                 | 84,000                         | 5,263,000             | 2                 | 5,431,000                               | 99.31%                 |
| 96,000               | 1                  | 615                 | 96,000                         | 5,359,000             | 1                 | 5,455,000                               | 99.74%                 |
| 101,000              | 0                  | 615                 | 0                              | 5,359,000             | 1                 | 5,460,000                               | 99.84%                 |
| 107,000              | 0                  | 615                 | 0                              | 5,359,000             | 1                 | 5,466,000                               | 99.95%                 |
| 110,000              | 1                  | 616                 | 110,000                        | 5,469,000             | 0                 | 5,469,000                               | 100.00%                |
| 138,000              | 0                  | 616                 | 0                              | 5,469,000             | 0                 | 5,469,000                               | 100.00%                |
| 152,000              | 0                  | 616                 | 0                              | 5,469,000             | 0                 | 5,469,000                               | 100.00%                |
| 174,000              | 0                  | 616                 | 0                              | 5,469,000             | 0                 | 5,469,000                               | 100.00%                |
| 181,000              | 0                  | 616                 | 0                              | 5,469,000             | 0                 | 5,469,000                               | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: Test Year

Customer Class: General Service

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 0                 | 467             | 467              | 0                        | 0                  | 2,178          | 0                                   | 0.00%               |
| 1,000             | 144             | 611              | 144,000                  | 144,000            | 2,034          | 2,178,000                           | 3.90%               |
| 2,000             | 136             | 747              | 272,000                  | 416,000            | 1,898          | 4,212,000                           | 7.53%               |
| 3,000             | 99              | 846              | 297,000                  | 713,000            | 1,799          | 6,110,000                           | 10.93%              |
| 4,000             | 84              | 930              | 336,000                  | 1,049,000          | 1,715          | 7,909,000                           | 14.15%              |
| 5,000             | 70              | 1,000            | 350,000                  | 1,399,000          | 1,645          | 9,624,000                           | 17.22%              |
| 6,000             | 60              | 1,060            | 360,000                  | 1,759,000          | 1,585          | 11,269,000                          | 20.16%              |
| 7,000             | 56              | 1,116            | 392,000                  | 2,151,000          | 1,529          | 12,854,000                          | 22.99%              |
| 8,000             | 69              | 1,185            | 552,000                  | 2,703,000          | 1,460          | 14,383,000                          | 25.73%              |
| 9,000             | 57              | 1,242            | 513,000                  | 3,216,000          | 1,403          | 15,843,000                          | 28.34%              |
| 10,000            | 75              | 1,317            | 750,000                  | 3,966,000          | 1,328          | 17,246,000                          | 30.85%              |
| 11,000            | 53              | 1,370            | 583,000                  | 4,549,000          | 1,275          | 18,574,000                          | 33.23%              |
| 12,000            | 59              | 1,429            | 708,000                  | 5,257,000          | 1,216          | 19,849,000                          | 35.51%              |
| 13,000            | 56              | 1,485            | 728,000                  | 5,985,000          | 1,160          | 21,065,000                          | 37.68%              |
| 14,000            | 48              | 1,533            | 672,000                  | 6,657,000          | 1,112          | 22,225,000                          | 39.76%              |
| 15,000            | 38              | 1,571            | 570,000                  | 7,227,000          | 1,074          | 23,337,000                          | 41.75%              |
| 16,000            | 43              | 1,614            | 688,000                  | 7,915,000          | 1,031          | 24,411,000                          | 43.67%              |
| 17,000            | 45              | 1,659            | 765,000                  | 8,680,000          | 986            | 25,442,000                          | 45.51%              |
| 18,000            | 36              | 1,695            | 648,000                  | 9,328,000          | 950            | 26,428,000                          | 47.28%              |
| 19,000            | 37              | 1,732            | 703,000                  | 10,031,000         | 913            | 27,378,000                          | 48.98%              |
| 20,000            | 38              | 1,770            | 760,000                  | 10,791,000         | 875            | 28,291,000                          | 50.61%              |
| 21,000            | 34              | 1,804            | 714,000                  | 11,505,000         | 841            | 29,166,000                          | 52.17%              |
| 22,000            | 28              | 1,832            | 616,000                  | 12,121,000         | 813            | 30,007,000                          | 53.68%              |
| 23,000            | 28              | 1,860            | 644,000                  | 12,765,000         | 785            | 30,820,000                          | 55.13%              |
| 24,000            | 26              | 1,886            | 624,000                  | 13,389,000         | 759            | 31,605,000                          | 56.54%              |
| 25,000            | 25              | 1,911            | 625,000                  | 14,014,000         | 734            | 32,364,000                          | 57.90%              |
| 26,000            | 28              | 1,939            | 728,000                  | 14,742,000         | 706            | 33,098,000                          | 59.21%              |
| 27,000            | 19              | 1,958            | 513,000                  | 15,255,000         | 687            | 33,804,000                          | 60.47%              |
| 28,000            | 17              | 1,975            | 476,000                  | 15,731,000         | 670            | 34,491,000                          | 61.70%              |
| 29,000            | 24              | 1,999            | 696,000                  | 16,427,000         | 646            | 35,161,000                          | 62.90%              |
| 30,000            | 27              | 2,026            | 810,000                  | 17,237,000         | 619            | 35,807,000                          | 64.05%              |
| 31,000            | 30              | 2,056            | 930,000                  | 18,167,000         | 589            | 36,426,000                          | 65.16%              |
| 32,000            | 23              | 2,079            | 736,000                  | 18,903,000         | 566            | 37,015,000                          | 66.22%              |
| 33,000            | 22              | 2,101            | 726,000                  | 19,629,000         | 544            | 37,581,000                          | 67.23%              |
| 34,000            | 32              | 2,133            | 1,088,000                | 20,717,000         | 512            | 38,125,000                          | 68.20%              |
| 35,000            | 24              | 2,157            | 840,000                  | 21,557,000         | 488            | 38,637,000                          | 69.12%              |
| 36,000            | 24              | 2,181            | 864,000                  | 22,421,000         | 464            | 39,125,000                          | 69.99%              |
| 37,000            | 24              | 2,205            | 888,000                  | 23,309,000         | 440            | 39,589,000                          | 70.82%              |
| 38,000            | 15              | 2,220            | 570,000                  | 23,879,000         | 425            | 40,029,000                          | 71.61%              |
| 39,000            | 16              | 2,236            | 624,000                  | 24,503,000         | 409            | 40,454,000                          | 72.37%              |
| 40,000            | 17              | 2,253            | 680,000                  | 25,183,000         | 392            | 40,863,000                          | 73.10%              |
| 41,000            | 23              | 2,276            | 943,000                  | 26,126,000         | 369            | 41,255,000                          | 73.80%              |
| 42,000            | 14              | 2,290            | 588,000                  | 26,714,000         | 355            | 41,624,000                          | 74.46%              |
| 43,000            | 7               | 2,297            | 301,000                  | 27,015,000         | 348            | 41,979,000                          | 75.10%              |
| 44,000            | 13              | 2,310            | 572,000                  | 27,587,000         | 335            | 42,327,000                          | 75.72%              |
| 45,000            | 18              | 2,328            | 810,000                  | 28,397,000         | 317            | 42,662,000                          | 76.32%              |
| 46,000            | 9               | 2,337            | 414,000                  | 28,811,000         | 308            | 42,979,000                          | 76.88%              |
| 47,000            | 9               | 2,346            | 423,000                  | 29,234,000         | 299            | 43,287,000                          | 77.44%              |
| 48,000            | 8               | 2,354            | 384,000                  | 29,618,000         | 291            | 43,586,000                          | 77.97%              |
| 49,000            | 6               | 2,360            | 294,000                  | 29,912,000         | 285            | 43,877,000                          | 78.49%              |
| 50,000            | 7               | 2,367            | 350,000                  | 30,262,000         | 278            | 44,162,000                          | 79.00%              |
| 51,000            | 5               | 2,372            | 255,000                  | 30,517,000         | 273            | 44,440,000                          | 79.50%              |
| 52,000            | 9               | 2,381            | 468,000                  | 30,985,000         | 264            | 44,713,000                          | 79.99%              |
| 53,000            | 7               | 2,388            | 371,000                  | 31,356,000         | 257            | 44,977,000                          | 80.46%              |
| 54,000            | 6               | 2,394            | 324,000                  | 31,680,000         | 251            | 45,234,000                          | 80.92%              |
| 55,000            | 10              | 2,404            | 550,000                  | 32,230,000         | 241            | 45,485,000                          | 81.37%              |
| 56,000            | 10              | 2,414            | 560,000                  | 32,790,000         | 231            | 45,726,000                          | 81.80%              |
| 57,000            | 6               | 2,420            | 342,000                  | 33,132,000         | 225            | 45,957,000                          | 82.21%              |
| 58,000            | 5               | 2,425            | 290,000                  | 33,422,000         | 220            | 46,182,000                          | 82.61%              |
| 59,000            | 5               | 2,430            | 295,000                  | 33,717,000         | 215            | 46,402,000                          | 83.01%              |
| 60,000            | 8               | 2,438            | 480,000                  | 34,197,000         | 207            | 46,617,000                          | 83.39%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: Test Year

Customer Class: General Service

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6))+[5])$ | Percentage of Total |
| 61,000            | 6               | 2,444            | 366,000                  | 34,563,000         | 201            | 46,824,000                            | 83.76%              |
| 62,000            | 6               | 2,450            | 372,000                  | 34,935,000         | 195            | 47,025,000                            | 84.12%              |
| 63,000            | 3               | 2,453            | 189,000                  | 35,124,000         | 192            | 47,220,000                            | 84.47%              |
| 64,000            | 8               | 2,461            | 512,000                  | 35,636,000         | 184            | 47,412,000                            | 84.81%              |
| 65,000            | 5               | 2,466            | 325,000                  | 35,961,000         | 179            | 47,596,000                            | 85.14%              |
| 66,000            | 5               | 2,471            | 330,000                  | 36,291,000         | 174            | 47,775,000                            | 85.46%              |
| 67,000            | 4               | 2,475            | 268,000                  | 36,559,000         | 170            | 47,949,000                            | 85.77%              |
| 68,000            | 7               | 2,482            | 476,000                  | 37,035,000         | 163            | 48,119,000                            | 86.08%              |
| 69,000            | 5               | 2,487            | 345,000                  | 37,380,000         | 158            | 48,282,000                            | 86.37%              |
| 70,000            | 5               | 2,492            | 350,000                  | 37,730,000         | 153            | 48,440,000                            | 86.65%              |
| 71,000            | 6               | 2,498            | 426,000                  | 38,156,000         | 147            | 48,593,000                            | 86.93%              |
| 72,000            | 5               | 2,503            | 360,000                  | 38,516,000         | 142            | 48,740,000                            | 87.19%              |
| 73,000            | 4               | 2,507            | 292,000                  | 38,808,000         | 138            | 48,882,000                            | 87.44%              |
| 74,000            | 4               | 2,511            | 296,000                  | 39,104,000         | 134            | 49,020,000                            | 87.69%              |
| 75,000            | 2               | 2,513            | 150,000                  | 39,254,000         | 132            | 49,154,000                            | 87.93%              |
| 76,000            | 3               | 2,516            | 228,000                  | 39,482,000         | 129            | 49,286,000                            | 88.17%              |
| 77,000            | 3               | 2,519            | 231,000                  | 39,713,000         | 126            | 49,415,000                            | 88.40%              |
| 78,000            | 3               | 2,522            | 234,000                  | 39,947,000         | 123            | 49,541,000                            | 88.62%              |
| 79,000            | 3               | 2,525            | 237,000                  | 40,184,000         | 120            | 49,664,000                            | 88.84%              |
| 80,000            | 5               | 2,530            | 400,000                  | 40,584,000         | 115            | 49,784,000                            | 89.06%              |
| 81,000            | 3               | 2,533            | 243,000                  | 40,827,000         | 112            | 49,899,000                            | 89.26%              |
| 82,000            | 3               | 2,536            | 246,000                  | 41,073,000         | 109            | 50,011,000                            | 89.46%              |
| 83,000            | 4               | 2,540            | 332,000                  | 41,405,000         | 105            | 50,120,000                            | 89.66%              |
| 84,000            | 3               | 2,543            | 252,000                  | 41,657,000         | 102            | 50,225,000                            | 89.85%              |
| 85,000            | 4               | 2,547            | 340,000                  | 41,997,000         | 98             | 50,327,000                            | 90.03%              |
| 86,000            | 3               | 2,550            | 258,000                  | 42,255,000         | 95             | 50,425,000                            | 90.20%              |
| 87,000            | 3               | 2,553            | 261,000                  | 42,516,000         | 92             | 50,520,000                            | 90.37%              |
| 88,000            | 1               | 2,554            | 88,000                   | 42,604,000         | 91             | 50,612,000                            | 90.54%              |
| 89,000            | 2               | 2,556            | 178,000                  | 42,782,000         | 89             | 50,703,000                            | 90.70%              |
| 90,000            | 1               | 2,557            | 90,000                   | 42,872,000         | 88             | 50,792,000                            | 90.86%              |
| 91,000            | 6               | 2,563            | 546,000                  | 43,418,000         | 82             | 50,880,000                            | 91.02%              |
| 92,000            | 2               | 2,565            | 184,000                  | 43,602,000         | 80             | 50,962,000                            | 91.16%              |
| 93,000            | 2               | 2,567            | 186,000                  | 43,788,000         | 78             | 51,042,000                            | 91.31%              |
| 94,000            | 2               | 2,569            | 188,000                  | 43,976,000         | 76             | 51,120,000                            | 91.45%              |
| 95,000            | 1               | 2,570            | 95,000                   | 44,071,000         | 75             | 51,196,000                            | 91.58%              |
| 96,000            | 3               | 2,573            | 288,000                  | 44,359,000         | 72             | 51,271,000                            | 91.72%              |
| 98,000            | 3               | 2,576            | 294,000                  | 44,653,000         | 69             | 51,415,000                            | 91.98%              |
| 100,000           | 3               | 2,579            | 300,000                  | 44,953,000         | 66             | 51,553,000                            | 92.22%              |
| 101,000           | 1               | 2,580            | 101,000                  | 45,054,000         | 65             | 51,619,000                            | 92.34%              |
| 102,000           | 1               | 2,581            | 102,000                  | 45,156,000         | 64             | 51,684,000                            | 92.46%              |
| 103,000           | 2               | 2,583            | 206,000                  | 45,362,000         | 62             | 51,748,000                            | 92.57%              |
| 105,000           | 1               | 2,584            | 105,000                  | 45,467,000         | 61             | 51,872,000                            | 92.79%              |
| 108,000           | 1               | 2,585            | 108,000                  | 45,575,000         | 60             | 52,055,000                            | 93.12%              |
| 109,000           | 1               | 2,586            | 109,000                  | 45,684,000         | 59             | 52,115,000                            | 93.23%              |
| 110,000           | 1               | 2,587            | 110,000                  | 45,794,000         | 58             | 52,174,000                            | 93.33%              |
| 113,000           | 2               | 2,589            | 226,000                  | 46,020,000         | 56             | 52,348,000                            | 93.64%              |
| 114,000           | 3               | 2,592            | 342,000                  | 46,362,000         | 53             | 52,404,000                            | 93.74%              |
| 115,000           | 1               | 2,593            | 115,000                  | 46,477,000         | 52             | 52,457,000                            | 93.84%              |
| 118,000           | 1               | 2,594            | 118,000                  | 46,595,000         | 51             | 52,613,000                            | 94.12%              |
| 119,000           | 1               | 2,595            | 119,000                  | 46,714,000         | 50             | 52,664,000                            | 94.21%              |
| 121,000           | 3               | 2,598            | 363,000                  | 47,077,000         | 47             | 52,764,000                            | 94.39%              |
| 124,000           | 1               | 2,599            | 124,000                  | 47,201,000         | 46             | 52,905,000                            | 94.64%              |
| 127,000           | 2               | 2,601            | 254,000                  | 47,455,000         | 44             | 53,043,000                            | 94.89%              |
| 128,000           | 2               | 2,603            | 256,000                  | 47,711,000         | 42             | 53,087,000                            | 94.97%              |
| 130,000           | 1               | 2,604            | 130,000                  | 47,841,000         | 41             | 53,171,000                            | 95.12%              |
| 131,000           | 1               | 2,605            | 131,000                  | 47,972,000         | 40             | 53,212,000                            | 95.19%              |
| 133,000           | 1               | 2,606            | 133,000                  | 48,105,000         | 39             | 53,292,000                            | 95.33%              |
| 135,000           | 2               | 2,608            | 270,000                  | 48,375,000         | 37             | 53,370,000                            | 95.47%              |
| 136,000           | 1               | 2,609            | 136,000                  | 48,511,000         | 36             | 53,407,000                            | 95.54%              |
| 138,000           | 1               | 2,610            | 138,000                  | 48,649,000         | 35             | 53,479,000                            | 95.67%              |
| 139,000           | 1               | 2,611            | 139,000                  | 48,788,000         | 34             | 53,514,000                            | 95.73%              |
| 141,000           | 1               | 2,612            | 141,000                  | 48,929,000         | 33             | 53,582,000                            | 95.85%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                        | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|--------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+*(5)] | Percentage<br>of Total |
| 142,000              | 1                  | 2,613               | 142,000                        | 49,071,000            | 32                | 53,615,000                                 | 95.91%                 |
| 143,000              | 2                  | 2,615               | 286,000                        | 49,357,000            | 30                | 53,647,000                                 | 95.97%                 |
| 145,000              | 1                  | 2,616               | 145,000                        | 49,502,000            | 29                | 53,707,000                                 | 96.08%                 |
| 156,000              | 2                  | 2,618               | 312,000                        | 49,814,000            | 27                | 54,026,000                                 | 96.65%                 |
| 160,000              | 1                  | 2,619               | 160,000                        | 49,974,000            | 26                | 54,134,000                                 | 96.84%                 |
| 174,000              | 1                  | 2,620               | 174,000                        | 50,148,000            | 25                | 54,498,000                                 | 97.49%                 |
| 175,000              | 1                  | 2,621               | 175,000                        | 50,323,000            | 24                | 54,523,000                                 | 97.53%                 |
| 181,000              | 2                  | 2,623               | 362,000                        | 50,685,000            | 22                | 54,667,000                                 | 97.79%                 |
| 182,000              | 1                  | 2,624               | 182,000                        | 50,867,000            | 21                | 54,689,000                                 | 97.83%                 |
| 184,000              | 1                  | 2,625               | 184,000                        | 51,051,000            | 20                | 54,731,000                                 | 97.91%                 |
| 186,000              | 2                  | 2,627               | 372,000                        | 51,423,000            | 18                | 54,771,000                                 | 97.98%                 |
| 189,000              | 1                  | 2,628               | 189,000                        | 51,612,000            | 17                | 54,825,000                                 | 98.08%                 |
| 193,000              | 1                  | 2,629               | 193,000                        | 51,805,000            | 16                | 54,893,000                                 | 98.20%                 |
| 202,000              | 1                  | 2,630               | 202,000                        | 52,007,000            | 15                | 55,037,000                                 | 98.45%                 |
| 206,000              | 1                  | 2,631               | 206,000                        | 52,213,000            | 14                | 55,097,000                                 | 98.56%                 |
| 208,000              | 1                  | 2,632               | 208,000                        | 52,421,000            | 13                | 55,125,000                                 | 98.61%                 |
| 214,000              | 1                  | 2,633               | 214,000                        | 52,635,000            | 12                | 55,203,000                                 | 98.75%                 |
| 220,000              | 1                  | 2,634               | 220,000                        | 52,855,000            | 11                | 55,275,000                                 | 98.88%                 |
| 228,000              | 1                  | 2,635               | 228,000                        | 53,083,000            | 10                | 55,363,000                                 | 99.04%                 |
| 230,000              | 1                  | 2,636               | 230,000                        | 53,313,000            | 9                 | 55,383,000                                 | 99.07%                 |
| 242,000              | 1                  | 2,637               | 242,000                        | 53,555,000            | 8                 | 55,491,000                                 | 99.27%                 |
| 246,000              | 1                  | 2,638               | 246,000                        | 53,801,000            | 7                 | 55,523,000                                 | 99.32%                 |
| 255,000              | 1                  | 2,639               | 255,000                        | 54,056,000            | 6                 | 55,586,000                                 | 99.44%                 |
| 262,000              | 1                  | 2,640               | 262,000                        | 54,318,000            | 5                 | 55,628,000                                 | 99.51%                 |
| 263,000              | 1                  | 2,641               | 263,000                        | 54,581,000            | 4                 | 55,633,000                                 | 99.52%                 |
| 268,000              | 1                  | 2,642               | 268,000                        | 54,849,000            | 3                 | 55,653,000                                 | 99.56%                 |
| 278,000              | 1                  | 2,643               | 278,000                        | 55,127,000            | 2                 | 55,683,000                                 | 99.61%                 |
| 320,000              | 1                  | 2,644               | 320,000                        | 55,447,000            | 1                 | 55,767,000                                 | 99.76%                 |
| 454,000              | 1                  | 2,645               | 454,000                        | 55,901,000            | 0                 | 55,901,000                                 | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer []

Period: January 2010

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 43                 | 43                  | 0                              | 0                     | 176               | 0                                         | 0.00%                  |
| 1,000                | 15                 | 58                  | 15,000                         | 15,000                | 161               | 176,000                                   | 4.76%                  |
| 2,000                | 11                 | 69                  | 22,000                         | 37,000                | 150               | 337,000                                   | 9.12%                  |
| 3,000                | 10                 | 79                  | 30,000                         | 67,000                | 140               | 487,000                                   | 13.18%                 |
| 4,000                | 7                  | 86                  | 28,000                         | 95,000                | 133               | 627,000                                   | 16.97%                 |
| 5,000                | 5                  | 91                  | 25,000                         | 120,000               | 128               | 760,000                                   | 20.57%                 |
| 6,000                | 3                  | 94                  | 18,000                         | 138,000               | 125               | 888,000                                   | 24.04%                 |
| 7,000                | 6                  | 100                 | 42,000                         | 180,000               | 119               | 1,013,000                                 | 27.42%                 |
| 8,000                | 4                  | 104                 | 32,000                         | 212,000               | 115               | 1,132,000                                 | 30.64%                 |
| 9,000                | 8                  | 112                 | 72,000                         | 284,000               | 107               | 1,247,000                                 | 33.76%                 |
| 10,000               | 11                 | 123                 | 110,000                        | 394,000               | 96                | 1,354,000                                 | 36.65%                 |
| 11,000               | 3                  | 126                 | 33,000                         | 427,000               | 93                | 1,450,000                                 | 39.25%                 |
| 12,000               | 4                  | 130                 | 48,000                         | 475,000               | 89                | 1,543,000                                 | 41.77%                 |
| 13,000               | 6                  | 136                 | 78,000                         | 553,000               | 83                | 1,632,000                                 | 44.18%                 |
| 14,000               | 3                  | 139                 | 42,000                         | 595,000               | 80                | 1,715,000                                 | 46.43%                 |
| 15,000               | 4                  | 143                 | 60,000                         | 655,000               | 76                | 1,795,000                                 | 48.59%                 |
| 16,000               | 4                  | 147                 | 64,000                         | 719,000               | 72                | 1,871,000                                 | 50.65%                 |
| 17,000               | 5                  | 152                 | 85,000                         | 804,000               | 67                | 1,943,000                                 | 52.60%                 |
| 18,000               | 2                  | 154                 | 36,000                         | 840,000               | 65                | 2,010,000                                 | 54.41%                 |
| 19,000               | 1                  | 155                 | 19,000                         | 859,000               | 64                | 2,075,000                                 | 56.17%                 |
| 20,000               | 1                  | 156                 | 20,000                         | 879,000               | 63                | 2,139,000                                 | 57.90%                 |
| 21,000               | 3                  | 159                 | 63,000                         | 942,000               | 60                | 2,202,000                                 | 59.61%                 |
| 22,000               | 4                  | 163                 | 88,000                         | 1,030,000             | 56                | 2,262,000                                 | 61.23%                 |
| 23,000               | 1                  | 164                 | 23,000                         | 1,053,000             | 55                | 2,318,000                                 | 62.75%                 |
| 24,000               | 1                  | 165                 | 24,000                         | 1,077,000             | 54                | 2,373,000                                 | 64.24%                 |
| 25,000               | 3                  | 168                 | 75,000                         | 1,152,000             | 51                | 2,427,000                                 | 65.70%                 |
| 26,000               | 3                  | 171                 | 78,000                         | 1,230,000             | 48                | 2,478,000                                 | 67.08%                 |
| 27,000               | 3                  | 174                 | 81,000                         | 1,311,000             | 45                | 2,526,000                                 | 68.38%                 |
| 28,000               | 2                  | 176                 | 56,000                         | 1,367,000             | 43                | 2,571,000                                 | 69.60%                 |
| 29,000               | 0                  | 176                 | 0                              | 1,367,000             | 43                | 2,614,000                                 | 70.76%                 |
| 30,000               | 2                  | 178                 | 60,000                         | 1,427,000             | 41                | 2,657,000                                 | 71.93%                 |
| 31,000               | 2                  | 180                 | 62,000                         | 1,489,000             | 39                | 2,698,000                                 | 73.04%                 |
| 32,000               | 1                  | 181                 | 32,000                         | 1,521,000             | 38                | 2,737,000                                 | 74.09%                 |
| 33,000               | 2                  | 183                 | 66,000                         | 1,587,000             | 36                | 2,775,000                                 | 75.12%                 |
| 34,000               | 3                  | 186                 | 102,000                        | 1,689,000             | 33                | 2,811,000                                 | 76.10%                 |
| 35,000               | 3                  | 189                 | 105,000                        | 1,794,000             | 30                | 2,844,000                                 | 76.99%                 |
| 36,000               | 2                  | 191                 | 72,000                         | 1,866,000             | 28                | 2,874,000                                 | 77.80%                 |
| 37,000               | 2                  | 193                 | 74,000                         | 1,940,000             | 26                | 2,902,000                                 | 78.56%                 |
| 38,000               | 1                  | 194                 | 38,000                         | 1,978,000             | 25                | 2,928,000                                 | 79.26%                 |
| 39,000               | 3                  | 197                 | 117,000                        | 2,095,000             | 22                | 2,953,000                                 | 79.94%                 |
| 40,000               | 1                  | 198                 | 40,000                         | 2,135,000             | 21                | 2,975,000                                 | 80.54%                 |
| 41,000               | 1                  | 199                 | 41,000                         | 2,176,000             | 20                | 2,996,000                                 | 81.10%                 |
| 42,000               | 0                  | 199                 | 0                              | 2,176,000             | 20                | 3,016,000                                 | 81.65%                 |
| 43,000               | 0                  | 199                 | 0                              | 2,176,000             | 20                | 3,036,000                                 | 82.19%                 |
| 44,000               | 1                  | 200                 | 44,000                         | 2,220,000             | 19                | 3,056,000                                 | 82.73%                 |
| 45,000               | 1                  | 201                 | 45,000                         | 2,265,000             | 18                | 3,075,000                                 | 83.24%                 |
| 46,000               | 0                  | 201                 | 0                              | 2,265,000             | 18                | 3,093,000                                 | 83.73%                 |
| 47,000               | 1                  | 202                 | 47,000                         | 2,312,000             | 17                | 3,111,000                                 | 84.22%                 |
| 48,000               | 0                  | 202                 | 0                              | 2,312,000             | 17                | 3,128,000                                 | 84.68%                 |
| 49,000               | 1                  | 203                 | 49,000                         | 2,361,000             | 16                | 3,145,000                                 | 85.14%                 |
| 50,000               | 0                  | 203                 | 0                              | 2,361,000             | 16                | 3,161,000                                 | 85.57%                 |
| 51,000               | 1                  | 204                 | 51,000                         | 2,412,000             | 15                | 3,177,000                                 | 86.00%                 |
| 52,000               | 0                  | 204                 | 0                              | 2,412,000             | 15                | 3,192,000                                 | 86.41%                 |
| 53,000               | 0                  | 204                 | 0                              | 2,412,000             | 15                | 3,207,000                                 | 86.82%                 |
| 54,000               | 0                  | 204                 | 0                              | 2,412,000             | 15                | 3,222,000                                 | 87.22%                 |
| 55,000               | 0                  | 204                 | 0                              | 2,412,000             | 15                | 3,237,000                                 | 87.63%                 |
| 56,000               | 1                  | 205                 | 56,000                         | 2,468,000             | 14                | 3,252,000                                 | 88.03%                 |
| 57,000               | 0                  | 205                 | 0                              | 2,468,000             | 14                | 3,266,000                                 | 88.41%                 |
| 58,000               | 0                  | 205                 | 0                              | 2,468,000             | 14                | 3,280,000                                 | 88.79%                 |
| 59,000               | 0                  | 205                 | 0                              | 2,468,000             | 14                | 3,294,000                                 | 89.17%                 |
| 60,000               | 0                  | 205                 | 0                              | 2,468,000             | 14                | 3,308,000                                 | 89.55%                 |
| 61,000               | 0                  | 205                 | 0                              | 2,468,000             | 14                | 3,322,000                                 | 89.93%                 |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 62,000            | 1               | 206              | 62,000                   | 2,530,000          | 13             | 3,336,000                           | 90.31%              |
| 63,000            | 1               | 207              | 63,000                   | 2,593,000          | 12             | 3,349,000                           | 90.66%              |
| 64,000            | 1               | 208              | 64,000                   | 2,657,000          | 11             | 3,361,000                           | 90.99%              |
| 65,000            | 1               | 209              | 65,000                   | 2,722,000          | 10             | 3,372,000                           | 91.28%              |
| 66,000            | 1               | 210              | 66,000                   | 2,788,000          | 9              | 3,382,000                           | 91.55%              |
| 67,000            | 1               | 211              | 67,000                   | 2,855,000          | 8              | 3,391,000                           | 91.80%              |
| 68,000            | 0               | 211              | 0                        | 2,855,000          | 8              | 3,399,000                           | 92.01%              |
| 69,000            | 1               | 212              | 69,000                   | 2,924,000          | 7              | 3,407,000                           | 92.23%              |
| 70,000            | 0               | 212              | 0                        | 2,924,000          | 7              | 3,414,000                           | 92.42%              |
| 71,000            | 0               | 212              | 0                        | 2,924,000          | 7              | 3,421,000                           | 92.61%              |
| 72,000            | 1               | 213              | 72,000                   | 2,996,000          | 6              | 3,428,000                           | 92.80%              |
| 73,000            | 1               | 214              | 73,000                   | 3,069,000          | 5              | 3,434,000                           | 92.96%              |
| 74,000            | 1               | 215              | 74,000                   | 3,143,000          | 4              | 3,439,000                           | 93.10%              |
| 75,000            | 0               | 215              | 0                        | 3,143,000          | 4              | 3,443,000                           | 93.21%              |
| 76,000            | 0               | 215              | 0                        | 3,143,000          | 4              | 3,447,000                           | 93.31%              |
| 77,000            | 0               | 215              | 0                        | 3,143,000          | 4              | 3,451,000                           | 93.42%              |
| 78,000            | 1               | 216              | 78,000                   | 3,221,000          | 3              | 3,455,000                           | 93.53%              |
| 79,000            | 0               | 216              | 0                        | 3,221,000          | 3              | 3,458,000                           | 93.61%              |
| 80,000            | 0               | 216              | 0                        | 3,221,000          | 3              | 3,461,000                           | 93.69%              |
| 81,000            | 0               | 216              | 0                        | 3,221,000          | 3              | 3,464,000                           | 93.77%              |
| 82,000            | 0               | 216              | 0                        | 3,221,000          | 3              | 3,467,000                           | 93.85%              |
| 83,000            | 0               | 216              | 0                        | 3,221,000          | 3              | 3,470,000                           | 93.94%              |
| 84,000            | 1               | 217              | 84,000                   | 3,305,000          | 2              | 3,473,000                           | 94.02%              |
| 85,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,475,000                           | 94.07%              |
| 86,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,477,000                           | 94.13%              |
| 87,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,479,000                           | 94.18%              |
| 88,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,481,000                           | 94.23%              |
| 89,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,483,000                           | 94.29%              |
| 90,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,485,000                           | 94.34%              |
| 91,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,487,000                           | 94.40%              |
| 92,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,489,000                           | 94.45%              |
| 93,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,491,000                           | 94.50%              |
| 94,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,493,000                           | 94.56%              |
| 95,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,495,000                           | 94.61%              |
| 96,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,497,000                           | 94.67%              |
| 98,000            | 0               | 217              | 0                        | 3,305,000          | 2              | 3,501,000                           | 94.78%              |
| 100,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,505,000                           | 94.88%              |
| 101,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,507,000                           | 94.94%              |
| 102,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,509,000                           | 94.99%              |
| 103,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,511,000                           | 95.05%              |
| 105,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,515,000                           | 95.15%              |
| 108,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,521,000                           | 95.32%              |
| 109,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,523,000                           | 95.37%              |
| 110,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,525,000                           | 95.43%              |
| 113,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,531,000                           | 95.59%              |
| 114,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,533,000                           | 95.64%              |
| 115,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,535,000                           | 95.70%              |
| 118,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,541,000                           | 95.86%              |
| 119,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,543,000                           | 95.91%              |
| 121,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,547,000                           | 96.02%              |
| 124,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,553,000                           | 96.18%              |
| 127,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,559,000                           | 96.35%              |
| 128,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,561,000                           | 96.40%              |
| 130,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,565,000                           | 96.51%              |
| 131,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,567,000                           | 96.56%              |
| 133,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,571,000                           | 96.67%              |
| 135,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,575,000                           | 96.78%              |
| 136,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,577,000                           | 96.83%              |
| 138,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,581,000                           | 96.94%              |
| 139,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,583,000                           | 97.00%              |
| 141,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,587,000                           | 97.10%              |
| 142,000           | 0               | 217              | 0                        | 3,305,000          | 2              | 3,589,000                           | 97.16%              |
| 143,000           | 1               | 218              | 143,000                  | 3,448,000          | 1              | 3,591,000                           | 97.21%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                         | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[[ (1)*(6) ] + (5) ] | Percentage of Total |
| 145,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,593,000                                   | 97.27%              |
| 156,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,604,000                                   | 97.56%              |
| 160,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,608,000                                   | 97.67%              |
| 174,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,622,000                                   | 98.05%              |
| 175,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,623,000                                   | 98.08%              |
| 181,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,629,000                                   | 98.24%              |
| 182,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,630,000                                   | 98.27%              |
| 184,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,632,000                                   | 98.32%              |
| 186,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,634,000                                   | 98.38%              |
| 189,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,637,000                                   | 98.46%              |
| 193,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,641,000                                   | 98.57%              |
| 202,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,650,000                                   | 98.81%              |
| 206,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,654,000                                   | 98.92%              |
| 208,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,656,000                                   | 98.97%              |
| 214,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,662,000                                   | 99.13%              |
| 220,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,668,000                                   | 99.30%              |
| 228,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,676,000                                   | 99.51%              |
| 230,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,678,000                                   | 99.57%              |
| 242,000           | 0               | 218              | 0                        | 3,448,000          | 1              | 3,690,000                                   | 99.89%              |
| 246,000           | 1               | 219              | 246,000                  | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |
| 255,000           | 0               | 219              | 0                        | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |
| 262,000           | 0               | 219              | 0                        | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |
| 263,000           | 0               | 219              | 0                        | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |
| 268,000           | 0               | 219              | 0                        | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |
| 278,000           | 0               | 219              | 0                        | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |
| 320,000           | 0               | 219              | 0                        | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |
| 454,000           | 0               | 219              | 0                        | 3,694,000          | 0              | 3,694,000                                   | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Preparer: Dan Cieciarski

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6))+(5))$ | Percentage of Total |
| 0                 | 289             | 289              | 0                        | 0                  | 1,251          | 0                                     | 0.00%               |
| 1,000             | 80              | 369              | 80,000                   | 80,000             | 1,171          | 1,251,000                             | 3.96%               |
| 2,000             | 78              | 447              | 156,000                  | 236,000            | 1,093          | 2,422,000                             | 7.66%               |
| 3,000             | 52              | 499              | 156,000                  | 392,000            | 1,041          | 3,515,000                             | 11.12%              |
| 4,000             | 48              | 547              | 192,000                  | 584,000            | 993            | 4,556,000                             | 14.42%              |
| 5,000             | 46              | 593              | 230,000                  | 814,000            | 947            | 5,549,000                             | 17.56%              |
| 6,000             | 41              | 634              | 246,000                  | 1,060,000          | 906            | 6,496,000                             | 20.55%              |
| 7,000             | 35              | 669              | 245,000                  | 1,305,000          | 871            | 7,402,000                             | 23.42%              |
| 8,000             | 45              | 714              | 360,000                  | 1,665,000          | 826            | 8,273,000                             | 26.18%              |
| 9,000             | 23              | 737              | 207,000                  | 1,872,000          | 803            | 9,099,000                             | 28.79%              |
| 10,000            | 51              | 788              | 510,000                  | 2,382,000          | 752            | 9,902,000                             | 31.33%              |
| 11,000            | 28              | 816              | 308,000                  | 2,690,000          | 724            | 10,654,000                            | 33.71%              |
| 12,000            | 34              | 850              | 408,000                  | 3,098,000          | 690            | 11,378,000                            | 36.00%              |
| 13,000            | 31              | 881              | 403,000                  | 3,501,000          | 659            | 12,068,000                            | 38.18%              |
| 14,000            | 30              | 911              | 420,000                  | 3,921,000          | 629            | 12,727,000                            | 40.27%              |
| 15,000            | 18              | 929              | 270,000                  | 4,191,000          | 611            | 13,356,000                            | 42.26%              |
| 16,000            | 21              | 950              | 336,000                  | 4,527,000          | 590            | 13,967,000                            | 44.19%              |
| 17,000            | 26              | 976              | 442,000                  | 4,969,000          | 564            | 14,557,000                            | 46.06%              |
| 18,000            | 14              | 990              | 252,000                  | 5,221,000          | 550            | 15,121,000                            | 47.84%              |
| 19,000            | 27              | 1,017            | 513,000                  | 5,734,000          | 523            | 15,671,000                            | 49.58%              |
| 20,000            | 25              | 1,042            | 500,000                  | 6,234,000          | 498            | 16,194,000                            | 51.24%              |
| 21,000            | 21              | 1,063            | 441,000                  | 6,675,000          | 477            | 16,692,000                            | 52.81%              |
| 22,000            | 15              | 1,078            | 330,000                  | 7,005,000          | 462            | 17,169,000                            | 54.32%              |
| 23,000            | 17              | 1,095            | 391,000                  | 7,396,000          | 445            | 17,631,000                            | 55.79%              |
| 24,000            | 17              | 1,112            | 408,000                  | 7,804,000          | 428            | 18,076,000                            | 57.19%              |
| 25,000            | 15              | 1,127            | 375,000                  | 8,179,000          | 413            | 18,504,000                            | 58.55%              |
| 26,000            | 14              | 1,141            | 364,000                  | 8,543,000          | 399            | 18,917,000                            | 59.85%              |
| 27,000            | 12              | 1,153            | 324,000                  | 8,867,000          | 387            | 19,316,000                            | 61.12%              |
| 28,000            | 10              | 1,163            | 280,000                  | 9,147,000          | 377            | 19,703,000                            | 62.34%              |
| 29,000            | 11              | 1,174            | 319,000                  | 9,466,000          | 366            | 20,080,000                            | 63.53%              |
| 30,000            | 16              | 1,190            | 480,000                  | 9,946,000          | 350            | 20,446,000                            | 64.69%              |
| 31,000            | 19              | 1,209            | 589,000                  | 10,535,000         | 331            | 20,796,000                            | 65.80%              |
| 32,000            | 15              | 1,224            | 480,000                  | 11,015,000         | 316            | 21,127,000                            | 66.85%              |
| 33,000            | 17              | 1,241            | 561,000                  | 11,576,000         | 299            | 21,443,000                            | 67.85%              |
| 34,000            | 18              | 1,259            | 612,000                  | 12,188,000         | 281            | 21,742,000                            | 68.79%              |
| 35,000            | 15              | 1,274            | 525,000                  | 12,713,000         | 266            | 22,023,000                            | 69.68%              |
| 36,000            | 14              | 1,288            | 504,000                  | 13,217,000         | 252            | 22,289,000                            | 70.52%              |
| 37,000            | 15              | 1,303            | 555,000                  | 13,772,000         | 237            | 22,541,000                            | 71.32%              |
| 38,000            | 8               | 1,311            | 304,000                  | 14,076,000         | 229            | 22,778,000                            | 72.07%              |
| 39,000            | 8               | 1,319            | 312,000                  | 14,388,000         | 221            | 23,007,000                            | 72.80%              |
| 40,000            | 11              | 1,330            | 440,000                  | 14,828,000         | 210            | 23,228,000                            | 73.49%              |
| 41,000            | 11              | 1,341            | 451,000                  | 15,279,000         | 199            | 23,438,000                            | 74.16%              |
| 42,000            | 8               | 1,349            | 336,000                  | 15,615,000         | 191            | 23,637,000                            | 74.79%              |
| 43,000            | 3               | 1,352            | 129,000                  | 15,744,000         | 188            | 23,828,000                            | 75.39%              |
| 44,000            | 8               | 1,360            | 352,000                  | 16,096,000         | 180            | 24,016,000                            | 75.99%              |
| 45,000            | 11              | 1,371            | 495,000                  | 16,591,000         | 169            | 24,196,000                            | 76.56%              |
| 46,000            | 4               | 1,375            | 184,000                  | 16,775,000         | 165            | 24,365,000                            | 77.09%              |
| 47,000            | 3               | 1,378            | 141,000                  | 16,916,000         | 162            | 24,530,000                            | 77.61%              |
| 48,000            | 3               | 1,381            | 144,000                  | 17,060,000         | 159            | 24,692,000                            | 78.13%              |
| 49,000            | 3               | 1,384            | 147,000                  | 17,207,000         | 156            | 24,851,000                            | 78.63%              |
| 50,000            | 4               | 1,388            | 200,000                  | 17,407,000         | 152            | 25,007,000                            | 79.12%              |
| 51,000            | 2               | 1,390            | 102,000                  | 17,509,000         | 150            | 25,159,000                            | 79.60%              |
| 52,000            | 8               | 1,398            | 416,000                  | 17,925,000         | 142            | 25,309,000                            | 80.08%              |
| 53,000            | 2               | 1,400            | 106,000                  | 18,031,000         | 140            | 25,451,000                            | 80.53%              |
| 54,000            | 4               | 1,404            | 216,000                  | 18,247,000         | 136            | 25,591,000                            | 80.97%              |
| 55,000            | 7               | 1,411            | 385,000                  | 18,632,000         | 129            | 25,727,000                            | 81.40%              |
| 56,000            | 8               | 1,419            | 448,000                  | 19,080,000         | 121            | 25,856,000                            | 81.81%              |
| 57,000            | 4               | 1,423            | 228,000                  | 19,308,000         | 117            | 25,977,000                            | 82.19%              |
| 58,000            | 1               | 1,424            | 58,000                   | 19,366,000         | 116            | 26,094,000                            | 82.56%              |
| 59,000            | 1               | 1,425            | 59,000                   | 19,425,000         | 115            | 26,210,000                            | 82.93%              |
| 60,000            | 5               | 1,430            | 300,000                  | 19,725,000         | 110            | 26,325,000                            | 83.29%              |
| 61,000            | 2               | 1,432            | 122,000                  | 19,847,000         | 108            | 26,435,000                            | 83.64%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 62,000            | 4               | 1,436            | 248,000                  | 20,095,000         | 104            | 26,543,000                          | 83.98%              |
| 63,000            | 1               | 1,437            | 63,000                   | 20,158,000         | 103            | 26,647,000                          | 84.31%              |
| 64,000            | 4               | 1,441            | 256,000                  | 20,414,000         | 99             | 26,750,000                          | 84.64%              |
| 65,000            | 3               | 1,444            | 195,000                  | 20,609,000         | 96             | 26,849,000                          | 84.95%              |
| 66,000            | 2               | 1,446            | 132,000                  | 20,741,000         | 94             | 26,945,000                          | 85.26%              |
| 67,000            | 1               | 1,447            | 67,000                   | 20,808,000         | 93             | 27,039,000                          | 85.55%              |
| 68,000            | 4               | 1,451            | 272,000                  | 21,080,000         | 89             | 27,132,000                          | 85.85%              |
| 69,000            | 2               | 1,453            | 138,000                  | 21,218,000         | 87             | 27,221,000                          | 86.13%              |
| 70,000            | 2               | 1,455            | 140,000                  | 21,358,000         | 85             | 27,308,000                          | 86.40%              |
| 71,000            | 4               | 1,459            | 284,000                  | 21,642,000         | 81             | 27,393,000                          | 86.67%              |
| 72,000            | 2               | 1,461            | 144,000                  | 21,786,000         | 79             | 27,474,000                          | 86.93%              |
| 73,000            | 3               | 1,464            | 219,000                  | 22,005,000         | 76             | 27,553,000                          | 87.18%              |
| 74,000            | 3               | 1,467            | 222,000                  | 22,227,000         | 73             | 27,629,000                          | 87.42%              |
| 75,000            | 1               | 1,468            | 75,000                   | 22,302,000         | 72             | 27,702,000                          | 87.65%              |
| 76,000            | 1               | 1,469            | 76,000                   | 22,378,000         | 71             | 27,774,000                          | 87.88%              |
| 77,000            | 3               | 1,472            | 231,000                  | 22,609,000         | 68             | 27,845,000                          | 88.10%              |
| 78,000            | 1               | 1,473            | 78,000                   | 22,687,000         | 67             | 27,913,000                          | 88.32%              |
| 79,000            | 2               | 1,475            | 158,000                  | 22,845,000         | 65             | 27,980,000                          | 88.53%              |
| 80,000            | 3               | 1,478            | 240,000                  | 23,085,000         | 62             | 28,045,000                          | 88.74%              |
| 81,000            | 1               | 1,479            | 81,000                   | 23,166,000         | 61             | 28,107,000                          | 88.93%              |
| 82,000            | 0               | 1,479            | 0                        | 23,166,000         | 61             | 28,168,000                          | 89.13%              |
| 83,000            | 3               | 1,482            | 249,000                  | 23,415,000         | 58             | 28,229,000                          | 89.32%              |
| 84,000            | 1               | 1,483            | 84,000                   | 23,499,000         | 57             | 28,287,000                          | 89.50%              |
| 85,000            | 3               | 1,486            | 255,000                  | 23,754,000         | 54             | 28,344,000                          | 89.68%              |
| 86,000            | 1               | 1,487            | 86,000                   | 23,840,000         | 53             | 28,398,000                          | 89.85%              |
| 87,000            | 3               | 1,490            | 261,000                  | 24,101,000         | 50             | 28,451,000                          | 90.02%              |
| 88,000            | 0               | 1,490            | 0                        | 24,101,000         | 50             | 28,501,000                          | 90.18%              |
| 89,000            | 1               | 1,491            | 89,000                   | 24,190,000         | 49             | 28,551,000                          | 90.34%              |
| 90,000            | 1               | 1,492            | 90,000                   | 24,280,000         | 48             | 28,600,000                          | 90.49%              |
| 91,000            | 2               | 1,494            | 182,000                  | 24,462,000         | 46             | 28,648,000                          | 90.64%              |
| 92,000            | 1               | 1,495            | 92,000                   | 24,554,000         | 45             | 28,694,000                          | 90.79%              |
| 93,000            | 1               | 1,496            | 93,000                   | 24,647,000         | 44             | 28,739,000                          | 90.93%              |
| 94,000            | 2               | 1,498            | 188,000                  | 24,835,000         | 42             | 28,783,000                          | 91.07%              |
| 95,000            | 0               | 1,498            | 0                        | 24,835,000         | 42             | 28,825,000                          | 91.20%              |
| 96,000            | 1               | 1,499            | 96,000                   | 24,931,000         | 41             | 28,867,000                          | 91.34%              |
| 98,000            | 2               | 1,501            | 196,000                  | 25,127,000         | 39             | 28,949,000                          | 91.60%              |
| 100,000           | 1               | 1,502            | 100,000                  | 25,227,000         | 38             | 29,027,000                          | 91.84%              |
| 101,000           | 0               | 1,502            | 0                        | 25,227,000         | 38             | 29,065,000                          | 91.96%              |
| 102,000           | 1               | 1,503            | 102,000                  | 25,329,000         | 37             | 29,103,000                          | 92.08%              |
| 103,000           | 2               | 1,505            | 206,000                  | 25,535,000         | 35             | 29,140,000                          | 92.20%              |
| 105,000           | 0               | 1,505            | 0                        | 25,535,000         | 35             | 29,210,000                          | 92.42%              |
| 108,000           | 1               | 1,506            | 108,000                  | 25,643,000         | 34             | 29,315,000                          | 92.75%              |
| 109,000           | 0               | 1,506            | 0                        | 25,643,000         | 34             | 29,349,000                          | 92.86%              |
| 110,000           | 1               | 1,507            | 110,000                  | 25,753,000         | 33             | 29,383,000                          | 92.97%              |
| 113,000           | 2               | 1,509            | 226,000                  | 25,979,000         | 31             | 29,482,000                          | 93.28%              |
| 114,000           | 1               | 1,510            | 114,000                  | 26,093,000         | 30             | 29,513,000                          | 93.38%              |
| 115,000           | 0               | 1,510            | 0                        | 26,093,000         | 30             | 29,543,000                          | 93.48%              |
| 118,000           | 0               | 1,510            | 0                        | 26,093,000         | 30             | 29,633,000                          | 93.76%              |
| 119,000           | 1               | 1,511            | 119,000                  | 26,212,000         | 29             | 29,663,000                          | 93.86%              |
| 121,000           | 2               | 1,513            | 242,000                  | 26,454,000         | 27             | 29,721,000                          | 94.04%              |
| 124,000           | 1               | 1,514            | 124,000                  | 26,578,000         | 26             | 29,802,000                          | 94.30%              |
| 127,000           | 1               | 1,515            | 127,000                  | 26,705,000         | 25             | 29,880,000                          | 94.54%              |
| 128,000           | 2               | 1,517            | 256,000                  | 26,961,000         | 23             | 29,905,000                          | 94.62%              |
| 130,000           | 1               | 1,518            | 130,000                  | 27,091,000         | 22             | 29,951,000                          | 94.77%              |
| 131,000           | 0               | 1,518            | 0                        | 27,091,000         | 22             | 29,973,000                          | 94.84%              |
| 133,000           | 0               | 1,518            | 0                        | 27,091,000         | 22             | 30,017,000                          | 94.98%              |
| 135,000           | 1               | 1,519            | 135,000                  | 27,226,000         | 21             | 30,061,000                          | 95.11%              |
| 136,000           | 1               | 1,520            | 136,000                  | 27,362,000         | 20             | 30,082,000                          | 95.18%              |
| 138,000           | 1               | 1,521            | 138,000                  | 27,500,000         | 19             | 30,122,000                          | 95.31%              |
| 139,000           | 0               | 1,521            | 0                        | 27,500,000         | 19             | 30,141,000                          | 95.37%              |
| 141,000           | 1               | 1,522            | 141,000                  | 27,641,000         | 18             | 30,179,000                          | 95.49%              |
| 142,000           | 1               | 1,523            | 142,000                  | 27,783,000         | 17             | 30,197,000                          | 95.55%              |
| 143,000           | 0               | 1,523            | 0                        | 27,783,000         | 17             | 30,214,000                          | 95.60%              |

Company: Sanlando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 145,000              | 1                  | 1,524               | 145,000                        | 27,928,000            | 16                | 30,248,000                              | 95.71%                 |
| 156,000              | 1                  | 1,525               | 156,000                        | 28,084,000            | 15                | 30,424,000                              | 96.26%                 |
| 160,000              | 1                  | 1,526               | 160,000                        | 28,244,000            | 14                | 30,484,000                              | 96.45%                 |
| 174,000              | 0                  | 1,526               | 0                              | 28,244,000            | 14                | 30,680,000                              | 97.07%                 |
| 175,000              | 1                  | 1,527               | 175,000                        | 28,419,000            | 13                | 30,694,000                              | 97.12%                 |
| 181,000              | 1                  | 1,528               | 181,000                        | 28,600,000            | 12                | 30,772,000                              | 97.36%                 |
| 182,000              | 1                  | 1,529               | 182,000                        | 28,782,000            | 11                | 30,784,000                              | 97.40%                 |
| 184,000              | 0                  | 1,529               | 0                              | 28,782,000            | 11                | 30,806,000                              | 97.47%                 |
| 186,000              | 2                  | 1,531               | 372,000                        | 29,154,000            | 9                 | 30,828,000                              | 97.54%                 |
| 189,000              | 0                  | 1,531               | 0                              | 29,154,000            | 9                 | 30,855,000                              | 97.63%                 |
| 193,000              | 1                  | 1,532               | 193,000                        | 29,347,000            | 8                 | 30,891,000                              | 97.74%                 |
| 202,000              | 0                  | 1,532               | 0                              | 29,347,000            | 8                 | 30,963,000                              | 97.97%                 |
| 206,000              | 1                  | 1,533               | 206,000                        | 29,553,000            | 7                 | 30,995,000                              | 98.07%                 |
| 208,000              | 0                  | 1,533               | 0                              | 29,553,000            | 7                 | 31,009,000                              | 98.11%                 |
| 214,000              | 0                  | 1,533               | 0                              | 29,553,000            | 7                 | 31,051,000                              | 98.25%                 |
| 220,000              | 0                  | 1,533               | 0                              | 29,553,000            | 7                 | 31,093,000                              | 98.38%                 |
| 228,000              | 1                  | 1,534               | 228,000                        | 29,781,000            | 6                 | 31,149,000                              | 98.56%                 |
| 230,000              | 0                  | 1,534               | 0                              | 29,781,000            | 6                 | 31,161,000                              | 98.60%                 |
| 242,000              | 1                  | 1,535               | 242,000                        | 30,023,000            | 5                 | 31,233,000                              | 98.82%                 |
| 246,000              | 0                  | 1,535               | 0                              | 30,023,000            | 5                 | 31,253,000                              | 98.89%                 |
| 255,000              | 0                  | 1,535               | 0                              | 30,023,000            | 5                 | 31,298,000                              | 99.03%                 |
| 262,000              | 1                  | 1,536               | 262,000                        | 30,285,000            | 4                 | 31,333,000                              | 99.14%                 |
| 263,000              | 0                  | 1,536               | 0                              | 30,285,000            | 4                 | 31,337,000                              | 99.15%                 |
| 268,000              | 1                  | 1,537               | 268,000                        | 30,553,000            | 3                 | 31,357,000                              | 99.22%                 |
| 278,000              | 1                  | 1,538               | 278,000                        | 30,831,000            | 2                 | 31,387,000                              | 99.31%                 |
| 320,000              | 1                  | 1,539               | 320,000                        | 31,151,000            | 1                 | 31,471,000                              | 99.58%                 |
| 454,000              | 1                  | 1,540               | 454,000                        | 31,605,000            | 0                 | 31,605,000                              | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 135                | 135                 | 0                              | 0                     | 751               | 0                                       | 0.00%                  |
| 1,000                | 49                 | 184                 | 49,000                         | 49,000                | 702               | 751,000                                 | 3.65%                  |
| 2,000                | 47                 | 231                 | 94,000                         | 143,000               | 655               | 1,453,000                               | 7.05%                  |
| 3,000                | 37                 | 268                 | 111,000                        | 254,000               | 618               | 2,108,000                               | 10.23%                 |
| 4,000                | 29                 | 297                 | 116,000                        | 370,000               | 589               | 2,726,000                               | 13.23%                 |
| 5,000                | 19                 | 316                 | 95,000                         | 465,000               | 570               | 3,315,000                               | 16.09%                 |
| 6,000                | 16                 | 332                 | 96,000                         | 561,000               | 554               | 3,885,000                               | 18.86%                 |
| 7,000                | 15                 | 347                 | 105,000                        | 666,000               | 539               | 4,439,000                               | 21.55%                 |
| 8,000                | 20                 | 367                 | 160,000                        | 826,000               | 519               | 4,978,000                               | 24.16%                 |
| 9,000                | 26                 | 393                 | 234,000                        | 1,060,000             | 493               | 5,497,000                               | 26.68%                 |
| 10,000               | 13                 | 406                 | 130,000                        | 1,190,000             | 480               | 5,990,000                               | 29.07%                 |
| 11,000               | 22                 | 428                 | 242,000                        | 1,432,000             | 458               | 6,470,000                               | 31.40%                 |
| 12,000               | 21                 | 449                 | 252,000                        | 1,684,000             | 437               | 6,928,000                               | 33.63%                 |
| 13,000               | 19                 | 468                 | 247,000                        | 1,931,000             | 418               | 7,365,000                               | 35.75%                 |
| 14,000               | 15                 | 483                 | 210,000                        | 2,141,000             | 403               | 7,783,000                               | 37.78%                 |
| 15,000               | 16                 | 499                 | 240,000                        | 2,381,000             | 387               | 8,186,000                               | 39.73%                 |
| 16,000               | 18                 | 517                 | 288,000                        | 2,669,000             | 369               | 8,573,000                               | 41.61%                 |
| 17,000               | 14                 | 531                 | 238,000                        | 2,907,000             | 355               | 8,942,000                               | 43.40%                 |
| 18,000               | 20                 | 551                 | 360,000                        | 3,267,000             | 335               | 9,297,000                               | 45.13%                 |
| 19,000               | 9                  | 560                 | 171,000                        | 3,438,000             | 326               | 9,632,000                               | 46.75%                 |
| 20,000               | 12                 | 572                 | 240,000                        | 3,678,000             | 314               | 9,958,000                               | 48.34%                 |
| 21,000               | 10                 | 582                 | 210,000                        | 3,888,000             | 304               | 10,272,000                              | 49.86%                 |
| 22,000               | 9                  | 591                 | 198,000                        | 4,086,000             | 295               | 10,576,000                              | 51.33%                 |
| 23,000               | 10                 | 601                 | 230,000                        | 4,316,000             | 285               | 10,871,000                              | 52.77%                 |
| 24,000               | 8                  | 609                 | 192,000                        | 4,508,000             | 277               | 11,156,000                              | 54.15%                 |
| 25,000               | 7                  | 616                 | 175,000                        | 4,683,000             | 270               | 11,433,000                              | 55.49%                 |
| 26,000               | 11                 | 627                 | 286,000                        | 4,969,000             | 259               | 11,703,000                              | 56.81%                 |
| 27,000               | 4                  | 631                 | 108,000                        | 5,077,000             | 255               | 11,962,000                              | 58.06%                 |
| 28,000               | 5                  | 636                 | 140,000                        | 5,217,000             | 250               | 12,217,000                              | 59.30%                 |
| 29,000               | 13                 | 649                 | 377,000                        | 5,594,000             | 237               | 12,467,000                              | 60.51%                 |
| 30,000               | 9                  | 658                 | 270,000                        | 5,864,000             | 228               | 12,704,000                              | 61.66%                 |
| 31,000               | 9                  | 667                 | 279,000                        | 6,143,000             | 219               | 12,932,000                              | 62.77%                 |
| 32,000               | 7                  | 674                 | 224,000                        | 6,367,000             | 212               | 13,151,000                              | 63.83%                 |
| 33,000               | 3                  | 677                 | 99,000                         | 6,466,000             | 209               | 13,363,000                              | 64.86%                 |
| 34,000               | 11                 | 688                 | 374,000                        | 6,840,000             | 198               | 13,572,000                              | 65.88%                 |
| 35,000               | 6                  | 694                 | 210,000                        | 7,050,000             | 192               | 13,770,000                              | 66.84%                 |
| 36,000               | 8                  | 702                 | 288,000                        | 7,338,000             | 184               | 13,962,000                              | 67.77%                 |
| 37,000               | 7                  | 709                 | 259,000                        | 7,597,000             | 177               | 14,146,000                              | 68.66%                 |
| 38,000               | 6                  | 715                 | 228,000                        | 7,825,000             | 171               | 14,323,000                              | 69.52%                 |
| 39,000               | 5                  | 720                 | 195,000                        | 8,020,000             | 166               | 14,494,000                              | 70.35%                 |
| 40,000               | 5                  | 725                 | 200,000                        | 8,220,000             | 161               | 14,660,000                              | 71.16%                 |
| 41,000               | 11                 | 736                 | 451,000                        | 8,671,000             | 150               | 14,821,000                              | 71.94%                 |
| 42,000               | 6                  | 742                 | 252,000                        | 8,923,000             | 144               | 14,971,000                              | 72.67%                 |
| 43,000               | 4                  | 746                 | 172,000                        | 9,095,000             | 140               | 15,115,000                              | 73.37%                 |
| 44,000               | 4                  | 750                 | 176,000                        | 9,271,000             | 136               | 15,255,000                              | 74.05%                 |
| 45,000               | 6                  | 756                 | 270,000                        | 9,541,000             | 130               | 15,391,000                              | 74.71%                 |
| 46,000               | 5                  | 761                 | 230,000                        | 9,771,000             | 125               | 15,521,000                              | 75.34%                 |
| 47,000               | 5                  | 766                 | 235,000                        | 10,006,000            | 120               | 15,646,000                              | 75.94%                 |
| 48,000               | 5                  | 771                 | 240,000                        | 10,246,000            | 115               | 15,766,000                              | 76.53%                 |
| 49,000               | 2                  | 773                 | 98,000                         | 10,344,000            | 113               | 15,881,000                              | 77.08%                 |
| 50,000               | 3                  | 776                 | 150,000                        | 10,494,000            | 110               | 15,994,000                              | 77.63%                 |
| 51,000               | 2                  | 778                 | 102,000                        | 10,596,000            | 108               | 16,104,000                              | 78.17%                 |
| 52,000               | 1                  | 779                 | 52,000                         | 10,648,000            | 107               | 16,212,000                              | 78.69%                 |
| 53,000               | 5                  | 784                 | 265,000                        | 10,913,000            | 102               | 16,319,000                              | 79.21%                 |
| 54,000               | 2                  | 786                 | 108,000                        | 11,021,000            | 100               | 16,421,000                              | 79.71%                 |
| 55,000               | 3                  | 789                 | 165,000                        | 11,186,000            | 97                | 16,521,000                              | 80.19%                 |
| 56,000               | 1                  | 790                 | 56,000                         | 11,242,000            | 96                | 16,618,000                              | 80.66%                 |
| 57,000               | 2                  | 792                 | 114,000                        | 11,356,000            | 94                | 16,714,000                              | 81.13%                 |
| 58,000               | 4                  | 796                 | 232,000                        | 11,588,000            | 90                | 16,808,000                              | 81.58%                 |
| 59,000               | 4                  | 800                 | 236,000                        | 11,824,000            | 86                | 16,898,000                              | 82.02%                 |
| 60,000               | 3                  | 803                 | 180,000                        | 12,004,000            | 83                | 16,984,000                              | 82.44%                 |
| 61,000               | 4                  | 807                 | 244,000                        | 12,248,000            | 79                | 17,067,000                              | 82.84%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 62,000            | 1               | 808              | 62,000                   | 12,310,000         | 78             | 17,146,000                        | 83.22%              |
| 63,000            | 1               | 809              | 63,000                   | 12,373,000         | 77             | 17,224,000                        | 83.60%              |
| 64,000            | 3               | 812              | 192,000                  | 12,565,000         | 74             | 17,301,000                        | 83.98%              |
| 65,000            | 1               | 813              | 65,000                   | 12,630,000         | 73             | 17,375,000                        | 84.34%              |
| 66,000            | 2               | 815              | 132,000                  | 12,762,000         | 71             | 17,448,000                        | 84.69%              |
| 67,000            | 2               | 817              | 134,000                  | 12,896,000         | 69             | 17,519,000                        | 85.04%              |
| 68,000            | 3               | 820              | 204,000                  | 13,100,000         | 66             | 17,588,000                        | 85.37%              |
| 69,000            | 2               | 822              | 138,000                  | 13,238,000         | 64             | 17,654,000                        | 85.69%              |
| 70,000            | 3               | 825              | 210,000                  | 13,448,000         | 61             | 17,718,000                        | 86.00%              |
| 71,000            | 2               | 827              | 142,000                  | 13,590,000         | 59             | 17,779,000                        | 86.30%              |
| 72,000            | 2               | 829              | 144,000                  | 13,734,000         | 57             | 17,838,000                        | 86.58%              |
| 73,000            | 0               | 829              | 0                        | 13,734,000         | 57             | 17,895,000                        | 86.86%              |
| 74,000            | 0               | 829              | 0                        | 13,734,000         | 57             | 17,952,000                        | 87.14%              |
| 75,000            | 1               | 830              | 75,000                   | 13,809,000         | 56             | 18,009,000                        | 87.41%              |
| 76,000            | 2               | 832              | 152,000                  | 13,961,000         | 54             | 18,065,000                        | 87.69%              |
| 77,000            | 0               | 832              | 0                        | 13,961,000         | 54             | 18,119,000                        | 87.95%              |
| 78,000            | 1               | 833              | 78,000                   | 14,039,000         | 53             | 18,173,000                        | 88.21%              |
| 79,000            | 1               | 834              | 79,000                   | 14,118,000         | 52             | 18,226,000                        | 88.47%              |
| 80,000            | 2               | 836              | 160,000                  | 14,278,000         | 50             | 18,278,000                        | 88.72%              |
| 81,000            | 2               | 838              | 162,000                  | 14,440,000         | 48             | 18,328,000                        | 88.96%              |
| 82,000            | 3               | 841              | 246,000                  | 14,686,000         | 45             | 18,376,000                        | 89.20%              |
| 83,000            | 1               | 842              | 83,000                   | 14,769,000         | 44             | 18,421,000                        | 89.41%              |
| 84,000            | 1               | 843              | 84,000                   | 14,853,000         | 43             | 18,465,000                        | 89.63%              |
| 85,000            | 1               | 844              | 85,000                   | 14,938,000         | 42             | 18,508,000                        | 89.84%              |
| 86,000            | 2               | 846              | 172,000                  | 15,110,000         | 40             | 18,550,000                        | 90.04%              |
| 87,000            | 0               | 846              | 0                        | 15,110,000         | 40             | 18,590,000                        | 90.23%              |
| 88,000            | 1               | 847              | 88,000                   | 15,198,000         | 39             | 18,630,000                        | 90.43%              |
| 89,000            | 1               | 848              | 89,000                   | 15,287,000         | 38             | 18,669,000                        | 90.62%              |
| 90,000            | 0               | 848              | 0                        | 15,287,000         | 38             | 18,707,000                        | 90.80%              |
| 91,000            | 4               | 852              | 364,000                  | 15,651,000         | 34             | 18,745,000                        | 90.99%              |
| 92,000            | 1               | 853              | 92,000                   | 15,743,000         | 33             | 18,779,000                        | 91.15%              |
| 93,000            | 1               | 854              | 93,000                   | 15,836,000         | 32             | 18,812,000                        | 91.31%              |
| 94,000            | 0               | 854              | 0                        | 15,836,000         | 32             | 18,844,000                        | 91.47%              |
| 95,000            | 1               | 855              | 95,000                   | 15,931,000         | 31             | 18,876,000                        | 91.62%              |
| 96,000            | 2               | 857              | 192,000                  | 16,123,000         | 29             | 18,907,000                        | 91.77%              |
| 98,000            | 1               | 858              | 98,000                   | 16,221,000         | 28             | 18,965,000                        | 92.05%              |
| 100,000           | 2               | 860              | 200,000                  | 16,421,000         | 26             | 19,021,000                        | 92.33%              |
| 101,000           | 1               | 861              | 101,000                  | 16,522,000         | 25             | 19,047,000                        | 92.45%              |
| 102,000           | 0               | 861              | 0                        | 16,522,000         | 25             | 19,072,000                        | 92.57%              |
| 103,000           | 0               | 861              | 0                        | 16,522,000         | 25             | 19,097,000                        | 92.69%              |
| 105,000           | 1               | 862              | 105,000                  | 16,627,000         | 24             | 19,147,000                        | 92.94%              |
| 108,000           | 0               | 862              | 0                        | 16,627,000         | 24             | 19,219,000                        | 93.29%              |
| 109,000           | 1               | 863              | 109,000                  | 16,736,000         | 23             | 19,243,000                        | 93.40%              |
| 110,000           | 0               | 863              | 0                        | 16,736,000         | 23             | 19,266,000                        | 93.52%              |
| 113,000           | 0               | 863              | 0                        | 16,736,000         | 23             | 19,335,000                        | 93.85%              |
| 114,000           | 2               | 865              | 228,000                  | 16,964,000         | 21             | 19,358,000                        | 93.96%              |
| 115,000           | 1               | 866              | 115,000                  | 17,079,000         | 20             | 19,379,000                        | 94.06%              |
| 118,000           | 1               | 867              | 118,000                  | 17,197,000         | 19             | 19,439,000                        | 94.35%              |
| 119,000           | 0               | 867              | 0                        | 17,197,000         | 19             | 19,458,000                        | 94.45%              |
| 121,000           | 1               | 868              | 121,000                  | 17,318,000         | 18             | 19,496,000                        | 94.63%              |
| 124,000           | 0               | 868              | 0                        | 17,318,000         | 18             | 19,550,000                        | 94.89%              |
| 127,000           | 1               | 869              | 127,000                  | 17,445,000         | 17             | 19,604,000                        | 95.16%              |
| 128,000           | 0               | 869              | 0                        | 17,445,000         | 17             | 19,621,000                        | 95.24%              |
| 130,000           | 0               | 869              | 0                        | 17,445,000         | 17             | 19,655,000                        | 95.40%              |
| 131,000           | 1               | 870              | 131,000                  | 17,576,000         | 16             | 19,672,000                        | 95.49%              |
| 133,000           | 1               | 871              | 133,000                  | 17,709,000         | 15             | 19,704,000                        | 95.64%              |
| 135,000           | 1               | 872              | 135,000                  | 17,844,000         | 14             | 19,734,000                        | 95.79%              |
| 136,000           | 0               | 872              | 0                        | 17,844,000         | 14             | 19,748,000                        | 95.85%              |
| 138,000           | 0               | 872              | 0                        | 17,844,000         | 14             | 19,776,000                        | 95.99%              |
| 139,000           | 1               | 873              | 139,000                  | 17,983,000         | 13             | 19,790,000                        | 96.06%              |
| 141,000           | 0               | 873              | 0                        | 17,983,000         | 13             | 19,816,000                        | 96.18%              |
| 142,000           | 0               | 873              | 0                        | 17,983,000         | 13             | 19,829,000                        | 96.25%              |
| 143,000           | 1               | 874              | 143,000                  | 18,126,000         | 12             | 19,842,000                        | 96.31%              |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 145,000              | 0                  | 874                 | 0                              | 18,126,000            | 12                | 19,866,000                                | 96.43%                 |
| 156,000              | 1                  | 875                 | 156,000                        | 18,282,000            | 11                | 19,998,000                                | 97.07%                 |
| 160,000              | 0                  | 875                 | 0                              | 18,282,000            | 11                | 20,042,000                                | 97.28%                 |
| 174,000              | 1                  | 876                 | 174,000                        | 18,456,000            | 10                | 20,196,000                                | 98.03%                 |
| 175,000              | 0                  | 876                 | 0                              | 18,456,000            | 10                | 20,206,000                                | 98.08%                 |
| 181,000              | 1                  | 877                 | 181,000                        | 18,637,000            | 9                 | 20,266,000                                | 98.37%                 |
| 182,000              | 0                  | 877                 | 0                              | 18,637,000            | 9                 | 20,275,000                                | 98.41%                 |
| 184,000              | 1                  | 878                 | 184,000                        | 18,821,000            | 8                 | 20,293,000                                | 98.50%                 |
| 186,000              | 0                  | 878                 | 0                              | 18,821,000            | 8                 | 20,309,000                                | 98.58%                 |
| 189,000              | 1                  | 879                 | 189,000                        | 19,010,000            | 7                 | 20,333,000                                | 98.69%                 |
| 193,000              | 0                  | 879                 | 0                              | 19,010,000            | 7                 | 20,361,000                                | 98.83%                 |
| 202,000              | 1                  | 880                 | 202,000                        | 19,212,000            | 6                 | 20,424,000                                | 99.14%                 |
| 206,000              | 0                  | 880                 | 0                              | 19,212,000            | 6                 | 20,448,000                                | 99.25%                 |
| 208,000              | 1                  | 881                 | 208,000                        | 19,420,000            | 5                 | 20,460,000                                | 99.31%                 |
| 214,000              | 1                  | 882                 | 214,000                        | 19,634,000            | 4                 | 20,490,000                                | 99.46%                 |
| 220,000              | 1                  | 883                 | 220,000                        | 19,854,000            | 3                 | 20,514,000                                | 99.57%                 |
| 228,000              | 0                  | 883                 | 0                              | 19,854,000            | 3                 | 20,538,000                                | 99.69%                 |
| 230,000              | 1                  | 884                 | 230,000                        | 20,084,000            | 2                 | 20,544,000                                | 99.72%                 |
| 242,000              | 0                  | 884                 | 0                              | 20,084,000            | 2                 | 20,568,000                                | 99.83%                 |
| 246,000              | 0                  | 884                 | 0                              | 20,084,000            | 2                 | 20,576,000                                | 99.87%                 |
| 255,000              | 1                  | 885                 | 255,000                        | 20,339,000            | 1                 | 20,594,000                                | 99.96%                 |
| 262,000              | 0                  | 885                 | 0                              | 20,339,000            | 1                 | 20,601,000                                | 100.00%                |
| 263,000              | 1                  | 886                 | 263,000                        | 20,602,000            | 0                 | 20,602,000                                | 100.00%                |
| 268,000              | 0                  | 886                 | 0                              | 20,602,000            | 0                 | 20,602,000                                | 100.00%                |
| 278,000              | 0                  | 886                 | 0                              | 20,602,000            | 0                 | 20,602,000                                | 100.00%                |
| 320,000              | 0                  | 886                 | 0                              | 20,602,000            | 0                 | 20,602,000                                | 100.00%                |
| 454,000              | 0                  | 886                 | 0                              | 20,602,000            | 0                 | 20,602,000                                | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 67                        | 67                         | 0                                     | 0                            | 694                      | 0                                              | 0.00%                         |
| 1,000                       | 25                        | 92                         | 25,000                                | 25,000                       | 669                      | 694,000                                        | 1.43%                         |
| 2,000                       | 10                        | 102                        | 20,000                                | 45,000                       | 659                      | 1,363,000                                      | 2.81%                         |
| 3,000                       | 25                        | 127                        | 75,000                                | 120,000                      | 634                      | 2,022,000                                      | 4.17%                         |
| 4,000                       | 17                        | 144                        | 68,000                                | 188,000                      | 617                      | 2,656,000                                      | 5.48%                         |
| 5,000                       | 8                         | 152                        | 40,000                                | 228,000                      | 609                      | 3,273,000                                      | 6.75%                         |
| 6,000                       | 17                        | 169                        | 102,000                               | 330,000                      | 592                      | 3,882,000                                      | 8.01%                         |
| 7,000                       | 18                        | 187                        | 126,000                               | 456,000                      | 574                      | 4,474,000                                      | 9.23%                         |
| 8,000                       | 18                        | 205                        | 144,000                               | 600,000                      | 556                      | 5,048,000                                      | 10.41%                        |
| 9,000                       | 16                        | 221                        | 144,000                               | 744,000                      | 540                      | 5,604,000                                      | 11.56%                        |
| 10,000                      | 23                        | 244                        | 230,000                               | 974,000                      | 517                      | 6,144,000                                      | 12.67%                        |
| 11,000                      | 12                        | 256                        | 132,000                               | 1,106,000                    | 505                      | 6,661,000                                      | 13.74%                        |
| 12,000                      | 9                         | 265                        | 108,000                               | 1,214,000                    | 496                      | 7,166,000                                      | 14.78%                        |
| 13,000                      | 5                         | 270                        | 65,000                                | 1,279,000                    | 491                      | 7,662,000                                      | 15.81%                        |
| 14,000                      | 11                        | 281                        | 154,000                               | 1,433,000                    | 480                      | 8,153,000                                      | 16.82%                        |
| 15,000                      | 6                         | 287                        | 90,000                                | 1,523,000                    | 474                      | 8,633,000                                      | 17.81%                        |
| 16,000                      | 4                         | 291                        | 64,000                                | 1,587,000                    | 470                      | 9,107,000                                      | 18.79%                        |
| 17,000                      | 4                         | 295                        | 68,000                                | 1,655,000                    | 466                      | 9,577,000                                      | 19.76%                        |
| 18,000                      | 2                         | 297                        | 36,000                                | 1,691,000                    | 464                      | 10,043,000                                     | 20.72%                        |
| 19,000                      | 8                         | 305                        | 152,000                               | 1,843,000                    | 456                      | 10,507,000                                     | 21.67%                        |
| 20,000                      | 4                         | 309                        | 80,000                                | 1,923,000                    | 452                      | 10,963,000                                     | 22.61%                        |
| 21,000                      | 3                         | 312                        | 63,000                                | 1,986,000                    | 449                      | 11,415,000                                     | 23.55%                        |
| 22,000                      | 7                         | 319                        | 154,000                               | 2,140,000                    | 442                      | 11,864,000                                     | 24.47%                        |
| 23,000                      | 3                         | 322                        | 69,000                                | 2,209,000                    | 439                      | 12,306,000                                     | 25.39%                        |
| 24,000                      | 2                         | 324                        | 48,000                                | 2,257,000                    | 437                      | 12,745,000                                     | 26.29%                        |
| 25,000                      | 8                         | 332                        | 200,000                               | 2,457,000                    | 429                      | 13,182,000                                     | 27.19%                        |
| 26,000                      | 6                         | 338                        | 156,000                               | 2,613,000                    | 423                      | 13,611,000                                     | 28.08%                        |
| 27,000                      | 6                         | 344                        | 162,000                               | 2,775,000                    | 417                      | 14,034,000                                     | 28.95%                        |
| 28,000                      | 5                         | 349                        | 140,000                               | 2,915,000                    | 412                      | 14,451,000                                     | 29.81%                        |
| 29,000                      | 8                         | 357                        | 232,000                               | 3,147,000                    | 404                      | 14,863,000                                     | 30.66%                        |
| 30,000                      | 7                         | 364                        | 210,000                               | 3,357,000                    | 397                      | 15,267,000                                     | 31.49%                        |
| 31,000                      | 2                         | 366                        | 62,000                                | 3,419,000                    | 395                      | 15,664,000                                     | 32.31%                        |
| 32,000                      | 7                         | 373                        | 224,000                               | 3,643,000                    | 388                      | 16,059,000                                     | 33.13%                        |
| 33,000                      | 2                         | 375                        | 66,000                                | 3,709,000                    | 386                      | 16,447,000                                     | 33.93%                        |
| 34,000                      | 6                         | 381                        | 204,000                               | 3,913,000                    | 380                      | 16,833,000                                     | 34.72%                        |
| 35,000                      | 8                         | 389                        | 280,000                               | 4,193,000                    | 372                      | 17,213,000                                     | 35.51%                        |
| 36,000                      | 6                         | 395                        | 216,000                               | 4,409,000                    | 366                      | 17,585,000                                     | 36.27%                        |
| 37,000                      | 8                         | 403                        | 296,000                               | 4,705,000                    | 358                      | 17,951,000                                     | 37.03%                        |
| 38,000                      | 4                         | 407                        | 152,000                               | 4,857,000                    | 354                      | 18,309,000                                     | 37.77%                        |
| 39,000                      | 8                         | 415                        | 312,000                               | 5,169,000                    | 346                      | 18,663,000                                     | 38.50%                        |
| 40,000                      | 7                         | 422                        | 280,000                               | 5,449,000                    | 339                      | 19,009,000                                     | 39.21%                        |
| 41,000                      | 3                         | 425                        | 123,000                               | 5,572,000                    | 336                      | 19,348,000                                     | 39.91%                        |
| 42,000                      | 3                         | 428                        | 126,000                               | 5,698,000                    | 333                      | 19,684,000                                     | 40.60%                        |
| 43,000                      | 2                         | 430                        | 86,000                                | 5,784,000                    | 331                      | 20,017,000                                     | 41.29%                        |
| 44,000                      | 5                         | 435                        | 220,000                               | 6,004,000                    | 326                      | 20,348,000                                     | 41.97%                        |
| 45,000                      | 3                         | 438                        | 135,000                               | 6,139,000                    | 323                      | 20,674,000                                     | 42.65%                        |
| 46,000                      | 6                         | 444                        | 276,000                               | 6,415,000                    | 317                      | 20,997,000                                     | 43.31%                        |
| 47,000                      | 4                         | 448                        | 188,000                               | 6,603,000                    | 313                      | 21,314,000                                     | 43.97%                        |
| 48,000                      | 3                         | 451                        | 144,000                               | 6,747,000                    | 310                      | 21,627,000                                     | 44.61%                        |
| 49,000                      | 2                         | 453                        | 98,000                                | 6,845,000                    | 308                      | 21,937,000                                     | 45.25%                        |
| 50,000                      | 1                         | 454                        | 50,000                                | 6,895,000                    | 307                      | 22,245,000                                     | 45.89%                        |
| 51,000                      | 6                         | 460                        | 306,000                               | 7,201,000                    | 301                      | 22,552,000                                     | 46.52%                        |
| 52,000                      | 1                         | 461                        | 52,000                                | 7,253,000                    | 300                      | 22,853,000                                     | 47.14%                        |
| 53,000                      | 3                         | 464                        | 159,000                               | 7,412,000                    | 297                      | 23,153,000                                     | 47.76%                        |
| 54,000                      | 4                         | 468                        | 216,000                               | 7,628,000                    | 293                      | 23,450,000                                     | 48.37%                        |
| 55,000                      | 5                         | 473                        | 275,000                               | 7,903,000                    | 288                      | 23,743,000                                     | 48.98%                        |
| 56,000                      | 2                         | 475                        | 112,000                               | 8,015,000                    | 286                      | 24,031,000                                     | 49.57%                        |
| 57,000                      | 4                         | 479                        | 228,000                               | 8,243,000                    | 282                      | 24,317,000                                     | 50.16%                        |
| 58,000                      | 3                         | 482                        | 174,000                               | 8,417,000                    | 279                      | 24,599,000                                     | 50.74%                        |
| 59,000                      | 4                         | 486                        | 236,000                               | 8,653,000                    | 275                      | 24,878,000                                     | 51.32%                        |
| 61,000                      | 1                         | 487                        | 61,000                                | 8,714,000                    | 274                      | 25,428,000                                     | 52.45%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 62,000            | 3               | 490              | 186,000                  | 8,900,000          | 271            | 25,702,000                        | 53.02%              |
| 64,000            | 2               | 492              | 128,000                  | 9,028,000          | 269            | 26,244,000                        | 54.14%              |
| 65,000            | 2               | 494              | 130,000                  | 9,158,000          | 267            | 26,513,000                        | 54.69%              |
| 66,000            | 3               | 497              | 198,000                  | 9,356,000          | 264            | 26,780,000                        | 55.24%              |
| 67,000            | 5               | 502              | 335,000                  | 9,691,000          | 259            | 27,044,000                        | 55.79%              |
| 68,000            | 3               | 505              | 204,000                  | 9,895,000          | 256            | 27,303,000                        | 56.32%              |
| 69,000            | 2               | 507              | 138,000                  | 10,033,000         | 254            | 27,559,000                        | 56.85%              |
| 70,000            | 4               | 511              | 280,000                  | 10,313,000         | 250            | 27,813,000                        | 57.37%              |
| 71,000            | 3               | 514              | 213,000                  | 10,526,000         | 247            | 28,063,000                        | 57.89%              |
| 72,000            | 1               | 515              | 72,000                   | 10,598,000         | 246            | 28,310,000                        | 58.40%              |
| 74,000            | 5               | 520              | 370,000                  | 10,968,000         | 241            | 28,802,000                        | 59.41%              |
| 75,000            | 5               | 525              | 375,000                  | 11,343,000         | 236            | 29,043,000                        | 59.91%              |
| 76,000            | 1               | 526              | 76,000                   | 11,419,000         | 235            | 29,279,000                        | 60.40%              |
| 77,000            | 1               | 527              | 77,000                   | 11,496,000         | 234            | 29,514,000                        | 60.88%              |
| 78,000            | 6               | 533              | 468,000                  | 11,964,000         | 228            | 29,748,000                        | 61.37%              |
| 79,000            | 4               | 537              | 316,000                  | 12,280,000         | 224            | 29,976,000                        | 61.84%              |
| 80,000            | 1               | 538              | 80,000                   | 12,360,000         | 223            | 30,200,000                        | 62.30%              |
| 81,000            | 1               | 539              | 81,000                   | 12,441,000         | 222            | 30,423,000                        | 62.76%              |
| 82,000            | 4               | 543              | 328,000                  | 12,769,000         | 218            | 30,645,000                        | 63.22%              |
| 83,000            | 3               | 546              | 249,000                  | 13,018,000         | 215            | 30,863,000                        | 63.67%              |
| 84,000            | 2               | 548              | 168,000                  | 13,186,000         | 213            | 31,078,000                        | 64.11%              |
| 85,000            | 1               | 549              | 85,000                   | 13,271,000         | 212            | 31,291,000                        | 64.55%              |
| 86,000            | 2               | 551              | 172,000                  | 13,443,000         | 210            | 31,503,000                        | 64.99%              |
| 87,000            | 4               | 555              | 348,000                  | 13,791,000         | 206            | 31,713,000                        | 65.42%              |
| 88,000            | 3               | 558              | 264,000                  | 14,055,000         | 203            | 31,919,000                        | 65.84%              |
| 89,000            | 2               | 560              | 178,000                  | 14,233,000         | 201            | 32,122,000                        | 66.26%              |
| 90,000            | 3               | 563              | 270,000                  | 14,503,000         | 198            | 32,323,000                        | 66.68%              |
| 91,000            | 1               | 564              | 91,000                   | 14,594,000         | 197            | 32,521,000                        | 67.09%              |
| 93,000            | 1               | 565              | 93,000                   | 14,687,000         | 196            | 32,915,000                        | 67.90%              |
| 94,000            | 1               | 566              | 94,000                   | 14,781,000         | 195            | 33,111,000                        | 68.30%              |
| 95,000            | 3               | 569              | 285,000                  | 15,066,000         | 192            | 33,306,000                        | 68.70%              |
| 96,000            | 3               | 572              | 288,000                  | 15,354,000         | 189            | 33,498,000                        | 69.10%              |
| 97,000            | 1               | 573              | 97,000                   | 15,451,000         | 188            | 33,687,000                        | 69.49%              |
| 98,000            | 3               | 576              | 294,000                  | 15,745,000         | 185            | 33,875,000                        | 69.88%              |
| 99,000            | 5               | 581              | 495,000                  | 16,240,000         | 180            | 34,060,000                        | 70.26%              |
| 100,000           | 2               | 583              | 200,000                  | 16,440,000         | 178            | 34,240,000                        | 70.63%              |
| 101,000           | 4               | 587              | 404,000                  | 16,844,000         | 174            | 34,418,000                        | 71.00%              |
| 102,000           | 4               | 591              | 408,000                  | 17,252,000         | 170            | 34,592,000                        | 71.36%              |
| 103,000           | 3               | 594              | 309,000                  | 17,561,000         | 167            | 34,762,000                        | 71.71%              |
| 104,000           | 2               | 596              | 208,000                  | 17,769,000         | 165            | 34,929,000                        | 72.05%              |
| 105,000           | 1               | 597              | 105,000                  | 17,874,000         | 164            | 35,094,000                        | 72.39%              |
| 106,000           | 2               | 599              | 212,000                  | 18,086,000         | 162            | 35,258,000                        | 72.73%              |
| 107,000           | 4               | 603              | 428,000                  | 18,514,000         | 158            | 35,420,000                        | 73.07%              |
| 108,000           | 4               | 607              | 432,000                  | 18,946,000         | 154            | 35,578,000                        | 73.39%              |
| 109,000           | 1               | 608              | 109,000                  | 19,055,000         | 153            | 35,732,000                        | 73.71%              |
| 110,000           | 4               | 612              | 440,000                  | 19,495,000         | 149            | 35,885,000                        | 74.02%              |
| 111,000           | 3               | 615              | 333,000                  | 19,828,000         | 146            | 36,034,000                        | 74.33%              |
| 112,000           | 3               | 618              | 336,000                  | 20,164,000         | 143            | 36,180,000                        | 74.63%              |
| 113,000           | 1               | 619              | 113,000                  | 20,277,000         | 142            | 36,323,000                        | 74.93%              |
| 114,000           | 6               | 625              | 684,000                  | 20,961,000         | 136            | 36,465,000                        | 75.22%              |
| 115,000           | 3               | 628              | 345,000                  | 21,306,000         | 133            | 36,601,000                        | 75.50%              |
| 116,000           | 2               | 630              | 232,000                  | 21,538,000         | 131            | 36,734,000                        | 75.78%              |
| 117,000           | 1               | 631              | 117,000                  | 21,655,000         | 130            | 36,865,000                        | 76.05%              |
| 118,000           | 2               | 633              | 236,000                  | 21,891,000         | 128            | 36,995,000                        | 76.31%              |
| 119,000           | 1               | 634              | 119,000                  | 22,010,000         | 127            | 37,123,000                        | 76.58%              |
| 120,000           | 2               | 636              | 240,000                  | 22,250,000         | 125            | 37,250,000                        | 76.84%              |
| 122,000           | 1               | 637              | 122,000                  | 22,372,000         | 124            | 37,500,000                        | 77.36%              |
| 125,000           | 2               | 639              | 250,000                  | 22,622,000         | 122            | 37,872,000                        | 78.12%              |
| 126,000           | 3               | 642              | 378,000                  | 23,000,000         | 119            | 37,994,000                        | 78.38%              |
| 127,000           | 2               | 644              | 254,000                  | 23,254,000         | 117            | 38,113,000                        | 78.62%              |
| 128,000           | 1               | 645              | 128,000                  | 23,382,000         | 116            | 38,230,000                        | 78.86%              |
| 129,000           | 4               | 649              | 516,000                  | 23,898,000         | 112            | 38,346,000                        | 79.10%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 130,000           | 1               | 650              | 130,000                  | 24,028,000         | 111            | 38,458,000                        | 79.33%              |
| 131,000           | 1               | 651              | 131,000                  | 24,159,000         | 110            | 38,569,000                        | 79.56%              |
| 133,000           | 2               | 653              | 266,000                  | 24,425,000         | 108            | 38,789,000                        | 80.02%              |
| 134,000           | 3               | 656              | 402,000                  | 24,827,000         | 105            | 38,897,000                        | 80.24%              |
| 135,000           | 1               | 657              | 135,000                  | 24,962,000         | 104            | 39,002,000                        | 80.45%              |
| 136,000           | 1               | 658              | 136,000                  | 25,098,000         | 103            | 39,106,000                        | 80.67%              |
| 138,000           | 3               | 661              | 414,000                  | 25,512,000         | 100            | 39,312,000                        | 81.09%              |
| 140,000           | 2               | 663              | 280,000                  | 25,792,000         | 98             | 39,512,000                        | 81.51%              |
| 141,000           | 2               | 665              | 282,000                  | 26,074,000         | 96             | 39,610,000                        | 81.71%              |
| 142,000           | 1               | 666              | 142,000                  | 26,216,000         | 95             | 39,706,000                        | 81.91%              |
| 143,000           | 1               | 667              | 143,000                  | 26,359,000         | 94             | 39,801,000                        | 82.10%              |
| 144,000           | 1               | 668              | 144,000                  | 26,503,000         | 93             | 39,895,000                        | 82.30%              |
| 145,000           | 1               | 669              | 145,000                  | 26,648,000         | 92             | 39,988,000                        | 82.49%              |
| 146,000           | 1               | 670              | 146,000                  | 26,794,000         | 91             | 40,080,000                        | 82.68%              |
| 147,000           | 3               | 673              | 441,000                  | 27,235,000         | 88             | 40,171,000                        | 82.87%              |
| 148,000           | 2               | 675              | 296,000                  | 27,531,000         | 86             | 40,259,000                        | 83.05%              |
| 151,000           | 1               | 676              | 151,000                  | 27,682,000         | 85             | 40,517,000                        | 83.58%              |
| 152,000           | 1               | 677              | 152,000                  | 27,834,000         | 84             | 40,602,000                        | 83.76%              |
| 153,000           | 1               | 678              | 153,000                  | 27,987,000         | 83             | 40,686,000                        | 83.93%              |
| 154,000           | 1               | 679              | 154,000                  | 28,141,000         | 82             | 40,769,000                        | 84.10%              |
| 155,000           | 1               | 680              | 155,000                  | 28,296,000         | 81             | 40,851,000                        | 84.27%              |
| 156,000           | 1               | 681              | 156,000                  | 28,452,000         | 80             | 40,932,000                        | 84.44%              |
| 158,000           | 1               | 682              | 158,000                  | 28,610,000         | 79             | 41,092,000                        | 84.77%              |
| 159,000           | 2               | 684              | 318,000                  | 28,928,000         | 77             | 41,171,000                        | 84.93%              |
| 160,000           | 2               | 686              | 320,000                  | 29,248,000         | 75             | 41,248,000                        | 85.09%              |
| 163,000           | 1               | 687              | 163,000                  | 29,411,000         | 74             | 41,473,000                        | 85.55%              |
| 164,000           | 2               | 689              | 328,000                  | 29,739,000         | 72             | 41,547,000                        | 85.70%              |
| 166,000           | 1               | 690              | 166,000                  | 29,905,000         | 71             | 41,691,000                        | 86.00%              |
| 167,000           | 1               | 691              | 167,000                  | 30,072,000         | 70             | 41,762,000                        | 86.15%              |
| 171,000           | 1               | 692              | 171,000                  | 30,243,000         | 69             | 42,042,000                        | 86.73%              |
| 174,000           | 1               | 693              | 174,000                  | 30,417,000         | 68             | 42,249,000                        | 87.15%              |
| 175,000           | 2               | 695              | 350,000                  | 30,767,000         | 66             | 42,317,000                        | 87.29%              |
| 176,000           | 3               | 698              | 528,000                  | 31,295,000         | 63             | 42,383,000                        | 87.43%              |
| 179,000           | 1               | 699              | 179,000                  | 31,474,000         | 62             | 42,572,000                        | 87.82%              |
| 180,000           | 1               | 700              | 180,000                  | 31,654,000         | 61             | 42,634,000                        | 87.95%              |
| 181,000           | 2               | 702              | 362,000                  | 32,016,000         | 59             | 42,695,000                        | 88.07%              |
| 183,000           | 2               | 704              | 366,000                  | 32,382,000         | 57             | 42,813,000                        | 88.32%              |
| 186,000           | 1               | 705              | 186,000                  | 32,568,000         | 56             | 42,984,000                        | 88.67%              |
| 188,000           | 1               | 706              | 188,000                  | 32,756,000         | 55             | 43,096,000                        | 88.90%              |
| 189,000           | 1               | 707              | 189,000                  | 32,945,000         | 54             | 43,151,000                        | 89.01%              |
| 192,000           | 1               | 708              | 192,000                  | 33,137,000         | 53             | 43,313,000                        | 89.35%              |
| 195,000           | 2               | 710              | 390,000                  | 33,527,000         | 51             | 43,472,000                        | 89.68%              |
| 198,000           | 1               | 711              | 198,000                  | 33,725,000         | 50             | 43,625,000                        | 89.99%              |
| 200,000           | 2               | 713              | 400,000                  | 34,125,000         | 48             | 43,725,000                        | 90.20%              |
| 205,000           | 2               | 715              | 410,000                  | 34,535,000         | 46             | 43,965,000                        | 90.69%              |
| 207,000           | 2               | 717              | 414,000                  | 34,949,000         | 44             | 44,057,000                        | 90.88%              |
| 211,000           | 1               | 718              | 211,000                  | 35,160,000         | 43             | 44,233,000                        | 91.25%              |
| 212,000           | 2               | 720              | 424,000                  | 35,584,000         | 41             | 44,276,000                        | 91.33%              |
| 219,000           | 2               | 722              | 438,000                  | 36,022,000         | 39             | 44,563,000                        | 91.93%              |
| 226,000           | 1               | 723              | 226,000                  | 36,248,000         | 38             | 44,836,000                        | 92.49%              |
| 229,000           | 1               | 724              | 229,000                  | 36,477,000         | 37             | 44,950,000                        | 92.72%              |
| 233,000           | 1               | 725              | 233,000                  | 36,710,000         | 36             | 45,098,000                        | 93.03%              |
| 236,000           | 1               | 726              | 236,000                  | 36,946,000         | 35             | 45,206,000                        | 93.25%              |
| 241,000           | 1               | 727              | 241,000                  | 37,187,000         | 34             | 45,381,000                        | 93.61%              |
| 242,000           | 1               | 728              | 242,000                  | 37,429,000         | 33             | 45,415,000                        | 93.68%              |
| 246,000           | 1               | 729              | 246,000                  | 37,675,000         | 32             | 45,547,000                        | 93.96%              |
| 247,000           | 1               | 730              | 247,000                  | 37,922,000         | 31             | 45,579,000                        | 94.02%              |
| 248,000           | 2               | 732              | 496,000                  | 38,418,000         | 29             | 45,610,000                        | 94.09%              |
| 251,000           | 1               | 733              | 251,000                  | 38,669,000         | 28             | 45,697,000                        | 94.27%              |
| 252,000           | 1               | 734              | 252,000                  | 38,921,000         | 27             | 45,725,000                        | 94.32%              |
| 256,000           | 1               | 735              | 256,000                  | 39,177,000         | 26             | 45,833,000                        | 94.55%              |
| 273,000           | 1               | 736              | 273,000                  | 39,450,000         | 25             | 46,275,000                        | 95.46%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 274,000              | 1                  | 737                 | 274,000                        | 39,724,000            | 24                | 46,300,000                              | 95.51%                 |
| 283,000              | 1                  | 738                 | 283,000                        | 40,007,000            | 23                | 46,516,000                              | 95.95%                 |
| 284,000              | 1                  | 739                 | 284,000                        | 40,291,000            | 22                | 46,539,000                              | 96.00%                 |
| 286,000              | 1                  | 740                 | 286,000                        | 40,577,000            | 21                | 46,583,000                              | 96.09%                 |
| 295,000              | 1                  | 741                 | 295,000                        | 40,872,000            | 20                | 46,772,000                              | 96.48%                 |
| 298,000              | 1                  | 742                 | 298,000                        | 41,170,000            | 19                | 46,832,000                              | 96.61%                 |
| 299,000              | 3                  | 745                 | 897,000                        | 42,067,000            | 16                | 46,851,000                              | 96.65%                 |
| 300,000              | 2                  | 747                 | 600,000                        | 42,667,000            | 14                | 46,867,000                              | 96.68%                 |
| 314,000              | 1                  | 748                 | 314,000                        | 42,981,000            | 13                | 47,063,000                              | 97.08%                 |
| 323,000              | 1                  | 749                 | 323,000                        | 43,304,000            | 12                | 47,180,000                              | 97.32%                 |
| 328,000              | 1                  | 750                 | 328,000                        | 43,632,000            | 11                | 47,240,000                              | 97.45%                 |
| 329,000              | 1                  | 751                 | 329,000                        | 43,961,000            | 10                | 47,251,000                              | 97.47%                 |
| 344,000              | 1                  | 752                 | 344,000                        | 44,305,000            | 9                 | 47,401,000                              | 97.78%                 |
| 347,000              | 1                  | 753                 | 347,000                        | 44,652,000            | 8                 | 47,428,000                              | 97.84%                 |
| 373,000              | 1                  | 754                 | 373,000                        | 45,025,000            | 7                 | 47,636,000                              | 98.27%                 |
| 393,000              | 1                  | 755                 | 393,000                        | 45,418,000            | 6                 | 47,776,000                              | 98.55%                 |
| 416,000              | 1                  | 756                 | 416,000                        | 45,834,000            | 5                 | 47,914,000                              | 98.84%                 |
| 447,000              | 1                  | 757                 | 447,000                        | 46,281,000            | 4                 | 48,069,000                              | 99.16%                 |
| 448,000              | 1                  | 758                 | 448,000                        | 46,729,000            | 3                 | 48,073,000                              | 99.17%                 |
| 533,000              | 1                  | 759                 | 533,000                        | 47,262,000            | 2                 | 48,328,000                              | 99.69%                 |
| 538,000              | 1                  | 760                 | 538,000                        | 47,800,000            | 1                 | 48,338,000                              | 99.71%                 |
| 677,000              | 1                  | 761                 | 677,000                        | 48,477,000            | 0                 | 48,477,000                              | 100.00%                |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 10                        | 10                         | 0                                     | 0                            | 53                       | 0                                              | 0.00%                         |
| 1,000                       | 3                         | 13                         | 3,000                                 | 3,000                        | 50                       | 53,000                                         | 1.89%                         |
| 2,000                       | 0                         | 13                         | 0                                     | 3,000                        | 50                       | 103,000                                        | 3.68%                         |
| 3,000                       | 4                         | 17                         | 12,000                                | 15,000                       | 46                       | 153,000                                        | 5.46%                         |
| 4,000                       | 1                         | 18                         | 4,000                                 | 19,000                       | 45                       | 199,000                                        | 7.10%                         |
| 5,000                       | 2                         | 20                         | 10,000                                | 29,000                       | 43                       | 244,000                                        | 8.71%                         |
| 6,000                       | 1                         | 21                         | 6,000                                 | 35,000                       | 42                       | 287,000                                        | 10.24%                        |
| 7,000                       | 4                         | 25                         | 28,000                                | 63,000                       | 38                       | 329,000                                        | 11.74%                        |
| 8,000                       | 0                         | 25                         | 0                                     | 63,000                       | 38                       | 367,000                                        | 13.10%                        |
| 9,000                       | 0                         | 25                         | 0                                     | 63,000                       | 38                       | 405,000                                        | 14.45%                        |
| 10,000                      | 2                         | 27                         | 20,000                                | 83,000                       | 36                       | 443,000                                        | 15.81%                        |
| 11,000                      | 1                         | 28                         | 11,000                                | 94,000                       | 35                       | 479,000                                        | 17.09%                        |
| 12,000                      | 0                         | 28                         | 0                                     | 94,000                       | 35                       | 514,000                                        | 18.34%                        |
| 13,000                      | 1                         | 29                         | 13,000                                | 107,000                      | 34                       | 549,000                                        | 19.59%                        |
| 14,000                      | 1                         | 30                         | 14,000                                | 121,000                      | 33                       | 583,000                                        | 20.81%                        |
| 15,000                      | 1                         | 31                         | 15,000                                | 136,000                      | 32                       | 616,000                                        | 21.98%                        |
| 16,000                      | 0                         | 31                         | 0                                     | 136,000                      | 32                       | 648,000                                        | 23.13%                        |
| 17,000                      | 0                         | 31                         | 0                                     | 136,000                      | 32                       | 680,000                                        | 24.27%                        |
| 18,000                      | 0                         | 31                         | 0                                     | 136,000                      | 32                       | 712,000                                        | 25.41%                        |
| 19,000                      | 1                         | 32                         | 19,000                                | 155,000                      | 31                       | 744,000                                        | 26.55%                        |
| 20,000                      | 0                         | 32                         | 0                                     | 155,000                      | 31                       | 775,000                                        | 27.66%                        |
| 21,000                      | 0                         | 32                         | 0                                     | 155,000                      | 31                       | 806,000                                        | 28.77%                        |
| 22,000                      | 0                         | 32                         | 0                                     | 155,000                      | 31                       | 837,000                                        | 29.87%                        |
| 23,000                      | 1                         | 33                         | 23,000                                | 178,000                      | 30                       | 868,000                                        | 30.98%                        |
| 24,000                      | 0                         | 33                         | 0                                     | 178,000                      | 30                       | 898,000                                        | 32.05%                        |
| 25,000                      | 0                         | 33                         | 0                                     | 178,000                      | 30                       | 928,000                                        | 33.12%                        |
| 26,000                      | 1                         | 34                         | 26,000                                | 204,000                      | 29                       | 958,000                                        | 34.19%                        |
| 27,000                      | 1                         | 35                         | 27,000                                | 231,000                      | 28                       | 987,000                                        | 35.22%                        |
| 28,000                      | 1                         | 36                         | 28,000                                | 259,000                      | 27                       | 1,015,000                                      | 36.22%                        |
| 29,000                      | 0                         | 36                         | 0                                     | 259,000                      | 27                       | 1,042,000                                      | 37.19%                        |
| 30,000                      | 1                         | 37                         | 30,000                                | 289,000                      | 26                       | 1,069,000                                      | 38.15%                        |
| 31,000                      | 1                         | 38                         | 31,000                                | 320,000                      | 25                       | 1,095,000                                      | 39.08%                        |
| 32,000                      | 0                         | 38                         | 0                                     | 320,000                      | 25                       | 1,120,000                                      | 39.97%                        |
| 33,000                      | 1                         | 39                         | 33,000                                | 353,000                      | 24                       | 1,145,000                                      | 40.86%                        |
| 34,000                      | 0                         | 39                         | 0                                     | 353,000                      | 24                       | 1,169,000                                      | 41.72%                        |
| 35,000                      | 1                         | 40                         | 35,000                                | 388,000                      | 23                       | 1,193,000                                      | 42.58%                        |
| 36,000                      | 1                         | 41                         | 36,000                                | 424,000                      | 22                       | 1,216,000                                      | 43.40%                        |
| 37,000                      | 1                         | 42                         | 37,000                                | 461,000                      | 21                       | 1,238,000                                      | 44.18%                        |
| 38,000                      | 1                         | 43                         | 38,000                                | 499,000                      | 20                       | 1,259,000                                      | 44.93%                        |
| 39,000                      | 0                         | 43                         | 0                                     | 499,000                      | 20                       | 1,279,000                                      | 45.65%                        |
| 40,000                      | 1                         | 44                         | 40,000                                | 539,000                      | 19                       | 1,299,000                                      | 46.36%                        |
| 41,000                      | 0                         | 44                         | 0                                     | 539,000                      | 19                       | 1,318,000                                      | 47.04%                        |
| 42,000                      | 0                         | 44                         | 0                                     | 539,000                      | 19                       | 1,337,000                                      | 47.72%                        |
| 43,000                      | 0                         | 44                         | 0                                     | 539,000                      | 19                       | 1,356,000                                      | 48.39%                        |
| 44,000                      | 1                         | 45                         | 44,000                                | 583,000                      | 18                       | 1,375,000                                      | 49.07%                        |
| 45,000                      | 1                         | 46                         | 45,000                                | 628,000                      | 17                       | 1,393,000                                      | 49.71%                        |
| 46,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,410,000                                      | 50.32%                        |
| 47,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,427,000                                      | 50.93%                        |
| 48,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,444,000                                      | 51.53%                        |
| 49,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,461,000                                      | 52.14%                        |
| 50,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,478,000                                      | 52.75%                        |
| 51,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,495,000                                      | 53.35%                        |
| 52,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,512,000                                      | 53.96%                        |
| 53,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,529,000                                      | 54.57%                        |
| 54,000                      | 0                         | 46                         | 0                                     | 628,000                      | 17                       | 1,546,000                                      | 55.17%                        |
| 55,000                      | 1                         | 47                         | 55,000                                | 683,000                      | 16                       | 1,563,000                                      | 55.78%                        |
| 56,000                      | 1                         | 48                         | 56,000                                | 739,000                      | 15                       | 1,579,000                                      | 56.35%                        |
| 57,000                      | 0                         | 48                         | 0                                     | 739,000                      | 15                       | 1,594,000                                      | 56.89%                        |
| 58,000                      | 1                         | 49                         | 58,000                                | 797,000                      | 14                       | 1,609,000                                      | 57.42%                        |
| 59,000                      | 0                         | 49                         | 0                                     | 797,000                      | 14                       | 1,623,000                                      | 57.92%                        |
| 61,000                      | 0                         | 49                         | 0                                     | 797,000                      | 14                       | 1,651,000                                      | 58.92%                        |
| 62,000                      | 0                         | 49                         | 0                                     | 797,000                      | 14                       | 1,665,000                                      | 59.42%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5)] | Percentage of Total |
| 64,000            | 0               | 49               | 0                        | 797,000            | 14             | 1,693,000                          | 60.42%              |
| 65,000            | 1               | 50               | 65,000                   | 862,000            | 13             | 1,707,000                          | 60.92%              |
| 66,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,720,000                          | 61.38%              |
| 67,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,733,000                          | 61.85%              |
| 68,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,746,000                          | 62.31%              |
| 69,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,759,000                          | 62.78%              |
| 70,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,772,000                          | 63.24%              |
| 71,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,785,000                          | 63.70%              |
| 72,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,798,000                          | 64.17%              |
| 74,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,824,000                          | 65.10%              |
| 75,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,837,000                          | 65.56%              |
| 76,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,850,000                          | 66.02%              |
| 77,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,863,000                          | 66.49%              |
| 78,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,876,000                          | 66.95%              |
| 79,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,889,000                          | 67.42%              |
| 80,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,902,000                          | 67.88%              |
| 81,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,915,000                          | 68.34%              |
| 82,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,928,000                          | 68.81%              |
| 83,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,941,000                          | 69.27%              |
| 84,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,954,000                          | 69.74%              |
| 85,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,967,000                          | 70.20%              |
| 86,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,980,000                          | 70.66%              |
| 87,000            | 0               | 50               | 0                        | 862,000            | 13             | 1,993,000                          | 71.13%              |
| 88,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,006,000                          | 71.59%              |
| 89,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,019,000                          | 72.06%              |
| 90,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,032,000                          | 72.52%              |
| 91,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,045,000                          | 72.98%              |
| 93,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,071,000                          | 73.91%              |
| 94,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,084,000                          | 74.38%              |
| 95,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,097,000                          | 74.84%              |
| 96,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,110,000                          | 75.30%              |
| 97,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,123,000                          | 75.77%              |
| 98,000            | 0               | 50               | 0                        | 862,000            | 13             | 2,136,000                          | 76.23%              |
| 99,000            | 1               | 51               | 99,000                   | 961,000            | 12             | 2,149,000                          | 76.70%              |
| 100,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,161,000                          | 77.12%              |
| 101,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,173,000                          | 77.55%              |
| 102,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,185,000                          | 77.98%              |
| 103,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,197,000                          | 78.41%              |
| 104,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,209,000                          | 78.84%              |
| 105,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,221,000                          | 79.26%              |
| 106,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,233,000                          | 79.69%              |
| 107,000           | 0               | 51               | 0                        | 961,000            | 12             | 2,245,000                          | 80.12%              |
| 108,000           | 1               | 52               | 108,000                  | 1,069,000          | 11             | 2,257,000                          | 80.55%              |
| 109,000           | 0               | 52               | 0                        | 1,069,000          | 11             | 2,268,000                          | 80.94%              |
| 110,000           | 0               | 52               | 0                        | 1,069,000          | 11             | 2,279,000                          | 81.33%              |
| 111,000           | 0               | 52               | 0                        | 1,069,000          | 11             | 2,290,000                          | 81.73%              |
| 112,000           | 1               | 53               | 112,000                  | 1,181,000          | 10             | 2,301,000                          | 82.12%              |
| 113,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,311,000                          | 82.48%              |
| 114,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,321,000                          | 82.83%              |
| 115,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,331,000                          | 83.19%              |
| 116,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,341,000                          | 83.55%              |
| 117,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,351,000                          | 83.90%              |
| 118,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,361,000                          | 84.26%              |
| 119,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,371,000                          | 84.62%              |
| 120,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,381,000                          | 84.98%              |
| 122,000           | 0               | 53               | 0                        | 1,181,000          | 10             | 2,401,000                          | 85.69%              |
| 125,000           | 1               | 54               | 125,000                  | 1,306,000          | 9              | 2,431,000                          | 86.76%              |
| 126,000           | 0               | 54               | 0                        | 1,306,000          | 9              | 2,440,000                          | 87.08%              |
| 127,000           | 1               | 55               | 127,000                  | 1,433,000          | 8              | 2,449,000                          | 87.40%              |
| 128,000           | 0               | 55               | 0                        | 1,433,000          | 8              | 2,457,000                          | 87.69%              |
| 129,000           | 0               | 55               | 0                        | 1,433,000          | 8              | 2,465,000                          | 87.97%              |
| 130,000           | 0               | 55               | 0                        | 1,433,000          | 8              | 2,473,000                          | 88.26%              |
| 131,000           | 0               | 55               | 0                        | 1,433,000          | 8              | 2,481,000                          | 88.54%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 133,000           | 0               | 55               | 0                        | 1,433,000          | 8              | 2,497,000                         | 89.11%              |
| 134,000           | 1               | 56               | 134,000                  | 1,567,000          | 7              | 2,505,000                         | 89.40%              |
| 135,000           | 0               | 56               | 0                        | 1,567,000          | 7              | 2,512,000                         | 89.65%              |
| 136,000           | 0               | 56               | 0                        | 1,567,000          | 7              | 2,519,000                         | 89.90%              |
| 138,000           | 2               | 58               | 276,000                  | 1,843,000          | 5              | 2,533,000                         | 90.40%              |
| 140,000           | 1               | 59               | 140,000                  | 1,983,000          | 4              | 2,543,000                         | 90.76%              |
| 141,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,547,000                         | 90.90%              |
| 142,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,551,000                         | 91.04%              |
| 143,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,555,000                         | 91.18%              |
| 144,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,559,000                         | 91.33%              |
| 145,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,563,000                         | 91.47%              |
| 146,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,567,000                         | 91.61%              |
| 147,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,571,000                         | 91.76%              |
| 148,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,575,000                         | 91.90%              |
| 151,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,587,000                         | 92.33%              |
| 152,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,591,000                         | 92.47%              |
| 153,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,595,000                         | 92.61%              |
| 154,000           | 0               | 59               | 0                        | 1,983,000          | 4              | 2,599,000                         | 92.76%              |
| 155,000           | 1               | 60               | 155,000                  | 2,138,000          | 3              | 2,603,000                         | 92.90%              |
| 156,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,606,000                         | 93.00%              |
| 158,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,612,000                         | 93.22%              |
| 159,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,615,000                         | 93.33%              |
| 160,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,618,000                         | 93.43%              |
| 163,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,627,000                         | 93.75%              |
| 164,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,630,000                         | 93.86%              |
| 166,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,636,000                         | 94.08%              |
| 167,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,639,000                         | 94.18%              |
| 171,000           | 0               | 60               | 0                        | 2,138,000          | 3              | 2,651,000                         | 94.61%              |
| 174,000           | 1               | 61               | 174,000                  | 2,312,000          | 2              | 2,660,000                         | 94.93%              |
| 175,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,662,000                         | 95.00%              |
| 176,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,664,000                         | 95.07%              |
| 179,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,670,000                         | 95.29%              |
| 180,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,672,000                         | 95.36%              |
| 181,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,674,000                         | 95.43%              |
| 183,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,678,000                         | 95.57%              |
| 186,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,684,000                         | 95.79%              |
| 188,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,688,000                         | 95.93%              |
| 189,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,690,000                         | 96.00%              |
| 192,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,696,000                         | 96.22%              |
| 195,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,702,000                         | 96.43%              |
| 198,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,708,000                         | 96.65%              |
| 200,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,712,000                         | 96.79%              |
| 205,000           | 0               | 61               | 0                        | 2,312,000          | 2              | 2,722,000                         | 97.14%              |
| 207,000           | 1               | 62               | 207,000                  | 2,519,000          | 1              | 2,726,000                         | 97.29%              |
| 211,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,730,000                         | 97.43%              |
| 212,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,731,000                         | 97.47%              |
| 219,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,738,000                         | 97.72%              |
| 226,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,745,000                         | 97.97%              |
| 229,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,748,000                         | 98.07%              |
| 233,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,752,000                         | 98.22%              |
| 236,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,755,000                         | 98.32%              |
| 241,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,760,000                         | 98.50%              |
| 242,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,761,000                         | 98.54%              |
| 246,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,765,000                         | 98.68%              |
| 247,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,766,000                         | 98.72%              |
| 248,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,767,000                         | 98.75%              |
| 251,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,770,000                         | 98.86%              |
| 252,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,771,000                         | 98.89%              |
| 256,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,775,000                         | 99.04%              |
| 273,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,792,000                         | 99.64%              |
| 274,000           | 0               | 62               | 0                        | 2,519,000          | 1              | 2,793,000                         | 99.68%              |
| 283,000           | 1               | 63               | 283,000                  | 2,802,000          | 0              | 2,802,000                         | 100.00%             |
| 284,000           | 0               | 63               | 0                        | 2,802,000          | 0              | 2,802,000                         | 100.00%             |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                        | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|--------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+ (5)] | Percentage<br>of Total |
| 286,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 295,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 298,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 299,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 300,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 314,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 323,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 328,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 329,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 344,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 347,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 373,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 393,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 416,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 447,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 448,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 533,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 538,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |
| 677,000              | 0                  | 63                  | 0                              | 2,802,000             | 0                 | 2,802,000                                  | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 41              | 41               | 0                        | 0                  | 404            | 0                                 | 0.00%               |
| 1,000             | 16              | 57               | 16,000                   | 16,000             | 388            | 404,000                           | 1.55%               |
| 2,000             | 9               | 66               | 18,000                   | 34,000             | 379            | 792,000                           | 3.03%               |
| 3,000             | 13              | 79               | 39,000                   | 73,000             | 366            | 1,171,000                         | 4.48%               |
| 4,000             | 11              | 90               | 44,000                   | 117,000            | 355            | 1,537,000                         | 5.89%               |
| 5,000             | 4               | 94               | 20,000                   | 137,000            | 351            | 1,892,000                         | 7.25%               |
| 6,000             | 13              | 107              | 78,000                   | 215,000            | 338            | 2,243,000                         | 8.59%               |
| 7,000             | 9               | 116              | 63,000                   | 278,000            | 329            | 2,581,000                         | 9.88%               |
| 8,000             | 10              | 126              | 80,000                   | 358,000            | 319            | 2,910,000                         | 11.14%              |
| 9,000             | 8               | 134              | 72,000                   | 430,000            | 311            | 3,229,000                         | 12.37%              |
| 10,000            | 13              | 147              | 130,000                  | 560,000            | 298            | 3,540,000                         | 13.56%              |
| 11,000            | 4               | 151              | 44,000                   | 604,000            | 294            | 3,838,000                         | 14.70%              |
| 12,000            | 4               | 155              | 48,000                   | 652,000            | 290            | 4,132,000                         | 15.82%              |
| 13,000            | 2               | 157              | 26,000                   | 678,000            | 288            | 4,422,000                         | 16.93%              |
| 14,000            | 9               | 166              | 126,000                  | 804,000            | 279            | 4,710,000                         | 18.04%              |
| 15,000            | 2               | 168              | 30,000                   | 834,000            | 277            | 4,989,000                         | 19.11%              |
| 16,000            | 4               | 172              | 64,000                   | 898,000            | 273            | 5,266,000                         | 20.17%              |
| 17,000            | 3               | 175              | 51,000                   | 949,000            | 270            | 5,539,000                         | 21.21%              |
| 18,000            | 1               | 176              | 18,000                   | 967,000            | 269            | 5,809,000                         | 22.25%              |
| 19,000            | 6               | 182              | 114,000                  | 1,081,000          | 263            | 6,078,000                         | 23.28%              |
| 20,000            | 2               | 184              | 40,000                   | 1,121,000          | 261            | 6,341,000                         | 24.28%              |
| 21,000            | 3               | 187              | 63,000                   | 1,184,000          | 258            | 6,602,000                         | 25.28%              |
| 22,000            | 5               | 192              | 110,000                  | 1,294,000          | 253            | 6,860,000                         | 26.27%              |
| 23,000            | 1               | 193              | 23,000                   | 1,317,000          | 252            | 7,113,000                         | 27.24%              |
| 24,000            | 1               | 194              | 24,000                   | 1,341,000          | 251            | 7,365,000                         | 28.21%              |
| 25,000            | 4               | 198              | 100,000                  | 1,441,000          | 247            | 7,616,000                         | 29.17%              |
| 26,000            | 2               | 200              | 52,000                   | 1,493,000          | 245            | 7,863,000                         | 30.11%              |
| 27,000            | 4               | 204              | 108,000                  | 1,601,000          | 241            | 8,108,000                         | 31.05%              |
| 28,000            | 4               | 208              | 112,000                  | 1,713,000          | 237            | 8,349,000                         | 31.97%              |
| 29,000            | 5               | 213              | 145,000                  | 1,858,000          | 232            | 8,586,000                         | 32.88%              |
| 30,000            | 3               | 216              | 90,000                   | 1,948,000          | 229            | 8,818,000                         | 33.77%              |
| 31,000            | 1               | 217              | 31,000                   | 1,979,000          | 228            | 9,047,000                         | 34.65%              |
| 32,000            | 5               | 222              | 160,000                  | 2,139,000          | 223            | 9,275,000                         | 35.52%              |
| 33,000            | 1               | 223              | 33,000                   | 2,172,000          | 222            | 9,498,000                         | 36.37%              |
| 34,000            | 5               | 228              | 170,000                  | 2,342,000          | 217            | 9,720,000                         | 37.22%              |
| 35,000            | 7               | 235              | 245,000                  | 2,587,000          | 210            | 9,937,000                         | 38.06%              |
| 36,000            | 3               | 238              | 108,000                  | 2,695,000          | 207            | 10,147,000                        | 38.86%              |
| 37,000            | 5               | 243              | 185,000                  | 2,880,000          | 202            | 10,354,000                        | 39.65%              |
| 38,000            | 1               | 244              | 38,000                   | 2,918,000          | 201            | 10,556,000                        | 40.43%              |
| 39,000            | 6               | 250              | 234,000                  | 3,152,000          | 195            | 10,757,000                        | 41.20%              |
| 40,000            | 2               | 252              | 80,000                   | 3,232,000          | 193            | 10,952,000                        | 41.94%              |
| 41,000            | 2               | 254              | 82,000                   | 3,314,000          | 191            | 11,145,000                        | 42.68%              |
| 42,000            | 3               | 257              | 126,000                  | 3,440,000          | 188            | 11,336,000                        | 43.41%              |
| 43,000            | 1               | 258              | 43,000                   | 3,483,000          | 187            | 11,524,000                        | 44.13%              |
| 44,000            | 3               | 261              | 132,000                  | 3,615,000          | 184            | 11,711,000                        | 44.85%              |
| 45,000            | 2               | 263              | 90,000                   | 3,705,000          | 182            | 11,895,000                        | 45.55%              |
| 46,000            | 4               | 267              | 184,000                  | 3,889,000          | 178            | 12,077,000                        | 46.25%              |
| 47,000            | 2               | 269              | 94,000                   | 3,983,000          | 176            | 12,255,000                        | 46.93%              |
| 48,000            | 1               | 270              | 48,000                   | 4,031,000          | 175            | 12,431,000                        | 47.61%              |
| 49,000            | 2               | 272              | 98,000                   | 4,129,000          | 173            | 12,606,000                        | 48.28%              |
| 50,000            | 1               | 273              | 50,000                   | 4,179,000          | 172            | 12,779,000                        | 48.94%              |
| 51,000            | 5               | 278              | 255,000                  | 4,434,000          | 167            | 12,951,000                        | 49.60%              |
| 52,000            | 1               | 279              | 52,000                   | 4,486,000          | 166            | 13,118,000                        | 50.24%              |
| 53,000            | 1               | 280              | 53,000                   | 4,539,000          | 165            | 13,284,000                        | 50.87%              |
| 54,000            | 2               | 282              | 108,000                  | 4,647,000          | 163            | 13,449,000                        | 51.51%              |
| 55,000            | 4               | 286              | 220,000                  | 4,867,000          | 159            | 13,612,000                        | 52.13%              |
| 56,000            | 1               | 287              | 56,000                   | 4,923,000          | 158            | 13,771,000                        | 52.74%              |
| 57,000            | 3               | 290              | 171,000                  | 5,094,000          | 155            | 13,929,000                        | 53.34%              |
| 58,000            | 1               | 291              | 58,000                   | 5,152,000          | 154            | 14,084,000                        | 53.94%              |
| 59,000            | 2               | 293              | 118,000                  | 5,270,000          | 152            | 14,238,000                        | 54.53%              |
| 61,000            | 0               | 293              | 0                        | 5,270,000          | 152            | 14,542,000                        | 55.69%              |
| 62,000            | 1               | 294              | 62,000                   | 5,332,000          | 151            | 14,694,000                        | 56.27%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6))+[5])$ | Percentage of Total |
| 64,000            | 2               | 296              | 128,000                  | 5,460,000          | 149            | 14,996,000                            | 57.43%              |
| 65,000            | 0               | 296              | 0                        | 5,460,000          | 149            | 15,145,000                            | 58.00%              |
| 66,000            | 1               | 297              | 66,000                   | 5,526,000          | 148            | 15,294,000                            | 58.57%              |
| 67,000            | 3               | 300              | 201,000                  | 5,727,000          | 145            | 15,442,000                            | 59.14%              |
| 68,000            | 3               | 303              | 204,000                  | 5,931,000          | 142            | 15,587,000                            | 59.69%              |
| 69,000            | 2               | 305              | 138,000                  | 6,069,000          | 140            | 15,729,000                            | 60.24%              |
| 70,000            | 3               | 308              | 210,000                  | 6,279,000          | 137            | 15,869,000                            | 60.77%              |
| 71,000            | 2               | 310              | 142,000                  | 6,421,000          | 135            | 16,006,000                            | 61.30%              |
| 72,000            | 0               | 310              | 0                        | 6,421,000          | 135            | 16,141,000                            | 61.81%              |
| 74,000            | 1               | 311              | 74,000                   | 6,495,000          | 134            | 16,411,000                            | 62.85%              |
| 75,000            | 4               | 315              | 300,000                  | 6,795,000          | 130            | 16,545,000                            | 63.36%              |
| 76,000            | 1               | 316              | 76,000                   | 6,871,000          | 129            | 16,675,000                            | 63.86%              |
| 77,000            | 0               | 316              | 0                        | 6,871,000          | 129            | 16,804,000                            | 64.35%              |
| 78,000            | 4               | 320              | 312,000                  | 7,183,000          | 125            | 16,933,000                            | 64.85%              |
| 79,000            | 3               | 323              | 237,000                  | 7,420,000          | 122            | 17,058,000                            | 65.33%              |
| 80,000            | 0               | 323              | 0                        | 7,420,000          | 122            | 17,180,000                            | 65.79%              |
| 81,000            | 0               | 323              | 0                        | 7,420,000          | 122            | 17,302,000                            | 66.26%              |
| 82,000            | 4               | 327              | 328,000                  | 7,748,000          | 118            | 17,424,000                            | 66.73%              |
| 83,000            | 2               | 329              | 166,000                  | 7,914,000          | 116            | 17,542,000                            | 67.18%              |
| 84,000            | 2               | 331              | 168,000                  | 8,082,000          | 114            | 17,658,000                            | 67.62%              |
| 85,000            | 1               | 332              | 85,000                   | 8,167,000          | 113            | 17,772,000                            | 68.06%              |
| 86,000            | 2               | 334              | 172,000                  | 8,339,000          | 111            | 17,885,000                            | 68.49%              |
| 87,000            | 3               | 337              | 261,000                  | 8,600,000          | 108            | 17,996,000                            | 68.92%              |
| 88,000            | 3               | 340              | 264,000                  | 8,864,000          | 105            | 18,104,000                            | 69.33%              |
| 89,000            | 1               | 341              | 89,000                   | 8,953,000          | 104            | 18,209,000                            | 69.73%              |
| 90,000            | 2               | 343              | 180,000                  | 9,133,000          | 102            | 18,313,000                            | 70.13%              |
| 91,000            | 0               | 343              | 0                        | 9,133,000          | 102            | 18,415,000                            | 70.52%              |
| 93,000            | 0               | 343              | 0                        | 9,133,000          | 102            | 18,619,000                            | 71.30%              |
| 94,000            | 0               | 343              | 0                        | 9,133,000          | 102            | 18,721,000                            | 71.70%              |
| 95,000            | 1               | 344              | 95,000                   | 9,228,000          | 101            | 18,823,000                            | 72.09%              |
| 96,000            | 2               | 346              | 192,000                  | 9,420,000          | 99             | 18,924,000                            | 72.47%              |
| 97,000            | 1               | 347              | 97,000                   | 9,517,000          | 98             | 19,023,000                            | 72.85%              |
| 98,000            | 0               | 347              | 0                        | 9,517,000          | 98             | 19,121,000                            | 73.23%              |
| 99,000            | 2               | 349              | 198,000                  | 9,715,000          | 96             | 19,219,000                            | 73.60%              |
| 100,000           | 2               | 351              | 200,000                  | 9,915,000          | 94             | 19,315,000                            | 73.97%              |
| 101,000           | 3               | 354              | 303,000                  | 10,218,000         | 91             | 19,409,000                            | 74.33%              |
| 102,000           | 3               | 357              | 306,000                  | 10,524,000         | 88             | 19,500,000                            | 74.68%              |
| 103,000           | 0               | 357              | 0                        | 10,524,000         | 88             | 19,588,000                            | 75.02%              |
| 104,000           | 1               | 358              | 104,000                  | 10,628,000         | 87             | 19,676,000                            | 75.35%              |
| 105,000           | 1               | 359              | 105,000                  | 10,733,000         | 86             | 19,763,000                            | 75.69%              |
| 106,000           | 2               | 361              | 212,000                  | 10,945,000         | 84             | 19,849,000                            | 76.01%              |
| 107,000           | 3               | 364              | 321,000                  | 11,266,000         | 81             | 19,933,000                            | 76.34%              |
| 108,000           | 2               | 366              | 216,000                  | 11,482,000         | 79             | 20,014,000                            | 76.65%              |
| 109,000           | 1               | 367              | 109,000                  | 11,591,000         | 78             | 20,093,000                            | 76.95%              |
| 110,000           | 4               | 371              | 440,000                  | 12,031,000         | 74             | 20,171,000                            | 77.25%              |
| 111,000           | 2               | 373              | 222,000                  | 12,253,000         | 72             | 20,245,000                            | 77.53%              |
| 112,000           | 0               | 373              | 0                        | 12,253,000         | 72             | 20,317,000                            | 77.81%              |
| 113,000           | 1               | 374              | 113,000                  | 12,366,000         | 71             | 20,389,000                            | 78.08%              |
| 114,000           | 4               | 378              | 456,000                  | 12,822,000         | 67             | 20,460,000                            | 78.35%              |
| 115,000           | 3               | 381              | 345,000                  | 13,167,000         | 64             | 20,527,000                            | 78.61%              |
| 116,000           | 2               | 383              | 232,000                  | 13,399,000         | 62             | 20,591,000                            | 78.86%              |
| 117,000           | 1               | 384              | 117,000                  | 13,516,000         | 61             | 20,653,000                            | 79.09%              |
| 118,000           | 2               | 386              | 236,000                  | 13,752,000         | 59             | 20,714,000                            | 79.33%              |
| 119,000           | 0               | 386              | 0                        | 13,752,000         | 59             | 20,773,000                            | 79.55%              |
| 120,000           | 2               | 388              | 240,000                  | 13,992,000         | 57             | 20,832,000                            | 79.78%              |
| 122,000           | 1               | 389              | 122,000                  | 14,114,000         | 56             | 20,946,000                            | 80.22%              |
| 125,000           | 1               | 390              | 125,000                  | 14,239,000         | 55             | 21,114,000                            | 80.86%              |
| 126,000           | 2               | 392              | 252,000                  | 14,491,000         | 53             | 21,169,000                            | 81.07%              |
| 127,000           | 0               | 392              | 0                        | 14,491,000         | 53             | 21,222,000                            | 81.27%              |
| 128,000           | 1               | 393              | 128,000                  | 14,619,000         | 52             | 21,275,000                            | 81.48%              |
| 129,000           | 2               | 395              | 258,000                  | 14,877,000         | 50             | 21,327,000                            | 81.68%              |
| 130,000           | 1               | 396              | 130,000                  | 15,007,000         | 49             | 21,377,000                            | 81.87%              |
| 131,000           | 1               | 397              | 131,000                  | 15,138,000         | 48             | 21,426,000                            | 82.05%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: February through August 2010

Customer Class: General Service

Preparer: Dan Cieciarski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 133,000           | 2               | 399              | 266,000                  | 15,404,000         | 46             | 21,522,000                        | 82.42%              |
| 134,000           | 1               | 400              | 134,000                  | 15,538,000         | 45             | 21,568,000                        | 82.60%              |
| 135,000           | 1               | 401              | 135,000                  | 15,673,000         | 44             | 21,613,000                        | 82.77%              |
| 136,000           | 0               | 401              | 0                        | 15,673,000         | 44             | 21,657,000                        | 82.94%              |
| 138,000           | 1               | 402              | 138,000                  | 15,811,000         | 43             | 21,745,000                        | 83.28%              |
| 140,000           | 1               | 403              | 140,000                  | 15,951,000         | 42             | 21,831,000                        | 83.61%              |
| 141,000           | 1               | 404              | 141,000                  | 16,092,000         | 41             | 21,873,000                        | 83.77%              |
| 142,000           | 1               | 405              | 142,000                  | 16,234,000         | 40             | 21,914,000                        | 83.92%              |
| 143,000           | 1               | 406              | 143,000                  | 16,377,000         | 39             | 21,954,000                        | 84.08%              |
| 144,000           | 0               | 406              | 0                        | 16,377,000         | 39             | 21,993,000                        | 84.23%              |
| 145,000           | 0               | 406              | 0                        | 16,377,000         | 39             | 22,032,000                        | 84.38%              |
| 146,000           | 1               | 407              | 146,000                  | 16,523,000         | 38             | 22,071,000                        | 84.52%              |
| 147,000           | 2               | 409              | 294,000                  | 16,817,000         | 36             | 22,109,000                        | 84.67%              |
| 148,000           | 1               | 410              | 148,000                  | 16,965,000         | 35             | 22,145,000                        | 84.81%              |
| 151,000           | 0               | 410              | 0                        | 16,965,000         | 35             | 22,250,000                        | 85.21%              |
| 152,000           | 0               | 410              | 0                        | 16,965,000         | 35             | 22,285,000                        | 85.34%              |
| 153,000           | 0               | 410              | 0                        | 16,965,000         | 35             | 22,320,000                        | 85.48%              |
| 154,000           | 0               | 410              | 0                        | 16,965,000         | 35             | 22,355,000                        | 85.61%              |
| 155,000           | 0               | 410              | 0                        | 16,965,000         | 35             | 22,390,000                        | 85.75%              |
| 156,000           | 0               | 410              | 0                        | 16,965,000         | 35             | 22,425,000                        | 85.88%              |
| 158,000           | 0               | 410              | 0                        | 16,965,000         | 35             | 22,495,000                        | 86.15%              |
| 159,000           | 1               | 411              | 159,000                  | 17,124,000         | 34             | 22,530,000                        | 86.28%              |
| 160,000           | 0               | 411              | 0                        | 17,124,000         | 34             | 22,564,000                        | 86.41%              |
| 163,000           | 0               | 411              | 0                        | 17,124,000         | 34             | 22,666,000                        | 86.80%              |
| 164,000           | 1               | 412              | 164,000                  | 17,288,000         | 33             | 22,700,000                        | 86.93%              |
| 166,000           | 1               | 413              | 166,000                  | 17,454,000         | 32             | 22,766,000                        | 87.19%              |
| 167,000           | 1               | 414              | 167,000                  | 17,621,000         | 31             | 22,798,000                        | 87.31%              |
| 171,000           | 0               | 414              | 0                        | 17,621,000         | 31             | 22,922,000                        | 87.78%              |
| 174,000           | 0               | 414              | 0                        | 17,621,000         | 31             | 23,015,000                        | 88.14%              |
| 175,000           | 1               | 415              | 175,000                  | 17,796,000         | 30             | 23,046,000                        | 88.26%              |
| 176,000           | 3               | 418              | 528,000                  | 18,324,000         | 27             | 23,076,000                        | 88.37%              |
| 179,000           | 1               | 419              | 179,000                  | 18,503,000         | 26             | 23,157,000                        | 88.68%              |
| 180,000           | 0               | 419              | 0                        | 18,503,000         | 26             | 23,183,000                        | 88.78%              |
| 181,000           | 2               | 421              | 362,000                  | 18,865,000         | 24             | 23,209,000                        | 88.88%              |
| 183,000           | 1               | 422              | 183,000                  | 19,048,000         | 23             | 23,257,000                        | 89.07%              |
| 186,000           | 0               | 422              | 0                        | 19,048,000         | 23             | 23,326,000                        | 89.33%              |
| 188,000           | 0               | 422              | 0                        | 19,048,000         | 23             | 23,372,000                        | 89.51%              |
| 189,000           | 0               | 422              | 0                        | 19,048,000         | 23             | 23,395,000                        | 89.59%              |
| 192,000           | 1               | 423              | 192,000                  | 19,240,000         | 22             | 23,464,000                        | 89.86%              |
| 195,000           | 0               | 423              | 0                        | 19,240,000         | 22             | 23,530,000                        | 90.11%              |
| 198,000           | 0               | 423              | 0                        | 19,240,000         | 22             | 23,596,000                        | 90.36%              |
| 200,000           | 2               | 425              | 400,000                  | 19,640,000         | 20             | 23,640,000                        | 90.53%              |
| 205,000           | 0               | 425              | 0                        | 19,640,000         | 20             | 23,740,000                        | 90.92%              |
| 207,000           | 0               | 425              | 0                        | 19,640,000         | 20             | 23,780,000                        | 91.07%              |
| 211,000           | 0               | 425              | 0                        | 19,640,000         | 20             | 23,860,000                        | 91.38%              |
| 212,000           | 1               | 426              | 212,000                  | 19,852,000         | 19             | 23,880,000                        | 91.45%              |
| 219,000           | 0               | 426              | 0                        | 19,852,000         | 19             | 24,013,000                        | 91.96%              |
| 226,000           | 1               | 427              | 226,000                  | 20,078,000         | 18             | 24,146,000                        | 92.47%              |
| 229,000           | 0               | 427              | 0                        | 20,078,000         | 18             | 24,200,000                        | 92.68%              |
| 233,000           | 0               | 427              | 0                        | 20,078,000         | 18             | 24,272,000                        | 92.95%              |
| 236,000           | 0               | 427              | 0                        | 20,078,000         | 18             | 24,326,000                        | 93.16%              |
| 241,000           | 0               | 427              | 0                        | 20,078,000         | 18             | 24,416,000                        | 93.50%              |
| 242,000           | 0               | 427              | 0                        | 20,078,000         | 18             | 24,434,000                        | 93.57%              |
| 246,000           | 1               | 428              | 246,000                  | 20,324,000         | 17             | 24,506,000                        | 93.85%              |
| 247,000           | 0               | 428              | 0                        | 20,324,000         | 17             | 24,523,000                        | 93.91%              |
| 248,000           | 1               | 429              | 248,000                  | 20,572,000         | 16             | 24,540,000                        | 93.98%              |
| 251,000           | 1               | 430              | 251,000                  | 20,823,000         | 15             | 24,588,000                        | 94.16%              |
| 252,000           | 1               | 431              | 252,000                  | 21,075,000         | 14             | 24,603,000                        | 94.22%              |
| 256,000           | 1               | 432              | 256,000                  | 21,331,000         | 13             | 24,659,000                        | 94.44%              |
| 273,000           | 1               | 433              | 273,000                  | 21,604,000         | 12             | 24,880,000                        | 95.28%              |
| 274,000           | 0               | 433              | 0                        | 21,604,000         | 12             | 24,892,000                        | 95.33%              |
| 283,000           | 0               | 433              | 0                        | 21,604,000         | 12             | 25,000,000                        | 95.74%              |
| 284,000           | 0               | 433              | 0                        | 21,604,000         | 12             | 25,012,000                        | 95.79%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 286,000              | 0                  | 433                 | 0                              | 21,604,000            | 12                | 25,036,000                              | 95.88%                 |
| 295,000              | 1                  | 434                 | 295,000                        | 21,899,000            | 11                | 25,144,000                              | 96.29%                 |
| 298,000              | 1                  | 435                 | 298,000                        | 22,197,000            | 10                | 25,177,000                              | 96.42%                 |
| 299,000              | 2                  | 437                 | 598,000                        | 22,795,000            | 8                 | 25,187,000                              | 96.46%                 |
| 300,000              | 0                  | 437                 | 0                              | 22,795,000            | 8                 | 25,195,000                              | 96.49%                 |
| 314,000              | 1                  | 438                 | 314,000                        | 23,109,000            | 7                 | 25,307,000                              | 96.92%                 |
| 323,000              | 0                  | 438                 | 0                              | 23,109,000            | 7                 | 25,370,000                              | 97.16%                 |
| 328,000              | 0                  | 438                 | 0                              | 23,109,000            | 7                 | 25,405,000                              | 97.29%                 |
| 329,000              | 1                  | 439                 | 329,000                        | 23,438,000            | 6                 | 25,412,000                              | 97.32%                 |
| 344,000              | 0                  | 439                 | 0                              | 23,438,000            | 6                 | 25,502,000                              | 97.66%                 |
| 347,000              | 1                  | 440                 | 347,000                        | 23,785,000            | 5                 | 25,520,000                              | 97.73%                 |
| 373,000              | 0                  | 440                 | 0                              | 23,785,000            | 5                 | 25,650,000                              | 98.23%                 |
| 393,000              | 1                  | 441                 | 393,000                        | 24,178,000            | 4                 | 25,750,000                              | 98.61%                 |
| 416,000              | 1                  | 442                 | 416,000                        | 24,594,000            | 3                 | 25,842,000                              | 98.97%                 |
| 447,000              | 1                  | 443                 | 447,000                        | 25,041,000            | 2                 | 25,935,000                              | 99.32%                 |
| 448,000              | 0                  | 443                 | 0                              | 25,041,000            | 2                 | 25,937,000                              | 99.33%                 |
| 533,000              | 1                  | 444                 | 533,000                        | 25,574,000            | 1                 | 26,107,000                              | 99.98%                 |
| 538,000              | 1                  | 445                 | 538,000                        | 26,112,000            | 0                 | 26,112,000                              | 100.00%                |
| 677,000              | 0                  | 445                 | 0                              | 26,112,000            | 0                 | 26,112,000                              | 100.00%                |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]  
 Period: September through December 2010  
 Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 16              | 16               | 0                        | 0                  | 237            | 0                                 | 0.00%               |
| 1,000             | 6               | 22               | 6,000                    | 6,000              | 231            | 237,000                           | 1.21%               |
| 2,000             | 1               | 23               | 2,000                    | 8,000              | 230            | 468,000                           | 2.39%               |
| 3,000             | 8               | 31               | 24,000                   | 32,000             | 222            | 698,000                           | 3.57%               |
| 4,000             | 5               | 36               | 20,000                   | 52,000             | 217            | 920,000                           | 4.70%               |
| 5,000             | 2               | 38               | 10,000                   | 62,000             | 215            | 1,137,000                         | 5.81%               |
| 6,000             | 3               | 41               | 18,000                   | 80,000             | 212            | 1,352,000                         | 6.91%               |
| 7,000             | 5               | 46               | 35,000                   | 115,000            | 207            | 1,564,000                         | 7.99%               |
| 8,000             | 8               | 54               | 64,000                   | 179,000            | 199            | 1,771,000                         | 9.05%               |
| 9,000             | 8               | 62               | 72,000                   | 251,000            | 191            | 1,970,000                         | 10.07%              |
| 10,000            | 8               | 70               | 80,000                   | 331,000            | 183            | 2,161,000                         | 11.05%              |
| 11,000            | 7               | 77               | 77,000                   | 408,000            | 176            | 2,344,000                         | 11.98%              |
| 12,000            | 5               | 82               | 60,000                   | 468,000            | 171            | 2,520,000                         | 12.88%              |
| 13,000            | 2               | 84               | 26,000                   | 494,000            | 169            | 2,691,000                         | 13.76%              |
| 14,000            | 1               | 85               | 14,000                   | 508,000            | 168            | 2,860,000                         | 14.62%              |
| 15,000            | 3               | 88               | 45,000                   | 553,000            | 165            | 3,028,000                         | 15.48%              |
| 16,000            | 0               | 88               | 0                        | 553,000            | 165            | 3,193,000                         | 16.32%              |
| 17,000            | 1               | 89               | 17,000                   | 570,000            | 164            | 3,358,000                         | 17.17%              |
| 18,000            | 1               | 90               | 18,000                   | 588,000            | 163            | 3,522,000                         | 18.00%              |
| 19,000            | 1               | 91               | 19,000                   | 607,000            | 162            | 3,685,000                         | 18.84%              |
| 20,000            | 2               | 93               | 40,000                   | 647,000            | 160            | 3,847,000                         | 19.66%              |
| 21,000            | 0               | 93               | 0                        | 647,000            | 160            | 4,007,000                         | 20.48%              |
| 22,000            | 2               | 95               | 44,000                   | 691,000            | 158            | 4,167,000                         | 21.30%              |
| 23,000            | 1               | 96               | 23,000                   | 714,000            | 157            | 4,325,000                         | 22.11%              |
| 24,000            | 1               | 97               | 24,000                   | 738,000            | 156            | 4,482,000                         | 22.91%              |
| 25,000            | 4               | 101              | 100,000                  | 838,000            | 152            | 4,638,000                         | 23.71%              |
| 26,000            | 3               | 104              | 78,000                   | 916,000            | 149            | 4,790,000                         | 24.48%              |
| 27,000            | 1               | 105              | 27,000                   | 943,000            | 148            | 4,939,000                         | 25.25%              |
| 28,000            | 0               | 105              | 0                        | 943,000            | 148            | 5,087,000                         | 26.00%              |
| 29,000            | 3               | 108              | 87,000                   | 1,030,000          | 145            | 5,235,000                         | 26.76%              |
| 30,000            | 3               | 111              | 90,000                   | 1,120,000          | 142            | 5,380,000                         | 27.50%              |
| 31,000            | 0               | 111              | 0                        | 1,120,000          | 142            | 5,522,000                         | 28.23%              |
| 32,000            | 2               | 113              | 64,000                   | 1,184,000          | 140            | 5,664,000                         | 28.95%              |
| 33,000            | 0               | 113              | 0                        | 1,184,000          | 140            | 5,804,000                         | 29.67%              |
| 34,000            | 1               | 114              | 34,000                   | 1,218,000          | 139            | 5,944,000                         | 30.38%              |
| 35,000            | 0               | 114              | 0                        | 1,218,000          | 139            | 6,083,000                         | 31.09%              |
| 36,000            | 2               | 116              | 72,000                   | 1,290,000          | 137            | 6,222,000                         | 31.80%              |
| 37,000            | 2               | 118              | 74,000                   | 1,364,000          | 135            | 6,359,000                         | 32.51%              |
| 38,000            | 2               | 120              | 76,000                   | 1,440,000          | 133            | 6,494,000                         | 33.20%              |
| 39,000            | 2               | 122              | 78,000                   | 1,518,000          | 131            | 6,627,000                         | 33.88%              |
| 40,000            | 4               | 126              | 160,000                  | 1,678,000          | 127            | 6,758,000                         | 34.54%              |
| 41,000            | 1               | 127              | 41,000                   | 1,719,000          | 126            | 6,885,000                         | 35.19%              |
| 42,000            | 0               | 127              | 0                        | 1,719,000          | 126            | 7,011,000                         | 35.84%              |
| 43,000            | 1               | 128              | 43,000                   | 1,762,000          | 125            | 7,137,000                         | 36.48%              |
| 44,000            | 1               | 129              | 44,000                   | 1,806,000          | 124            | 7,262,000                         | 37.12%              |
| 45,000            | 0               | 129              | 0                        | 1,806,000          | 124            | 7,386,000                         | 37.75%              |
| 46,000            | 2               | 131              | 92,000                   | 1,898,000          | 122            | 7,510,000                         | 38.39%              |
| 47,000            | 2               | 133              | 94,000                   | 1,992,000          | 120            | 7,632,000                         | 39.01%              |
| 48,000            | 2               | 135              | 96,000                   | 2,088,000          | 118            | 7,752,000                         | 39.63%              |
| 49,000            | 0               | 135              | 0                        | 2,088,000          | 118            | 7,870,000                         | 40.23%              |
| 50,000            | 0               | 135              | 0                        | 2,088,000          | 118            | 7,988,000                         | 40.83%              |
| 51,000            | 1               | 136              | 51,000                   | 2,139,000          | 117            | 8,106,000                         | 41.44%              |
| 52,000            | 0               | 136              | 0                        | 2,139,000          | 117            | 8,223,000                         | 42.03%              |
| 53,000            | 2               | 138              | 106,000                  | 2,245,000          | 115            | 8,340,000                         | 42.63%              |
| 54,000            | 2               | 140              | 108,000                  | 2,353,000          | 113            | 8,455,000                         | 43.22%              |
| 55,000            | 0               | 140              | 0                        | 2,353,000          | 113            | 8,568,000                         | 43.80%              |
| 56,000            | 0               | 140              | 0                        | 2,353,000          | 113            | 8,681,000                         | 44.37%              |
| 57,000            | 1               | 141              | 57,000                   | 2,410,000          | 112            | 8,794,000                         | 44.95%              |
| 58,000            | 1               | 142              | 58,000                   | 2,468,000          | 111            | 8,906,000                         | 45.52%              |
| 59,000            | 2               | 144              | 118,000                  | 2,586,000          | 109            | 9,017,000                         | 46.09%              |
| 61,000            | 1               | 145              | 61,000                   | 2,647,000          | 108            | 9,235,000                         | 47.21%              |
| 62,000            | 2               | 147              | 124,000                  | 2,771,000          | 106            | 9,343,000                         | 47.76%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 64,000            | 0               | 147              | 0                        | 2,771,000          | 106            | 9,555,000                         | 48.84%              |
| 65,000            | 1               | 148              | 65,000                   | 2,836,000          | 105            | 9,661,000                         | 49.38%              |
| 66,000            | 2               | 150              | 132,000                  | 2,968,000          | 103            | 9,766,000                         | 49.92%              |
| 67,000            | 2               | 152              | 134,000                  | 3,102,000          | 101            | 9,869,000                         | 50.45%              |
| 68,000            | 0               | 152              | 0                        | 3,102,000          | 101            | 9,970,000                         | 50.96%              |
| 69,000            | 0               | 152              | 0                        | 3,102,000          | 101            | 10,071,000                        | 51.48%              |
| 70,000            | 1               | 153              | 70,000                   | 3,172,000          | 100            | 10,172,000                        | 52.00%              |
| 71,000            | 1               | 154              | 71,000                   | 3,243,000          | 99             | 10,272,000                        | 52.51%              |
| 72,000            | 1               | 155              | 72,000                   | 3,315,000          | 98             | 10,371,000                        | 53.01%              |
| 74,000            | 4               | 159              | 296,000                  | 3,611,000          | 94             | 10,567,000                        | 54.02%              |
| 75,000            | 1               | 160              | 75,000                   | 3,686,000          | 93             | 10,661,000                        | 54.50%              |
| 76,000            | 0               | 160              | 0                        | 3,686,000          | 93             | 10,754,000                        | 54.97%              |
| 77,000            | 1               | 161              | 77,000                   | 3,763,000          | 92             | 10,847,000                        | 55.45%              |
| 78,000            | 2               | 163              | 156,000                  | 3,919,000          | 90             | 10,939,000                        | 55.92%              |
| 79,000            | 1               | 164              | 79,000                   | 3,998,000          | 89             | 11,029,000                        | 56.38%              |
| 80,000            | 1               | 165              | 80,000                   | 4,078,000          | 88             | 11,118,000                        | 56.83%              |
| 81,000            | 1               | 166              | 81,000                   | 4,159,000          | 87             | 11,206,000                        | 57.28%              |
| 82,000            | 0               | 166              | 0                        | 4,159,000          | 87             | 11,293,000                        | 57.73%              |
| 83,000            | 1               | 167              | 83,000                   | 4,242,000          | 86             | 11,380,000                        | 58.17%              |
| 84,000            | 0               | 167              | 0                        | 4,242,000          | 86             | 11,466,000                        | 58.61%              |
| 85,000            | 0               | 167              | 0                        | 4,242,000          | 86             | 11,552,000                        | 59.05%              |
| 86,000            | 0               | 167              | 0                        | 4,242,000          | 86             | 11,638,000                        | 59.49%              |
| 87,000            | 1               | 168              | 87,000                   | 4,329,000          | 85             | 11,724,000                        | 59.93%              |
| 88,000            | 0               | 168              | 0                        | 4,329,000          | 85             | 11,809,000                        | 60.36%              |
| 89,000            | 1               | 169              | 89,000                   | 4,418,000          | 84             | 11,894,000                        | 60.80%              |
| 90,000            | 1               | 170              | 90,000                   | 4,508,000          | 83             | 11,978,000                        | 61.23%              |
| 91,000            | 1               | 171              | 91,000                   | 4,599,000          | 82             | 12,061,000                        | 61.65%              |
| 93,000            | 1               | 172              | 93,000                   | 4,692,000          | 81             | 12,225,000                        | 62.49%              |
| 94,000            | 1               | 173              | 94,000                   | 4,786,000          | 80             | 12,306,000                        | 62.90%              |
| 95,000            | 2               | 175              | 190,000                  | 4,976,000          | 78             | 12,386,000                        | 63.31%              |
| 96,000            | 1               | 176              | 96,000                   | 5,072,000          | 77             | 12,464,000                        | 63.71%              |
| 97,000            | 0               | 176              | 0                        | 5,072,000          | 77             | 12,541,000                        | 64.11%              |
| 98,000            | 3               | 179              | 294,000                  | 5,366,000          | 74             | 12,618,000                        | 64.50%              |
| 99,000            | 2               | 181              | 198,000                  | 5,564,000          | 72             | 12,692,000                        | 64.88%              |
| 100,000           | 0               | 181              | 0                        | 5,564,000          | 72             | 12,764,000                        | 65.25%              |
| 101,000           | 1               | 182              | 101,000                  | 5,665,000          | 71             | 12,836,000                        | 65.61%              |
| 102,000           | 1               | 183              | 102,000                  | 5,767,000          | 70             | 12,907,000                        | 65.98%              |
| 103,000           | 3               | 186              | 309,000                  | 6,076,000          | 67             | 12,977,000                        | 66.33%              |
| 104,000           | 1               | 187              | 104,000                  | 6,180,000          | 66             | 13,044,000                        | 66.68%              |
| 105,000           | 0               | 187              | 0                        | 6,180,000          | 66             | 13,110,000                        | 67.01%              |
| 106,000           | 0               | 187              | 0                        | 6,180,000          | 66             | 13,176,000                        | 67.35%              |
| 107,000           | 1               | 188              | 107,000                  | 6,287,000          | 65             | 13,242,000                        | 67.69%              |
| 108,000           | 1               | 189              | 108,000                  | 6,395,000          | 64             | 13,307,000                        | 68.02%              |
| 109,000           | 0               | 189              | 0                        | 6,395,000          | 64             | 13,371,000                        | 68.35%              |
| 110,000           | 0               | 189              | 0                        | 6,395,000          | 64             | 13,435,000                        | 68.68%              |
| 111,000           | 1               | 190              | 111,000                  | 6,506,000          | 63             | 13,499,000                        | 69.00%              |
| 112,000           | 2               | 192              | 224,000                  | 6,730,000          | 61             | 13,562,000                        | 69.32%              |
| 113,000           | 0               | 192              | 0                        | 6,730,000          | 61             | 13,623,000                        | 69.64%              |
| 114,000           | 2               | 194              | 228,000                  | 6,958,000          | 59             | 13,684,000                        | 69.95%              |
| 115,000           | 0               | 194              | 0                        | 6,958,000          | 59             | 13,743,000                        | 70.25%              |
| 116,000           | 0               | 194              | 0                        | 6,958,000          | 59             | 13,802,000                        | 70.55%              |
| 117,000           | 0               | 194              | 0                        | 6,958,000          | 59             | 13,861,000                        | 70.85%              |
| 118,000           | 0               | 194              | 0                        | 6,958,000          | 59             | 13,920,000                        | 71.15%              |
| 119,000           | 1               | 195              | 119,000                  | 7,077,000          | 58             | 13,979,000                        | 71.46%              |
| 120,000           | 0               | 195              | 0                        | 7,077,000          | 58             | 14,037,000                        | 71.75%              |
| 122,000           | 0               | 195              | 0                        | 7,077,000          | 58             | 14,153,000                        | 72.35%              |
| 125,000           | 0               | 195              | 0                        | 7,077,000          | 58             | 14,327,000                        | 73.24%              |
| 126,000           | 1               | 196              | 126,000                  | 7,203,000          | 57             | 14,385,000                        | 73.53%              |
| 127,000           | 1               | 197              | 127,000                  | 7,330,000          | 56             | 14,442,000                        | 73.82%              |
| 128,000           | 0               | 197              | 0                        | 7,330,000          | 56             | 14,498,000                        | 74.11%              |
| 129,000           | 2               | 199              | 258,000                  | 7,588,000          | 54             | 14,554,000                        | 74.40%              |
| 130,000           | 0               | 199              | 0                        | 7,588,000          | 54             | 14,608,000                        | 74.67%              |
| 131,000           | 0               | 199              | 0                        | 7,588,000          | 54             | 14,662,000                        | 74.95%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 133,000           | 0               | 199              | 0                        | 7,588,000          | 54             | 14,770,000                        | 75.50%              |
| 134,000           | 1               | 200              | 134,000                  | 7,722,000          | 53             | 14,824,000                        | 75.78%              |
| 135,000           | 0               | 200              | 0                        | 7,722,000          | 53             | 14,877,000                        | 76.05%              |
| 136,000           | 1               | 201              | 136,000                  | 7,858,000          | 52             | 14,930,000                        | 76.32%              |
| 138,000           | 0               | 201              | 0                        | 7,858,000          | 52             | 15,034,000                        | 76.85%              |
| 140,000           | 0               | 201              | 0                        | 7,858,000          | 52             | 15,138,000                        | 77.38%              |
| 141,000           | 1               | 202              | 141,000                  | 7,999,000          | 51             | 15,190,000                        | 77.65%              |
| 142,000           | 0               | 202              | 0                        | 7,999,000          | 51             | 15,241,000                        | 77.91%              |
| 143,000           | 0               | 202              | 0                        | 7,999,000          | 51             | 15,292,000                        | 78.17%              |
| 144,000           | 1               | 203              | 144,000                  | 8,143,000          | 50             | 15,343,000                        | 78.43%              |
| 145,000           | 1               | 204              | 145,000                  | 8,288,000          | 49             | 15,393,000                        | 78.68%              |
| 146,000           | 0               | 204              | 0                        | 8,288,000          | 49             | 15,442,000                        | 78.93%              |
| 147,000           | 1               | 205              | 147,000                  | 8,435,000          | 48             | 15,491,000                        | 79.19%              |
| 148,000           | 1               | 206              | 148,000                  | 8,583,000          | 47             | 15,539,000                        | 79.43%              |
| 151,000           | 1               | 207              | 151,000                  | 8,734,000          | 46             | 15,680,000                        | 80.15%              |
| 152,000           | 1               | 208              | 152,000                  | 8,886,000          | 45             | 15,726,000                        | 80.39%              |
| 153,000           | 1               | 209              | 153,000                  | 9,039,000          | 44             | 15,771,000                        | 80.62%              |
| 154,000           | 1               | 210              | 154,000                  | 9,193,000          | 43             | 15,815,000                        | 80.84%              |
| 155,000           | 0               | 210              | 0                        | 9,193,000          | 43             | 15,858,000                        | 81.06%              |
| 156,000           | 1               | 211              | 156,000                  | 9,349,000          | 42             | 15,901,000                        | 81.28%              |
| 158,000           | 1               | 212              | 158,000                  | 9,507,000          | 41             | 15,985,000                        | 81.71%              |
| 159,000           | 1               | 213              | 159,000                  | 9,666,000          | 40             | 16,026,000                        | 81.92%              |
| 160,000           | 2               | 215              | 320,000                  | 9,986,000          | 38             | 16,066,000                        | 82.12%              |
| 163,000           | 1               | 216              | 163,000                  | 10,149,000         | 37             | 16,180,000                        | 82.71%              |
| 164,000           | 1               | 217              | 164,000                  | 10,313,000         | 36             | 16,217,000                        | 82.90%              |
| 166,000           | 0               | 217              | 0                        | 10,313,000         | 36             | 16,289,000                        | 83.26%              |
| 167,000           | 0               | 217              | 0                        | 10,313,000         | 36             | 16,325,000                        | 83.45%              |
| 171,000           | 1               | 218              | 171,000                  | 10,484,000         | 35             | 16,469,000                        | 84.18%              |
| 174,000           | 0               | 218              | 0                        | 10,484,000         | 35             | 16,574,000                        | 84.72%              |
| 175,000           | 1               | 219              | 175,000                  | 10,659,000         | 34             | 16,609,000                        | 84.90%              |
| 176,000           | 0               | 219              | 0                        | 10,659,000         | 34             | 16,643,000                        | 85.07%              |
| 179,000           | 0               | 219              | 0                        | 10,659,000         | 34             | 16,745,000                        | 85.60%              |
| 180,000           | 1               | 220              | 180,000                  | 10,839,000         | 33             | 16,779,000                        | 85.77%              |
| 181,000           | 0               | 220              | 0                        | 10,839,000         | 33             | 16,812,000                        | 85.94%              |
| 183,000           | 1               | 221              | 183,000                  | 11,022,000         | 32             | 16,878,000                        | 86.28%              |
| 186,000           | 1               | 222              | 186,000                  | 11,208,000         | 31             | 16,974,000                        | 86.77%              |
| 188,000           | 1               | 223              | 188,000                  | 11,396,000         | 30             | 17,036,000                        | 87.08%              |
| 189,000           | 1               | 224              | 189,000                  | 11,585,000         | 29             | 17,066,000                        | 87.24%              |
| 192,000           | 0               | 224              | 0                        | 11,585,000         | 29             | 17,153,000                        | 87.68%              |
| 195,000           | 2               | 226              | 390,000                  | 11,975,000         | 27             | 17,240,000                        | 88.13%              |
| 198,000           | 1               | 227              | 198,000                  | 12,173,000         | 26             | 17,321,000                        | 88.54%              |
| 200,000           | 0               | 227              | 0                        | 12,173,000         | 26             | 17,373,000                        | 88.81%              |
| 205,000           | 2               | 229              | 410,000                  | 12,583,000         | 24             | 17,503,000                        | 89.47%              |
| 207,000           | 1               | 230              | 207,000                  | 12,790,000         | 23             | 17,551,000                        | 89.72%              |
| 211,000           | 1               | 231              | 211,000                  | 13,001,000         | 22             | 17,643,000                        | 90.19%              |
| 212,000           | 1               | 232              | 212,000                  | 13,213,000         | 21             | 17,665,000                        | 90.30%              |
| 219,000           | 2               | 234              | 438,000                  | 13,651,000         | 19             | 17,812,000                        | 91.05%              |
| 226,000           | 0               | 234              | 0                        | 13,651,000         | 19             | 17,945,000                        | 91.73%              |
| 229,000           | 1               | 235              | 229,000                  | 13,880,000         | 18             | 18,002,000                        | 92.02%              |
| 233,000           | 1               | 236              | 233,000                  | 14,113,000         | 17             | 18,074,000                        | 92.39%              |
| 236,000           | 1               | 237              | 236,000                  | 14,349,000         | 16             | 18,125,000                        | 92.65%              |
| 241,000           | 1               | 238              | 241,000                  | 14,590,000         | 15             | 18,205,000                        | 93.06%              |
| 242,000           | 1               | 239              | 242,000                  | 14,832,000         | 14             | 18,220,000                        | 93.13%              |
| 246,000           | 0               | 239              | 0                        | 14,832,000         | 14             | 18,276,000                        | 93.42%              |
| 247,000           | 1               | 240              | 247,000                  | 15,079,000         | 13             | 18,290,000                        | 93.49%              |
| 248,000           | 1               | 241              | 248,000                  | 15,327,000         | 12             | 18,303,000                        | 93.56%              |
| 251,000           | 0               | 241              | 0                        | 15,327,000         | 12             | 18,339,000                        | 93.74%              |
| 252,000           | 0               | 241              | 0                        | 15,327,000         | 12             | 18,351,000                        | 93.80%              |
| 256,000           | 0               | 241              | 0                        | 15,327,000         | 12             | 18,399,000                        | 94.05%              |
| 273,000           | 0               | 241              | 0                        | 15,327,000         | 12             | 18,603,000                        | 95.09%              |
| 274,000           | 1               | 242              | 274,000                  | 15,601,000         | 11             | 18,615,000                        | 95.15%              |
| 283,000           | 0               | 242              | 0                        | 15,601,000         | 11             | 18,714,000                        | 95.66%              |
| 284,000           | 1               | 243              | 284,000                  | 15,885,000         | 10             | 18,725,000                        | 95.72%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

Docket No: 110257-WS

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Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 286,000              | 1                  | 244                 | 286,000                        | 16,171,000            | 9                 | 18,745,000                              | 95.82%                 |
| 295,000              | 0                  | 244                 | 0                              | 16,171,000            | 9                 | 18,826,000                              | 96.23%                 |
| 298,000              | 0                  | 244                 | 0                              | 16,171,000            | 9                 | 18,853,000                              | 96.37%                 |
| 299,000              | 1                  | 245                 | 299,000                        | 16,470,000            | 8                 | 18,862,000                              | 96.42%                 |
| 300,000              | 2                  | 247                 | 600,000                        | 17,070,000            | 6                 | 18,870,000                              | 96.46%                 |
| 314,000              | 0                  | 247                 | 0                              | 17,070,000            | 6                 | 18,954,000                              | 96.89%                 |
| 323,000              | 1                  | 248                 | 323,000                        | 17,393,000            | 5                 | 19,008,000                              | 97.16%                 |
| 328,000              | 1                  | 249                 | 328,000                        | 17,721,000            | 4                 | 19,033,000                              | 97.29%                 |
| 329,000              | 0                  | 249                 | 0                              | 17,721,000            | 4                 | 19,037,000                              | 97.31%                 |
| 344,000              | 1                  | 250                 | 344,000                        | 18,065,000            | 3                 | 19,097,000                              | 97.62%                 |
| 347,000              | 0                  | 250                 | 0                              | 18,065,000            | 3                 | 19,106,000                              | 97.66%                 |
| 373,000              | 1                  | 251                 | 373,000                        | 18,438,000            | 2                 | 19,184,000                              | 98.06%                 |
| 393,000              | 0                  | 251                 | 0                              | 18,438,000            | 2                 | 19,224,000                              | 98.27%                 |
| 416,000              | 0                  | 251                 | 0                              | 18,438,000            | 2                 | 19,270,000                              | 98.50%                 |
| 447,000              | 0                  | 251                 | 0                              | 18,438,000            | 2                 | 19,332,000                              | 98.82%                 |
| 448,000              | 1                  | 252                 | 448,000                        | 18,886,000            | 1                 | 19,334,000                              | 98.83%                 |
| 533,000              | 0                  | 252                 | 0                              | 18,886,000            | 1                 | 19,419,000                              | 99.26%                 |
| 538,000              | 0                  | 252                 | 0                              | 18,886,000            | 1                 | 19,424,000                              | 99.29%                 |
| 677,000              | 1                  | 253                 | 677,000                        | 19,563,000            | 0                 | 19,563,000                              | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer []

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                       | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[[ (1)*(6) ]+(5) ] | Percentage of Total |
| 0                 | 84              | 84               | 0                        | 0                  | 593            | 0                                         | 0.00%               |
| 1,000             | 6               | 90               | 6,000                    | 6,000              | 587            | 593,000                                   | 1.33%               |
| 2,000             | 2               | 92               | 4,000                    | 10,000             | 585            | 1,180,000                                 | 2.64%               |
| 3,000             | 11              | 103              | 33,000                   | 43,000             | 574            | 1,765,000                                 | 3.94%               |
| 4,000             | 11              | 114              | 44,000                   | 87,000             | 563            | 2,339,000                                 | 5.23%               |
| 5,000             | 13              | 127              | 65,000                   | 152,000            | 550            | 2,902,000                                 | 6.49%               |
| 6,000             | 11              | 138              | 66,000                   | 218,000            | 539            | 3,452,000                                 | 7.71%               |
| 7,000             | 11              | 149              | 77,000                   | 295,000            | 528            | 3,991,000                                 | 8.92%               |
| 8,000             | 6               | 155              | 48,000                   | 343,000            | 522            | 4,519,000                                 | 10.10%              |
| 9,000             | 5               | 160              | 45,000                   | 388,000            | 517            | 5,041,000                                 | 11.27%              |
| 10,000            | 11              | 171              | 110,000                  | 498,000            | 506            | 5,558,000                                 | 12.42%              |
| 11,000            | 14              | 185              | 154,000                  | 652,000            | 492            | 6,064,000                                 | 13.55%              |
| 12,000            | 9               | 194              | 108,000                  | 760,000            | 483            | 6,556,000                                 | 14.65%              |
| 13,000            | 4               | 198              | 52,000                   | 812,000            | 479            | 7,039,000                                 | 15.73%              |
| 14,000            | 4               | 202              | 56,000                   | 868,000            | 475            | 7,518,000                                 | 16.80%              |
| 15,000            | 5               | 207              | 75,000                   | 943,000            | 470            | 7,993,000                                 | 17.86%              |
| 16,000            | 4               | 211              | 64,000                   | 1,007,000          | 466            | 8,463,000                                 | 18.91%              |
| 17,000            | 3               | 214              | 51,000                   | 1,058,000          | 463            | 8,929,000                                 | 19.95%              |
| 18,000            | 6               | 220              | 108,000                  | 1,166,000          | 457            | 9,392,000                                 | 20.99%              |
| 19,000            | 7               | 227              | 133,000                  | 1,299,000          | 450            | 9,849,000                                 | 22.01%              |
| 20,000            | 7               | 234              | 140,000                  | 1,439,000          | 443            | 10,299,000                                | 23.02%              |
| 21,000            | 3               | 237              | 63,000                   | 1,502,000          | 440            | 10,742,000                                | 24.01%              |
| 22,000            | 11              | 248              | 242,000                  | 1,744,000          | 429            | 11,182,000                                | 24.99%              |
| 23,000            | 4               | 252              | 92,000                   | 1,836,000          | 425            | 11,611,000                                | 25.95%              |
| 24,000            | 5               | 257              | 120,000                  | 1,956,000          | 420            | 12,036,000                                | 26.90%              |
| 25,000            | 9               | 266              | 225,000                  | 2,181,000          | 411            | 12,456,000                                | 27.84%              |
| 26,000            | 6               | 272              | 156,000                  | 2,337,000          | 405            | 12,867,000                                | 28.76%              |
| 27,000            | 7               | 279              | 189,000                  | 2,526,000          | 398            | 13,272,000                                | 29.66%              |
| 28,000            | 2               | 281              | 56,000                   | 2,582,000          | 396            | 13,670,000                                | 30.55%              |
| 29,000            | 7               | 288              | 203,000                  | 2,785,000          | 389            | 14,066,000                                | 31.43%              |
| 30,000            | 8               | 296              | 240,000                  | 3,025,000          | 381            | 14,455,000                                | 32.30%              |
| 31,000            | 6               | 302              | 186,000                  | 3,211,000          | 375            | 14,836,000                                | 33.16%              |
| 32,000            | 8               | 310              | 256,000                  | 3,467,000          | 367            | 15,211,000                                | 33.99%              |
| 33,000            | 5               | 315              | 165,000                  | 3,632,000          | 362            | 15,578,000                                | 34.81%              |
| 34,000            | 5               | 320              | 170,000                  | 3,802,000          | 357            | 15,940,000                                | 35.62%              |
| 35,000            | 2               | 322              | 70,000                   | 3,872,000          | 355            | 16,297,000                                | 36.42%              |
| 36,000            | 4               | 326              | 144,000                  | 4,016,000          | 351            | 16,652,000                                | 37.21%              |
| 37,000            | 3               | 329              | 111,000                  | 4,127,000          | 348            | 17,003,000                                | 38.00%              |
| 38,000            | 6               | 335              | 228,000                  | 4,355,000          | 342            | 17,351,000                                | 38.78%              |
| 39,000            | 9               | 344              | 351,000                  | 4,706,000          | 333            | 17,693,000                                | 39.54%              |
| 40,000            | 4               | 348              | 160,000                  | 4,866,000          | 329            | 18,026,000                                | 40.28%              |
| 41,000            | 3               | 351              | 123,000                  | 4,989,000          | 326            | 18,355,000                                | 41.02%              |
| 42,000            | 6               | 357              | 252,000                  | 5,241,000          | 320            | 18,681,000                                | 41.75%              |
| 45,000            | 4               | 361              | 180,000                  | 5,421,000          | 316            | 19,641,000                                | 43.89%              |
| 46,000            | 5               | 366              | 230,000                  | 5,651,000          | 311            | 19,957,000                                | 44.60%              |
| 47,000            | 4               | 370              | 188,000                  | 5,839,000          | 307            | 20,268,000                                | 45.29%              |
| 48,000            | 3               | 373              | 144,000                  | 5,983,000          | 304            | 20,575,000                                | 45.98%              |
| 49,000            | 4               | 377              | 196,000                  | 6,179,000          | 300            | 20,879,000                                | 46.66%              |
| 50,000            | 3               | 380              | 150,000                  | 6,329,000          | 297            | 21,179,000                                | 47.33%              |
| 51,000            | 3               | 383              | 153,000                  | 6,482,000          | 294            | 21,476,000                                | 47.99%              |
| 52,000            | 4               | 387              | 208,000                  | 6,690,000          | 290            | 21,770,000                                | 48.65%              |
| 53,000            | 2               | 389              | 106,000                  | 6,796,000          | 288            | 22,060,000                                | 49.30%              |
| 54,000            | 4               | 393              | 216,000                  | 7,012,000          | 284            | 22,348,000                                | 49.94%              |
| 55,000            | 1               | 394              | 55,000                   | 7,067,000          | 283            | 22,632,000                                | 50.58%              |
| 56,000            | 7               | 401              | 392,000                  | 7,459,000          | 276            | 22,915,000                                | 51.21%              |
| 57,000            | 1               | 402              | 57,000                   | 7,516,000          | 275            | 23,191,000                                | 51.83%              |
| 58,000            | 8               | 410              | 464,000                  | 7,980,000          | 267            | 23,466,000                                | 52.44%              |
| 59,000            | 1               | 411              | 59,000                   | 8,039,000          | 266            | 23,733,000                                | 53.04%              |
| 60,000            | 3               | 414              | 180,000                  | 8,219,000          | 263            | 23,999,000                                | 53.63%              |
| 61,000            | 4               | 418              | 244,000                  | 8,463,000          | 259            | 24,262,000                                | 54.22%              |
| 62,000            | 7               | 425              | 434,000                  | 8,897,000          | 252            | 24,521,000                                | 54.80%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer []

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 63,000               | 4                  | 429                 | 252,000                        | 9,149,000             | 248               | 24,773,000                              | 55.36%                 |
| 64,000               | 5                  | 434                 | 320,000                        | 9,469,000             | 243               | 25,021,000                              | 55.92%                 |
| 65,000               | 5                  | 439                 | 325,000                        | 9,794,000             | 238               | 25,264,000                              | 56.46%                 |
| 66,000               | 3                  | 442                 | 198,000                        | 9,992,000             | 235               | 25,502,000                              | 56.99%                 |
| 67,000               | 4                  | 446                 | 268,000                        | 10,260,000            | 231               | 25,737,000                              | 57.52%                 |
| 68,000               | 5                  | 451                 | 340,000                        | 10,600,000            | 226               | 25,968,000                              | 58.03%                 |
| 69,000               | 6                  | 457                 | 414,000                        | 11,014,000            | 220               | 26,194,000                              | 58.54%                 |
| 70,000               | 3                  | 460                 | 210,000                        | 11,224,000            | 217               | 26,414,000                              | 59.03%                 |
| 71,000               | 5                  | 465                 | 355,000                        | 11,579,000            | 212               | 26,631,000                              | 59.51%                 |
| 72,000               | 4                  | 469                 | 288,000                        | 11,867,000            | 208               | 26,843,000                              | 59.99%                 |
| 73,000               | 5                  | 474                 | 365,000                        | 12,232,000            | 203               | 27,051,000                              | 60.45%                 |
| 74,000               | 2                  | 476                 | 148,000                        | 12,380,000            | 201               | 27,254,000                              | 60.91%                 |
| 75,000               | 2                  | 478                 | 150,000                        | 12,530,000            | 199               | 27,455,000                              | 61.36%                 |
| 76,000               | 2                  | 480                 | 152,000                        | 12,682,000            | 197               | 27,654,000                              | 61.80%                 |
| 77,000               | 6                  | 486                 | 462,000                        | 13,144,000            | 191               | 27,851,000                              | 62.24%                 |
| 78,000               | 3                  | 489                 | 234,000                        | 13,378,000            | 188               | 28,042,000                              | 62.67%                 |
| 79,000               | 3                  | 492                 | 237,000                        | 13,615,000            | 185               | 28,230,000                              | 63.09%                 |
| 80,000               | 2                  | 494                 | 160,000                        | 13,775,000            | 183               | 28,415,000                              | 63.50%                 |
| 81,000               | 4                  | 498                 | 324,000                        | 14,099,000            | 179               | 28,598,000                              | 63.91%                 |
| 82,000               | 1                  | 499                 | 82,000                         | 14,181,000            | 178               | 28,777,000                              | 64.31%                 |
| 83,000               | 1                  | 500                 | 83,000                         | 14,264,000            | 177               | 28,955,000                              | 64.71%                 |
| 84,000               | 5                  | 505                 | 420,000                        | 14,684,000            | 172               | 29,132,000                              | 65.10%                 |
| 85,000               | 2                  | 507                 | 170,000                        | 14,854,000            | 170               | 29,304,000                              | 65.49%                 |
| 86,000               | 3                  | 510                 | 258,000                        | 15,112,000            | 167               | 29,474,000                              | 65.87%                 |
| 87,000               | 4                  | 514                 | 348,000                        | 15,460,000            | 163               | 29,641,000                              | 66.24%                 |
| 88,000               | 2                  | 516                 | 176,000                        | 15,636,000            | 161               | 29,804,000                              | 66.61%                 |
| 89,000               | 2                  | 518                 | 178,000                        | 15,814,000            | 159               | 29,965,000                              | 66.97%                 |
| 90,000               | 1                  | 519                 | 90,000                         | 15,904,000            | 158               | 30,124,000                              | 67.32%                 |
| 91,000               | 1                  | 520                 | 91,000                         | 15,995,000            | 157               | 30,282,000                              | 67.67%                 |
| 93,000               | 3                  | 523                 | 279,000                        | 16,274,000            | 154               | 30,596,000                              | 68.38%                 |
| 94,000               | 2                  | 525                 | 188,000                        | 16,462,000            | 152               | 30,750,000                              | 68.72%                 |
| 95,000               | 2                  | 527                 | 190,000                        | 16,652,000            | 150               | 30,902,000                              | 69.06%                 |
| 97,000               | 4                  | 531                 | 388,000                        | 17,040,000            | 146               | 31,202,000                              | 69.73%                 |
| 98,000               | 2                  | 533                 | 196,000                        | 17,236,000            | 144               | 31,348,000                              | 70.06%                 |
| 100,000              | 1                  | 534                 | 100,000                        | 17,336,000            | 143               | 31,636,000                              | 70.70%                 |
| 101,000              | 1                  | 535                 | 101,000                        | 17,437,000            | 142               | 31,779,000                              | 71.02%                 |
| 102,000              | 1                  | 536                 | 102,000                        | 17,539,000            | 141               | 31,921,000                              | 71.34%                 |
| 103,000              | 2                  | 538                 | 206,000                        | 17,745,000            | 139               | 32,062,000                              | 71.65%                 |
| 104,000              | 2                  | 540                 | 208,000                        | 17,953,000            | 137               | 32,201,000                              | 71.96%                 |
| 105,000              | 3                  | 543                 | 315,000                        | 18,268,000            | 134               | 32,338,000                              | 72.27%                 |
| 107,000              | 5                  | 548                 | 535,000                        | 18,803,000            | 129               | 32,606,000                              | 72.87%                 |
| 108,000              | 2                  | 550                 | 216,000                        | 19,019,000            | 127               | 32,735,000                              | 73.16%                 |
| 109,000              | 3                  | 553                 | 327,000                        | 19,346,000            | 124               | 32,862,000                              | 73.44%                 |
| 110,000              | 2                  | 555                 | 220,000                        | 19,566,000            | 122               | 32,986,000                              | 73.72%                 |
| 112,000              | 2                  | 557                 | 224,000                        | 19,790,000            | 120               | 33,230,000                              | 74.26%                 |
| 113,000              | 1                  | 558                 | 113,000                        | 19,903,000            | 119               | 33,350,000                              | 74.53%                 |
| 114,000              | 1                  | 559                 | 114,000                        | 20,017,000            | 118               | 33,469,000                              | 74.80%                 |
| 115,000              | 2                  | 561                 | 230,000                        | 20,247,000            | 116               | 33,587,000                              | 75.06%                 |
| 117,000              | 1                  | 562                 | 117,000                        | 20,364,000            | 115               | 33,819,000                              | 75.58%                 |
| 118,000              | 2                  | 564                 | 236,000                        | 20,600,000            | 113               | 33,934,000                              | 75.84%                 |
| 120,000              | 1                  | 565                 | 120,000                        | 20,720,000            | 112               | 34,160,000                              | 76.34%                 |
| 121,000              | 2                  | 567                 | 242,000                        | 20,962,000            | 110               | 34,272,000                              | 76.59%                 |
| 122,000              | 1                  | 568                 | 122,000                        | 21,084,000            | 109               | 34,382,000                              | 76.84%                 |
| 123,000              | 1                  | 569                 | 123,000                        | 21,207,000            | 108               | 34,491,000                              | 77.08%                 |
| 125,000              | 1                  | 570                 | 125,000                        | 21,332,000            | 107               | 34,707,000                              | 77.56%                 |
| 126,000              | 1                  | 571                 | 126,000                        | 21,458,000            | 106               | 34,814,000                              | 77.80%                 |
| 128,000              | 1                  | 572                 | 128,000                        | 21,586,000            | 105               | 35,026,000                              | 78.28%                 |
| 129,000              | 1                  | 573                 | 129,000                        | 21,715,000            | 104               | 35,131,000                              | 78.51%                 |
| 131,000              | 2                  | 575                 | 262,000                        | 21,977,000            | 102               | 35,339,000                              | 78.98%                 |
| 132,000              | 1                  | 576                 | 132,000                        | 22,109,000            | 101               | 35,441,000                              | 79.20%                 |
| 133,000              | 1                  | 577                 | 133,000                        | 22,242,000            | 100               | 35,542,000                              | 79.43%                 |
| 134,000              | 1                  | 578                 | 134,000                        | 22,376,000            | 99                | 35,642,000                              | 79.65%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 135,000           | 1               | 579              | 135,000                  | 22,511,000         | 98             | 35,741,000                        | 79.87%              |
| 136,000           | 1               | 580              | 136,000                  | 22,647,000         | 97             | 35,839,000                        | 80.09%              |
| 143,000           | 1               | 581              | 143,000                  | 22,790,000         | 96             | 36,518,000                        | 81.61%              |
| 144,000           | 1               | 582              | 144,000                  | 22,934,000         | 95             | 36,614,000                        | 81.82%              |
| 145,000           | 1               | 583              | 145,000                  | 23,079,000         | 94             | 36,709,000                        | 82.04%              |
| 146,000           | 1               | 584              | 146,000                  | 23,225,000         | 93             | 36,803,000                        | 82.25%              |
| 147,000           | 1               | 585              | 147,000                  | 23,372,000         | 92             | 36,896,000                        | 82.45%              |
| 148,000           | 1               | 586              | 148,000                  | 23,520,000         | 91             | 36,988,000                        | 82.66%              |
| 149,000           | 1               | 587              | 149,000                  | 23,669,000         | 90             | 37,079,000                        | 82.86%              |
| 150,000           | 1               | 588              | 150,000                  | 23,819,000         | 89             | 37,169,000                        | 83.06%              |
| 152,000           | 1               | 589              | 152,000                  | 23,971,000         | 88             | 37,347,000                        | 83.46%              |
| 153,000           | 2               | 591              | 306,000                  | 24,277,000         | 86             | 37,435,000                        | 83.66%              |
| 155,000           | 1               | 592              | 155,000                  | 24,432,000         | 85             | 37,607,000                        | 84.04%              |
| 156,000           | 1               | 593              | 156,000                  | 24,588,000         | 84             | 37,692,000                        | 84.23%              |
| 158,000           | 1               | 594              | 158,000                  | 24,746,000         | 83             | 37,860,000                        | 84.61%              |
| 159,000           | 1               | 595              | 159,000                  | 24,905,000         | 82             | 37,943,000                        | 84.79%              |
| 160,000           | 1               | 596              | 160,000                  | 25,065,000         | 81             | 38,025,000                        | 84.98%              |
| 161,000           | 2               | 598              | 322,000                  | 25,387,000         | 79             | 38,106,000                        | 85.16%              |
| 162,000           | 1               | 599              | 162,000                  | 25,549,000         | 78             | 38,185,000                        | 85.34%              |
| 163,000           | 1               | 600              | 163,000                  | 25,712,000         | 77             | 38,263,000                        | 85.51%              |
| 167,000           | 1               | 601              | 167,000                  | 25,879,000         | 76             | 38,571,000                        | 86.20%              |
| 169,000           | 1               | 602              | 169,000                  | 26,048,000         | 75             | 38,723,000                        | 86.54%              |
| 170,000           | 3               | 605              | 510,000                  | 26,558,000         | 72             | 38,798,000                        | 86.71%              |
| 173,000           | 1               | 606              | 173,000                  | 26,731,000         | 71             | 39,014,000                        | 87.19%              |
| 175,000           | 2               | 608              | 350,000                  | 27,081,000         | 69             | 39,156,000                        | 87.51%              |
| 176,000           | 1               | 609              | 176,000                  | 27,257,000         | 68             | 39,225,000                        | 87.66%              |
| 178,000           | 3               | 612              | 534,000                  | 27,791,000         | 65             | 39,361,000                        | 87.96%              |
| 179,000           | 1               | 613              | 179,000                  | 27,970,000         | 64             | 39,426,000                        | 88.11%              |
| 185,000           | 1               | 614              | 185,000                  | 28,155,000         | 63             | 39,810,000                        | 88.97%              |
| 187,000           | 2               | 616              | 374,000                  | 28,529,000         | 61             | 39,936,000                        | 89.25%              |
| 188,000           | 1               | 617              | 188,000                  | 28,717,000         | 60             | 39,997,000                        | 89.38%              |
| 190,000           | 1               | 618              | 190,000                  | 28,907,000         | 59             | 40,117,000                        | 89.65%              |
| 191,000           | 1               | 619              | 191,000                  | 29,098,000         | 58             | 40,176,000                        | 89.78%              |
| 194,000           | 2               | 621              | 388,000                  | 29,486,000         | 56             | 40,350,000                        | 90.17%              |
| 195,000           | 1               | 622              | 195,000                  | 29,681,000         | 55             | 40,406,000                        | 90.30%              |
| 196,000           | 1               | 623              | 196,000                  | 29,877,000         | 54             | 40,461,000                        | 90.42%              |
| 197,000           | 3               | 626              | 591,000                  | 30,468,000         | 51             | 40,515,000                        | 90.54%              |
| 198,000           | 1               | 627              | 198,000                  | 30,666,000         | 50             | 40,566,000                        | 90.66%              |
| 204,000           | 1               | 628              | 204,000                  | 30,870,000         | 49             | 40,866,000                        | 91.33%              |
| 210,000           | 1               | 629              | 210,000                  | 31,080,000         | 48             | 41,160,000                        | 91.98%              |
| 212,000           | 1               | 630              | 212,000                  | 31,292,000         | 47             | 41,256,000                        | 92.20%              |
| 214,000           | 1               | 631              | 214,000                  | 31,506,000         | 46             | 41,350,000                        | 92.41%              |
| 216,000           | 2               | 633              | 432,000                  | 31,938,000         | 44             | 41,442,000                        | 92.61%              |
| 222,000           | 1               | 634              | 222,000                  | 32,160,000         | 43             | 41,706,000                        | 93.20%              |
| 234,000           | 1               | 635              | 234,000                  | 32,394,000         | 42             | 42,222,000                        | 94.36%              |
| 236,000           | 1               | 636              | 236,000                  | 32,630,000         | 41             | 42,306,000                        | 94.54%              |
| 239,000           | 1               | 637              | 239,000                  | 32,869,000         | 40             | 42,429,000                        | 94.82%              |
| 244,000           | 1               | 638              | 244,000                  | 33,113,000         | 39             | 42,629,000                        | 95.27%              |
| 246,000           | 1               | 639              | 246,000                  | 33,359,000         | 38             | 42,707,000                        | 95.44%              |
| 247,000           | 2               | 641              | 494,000                  | 33,853,000         | 36             | 42,745,000                        | 95.53%              |
| 248,000           | 1               | 642              | 248,000                  | 34,101,000         | 35             | 42,781,000                        | 95.61%              |
| 249,000           | 1               | 643              | 249,000                  | 34,350,000         | 34             | 42,816,000                        | 95.68%              |
| 252,000           | 1               | 644              | 252,000                  | 34,602,000         | 33             | 42,918,000                        | 95.91%              |
| 254,000           | 2               | 646              | 508,000                  | 35,110,000         | 31             | 42,984,000                        | 96.06%              |
| 263,000           | 1               | 647              | 263,000                  | 35,373,000         | 30             | 43,263,000                        | 96.68%              |
| 268,000           | 1               | 648              | 268,000                  | 35,641,000         | 29             | 43,413,000                        | 97.02%              |
| 274,000           | 1               | 649              | 274,000                  | 35,915,000         | 28             | 43,587,000                        | 97.41%              |
| 275,000           | 1               | 650              | 275,000                  | 36,190,000         | 27             | 43,615,000                        | 97.47%              |
| 278,000           | 1               | 651              | 278,000                  | 36,468,000         | 26             | 43,696,000                        | 97.65%              |
| 279,000           | 1               | 652              | 279,000                  | 36,747,000         | 25             | 43,722,000                        | 97.71%              |
| 280,000           | 1               | 653              | 280,000                  | 37,027,000         | 24             | 43,747,000                        | 97.77%              |
| 282,000           | 1               | 654              | 282,000                  | 37,309,000         | 23             | 43,795,000                        | 97.87%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 285,000           | 1               | 655              | 285,000                  | 37,594,000         | 22             | 43,864,000                        | 98.03%              |
| 289,000           | 1               | 656              | 289,000                  | 37,883,000         | 21             | 43,952,000                        | 98.22%              |
| 290,000           | 1               | 657              | 290,000                  | 38,173,000         | 20             | 43,973,000                        | 98.27%              |
| 293,000           | 1               | 658              | 293,000                  | 38,466,000         | 19             | 44,033,000                        | 98.40%              |
| 296,000           | 1               | 659              | 296,000                  | 38,762,000         | 18             | 44,090,000                        | 98.53%              |
| 297,000           | 1               | 660              | 297,000                  | 39,059,000         | 17             | 44,108,000                        | 98.57%              |
| 299,000           | 1               | 661              | 299,000                  | 39,358,000         | 16             | 44,142,000                        | 98.65%              |
| 303,000           | 1               | 662              | 303,000                  | 39,661,000         | 15             | 44,206,000                        | 98.79%              |
| 305,000           | 1               | 663              | 305,000                  | 39,966,000         | 14             | 44,236,000                        | 98.86%              |
| 307,000           | 1               | 664              | 307,000                  | 40,273,000         | 13             | 44,264,000                        | 98.92%              |
| 308,000           | 1               | 665              | 308,000                  | 40,581,000         | 12             | 44,277,000                        | 98.95%              |
| 314,000           | 2               | 667              | 628,000                  | 41,209,000         | 10             | 44,349,000                        | 99.11%              |
| 320,000           | 1               | 668              | 320,000                  | 41,529,000         | 9              | 44,409,000                        | 99.24%              |
| 321,000           | 1               | 669              | 321,000                  | 41,850,000         | 8              | 44,418,000                        | 99.26%              |
| 333,000           | 1               | 670              | 333,000                  | 42,183,000         | 7              | 44,514,000                        | 99.48%              |
| 334,000           | 1               | 671              | 334,000                  | 42,517,000         | 6              | 44,521,000                        | 99.49%              |
| 340,000           | 1               | 672              | 340,000                  | 42,857,000         | 5              | 44,557,000                        | 99.58%              |
| 345,000           | 1               | 673              | 345,000                  | 43,202,000         | 4              | 44,582,000                        | 99.63%              |
| 369,000           | 1               | 674              | 369,000                  | 43,571,000         | 3              | 44,678,000                        | 99.85%              |
| 388,000           | 1               | 675              | 388,000                  | 43,959,000         | 2              | 44,735,000                        | 99.97%              |
| 389,000           | 1               | 676              | 389,000                  | 44,348,000         | 1              | 44,737,000                        | 99.98%              |
| 399,000           | 1               | 677              | 399,000                  | 44,747,000         | 0              | 44,747,000                        | 100.00%             |
| 407,000           | 2               | 679              | 814,000                  | 45,561,000         | (2)            | 44,747,000                        | 100.00%             |
| 409,000           | 1               | 680              | 409,000                  | 45,970,000         | (3)            | 44,743,000                        | 99.99%              |
| 410,000           | 1               | 681              | 410,000                  | 46,380,000         | (4)            | 44,740,000                        | 99.98%              |
| 412,000           | 1               | 682              | 412,000                  | 46,792,000         | (5)            | 44,732,000                        | 99.97%              |
| 415,000           | 1               | 683              | 415,000                  | 47,207,000         | (6)            | 44,717,000                        | 99.93%              |
| 427,000           | 1               | 684              | 427,000                  | 47,634,000         | (7)            | 44,645,000                        | 99.77%              |
| 428,000           | 1               | 685              | 428,000                  | 48,062,000         | (8)            | 44,638,000                        | 99.76%              |
| 459,000           | 1               | 686              | 459,000                  | 48,521,000         | (9)            | 44,390,000                        | 99.20%              |
| 474,000           | 1               | 687              | 474,000                  | 48,995,000         | (10)           | 44,255,000                        | 98.90%              |
| 524,000           | 1               | 688              | 524,000                  | 49,519,000         | (11)           | 43,755,000                        | 97.78%              |
| 527,000           | 1               | 689              | 527,000                  | 50,046,000         | (12)           | 43,722,000                        | 97.71%              |
| 547,000           | 1               | 690              | 547,000                  | 50,593,000         | (13)           | 43,482,000                        | 97.17%              |
| 548,000           | 1               | 691              | 548,000                  | 51,141,000         | (14)           | 43,469,000                        | 97.14%              |
| 557,000           | 1               | 692              | 557,000                  | 51,698,000         | (15)           | 43,343,000                        | 96.86%              |
| 569,000           | 1               | 693              | 569,000                  | 52,267,000         | (16)           | 43,163,000                        | 96.46%              |
| 591,000           | 1               | 694              | 591,000                  | 52,858,000         | (17)           | 42,811,000                        | 95.67%              |
| 602,000           | 1               | 695              | 602,000                  | 53,460,000         | (18)           | 42,624,000                        | 95.26%              |
| 605,000           | 1               | 696              | 605,000                  | 54,065,000         | (19)           | 42,570,000                        | 95.13%              |
| 612,000           | 1               | 697              | 612,000                  | 54,677,000         | (20)           | 42,437,000                        | 94.84%              |
| 625,000           | 1               | 698              | 625,000                  | 55,302,000         | (21)           | 42,177,000                        | 94.26%              |
| 627,000           | 1               | 699              | 627,000                  | 55,929,000         | (22)           | 42,135,000                        | 94.16%              |
| 628,000           | 1               | 700              | 628,000                  | 56,557,000         | (23)           | 42,113,000                        | 94.11%              |
| 629,000           | 1               | 701              | 629,000                  | 57,186,000         | (24)           | 42,090,000                        | 94.06%              |
| 636,000           | 1               | 702              | 636,000                  | 57,822,000         | (25)           | 41,922,000                        | 93.69%              |
| 651,000           | 1               | 703              | 651,000                  | 58,473,000         | (26)           | 41,547,000                        | 92.85%              |
| 709,000           | 1               | 704              | 709,000                  | 59,182,000         | (27)           | 40,039,000                        | 89.48%              |
| 712,000           | 1               | 705              | 712,000                  | 59,894,000         | (28)           | 39,958,000                        | 89.30%              |
| 730,000           | 1               | 706              | 730,000                  | 60,624,000         | (29)           | 39,454,000                        | 88.17%              |
| 737,000           | 1               | 707              | 737,000                  | 61,361,000         | (30)           | 39,251,000                        | 87.72%              |
| 740,000           | 2               | 709              | 1,480,000                | 62,841,000         | (32)           | 39,161,000                        | 87.52%              |
| 756,000           | 1               | 710              | 756,000                  | 63,597,000         | (33)           | 38,649,000                        | 86.37%              |
| 773,000           | 1               | 711              | 773,000                  | 64,370,000         | (34)           | 38,088,000                        | 85.12%              |
| 775,000           | 1               | 712              | 775,000                  | 65,145,000         | (35)           | 38,020,000                        | 84.97%              |
| 805,000           | 1               | 713              | 805,000                  | 65,950,000         | (36)           | 36,970,000                        | 82.62%              |
| 811,000           | 1               | 714              | 811,000                  | 66,761,000         | (37)           | 36,754,000                        | 82.14%              |
| 863,000           | 1               | 715              | 863,000                  | 67,624,000         | (38)           | 34,830,000                        | 77.84%              |
| 883,000           | 1               | 716              | 883,000                  | 68,507,000         | (39)           | 34,070,000                        | 76.14%              |
| 926,000           | 1               | 717              | 926,000                  | 69,433,000         | (40)           | 32,393,000                        | 72.39%              |
| 956,000           | 1               | 718              | 956,000                  | 70,389,000         | (41)           | 31,193,000                        | 69.71%              |
| 1,050,000         | 1               | 719              | 1,050,000                | 71,439,000         | (42)           | 27,339,000                        | 61.10%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 1,154,000            | 1                  | 720                 | 1,154,000                      | 72,593,000            | (43)              | 22,971,000                                | 51.34%                 |
| 1,227,000            | 1                  | 721                 | 1,227,000                      | 73,820,000            | (44)              | 19,832,000                                | 44.32%                 |
| 1,266,000            | 1                  | 722                 | 1,266,000                      | 75,086,000            | (45)              | 18,116,000                                | 40.49%                 |
| 1,344,000            | 1                  | 723                 | 1,344,000                      | 76,430,000            | (46)              | 14,606,000                                | 32.64%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 5               | 5                | 0                        | 0                  | 48             | 0                                 | 0.00%               |
| 1,000             | 0               | 5                | 0                        | 0                  | 48             | 48,000                            | 1.42%               |
| 2,000             | 0               | 5                | 0                        | 0                  | 48             | 96,000                            | 2.84%               |
| 3,000             | 2               | 7                | 6,000                    | 6,000              | 46             | 144,000                           | 4.26%               |
| 4,000             | 0               | 7                | 0                        | 6,000              | 46             | 190,000                           | 5.61%               |
| 5,000             | 1               | 8                | 5,000                    | 11,000             | 45             | 236,000                           | 6.97%               |
| 6,000             | 1               | 9                | 6,000                    | 17,000             | 44             | 281,000                           | 8.30%               |
| 7,000             | 0               | 9                | 0                        | 17,000             | 44             | 325,000                           | 9.60%               |
| 8,000             | 0               | 9                | 0                        | 17,000             | 44             | 369,000                           | 10.90%              |
| 9,000             | 0               | 9                | 0                        | 17,000             | 44             | 413,000                           | 12.20%              |
| 10,000            | 1               | 10               | 10,000                   | 27,000             | 43             | 457,000                           | 13.50%              |
| 11,000            | 0               | 10               | 0                        | 27,000             | 43             | 500,000                           | 14.78%              |
| 12,000            | 0               | 10               | 0                        | 27,000             | 43             | 543,000                           | 16.05%              |
| 13,000            | 0               | 10               | 0                        | 27,000             | 43             | 586,000                           | 17.32%              |
| 14,000            | 0               | 10               | 0                        | 27,000             | 43             | 629,000                           | 18.59%              |
| 15,000            | 0               | 10               | 0                        | 27,000             | 43             | 672,000                           | 19.86%              |
| 16,000            | 0               | 10               | 0                        | 27,000             | 43             | 715,000                           | 21.13%              |
| 17,000            | 2               | 12               | 34,000                   | 61,000             | 41             | 758,000                           | 22.40%              |
| 18,000            | 1               | 13               | 18,000                   | 79,000             | 40             | 799,000                           | 23.61%              |
| 19,000            | 0               | 13               | 0                        | 79,000             | 40             | 839,000                           | 24.79%              |
| 20,000            | 0               | 13               | 0                        | 79,000             | 40             | 879,000                           | 25.98%              |
| 21,000            | 1               | 14               | 21,000                   | 100,000            | 39             | 919,000                           | 27.16%              |
| 22,000            | 0               | 14               | 0                        | 100,000            | 39             | 958,000                           | 28.31%              |
| 23,000            | 0               | 14               | 0                        | 100,000            | 39             | 997,000                           | 29.46%              |
| 24,000            | 0               | 14               | 0                        | 100,000            | 39             | 1,036,000                         | 30.61%              |
| 25,000            | 2               | 16               | 50,000                   | 150,000            | 37             | 1,075,000                         | 31.77%              |
| 26,000            | 2               | 18               | 52,000                   | 202,000            | 35             | 1,112,000                         | 32.86%              |
| 27,000            | 1               | 19               | 27,000                   | 229,000            | 34             | 1,147,000                         | 33.89%              |
| 28,000            | 0               | 19               | 0                        | 229,000            | 34             | 1,181,000                         | 34.90%              |
| 29,000            | 2               | 21               | 58,000                   | 287,000            | 32             | 1,215,000                         | 35.90%              |
| 30,000            | 0               | 21               | 0                        | 287,000            | 32             | 1,247,000                         | 36.85%              |
| 31,000            | 1               | 22               | 31,000                   | 318,000            | 31             | 1,279,000                         | 37.80%              |
| 32,000            | 0               | 22               | 0                        | 318,000            | 31             | 1,310,000                         | 38.71%              |
| 33,000            | 0               | 22               | 0                        | 318,000            | 31             | 1,341,000                         | 39.63%              |
| 34,000            | 0               | 22               | 0                        | 318,000            | 31             | 1,372,000                         | 40.54%              |
| 35,000            | 1               | 23               | 35,000                   | 353,000            | 30             | 1,403,000                         | 41.46%              |
| 36,000            | 0               | 23               | 0                        | 353,000            | 30             | 1,433,000                         | 42.35%              |
| 37,000            | 0               | 23               | 0                        | 353,000            | 30             | 1,463,000                         | 43.23%              |
| 38,000            | 1               | 24               | 38,000                   | 391,000            | 29             | 1,493,000                         | 44.12%              |
| 39,000            | 1               | 25               | 39,000                   | 430,000            | 28             | 1,522,000                         | 44.98%              |
| 40,000            | 0               | 25               | 0                        | 430,000            | 28             | 1,550,000                         | 45.80%              |
| 41,000            | 1               | 26               | 41,000                   | 471,000            | 27             | 1,578,000                         | 46.63%              |
| 42,000            | 1               | 27               | 42,000                   | 513,000            | 26             | 1,605,000                         | 47.43%              |
| 45,000            | 2               | 29               | 90,000                   | 603,000            | 24             | 1,683,000                         | 49.73%              |
| 46,000            | 2               | 31               | 92,000                   | 695,000            | 22             | 1,707,000                         | 50.44%              |
| 47,000            | 0               | 31               | 0                        | 695,000            | 22             | 1,729,000                         | 51.09%              |
| 48,000            | 0               | 31               | 0                        | 695,000            | 22             | 1,751,000                         | 51.74%              |
| 49,000            | 0               | 31               | 0                        | 695,000            | 22             | 1,773,000                         | 52.39%              |
| 50,000            | 0               | 31               | 0                        | 695,000            | 22             | 1,795,000                         | 53.04%              |
| 51,000            | 1               | 32               | 51,000                   | 746,000            | 21             | 1,817,000                         | 53.69%              |
| 52,000            | 0               | 32               | 0                        | 746,000            | 21             | 1,838,000                         | 54.31%              |
| 53,000            | 0               | 32               | 0                        | 746,000            | 21             | 1,859,000                         | 54.93%              |
| 54,000            | 2               | 34               | 108,000                  | 854,000            | 19             | 1,880,000                         | 55.56%              |
| 55,000            | 0               | 34               | 0                        | 854,000            | 19             | 1,899,000                         | 56.12%              |
| 56,000            | 0               | 34               | 0                        | 854,000            | 19             | 1,918,000                         | 56.68%              |
| 57,000            | 0               | 34               | 0                        | 854,000            | 19             | 1,937,000                         | 57.24%              |
| 58,000            | 0               | 34               | 0                        | 854,000            | 19             | 1,956,000                         | 57.80%              |
| 59,000            | 0               | 34               | 0                        | 854,000            | 19             | 1,975,000                         | 58.36%              |
| 60,000            | 0               | 34               | 0                        | 854,000            | 19             | 1,994,000                         | 58.92%              |
| 61,000            | 0               | 34               | 0                        | 854,000            | 19             | 2,013,000                         | 59.49%              |
| 62,000            | 0               | 34               | 0                        | 854,000            | 19             | 2,032,000                         | 60.05%              |
| 63,000            | 0               | 34               | 0                        | 854,000            | 19             | 2,051,000                         | 60.61%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

Docket No: 110257-WS

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Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 64,000            | 2               | 36               | 128,000                  | 982,000            | 17             | 2,070,000                           | 61.17%              |
| 65,000            | 2               | 38               | 130,000                  | 1,112,000          | 15             | 2,087,000                           | 61.67%              |
| 66,000            | 0               | 38               | 0                        | 1,112,000          | 15             | 2,102,000                           | 62.12%              |
| 67,000            | 0               | 38               | 0                        | 1,112,000          | 15             | 2,117,000                           | 62.56%              |
| 68,000            | 1               | 39               | 68,000                   | 1,180,000          | 14             | 2,132,000                           | 63.00%              |
| 69,000            | 1               | 40               | 69,000                   | 1,249,000          | 13             | 2,146,000                           | 63.42%              |
| 70,000            | 0               | 40               | 0                        | 1,249,000          | 13             | 2,159,000                           | 63.80%              |
| 71,000            | 1               | 41               | 71,000                   | 1,320,000          | 12             | 2,172,000                           | 64.18%              |
| 72,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,184,000                           | 64.54%              |
| 73,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,196,000                           | 64.89%              |
| 74,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,208,000                           | 65.25%              |
| 75,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,220,000                           | 65.60%              |
| 76,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,232,000                           | 65.96%              |
| 77,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,244,000                           | 66.31%              |
| 78,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,256,000                           | 66.67%              |
| 79,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,268,000                           | 67.02%              |
| 80,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,280,000                           | 67.38%              |
| 81,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,292,000                           | 67.73%              |
| 82,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,304,000                           | 68.09%              |
| 83,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,316,000                           | 68.44%              |
| 84,000            | 0               | 41               | 0                        | 1,320,000          | 12             | 2,328,000                           | 68.79%              |
| 85,000            | 1               | 42               | 85,000                   | 1,405,000          | 11             | 2,340,000                           | 69.15%              |
| 86,000            | 0               | 42               | 0                        | 1,405,000          | 11             | 2,351,000                           | 69.47%              |
| 87,000            | 1               | 43               | 87,000                   | 1,492,000          | 10             | 2,362,000                           | 69.80%              |
| 88,000            | 0               | 43               | 0                        | 1,492,000          | 10             | 2,372,000                           | 70.09%              |
| 89,000            | 1               | 44               | 89,000                   | 1,581,000          | 9              | 2,382,000                           | 70.39%              |
| 90,000            | 0               | 44               | 0                        | 1,581,000          | 9              | 2,391,000                           | 70.66%              |
| 91,000            | 0               | 44               | 0                        | 1,581,000          | 9              | 2,400,000                           | 70.92%              |
| 93,000            | 0               | 44               | 0                        | 1,581,000          | 9              | 2,418,000                           | 71.45%              |
| 94,000            | 1               | 45               | 94,000                   | 1,675,000          | 8              | 2,427,000                           | 71.72%              |
| 95,000            | 0               | 45               | 0                        | 1,675,000          | 8              | 2,435,000                           | 71.96%              |
| 97,000            | 0               | 45               | 0                        | 1,675,000          | 8              | 2,451,000                           | 72.43%              |
| 98,000            | 0               | 45               | 0                        | 1,675,000          | 8              | 2,459,000                           | 72.67%              |
| 100,000           | 0               | 45               | 0                        | 1,675,000          | 8              | 2,475,000                           | 73.14%              |
| 101,000           | 0               | 45               | 0                        | 1,675,000          | 8              | 2,483,000                           | 73.37%              |
| 102,000           | 0               | 45               | 0                        | 1,675,000          | 8              | 2,491,000                           | 73.61%              |
| 103,000           | 0               | 45               | 0                        | 1,675,000          | 8              | 2,499,000                           | 73.85%              |
| 104,000           | 1               | 46               | 104,000                  | 1,779,000          | 7              | 2,507,000                           | 74.08%              |
| 105,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,514,000                           | 74.29%              |
| 107,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,528,000                           | 74.70%              |
| 108,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,535,000                           | 74.91%              |
| 109,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,542,000                           | 75.12%              |
| 110,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,549,000                           | 75.33%              |
| 112,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,563,000                           | 75.74%              |
| 113,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,570,000                           | 75.95%              |
| 114,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,577,000                           | 76.15%              |
| 115,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,584,000                           | 76.36%              |
| 117,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,598,000                           | 76.77%              |
| 118,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,605,000                           | 76.98%              |
| 120,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,619,000                           | 77.39%              |
| 121,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,626,000                           | 77.60%              |
| 122,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,633,000                           | 77.81%              |
| 123,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,640,000                           | 78.01%              |
| 125,000           | 0               | 46               | 0                        | 1,779,000          | 7              | 2,654,000                           | 78.43%              |
| 126,000           | 1               | 47               | 126,000                  | 1,905,000          | 6              | 2,661,000                           | 78.63%              |
| 128,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,673,000                           | 78.99%              |
| 129,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,679,000                           | 79.17%              |
| 131,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,691,000                           | 79.52%              |
| 132,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,697,000                           | 79.70%              |
| 133,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,703,000                           | 79.88%              |
| 134,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,709,000                           | 80.05%              |
| 135,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,715,000                           | 80.23%              |
| 136,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,721,000                           | 80.41%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 143,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,763,000                           | 81.65%              |
| 144,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,769,000                           | 81.83%              |
| 145,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,775,000                           | 82.00%              |
| 146,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,781,000                           | 82.18%              |
| 147,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,787,000                           | 82.36%              |
| 148,000           | 0               | 47               | 0                        | 1,905,000          | 6              | 2,793,000                           | 82.54%              |
| 149,000           | 1               | 48               | 149,000                  | 2,054,000          | 5              | 2,799,000                           | 82.71%              |
| 150,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,804,000                           | 82.86%              |
| 152,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,814,000                           | 83.16%              |
| 153,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,819,000                           | 83.30%              |
| 155,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,829,000                           | 83.60%              |
| 156,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,834,000                           | 83.75%              |
| 158,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,844,000                           | 84.04%              |
| 159,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,849,000                           | 84.19%              |
| 160,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,854,000                           | 84.34%              |
| 161,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,859,000                           | 84.49%              |
| 162,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,864,000                           | 84.63%              |
| 163,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,869,000                           | 84.78%              |
| 167,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,889,000                           | 85.37%              |
| 169,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,899,000                           | 85.67%              |
| 170,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,904,000                           | 85.82%              |
| 173,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,919,000                           | 86.26%              |
| 175,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,929,000                           | 86.55%              |
| 176,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,934,000                           | 86.70%              |
| 178,000           | 0               | 48               | 0                        | 2,054,000          | 5              | 2,944,000                           | 87.00%              |
| 179,000           | 1               | 49               | 179,000                  | 2,233,000          | 4              | 2,949,000                           | 87.15%              |
| 185,000           | 0               | 49               | 0                        | 2,233,000          | 4              | 2,973,000                           | 87.85%              |
| 187,000           | 0               | 49               | 0                        | 2,233,000          | 4              | 2,981,000                           | 88.09%              |
| 188,000           | 0               | 49               | 0                        | 2,233,000          | 4              | 2,985,000                           | 88.21%              |
| 190,000           | 0               | 49               | 0                        | 2,233,000          | 4              | 2,993,000                           | 88.45%              |
| 191,000           | 0               | 49               | 0                        | 2,233,000          | 4              | 2,997,000                           | 88.56%              |
| 194,000           | 0               | 49               | 0                        | 2,233,000          | 4              | 3,009,000                           | 88.92%              |
| 195,000           | 0               | 49               | 0                        | 2,233,000          | 4              | 3,013,000                           | 89.04%              |
| 196,000           | 1               | 50               | 196,000                  | 2,429,000          | 3              | 3,017,000                           | 89.15%              |
| 197,000           | 0               | 50               | 0                        | 2,429,000          | 3              | 3,020,000                           | 89.24%              |
| 198,000           | 0               | 50               | 0                        | 2,429,000          | 3              | 3,023,000                           | 89.33%              |
| 204,000           | 0               | 50               | 0                        | 2,429,000          | 3              | 3,041,000                           | 89.86%              |
| 210,000           | 0               | 50               | 0                        | 2,429,000          | 3              | 3,059,000                           | 90.40%              |
| 212,000           | 0               | 50               | 0                        | 2,429,000          | 3              | 3,065,000                           | 90.57%              |
| 214,000           | 0               | 50               | 0                        | 2,429,000          | 3              | 3,071,000                           | 90.75%              |
| 216,000           | 1               | 51               | 216,000                  | 2,645,000          | 2              | 3,077,000                           | 90.93%              |
| 222,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,089,000                           | 91.28%              |
| 234,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,113,000                           | 91.99%              |
| 236,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,117,000                           | 92.11%              |
| 239,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,123,000                           | 92.29%              |
| 244,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,133,000                           | 92.58%              |
| 246,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,137,000                           | 92.70%              |
| 247,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,139,000                           | 92.76%              |
| 248,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,141,000                           | 92.82%              |
| 249,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,143,000                           | 92.88%              |
| 252,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,149,000                           | 93.06%              |
| 254,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,153,000                           | 93.17%              |
| 263,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,171,000                           | 93.71%              |
| 268,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,181,000                           | 94.00%              |
| 274,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,193,000                           | 94.36%              |
| 275,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,195,000                           | 94.41%              |
| 278,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,201,000                           | 94.59%              |
| 279,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,203,000                           | 94.65%              |
| 280,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,205,000                           | 94.71%              |
| 282,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,209,000                           | 94.83%              |
| 285,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,215,000                           | 95.01%              |
| 289,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,223,000                           | 95.24%              |
| 290,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,225,000                           | 95.30%              |



Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 293,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,231,000                         | 95.48%              |
| 296,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,237,000                         | 95.66%              |
| 297,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,239,000                         | 95.72%              |
| 299,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,243,000                         | 95.83%              |
| 303,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,251,000                         | 96.07%              |
| 305,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,255,000                         | 96.19%              |
| 307,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,259,000                         | 96.31%              |
| 308,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,261,000                         | 96.37%              |
| 314,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,273,000                         | 96.72%              |
| 320,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,285,000                         | 97.07%              |
| 321,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,287,000                         | 97.13%              |
| 333,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,311,000                         | 97.84%              |
| 334,000           | 0               | 51               | 0                        | 2,645,000          | 2              | 3,313,000                         | 97.90%              |
| 340,000           | 1               | 52               | 340,000                  | 2,985,000          | 1              | 3,325,000                         | 98.26%              |
| 345,000           | 0               | 52               | 0                        | 2,985,000          | 1              | 3,330,000                         | 98.40%              |
| 369,000           | 0               | 52               | 0                        | 2,985,000          | 1              | 3,354,000                         | 99.11%              |
| 388,000           | 0               | 52               | 0                        | 2,985,000          | 1              | 3,373,000                         | 99.67%              |
| 389,000           | 0               | 52               | 0                        | 2,985,000          | 1              | 3,374,000                         | 99.70%              |
| 399,000           | 1               | 53               | 399,000                  | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 407,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 409,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 410,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 412,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 415,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 427,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 428,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 459,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 474,000           | 0               | 53               | 0                        | 3,384,000          | 0              | 3,384,000                         | 100.00%             |
| 524,000           | 1               | 54               | 524,000                  | 3,908,000          | (1)            | 3,384,000                         | 100.00%             |
| 527,000           | 1               | 55               | 527,000                  | 4,435,000          | (2)            | 3,381,000                         | 99.91%              |
| 547,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,341,000                         | 98.73%              |
| 548,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,339,000                         | 98.67%              |
| 557,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,321,000                         | 98.14%              |
| 569,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,297,000                         | 97.43%              |
| 591,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,253,000                         | 96.13%              |
| 602,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,231,000                         | 95.48%              |
| 605,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,225,000                         | 95.30%              |
| 612,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,211,000                         | 94.89%              |
| 625,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,185,000                         | 94.12%              |
| 627,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,181,000                         | 94.00%              |
| 628,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,179,000                         | 93.94%              |
| 629,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,177,000                         | 93.88%              |
| 636,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,163,000                         | 93.47%              |
| 651,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,133,000                         | 92.58%              |
| 709,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,017,000                         | 89.15%              |
| 712,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 3,011,000                         | 88.98%              |
| 730,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,975,000                         | 87.91%              |
| 737,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,961,000                         | 87.50%              |
| 740,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,955,000                         | 87.32%              |
| 756,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,923,000                         | 86.38%              |
| 773,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,889,000                         | 85.37%              |
| 775,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,885,000                         | 85.25%              |
| 805,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,825,000                         | 83.48%              |
| 811,000           | 0               | 55               | 0                        | 4,435,000          | (2)            | 2,813,000                         | 83.13%              |
| 863,000           | 1               | 56               | 863,000                  | 5,298,000          | (3)            | 2,709,000                         | 80.05%              |
| 883,000           | 0               | 56               | 0                        | 5,298,000          | (3)            | 2,649,000                         | 78.28%              |
| 926,000           | 0               | 56               | 0                        | 5,298,000          | (3)            | 2,520,000                         | 74.47%              |
| 956,000           | 0               | 56               | 0                        | 5,298,000          | (3)            | 2,430,000                         | 71.81%              |
| 1,050,000         | 0               | 56               | 0                        | 5,298,000          | (3)            | 2,148,000                         | 63.48%              |
| 1,154,000         | 0               | 56               | 0                        | 5,298,000          | (3)            | 1,836,000                         | 54.26%              |
| 1,227,000         | 0               | 56               | 0                        | 5,298,000          | (3)            | 1,617,000                         | 47.78%              |
| 1,266,000         | 0               | 56               | 0                        | 5,298,000          | (3)            | 1,500,000                         | 44.33%              |
| 1,344,000         | 0               | 56               | 0                        | 5,298,000          | (3)            | 1,266,000                         | 37.41%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☒ or Sewer ☐

Period: February through August 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 49              | 49               | 0                        | 0                  | 346            | 0                                 | 0.00%               |
| 1,000             | 5               | 54               | 5,000                    | 5,000              | 341            | 346,000                           | 1.38%               |
| 2,000             | 2               | 56               | 4,000                    | 9,000              | 339            | 687,000                           | 2.75%               |
| 3,000             | 6               | 62               | 18,000                   | 27,000             | 333            | 1,026,000                         | 4.10%               |
| 4,000             | 7               | 69               | 28,000                   | 55,000             | 326            | 1,359,000                         | 5.43%               |
| 5,000             | 6               | 75               | 30,000                   | 85,000             | 320            | 1,685,000                         | 6.74%               |
| 6,000             | 8               | 83               | 48,000                   | 133,000            | 312            | 2,005,000                         | 8.02%               |
| 7,000             | 8               | 91               | 56,000                   | 189,000            | 304            | 2,317,000                         | 9.26%               |
| 8,000             | 4               | 95               | 32,000                   | 221,000            | 300            | 2,621,000                         | 10.48%              |
| 9,000             | 3               | 98               | 27,000                   | 248,000            | 297            | 2,921,000                         | 11.68%              |
| 10,000            | 4               | 102              | 40,000                   | 288,000            | 293            | 3,218,000                         | 12.86%              |
| 11,000            | 9               | 111              | 99,000                   | 387,000            | 284            | 3,511,000                         | 14.04%              |
| 12,000            | 6               | 117              | 72,000                   | 459,000            | 278            | 3,795,000                         | 15.17%              |
| 13,000            | 4               | 121              | 52,000                   | 511,000            | 274            | 4,073,000                         | 16.28%              |
| 14,000            | 3               | 124              | 42,000                   | 553,000            | 271            | 4,347,000                         | 17.38%              |
| 15,000            | 0               | 124              | 0                        | 553,000            | 271            | 4,618,000                         | 18.46%              |
| 16,000            | 2               | 126              | 32,000                   | 585,000            | 269            | 4,889,000                         | 19.54%              |
| 17,000            | 0               | 126              | 0                        | 585,000            | 269            | 5,158,000                         | 20.62%              |
| 18,000            | 2               | 128              | 36,000                   | 621,000            | 267            | 5,427,000                         | 21.69%              |
| 19,000            | 5               | 133              | 95,000                   | 716,000            | 262            | 5,694,000                         | 22.76%              |
| 20,000            | 3               | 136              | 60,000                   | 776,000            | 259            | 5,956,000                         | 23.81%              |
| 21,000            | 2               | 138              | 42,000                   | 818,000            | 257            | 6,215,000                         | 24.85%              |
| 22,000            | 7               | 145              | 154,000                  | 972,000            | 250            | 6,472,000                         | 25.87%              |
| 23,000            | 3               | 148              | 69,000                   | 1,041,000          | 247            | 6,722,000                         | 26.87%              |
| 24,000            | 4               | 152              | 96,000                   | 1,137,000          | 243            | 6,969,000                         | 27.86%              |
| 25,000            | 5               | 157              | 125,000                  | 1,262,000          | 238            | 7,212,000                         | 28.83%              |
| 26,000            | 3               | 160              | 78,000                   | 1,340,000          | 235            | 7,450,000                         | 29.78%              |
| 27,000            | 3               | 163              | 81,000                   | 1,421,000          | 232            | 7,685,000                         | 30.72%              |
| 28,000            | 2               | 165              | 56,000                   | 1,477,000          | 230            | 7,917,000                         | 31.65%              |
| 29,000            | 4               | 169              | 116,000                  | 1,593,000          | 226            | 8,147,000                         | 32.57%              |
| 30,000            | 7               | 176              | 210,000                  | 1,803,000          | 219            | 8,373,000                         | 33.47%              |
| 31,000            | 4               | 180              | 124,000                  | 1,927,000          | 215            | 8,592,000                         | 34.35%              |
| 32,000            | 5               | 185              | 160,000                  | 2,087,000          | 210            | 8,807,000                         | 35.21%              |
| 33,000            | 5               | 190              | 165,000                  | 2,252,000          | 205            | 9,017,000                         | 36.05%              |
| 34,000            | 3               | 193              | 102,000                  | 2,354,000          | 202            | 9,222,000                         | 36.87%              |
| 35,000            | 1               | 194              | 35,000                   | 2,389,000          | 201            | 9,424,000                         | 37.67%              |
| 36,000            | 3               | 197              | 108,000                  | 2,497,000          | 198            | 9,625,000                         | 38.48%              |
| 37,000            | 2               | 199              | 74,000                   | 2,571,000          | 196            | 9,823,000                         | 39.27%              |
| 38,000            | 4               | 203              | 152,000                  | 2,723,000          | 192            | 10,019,000                        | 40.05%              |
| 39,000            | 4               | 207              | 156,000                  | 2,879,000          | 188            | 10,211,000                        | 40.82%              |
| 40,000            | 4               | 211              | 160,000                  | 3,039,000          | 184            | 10,399,000                        | 41.57%              |
| 41,000            | 2               | 213              | 82,000                   | 3,121,000          | 182            | 10,583,000                        | 42.31%              |
| 42,000            | 3               | 216              | 126,000                  | 3,247,000          | 179            | 10,765,000                        | 43.03%              |
| 45,000            | 2               | 218              | 90,000                   | 3,337,000          | 177            | 11,302,000                        | 45.18%              |
| 46,000            | 2               | 220              | 92,000                   | 3,429,000          | 175            | 11,479,000                        | 45.89%              |
| 47,000            | 4               | 224              | 188,000                  | 3,617,000          | 171            | 11,654,000                        | 46.59%              |
| 48,000            | 2               | 226              | 96,000                   | 3,713,000          | 169            | 11,825,000                        | 47.27%              |
| 49,000            | 2               | 228              | 98,000                   | 3,811,000          | 167            | 11,994,000                        | 47.95%              |
| 50,000            | 3               | 231              | 150,000                  | 3,961,000          | 164            | 12,161,000                        | 48.61%              |
| 51,000            | 2               | 233              | 102,000                  | 4,063,000          | 162            | 12,325,000                        | 49.27%              |
| 52,000            | 1               | 234              | 52,000                   | 4,115,000          | 161            | 12,487,000                        | 49.92%              |
| 53,000            | 1               | 235              | 53,000                   | 4,168,000          | 160            | 12,648,000                        | 50.56%              |
| 54,000            | 2               | 237              | 108,000                  | 4,276,000          | 158            | 12,808,000                        | 51.20%              |
| 55,000            | 1               | 238              | 55,000                   | 4,331,000          | 157            | 12,966,000                        | 51.83%              |
| 56,000            | 5               | 243              | 280,000                  | 4,611,000          | 152            | 13,123,000                        | 52.46%              |
| 57,000            | 1               | 244              | 57,000                   | 4,668,000          | 151            | 13,275,000                        | 53.07%              |
| 58,000            | 3               | 247              | 174,000                  | 4,842,000          | 148            | 13,426,000                        | 53.67%              |
| 59,000            | 1               | 248              | 59,000                   | 4,901,000          | 147            | 13,574,000                        | 54.26%              |
| 60,000            | 2               | 250              | 120,000                  | 5,021,000          | 145            | 13,721,000                        | 54.85%              |
| 61,000            | 2               | 252              | 122,000                  | 5,143,000          | 143            | 13,866,000                        | 55.43%              |
| 62,000            | 5               | 257              | 310,000                  | 5,453,000          | 138            | 14,009,000                        | 56.00%              |
| 63,000            | 3               | 260              | 189,000                  | 5,642,000          | 135            | 14,147,000                        | 56.55%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 64,000            | 1               | 261              | 64,000                   | 5,706,000          | 134            | 14,282,000                        | 57.09%              |
| 65,000            | 2               | 263              | 130,000                  | 5,836,000          | 132            | 14,416,000                        | 57.63%              |
| 66,000            | 1               | 264              | 66,000                   | 5,902,000          | 131            | 14,548,000                        | 58.16%              |
| 67,000            | 4               | 268              | 268,000                  | 6,170,000          | 127            | 14,679,000                        | 58.68%              |
| 68,000            | 2               | 270              | 136,000                  | 6,306,000          | 125            | 14,806,000                        | 59.19%              |
| 69,000            | 4               | 274              | 276,000                  | 6,582,000          | 121            | 14,931,000                        | 59.69%              |
| 70,000            | 3               | 277              | 210,000                  | 6,792,000          | 118            | 15,052,000                        | 60.17%              |
| 71,000            | 2               | 279              | 142,000                  | 6,934,000          | 116            | 15,170,000                        | 60.64%              |
| 72,000            | 3               | 282              | 216,000                  | 7,150,000          | 113            | 15,286,000                        | 61.11%              |
| 73,000            | 4               | 286              | 292,000                  | 7,442,000          | 109            | 15,399,000                        | 61.56%              |
| 74,000            | 1               | 287              | 74,000                   | 7,516,000          | 108            | 15,508,000                        | 61.99%              |
| 75,000            | 2               | 289              | 150,000                  | 7,666,000          | 106            | 15,616,000                        | 62.43%              |
| 76,000            | 1               | 290              | 76,000                   | 7,742,000          | 105            | 15,722,000                        | 62.85%              |
| 77,000            | 4               | 294              | 308,000                  | 8,050,000          | 101            | 15,827,000                        | 63.27%              |
| 78,000            | 1               | 295              | 78,000                   | 8,128,000          | 100            | 15,928,000                        | 63.67%              |
| 79,000            | 1               | 296              | 79,000                   | 8,207,000          | 99             | 16,028,000                        | 64.07%              |
| 80,000            | 2               | 298              | 160,000                  | 8,367,000          | 97             | 16,127,000                        | 64.47%              |
| 81,000            | 4               | 302              | 324,000                  | 8,691,000          | 93             | 16,224,000                        | 64.86%              |
| 82,000            | 1               | 303              | 82,000                   | 8,773,000          | 92             | 16,317,000                        | 65.23%              |
| 83,000            | 0               | 303              | 0                        | 8,773,000          | 92             | 16,409,000                        | 65.60%              |
| 84,000            | 2               | 305              | 168,000                  | 8,941,000          | 90             | 16,501,000                        | 65.96%              |
| 85,000            | 0               | 305              | 0                        | 8,941,000          | 90             | 16,591,000                        | 66.32%              |
| 86,000            | 2               | 307              | 172,000                  | 9,113,000          | 88             | 16,681,000                        | 66.68%              |
| 87,000            | 2               | 309              | 174,000                  | 9,287,000          | 86             | 16,769,000                        | 67.04%              |
| 88,000            | 1               | 310              | 88,000                   | 9,375,000          | 85             | 16,855,000                        | 67.38%              |
| 89,000            | 1               | 311              | 89,000                   | 9,464,000          | 84             | 16,940,000                        | 67.72%              |
| 90,000            | 0               | 311              | 0                        | 9,464,000          | 84             | 17,024,000                        | 68.06%              |
| 91,000            | 1               | 312              | 91,000                   | 9,555,000          | 83             | 17,108,000                        | 68.39%              |
| 93,000            | 1               | 313              | 93,000                   | 9,648,000          | 82             | 17,274,000                        | 69.05%              |
| 94,000            | 0               | 313              | 0                        | 9,648,000          | 82             | 17,356,000                        | 69.38%              |
| 95,000            | 0               | 313              | 0                        | 9,648,000          | 82             | 17,438,000                        | 69.71%              |
| 97,000            | 4               | 317              | 388,000                  | 10,036,000         | 78             | 17,602,000                        | 70.37%              |
| 98,000            | 1               | 318              | 98,000                   | 10,134,000         | 77             | 17,680,000                        | 70.68%              |
| 100,000           | 1               | 319              | 100,000                  | 10,234,000         | 76             | 17,834,000                        | 71.29%              |
| 101,000           | 0               | 319              | 0                        | 10,234,000         | 76             | 17,910,000                        | 71.60%              |
| 102,000           | 1               | 320              | 102,000                  | 10,336,000         | 75             | 17,986,000                        | 71.90%              |
| 103,000           | 2               | 322              | 206,000                  | 10,542,000         | 73             | 18,061,000                        | 72.20%              |
| 104,000           | 0               | 322              | 0                        | 10,542,000         | 73             | 18,134,000                        | 72.49%              |
| 105,000           | 1               | 323              | 105,000                  | 10,647,000         | 72             | 18,207,000                        | 72.78%              |
| 107,000           | 2               | 325              | 214,000                  | 10,861,000         | 70             | 18,351,000                        | 73.36%              |
| 108,000           | 1               | 326              | 108,000                  | 10,969,000         | 69             | 18,421,000                        | 73.64%              |
| 109,000           | 1               | 327              | 109,000                  | 11,078,000         | 68             | 18,490,000                        | 73.92%              |
| 110,000           | 1               | 328              | 110,000                  | 11,188,000         | 67             | 18,558,000                        | 74.19%              |
| 112,000           | 2               | 330              | 224,000                  | 11,412,000         | 65             | 18,692,000                        | 74.72%              |
| 113,000           | 1               | 331              | 113,000                  | 11,525,000         | 64             | 18,757,000                        | 74.98%              |
| 114,000           | 0               | 331              | 0                        | 11,525,000         | 64             | 18,821,000                        | 75.24%              |
| 115,000           | 2               | 333              | 230,000                  | 11,755,000         | 62             | 18,885,000                        | 75.49%              |
| 117,000           | 0               | 333              | 0                        | 11,755,000         | 62             | 19,009,000                        | 75.99%              |
| 118,000           | 1               | 334              | 118,000                  | 11,873,000         | 61             | 19,071,000                        | 76.24%              |
| 120,000           | 0               | 334              | 0                        | 11,873,000         | 61             | 19,193,000                        | 76.73%              |
| 121,000           | 1               | 335              | 121,000                  | 11,994,000         | 60             | 19,254,000                        | 76.97%              |
| 122,000           | 1               | 336              | 122,000                  | 12,116,000         | 59             | 19,314,000                        | 77.21%              |
| 123,000           | 0               | 336              | 0                        | 12,116,000         | 59             | 19,373,000                        | 77.45%              |
| 125,000           | 1               | 337              | 125,000                  | 12,241,000         | 58             | 19,491,000                        | 77.92%              |
| 126,000           | 0               | 337              | 0                        | 12,241,000         | 58             | 19,549,000                        | 78.15%              |
| 128,000           | 1               | 338              | 128,000                  | 12,369,000         | 57             | 19,665,000                        | 78.61%              |
| 129,000           | 0               | 338              | 0                        | 12,369,000         | 57             | 19,722,000                        | 78.84%              |
| 131,000           | 0               | 338              | 0                        | 12,369,000         | 57             | 19,836,000                        | 79.30%              |
| 132,000           | 1               | 339              | 132,000                  | 12,501,000         | 56             | 19,893,000                        | 79.52%              |
| 133,000           | 1               | 340              | 133,000                  | 12,634,000         | 55             | 19,949,000                        | 79.75%              |
| 134,000           | 1               | 341              | 134,000                  | 12,768,000         | 54             | 20,004,000                        | 79.97%              |
| 135,000           | 1               | 342              | 135,000                  | 12,903,000         | 53             | 20,058,000                        | 80.18%              |
| 136,000           | 0               | 342              | 0                        | 12,903,000         | 53             | 20,111,000                        | 80.40%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 143,000           | 1               | 343              | 143,000                  | 13,046,000         | 52             | 20,482,000                        | 81.88%              |
| 144,000           | 1               | 344              | 144,000                  | 13,190,000         | 51             | 20,534,000                        | 82.09%              |
| 145,000           | 1               | 345              | 145,000                  | 13,335,000         | 50             | 20,585,000                        | 82.29%              |
| 146,000           | 1               | 346              | 146,000                  | 13,481,000         | 49             | 20,635,000                        | 82.49%              |
| 147,000           | 1               | 347              | 147,000                  | 13,628,000         | 48             | 20,684,000                        | 82.69%              |
| 148,000           | 0               | 347              | 0                        | 13,628,000         | 48             | 20,732,000                        | 82.88%              |
| 149,000           | 0               | 347              | 0                        | 13,628,000         | 48             | 20,780,000                        | 83.07%              |
| 150,000           | 0               | 347              | 0                        | 13,628,000         | 48             | 20,828,000                        | 83.26%              |
| 152,000           | 1               | 348              | 152,000                  | 13,780,000         | 47             | 20,924,000                        | 83.65%              |
| 153,000           | 0               | 348              | 0                        | 13,780,000         | 47             | 20,971,000                        | 83.83%              |
| 155,000           | 0               | 348              | 0                        | 13,780,000         | 47             | 21,065,000                        | 84.21%              |
| 156,000           | 1               | 349              | 156,000                  | 13,936,000         | 46             | 21,112,000                        | 84.40%              |
| 158,000           | 0               | 349              | 0                        | 13,936,000         | 46             | 21,204,000                        | 84.77%              |
| 159,000           | 0               | 349              | 0                        | 13,936,000         | 46             | 21,250,000                        | 84.95%              |
| 160,000           | 0               | 349              | 0                        | 13,936,000         | 46             | 21,296,000                        | 85.13%              |
| 161,000           | 2               | 351              | 322,000                  | 14,258,000         | 44             | 21,342,000                        | 85.32%              |
| 162,000           | 1               | 352              | 162,000                  | 14,420,000         | 43             | 21,386,000                        | 85.49%              |
| 163,000           | 1               | 353              | 163,000                  | 14,583,000         | 42             | 21,429,000                        | 85.66%              |
| 167,000           | 1               | 354              | 167,000                  | 14,750,000         | 41             | 21,597,000                        | 86.34%              |
| 169,000           | 1               | 355              | 169,000                  | 14,919,000         | 40             | 21,679,000                        | 86.66%              |
| 170,000           | 1               | 356              | 170,000                  | 15,089,000         | 39             | 21,719,000                        | 86.82%              |
| 173,000           | 1               | 357              | 173,000                  | 15,262,000         | 38             | 21,836,000                        | 87.29%              |
| 175,000           | 0               | 357              | 0                        | 15,262,000         | 38             | 21,912,000                        | 87.60%              |
| 176,000           | 1               | 358              | 176,000                  | 15,438,000         | 37             | 21,950,000                        | 87.75%              |
| 178,000           | 1               | 359              | 178,000                  | 15,616,000         | 36             | 22,024,000                        | 88.04%              |
| 179,000           | 0               | 359              | 0                        | 15,616,000         | 36             | 22,060,000                        | 88.19%              |
| 185,000           | 1               | 360              | 185,000                  | 15,801,000         | 35             | 22,276,000                        | 89.05%              |
| 187,000           | 2               | 362              | 374,000                  | 16,175,000         | 33             | 22,346,000                        | 89.33%              |
| 188,000           | 0               | 362              | 0                        | 16,175,000         | 33             | 22,379,000                        | 89.46%              |
| 190,000           | 0               | 362              | 0                        | 16,175,000         | 33             | 22,445,000                        | 89.73%              |
| 191,000           | 1               | 363              | 191,000                  | 16,366,000         | 32             | 22,478,000                        | 89.86%              |
| 194,000           | 1               | 364              | 194,000                  | 16,560,000         | 31             | 22,574,000                        | 90.24%              |
| 195,000           | 1               | 365              | 195,000                  | 16,755,000         | 30             | 22,605,000                        | 90.37%              |
| 196,000           | 0               | 365              | 0                        | 16,755,000         | 30             | 22,635,000                        | 90.49%              |
| 197,000           | 3               | 368              | 591,000                  | 17,346,000         | 27             | 22,665,000                        | 90.61%              |
| 198,000           | 0               | 368              | 0                        | 17,346,000         | 27             | 22,692,000                        | 90.71%              |
| 204,000           | 0               | 368              | 0                        | 17,346,000         | 27             | 22,854,000                        | 91.36%              |
| 210,000           | 0               | 368              | 0                        | 17,346,000         | 27             | 23,016,000                        | 92.01%              |
| 212,000           | 0               | 368              | 0                        | 17,346,000         | 27             | 23,070,000                        | 92.22%              |
| 214,000           | 0               | 368              | 0                        | 17,346,000         | 27             | 23,124,000                        | 92.44%              |
| 216,000           | 1               | 369              | 216,000                  | 17,562,000         | 26             | 23,178,000                        | 92.66%              |
| 222,000           | 0               | 369              | 0                        | 17,562,000         | 26             | 23,334,000                        | 93.28%              |
| 234,000           | 0               | 369              | 0                        | 17,562,000         | 26             | 23,646,000                        | 94.53%              |
| 236,000           | 0               | 369              | 0                        | 17,562,000         | 26             | 23,698,000                        | 94.74%              |
| 239,000           | 1               | 370              | 239,000                  | 17,801,000         | 25             | 23,776,000                        | 95.05%              |
| 244,000           | 1               | 371              | 244,000                  | 18,045,000         | 24             | 23,901,000                        | 95.55%              |
| 246,000           | 1               | 372              | 246,000                  | 18,291,000         | 23             | 23,949,000                        | 95.74%              |
| 247,000           | 2               | 374              | 494,000                  | 18,785,000         | 21             | 23,972,000                        | 95.83%              |
| 248,000           | 1               | 375              | 248,000                  | 19,033,000         | 20             | 23,993,000                        | 95.91%              |
| 249,000           | 0               | 375              | 0                        | 19,033,000         | 20             | 24,013,000                        | 95.99%              |
| 252,000           | 1               | 376              | 252,000                  | 19,285,000         | 19             | 24,073,000                        | 96.23%              |
| 254,000           | 1               | 377              | 254,000                  | 19,539,000         | 18             | 24,111,000                        | 96.39%              |
| 263,000           | 1               | 378              | 263,000                  | 19,802,000         | 17             | 24,273,000                        | 97.03%              |
| 268,000           | 1               | 379              | 268,000                  | 20,070,000         | 16             | 24,358,000                        | 97.37%              |
| 274,000           | 1               | 380              | 274,000                  | 20,344,000         | 15             | 24,454,000                        | 97.76%              |
| 275,000           | 1               | 381              | 275,000                  | 20,619,000         | 14             | 24,469,000                        | 97.82%              |
| 278,000           | 0               | 381              | 0                        | 20,619,000         | 14             | 24,511,000                        | 97.99%              |
| 279,000           | 1               | 382              | 279,000                  | 20,898,000         | 13             | 24,525,000                        | 98.04%              |
| 280,000           | 1               | 383              | 280,000                  | 21,178,000         | 12             | 24,538,000                        | 98.09%              |
| 282,000           | 1               | 384              | 282,000                  | 21,460,000         | 11             | 24,562,000                        | 98.19%              |
| 285,000           | 1               | 385              | 285,000                  | 21,745,000         | 10             | 24,595,000                        | 98.32%              |
| 289,000           | 0               | 385              | 0                        | 21,745,000         | 10             | 24,635,000                        | 98.48%              |
| 290,000           | 1               | 386              | 290,000                  | 22,035,000         | 9              | 24,645,000                        | 98.52%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 293,000           | 0               | 386              | 0                        | 22,035,000         | 9              | 24,672,000                        | 98.63%              |
| 296,000           | 0               | 386              | 0                        | 22,035,000         | 9              | 24,699,000                        | 98.74%              |
| 297,000           | 1               | 387              | 297,000                  | 22,332,000         | 8              | 24,708,000                        | 98.77%              |
| 299,000           | 0               | 387              | 0                        | 22,332,000         | 8              | 24,724,000                        | 98.84%              |
| 303,000           | 0               | 387              | 0                        | 22,332,000         | 8              | 24,756,000                        | 98.96%              |
| 305,000           | 1               | 388              | 305,000                  | 22,637,000         | 7              | 24,772,000                        | 99.03%              |
| 307,000           | 1               | 389              | 307,000                  | 22,944,000         | 6              | 24,786,000                        | 99.08%              |
| 308,000           | 0               | 389              | 0                        | 22,944,000         | 6              | 24,792,000                        | 99.11%              |
| 314,000           | 1               | 390              | 314,000                  | 23,258,000         | 5              | 24,828,000                        | 99.25%              |
| 320,000           | 0               | 390              | 0                        | 23,258,000         | 5              | 24,858,000                        | 99.37%              |
| 321,000           | 1               | 391              | 321,000                  | 23,579,000         | 4              | 24,863,000                        | 99.39%              |
| 333,000           | 1               | 392              | 333,000                  | 23,912,000         | 3              | 24,911,000                        | 99.58%              |
| 334,000           | 0               | 392              | 0                        | 23,912,000         | 3              | 24,914,000                        | 99.60%              |
| 340,000           | 0               | 392              | 0                        | 23,912,000         | 3              | 24,932,000                        | 99.67%              |
| 345,000           | 1               | 393              | 345,000                  | 24,257,000         | 2              | 24,947,000                        | 99.73%              |
| 369,000           | 1               | 394              | 369,000                  | 24,626,000         | 1              | 24,995,000                        | 99.92%              |
| 388,000           | 0               | 394              | 0                        | 24,626,000         | 1              | 25,014,000                        | 100.00%             |
| 389,000           | 1               | 395              | 389,000                  | 25,015,000         | 0              | 25,015,000                        | 100.00%             |
| 399,000           | 0               | 395              | 0                        | 25,015,000         | 0              | 25,015,000                        | 100.00%             |
| 407,000           | 2               | 397              | 814,000                  | 25,829,000         | (2)            | 25,015,000                        | 100.00%             |
| 409,000           | 1               | 398              | 409,000                  | 26,238,000         | (3)            | 25,011,000                        | 99.98%              |
| 410,000           | 0               | 398              | 0                        | 26,238,000         | (3)            | 25,008,000                        | 99.97%              |
| 412,000           | 1               | 399              | 412,000                  | 26,650,000         | (4)            | 25,002,000                        | 99.95%              |
| 415,000           | 1               | 400              | 415,000                  | 27,065,000         | (5)            | 24,990,000                        | 99.90%              |
| 427,000           | 1               | 401              | 427,000                  | 27,492,000         | (6)            | 24,930,000                        | 99.66%              |
| 428,000           | 1               | 402              | 428,000                  | 27,920,000         | (7)            | 24,924,000                        | 99.64%              |
| 459,000           | 1               | 403              | 459,000                  | 28,379,000         | (8)            | 24,707,000                        | 98.77%              |
| 474,000           | 0               | 403              | 0                        | 28,379,000         | (8)            | 24,587,000                        | 98.29%              |
| 524,000           | 0               | 403              | 0                        | 28,379,000         | (8)            | 24,187,000                        | 96.69%              |
| 527,000           | 0               | 403              | 0                        | 28,379,000         | (8)            | 24,163,000                        | 96.59%              |
| 547,000           | 0               | 403              | 0                        | 28,379,000         | (8)            | 24,003,000                        | 95.95%              |
| 548,000           | 1               | 404              | 548,000                  | 28,927,000         | (9)            | 23,995,000                        | 95.92%              |
| 557,000           | 1               | 405              | 557,000                  | 29,484,000         | (10)           | 23,914,000                        | 95.60%              |
| 569,000           | 1               | 406              | 569,000                  | 30,053,000         | (11)           | 23,794,000                        | 95.12%              |
| 591,000           | 1               | 407              | 591,000                  | 30,644,000         | (12)           | 23,552,000                        | 94.15%              |
| 602,000           | 0               | 407              | 0                        | 30,644,000         | (12)           | 23,420,000                        | 93.62%              |
| 605,000           | 0               | 407              | 0                        | 30,644,000         | (12)           | 23,384,000                        | 93.48%              |
| 612,000           | 1               | 408              | 612,000                  | 31,256,000         | (13)           | 23,300,000                        | 93.14%              |
| 625,000           | 0               | 408              | 0                        | 31,256,000         | (13)           | 23,131,000                        | 92.47%              |
| 627,000           | 1               | 409              | 627,000                  | 31,883,000         | (14)           | 23,105,000                        | 92.36%              |
| 628,000           | 1               | 410              | 628,000                  | 32,511,000         | (15)           | 23,091,000                        | 92.31%              |
| 629,000           | 0               | 410              | 0                        | 32,511,000         | (15)           | 23,076,000                        | 92.25%              |
| 636,000           | 0               | 410              | 0                        | 32,511,000         | (15)           | 22,971,000                        | 91.83%              |
| 651,000           | 1               | 411              | 651,000                  | 33,162,000         | (16)           | 22,746,000                        | 90.93%              |
| 709,000           | 0               | 411              | 0                        | 33,162,000         | (16)           | 21,818,000                        | 87.22%              |
| 712,000           | 0               | 411              | 0                        | 33,162,000         | (16)           | 21,770,000                        | 87.03%              |
| 730,000           | 0               | 411              | 0                        | 33,162,000         | (16)           | 21,482,000                        | 85.88%              |
| 737,000           | 1               | 412              | 737,000                  | 33,899,000         | (17)           | 21,370,000                        | 85.43%              |
| 740,000           | 1               | 413              | 740,000                  | 34,639,000         | (18)           | 21,319,000                        | 85.22%              |
| 756,000           | 1               | 414              | 756,000                  | 35,395,000         | (19)           | 21,031,000                        | 84.07%              |
| 773,000           | 1               | 415              | 773,000                  | 36,168,000         | (20)           | 20,708,000                        | 82.78%              |
| 775,000           | 1               | 416              | 775,000                  | 36,943,000         | (21)           | 20,668,000                        | 82.62%              |
| 805,000           | 1               | 417              | 805,000                  | 37,748,000         | (22)           | 20,038,000                        | 80.10%              |
| 811,000           | 1               | 418              | 811,000                  | 38,559,000         | (23)           | 19,906,000                        | 79.58%              |
| 863,000           | 0               | 418              | 0                        | 38,559,000         | (23)           | 18,710,000                        | 74.80%              |
| 883,000           | 0               | 418              | 0                        | 38,559,000         | (23)           | 18,250,000                        | 72.96%              |
| 926,000           | 0               | 418              | 0                        | 38,559,000         | (23)           | 17,261,000                        | 69.00%              |
| 956,000           | 1               | 419              | 956,000                  | 39,515,000         | (24)           | 16,571,000                        | 66.24%              |
| 1,050,000         | 0               | 419              | 0                        | 39,515,000         | (24)           | 14,315,000                        | 57.23%              |
| 1,154,000         | 0               | 419              | 0                        | 39,515,000         | (24)           | 11,819,000                        | 47.25%              |
| 1,227,000         | 1               | 420              | 1,227,000                | 40,742,000         | (25)           | 10,067,000                        | 40.24%              |
| 1,266,000         | 0               | 420              | 0                        | 40,742,000         | (25)           | 9,082,000                         | 36.35%              |
| 1,344,000         | 1               | 421              | 1,344,000                | 42,086,000         | (26)           | 7,142,000                         | 28.55%              |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WVS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Meter Size: 2"

Customer Class: General Service

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 30                        | 30                         | 0                                     | 0                            | 199                      | 0                                              | 0.00%                         |
| 1,000                       | 1                         | 31                         | 1,000                                 | 1,000                        | 198                      | 199,000                                        | 1.22%                         |
| 2,000                       | 0                         | 31                         | 0                                     | 1,000                        | 198                      | 397,000                                        | 2.43%                         |
| 3,000                       | 3                         | 34                         | 9,000                                 | 10,000                       | 195                      | 595,000                                        | 3.64%                         |
| 4,000                       | 4                         | 38                         | 16,000                                | 26,000                       | 191                      | 790,000                                        | 4.83%                         |
| 5,000                       | 6                         | 44                         | 30,000                                | 56,000                       | 185                      | 981,000                                        | 6.00%                         |
| 6,000                       | 2                         | 46                         | 12,000                                | 68,000                       | 183                      | 1,166,000                                      | 7.13%                         |
| 7,000                       | 3                         | 49                         | 21,000                                | 89,000                       | 180                      | 1,349,000                                      | 8.25%                         |
| 8,000                       | 2                         | 51                         | 16,000                                | 105,000                      | 178                      | 1,529,000                                      | 9.35%                         |
| 9,000                       | 2                         | 53                         | 18,000                                | 123,000                      | 176                      | 1,707,000                                      | 10.44%                        |
| 10,000                      | 6                         | 59                         | 60,000                                | 183,000                      | 170                      | 1,883,000                                      | 11.52%                        |
| 11,000                      | 5                         | 64                         | 55,000                                | 238,000                      | 165                      | 2,053,000                                      | 12.56%                        |
| 12,000                      | 3                         | 67                         | 36,000                                | 274,000                      | 162                      | 2,218,000                                      | 13.57%                        |
| 13,000                      | 0                         | 67                         | 0                                     | 274,000                      | 162                      | 2,380,000                                      | 14.56%                        |
| 14,000                      | 1                         | 68                         | 14,000                                | 288,000                      | 161                      | 2,542,000                                      | 15.55%                        |
| 15,000                      | 5                         | 73                         | 75,000                                | 363,000                      | 156                      | 2,703,000                                      | 16.53%                        |
| 16,000                      | 2                         | 75                         | 32,000                                | 395,000                      | 154                      | 2,859,000                                      | 17.49%                        |
| 17,000                      | 1                         | 76                         | 17,000                                | 412,000                      | 153                      | 3,013,000                                      | 18.43%                        |
| 18,000                      | 3                         | 79                         | 54,000                                | 466,000                      | 150                      | 3,166,000                                      | 19.37%                        |
| 19,000                      | 2                         | 81                         | 38,000                                | 504,000                      | 148                      | 3,316,000                                      | 20.28%                        |
| 20,000                      | 4                         | 85                         | 80,000                                | 584,000                      | 144                      | 3,464,000                                      | 21.19%                        |
| 21,000                      | 0                         | 85                         | 0                                     | 584,000                      | 144                      | 3,608,000                                      | 22.07%                        |
| 22,000                      | 4                         | 89                         | 88,000                                | 672,000                      | 140                      | 3,752,000                                      | 22.95%                        |
| 23,000                      | 1                         | 90                         | 23,000                                | 695,000                      | 139                      | 3,892,000                                      | 23.81%                        |
| 24,000                      | 1                         | 91                         | 24,000                                | 719,000                      | 138                      | 4,031,000                                      | 24.66%                        |
| 25,000                      | 2                         | 93                         | 50,000                                | 769,000                      | 136                      | 4,169,000                                      | 25.50%                        |
| 26,000                      | 1                         | 94                         | 26,000                                | 795,000                      | 135                      | 4,305,000                                      | 26.33%                        |
| 27,000                      | 3                         | 97                         | 81,000                                | 876,000                      | 132                      | 4,440,000                                      | 27.16%                        |
| 28,000                      | 0                         | 97                         | 0                                     | 876,000                      | 132                      | 4,572,000                                      | 27.97%                        |
| 29,000                      | 1                         | 98                         | 29,000                                | 905,000                      | 131                      | 4,704,000                                      | 28.77%                        |
| 30,000                      | 1                         | 99                         | 30,000                                | 935,000                      | 130                      | 4,835,000                                      | 29.58%                        |
| 31,000                      | 1                         | 100                        | 31,000                                | 966,000                      | 129                      | 4,965,000                                      | 30.37%                        |
| 32,000                      | 3                         | 103                        | 96,000                                | 1,062,000                    | 126                      | 5,094,000                                      | 31.16%                        |
| 33,000                      | 0                         | 103                        | 0                                     | 1,062,000                    | 126                      | 5,220,000                                      | 31.93%                        |
| 34,000                      | 2                         | 105                        | 68,000                                | 1,130,000                    | 124                      | 5,346,000                                      | 32.70%                        |
| 35,000                      | 0                         | 105                        | 0                                     | 1,130,000                    | 124                      | 5,470,000                                      | 33.46%                        |
| 36,000                      | 1                         | 106                        | 36,000                                | 1,166,000                    | 123                      | 5,594,000                                      | 34.22%                        |
| 37,000                      | 1                         | 107                        | 37,000                                | 1,203,000                    | 122                      | 5,717,000                                      | 34.97%                        |
| 38,000                      | 1                         | 108                        | 38,000                                | 1,241,000                    | 121                      | 5,839,000                                      | 35.72%                        |
| 39,000                      | 4                         | 112                        | 156,000                               | 1,397,000                    | 117                      | 5,960,000                                      | 36.46%                        |
| 40,000                      | 0                         | 112                        | 0                                     | 1,397,000                    | 117                      | 6,077,000                                      | 37.17%                        |
| 41,000                      | 0                         | 112                        | 0                                     | 1,397,000                    | 117                      | 6,194,000                                      | 37.89%                        |
| 42,000                      | 2                         | 114                        | 84,000                                | 1,481,000                    | 115                      | 6,311,000                                      | 38.60%                        |
| 45,000                      | 0                         | 114                        | 0                                     | 1,481,000                    | 115                      | 6,656,000                                      | 40.71%                        |
| 46,000                      | 1                         | 115                        | 46,000                                | 1,527,000                    | 114                      | 6,771,000                                      | 41.42%                        |
| 47,000                      | 0                         | 115                        | 0                                     | 1,527,000                    | 114                      | 6,885,000                                      | 42.12%                        |
| 48,000                      | 1                         | 116                        | 48,000                                | 1,575,000                    | 113                      | 6,999,000                                      | 42.81%                        |
| 49,000                      | 2                         | 118                        | 98,000                                | 1,673,000                    | 111                      | 7,112,000                                      | 43.50%                        |
| 50,000                      | 0                         | 118                        | 0                                     | 1,673,000                    | 111                      | 7,223,000                                      | 44.18%                        |
| 51,000                      | 0                         | 118                        | 0                                     | 1,673,000                    | 111                      | 7,334,000                                      | 44.86%                        |
| 52,000                      | 3                         | 121                        | 156,000                               | 1,829,000                    | 108                      | 7,445,000                                      | 45.54%                        |
| 53,000                      | 1                         | 122                        | 53,000                                | 1,882,000                    | 107                      | 7,553,000                                      | 46.20%                        |
| 54,000                      | 0                         | 122                        | 0                                     | 1,882,000                    | 107                      | 7,660,000                                      | 46.86%                        |
| 55,000                      | 0                         | 122                        | 0                                     | 1,882,000                    | 107                      | 7,767,000                                      | 47.51%                        |
| 56,000                      | 2                         | 124                        | 112,000                               | 1,994,000                    | 105                      | 7,874,000                                      | 48.16%                        |
| 57,000                      | 0                         | 124                        | 0                                     | 1,994,000                    | 105                      | 7,979,000                                      | 48.81%                        |
| 58,000                      | 5                         | 129                        | 290,000                               | 2,284,000                    | 100                      | 8,084,000                                      | 49.45%                        |
| 59,000                      | 0                         | 129                        | 0                                     | 2,284,000                    | 100                      | 8,184,000                                      | 50.06%                        |
| 60,000                      | 1                         | 130                        | 60,000                                | 2,344,000                    | 99                       | 8,284,000                                      | 50.67%                        |
| 61,000                      | 2                         | 132                        | 122,000                               | 2,466,000                    | 97                       | 8,383,000                                      | 51.28%                        |
| 62,000                      | 2                         | 134                        | 124,000                               | 2,590,000                    | 95                       | 8,480,000                                      | 51.87%                        |
| 63,000                      | 1                         | 135                        | 63,000                                | 2,653,000                    | 94                       | 8,575,000                                      | 52.45%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 64,000            | 2               | 137              | 128,000                  | 2,781,000          | 92             | 8,669,000                         | 53.03%              |
| 65,000            | 1               | 138              | 65,000                   | 2,846,000          | 91             | 8,761,000                         | 53.59%              |
| 66,000            | 2               | 140              | 132,000                  | 2,978,000          | 89             | 8,852,000                         | 54.15%              |
| 67,000            | 0               | 140              | 0                        | 2,978,000          | 89             | 8,941,000                         | 54.69%              |
| 68,000            | 2               | 142              | 136,000                  | 3,114,000          | 87             | 9,030,000                         | 55.24%              |
| 69,000            | 1               | 143              | 69,000                   | 3,183,000          | 86             | 9,117,000                         | 55.77%              |
| 70,000            | 0               | 143              | 0                        | 3,183,000          | 86             | 9,203,000                         | 56.29%              |
| 71,000            | 2               | 145              | 142,000                  | 3,325,000          | 84             | 9,289,000                         | 56.82%              |
| 72,000            | 1               | 146              | 72,000                   | 3,397,000          | 83             | 9,373,000                         | 57.33%              |
| 73,000            | 1               | 147              | 73,000                   | 3,470,000          | 82             | 9,456,000                         | 57.84%              |
| 74,000            | 1               | 148              | 74,000                   | 3,544,000          | 81             | 9,538,000                         | 58.34%              |
| 75,000            | 0               | 148              | 0                        | 3,544,000          | 81             | 9,619,000                         | 58.84%              |
| 76,000            | 1               | 149              | 76,000                   | 3,620,000          | 80             | 9,700,000                         | 59.33%              |
| 77,000            | 2               | 151              | 154,000                  | 3,774,000          | 78             | 9,780,000                         | 59.82%              |
| 78,000            | 2               | 153              | 156,000                  | 3,930,000          | 76             | 9,858,000                         | 60.30%              |
| 79,000            | 2               | 155              | 158,000                  | 4,088,000          | 74             | 9,934,000                         | 60.77%              |
| 80,000            | 0               | 155              | 0                        | 4,088,000          | 74             | 10,008,000                        | 61.22%              |
| 81,000            | 0               | 155              | 0                        | 4,088,000          | 74             | 10,082,000                        | 61.67%              |
| 82,000            | 0               | 155              | 0                        | 4,088,000          | 74             | 10,156,000                        | 62.12%              |
| 83,000            | 1               | 156              | 83,000                   | 4,171,000          | 73             | 10,230,000                        | 62.58%              |
| 84,000            | 3               | 159              | 252,000                  | 4,423,000          | 70             | 10,303,000                        | 63.02%              |
| 85,000            | 1               | 160              | 85,000                   | 4,508,000          | 69             | 10,373,000                        | 63.45%              |
| 86,000            | 1               | 161              | 86,000                   | 4,594,000          | 68             | 10,442,000                        | 63.87%              |
| 87,000            | 1               | 162              | 87,000                   | 4,681,000          | 67             | 10,510,000                        | 64.29%              |
| 88,000            | 1               | 163              | 88,000                   | 4,769,000          | 66             | 10,577,000                        | 64.70%              |
| 89,000            | 0               | 163              | 0                        | 4,769,000          | 66             | 10,643,000                        | 65.10%              |
| 90,000            | 1               | 164              | 90,000                   | 4,859,000          | 65             | 10,709,000                        | 65.51%              |
| 91,000            | 0               | 164              | 0                        | 4,859,000          | 65             | 10,774,000                        | 65.90%              |
| 93,000            | 2               | 166              | 186,000                  | 5,045,000          | 63             | 10,904,000                        | 66.70%              |
| 94,000            | 1               | 167              | 94,000                   | 5,139,000          | 62             | 10,967,000                        | 67.08%              |
| 95,000            | 2               | 169              | 190,000                  | 5,329,000          | 60             | 11,029,000                        | 67.46%              |
| 97,000            | 0               | 169              | 0                        | 5,329,000          | 60             | 11,149,000                        | 68.20%              |
| 98,000            | 1               | 170              | 98,000                   | 5,427,000          | 59             | 11,209,000                        | 68.56%              |
| 100,000           | 0               | 170              | 0                        | 5,427,000          | 59             | 11,327,000                        | 69.29%              |
| 101,000           | 1               | 171              | 101,000                  | 5,528,000          | 58             | 11,386,000                        | 69.65%              |
| 102,000           | 0               | 171              | 0                        | 5,528,000          | 58             | 11,444,000                        | 70.00%              |
| 103,000           | 0               | 171              | 0                        | 5,528,000          | 58             | 11,502,000                        | 70.36%              |
| 104,000           | 1               | 172              | 104,000                  | 5,632,000          | 57             | 11,560,000                        | 70.71%              |
| 105,000           | 2               | 174              | 210,000                  | 5,842,000          | 55             | 11,617,000                        | 71.06%              |
| 107,000           | 3               | 177              | 321,000                  | 6,163,000          | 52             | 11,727,000                        | 71.73%              |
| 108,000           | 1               | 178              | 108,000                  | 6,271,000          | 51             | 11,779,000                        | 72.05%              |
| 109,000           | 2               | 180              | 218,000                  | 6,489,000          | 49             | 11,830,000                        | 72.36%              |
| 110,000           | 1               | 181              | 110,000                  | 6,599,000          | 48             | 11,879,000                        | 72.66%              |
| 112,000           | 0               | 181              | 0                        | 6,599,000          | 48             | 11,975,000                        | 73.25%              |
| 113,000           | 0               | 181              | 0                        | 6,599,000          | 48             | 12,023,000                        | 73.54%              |
| 114,000           | 1               | 182              | 114,000                  | 6,713,000          | 47             | 12,071,000                        | 73.84%              |
| 115,000           | 0               | 182              | 0                        | 6,713,000          | 47             | 12,118,000                        | 74.13%              |
| 117,000           | 1               | 183              | 117,000                  | 6,830,000          | 46             | 12,212,000                        | 74.70%              |
| 118,000           | 1               | 184              | 118,000                  | 6,948,000          | 45             | 12,258,000                        | 74.98%              |
| 120,000           | 1               | 185              | 120,000                  | 7,068,000          | 44             | 12,348,000                        | 75.53%              |
| 121,000           | 1               | 186              | 121,000                  | 7,189,000          | 43             | 12,392,000                        | 75.80%              |
| 122,000           | 0               | 186              | 0                        | 7,189,000          | 43             | 12,435,000                        | 76.06%              |
| 123,000           | 1               | 187              | 123,000                  | 7,312,000          | 42             | 12,478,000                        | 76.33%              |
| 125,000           | 0               | 187              | 0                        | 7,312,000          | 42             | 12,562,000                        | 76.84%              |
| 126,000           | 0               | 187              | 0                        | 7,312,000          | 42             | 12,604,000                        | 77.10%              |
| 128,000           | 0               | 187              | 0                        | 7,312,000          | 42             | 12,688,000                        | 77.61%              |
| 129,000           | 1               | 188              | 129,000                  | 7,441,000          | 41             | 12,730,000                        | 77.87%              |
| 131,000           | 2               | 190              | 262,000                  | 7,703,000          | 39             | 12,812,000                        | 78.37%              |
| 132,000           | 0               | 190              | 0                        | 7,703,000          | 39             | 12,851,000                        | 78.61%              |
| 133,000           | 0               | 190              | 0                        | 7,703,000          | 39             | 12,890,000                        | 78.85%              |
| 134,000           | 0               | 190              | 0                        | 7,703,000          | 39             | 12,929,000                        | 79.09%              |
| 135,000           | 0               | 190              | 0                        | 7,703,000          | 39             | 12,968,000                        | 79.32%              |
| 136,000           | 1               | 191              | 136,000                  | 7,839,000          | 38             | 13,007,000                        | 79.56%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-W5

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 143,000           | 0               | 191              | 0                        | 7,839,000          | 38             | 13,273,000                          | 81.19%              |
| 144,000           | 0               | 191              | 0                        | 7,839,000          | 38             | 13,311,000                          | 81.42%              |
| 145,000           | 0               | 191              | 0                        | 7,839,000          | 38             | 13,349,000                          | 81.66%              |
| 146,000           | 0               | 191              | 0                        | 7,839,000          | 38             | 13,387,000                          | 81.89%              |
| 147,000           | 0               | 191              | 0                        | 7,839,000          | 38             | 13,425,000                          | 82.12%              |
| 148,000           | 1               | 192              | 148,000                  | 7,987,000          | 37             | 13,463,000                          | 82.35%              |
| 149,000           | 0               | 192              | 0                        | 7,987,000          | 37             | 13,500,000                          | 82.58%              |
| 150,000           | 1               | 193              | 150,000                  | 8,137,000          | 36             | 13,537,000                          | 82.81%              |
| 152,000           | 0               | 193              | 0                        | 8,137,000          | 36             | 13,609,000                          | 83.25%              |
| 153,000           | 2               | 195              | 306,000                  | 8,443,000          | 34             | 13,645,000                          | 83.47%              |
| 155,000           | 1               | 196              | 155,000                  | 8,598,000          | 33             | 13,713,000                          | 83.88%              |
| 156,000           | 0               | 196              | 0                        | 8,598,000          | 33             | 13,746,000                          | 84.08%              |
| 158,000           | 1               | 197              | 158,000                  | 8,756,000          | 32             | 13,812,000                          | 84.49%              |
| 159,000           | 1               | 198              | 159,000                  | 8,915,000          | 31             | 13,844,000                          | 84.68%              |
| 160,000           | 1               | 199              | 160,000                  | 9,075,000          | 30             | 13,875,000                          | 84.87%              |
| 161,000           | 0               | 199              | 0                        | 9,075,000          | 30             | 13,905,000                          | 85.06%              |
| 162,000           | 0               | 199              | 0                        | 9,075,000          | 30             | 13,935,000                          | 85.24%              |
| 163,000           | 0               | 199              | 0                        | 9,075,000          | 30             | 13,965,000                          | 85.42%              |
| 167,000           | 0               | 199              | 0                        | 9,075,000          | 30             | 14,085,000                          | 86.16%              |
| 169,000           | 0               | 199              | 0                        | 9,075,000          | 30             | 14,145,000                          | 86.52%              |
| 170,000           | 2               | 201              | 340,000                  | 9,415,000          | 28             | 14,175,000                          | 86.71%              |
| 173,000           | 0               | 201              | 0                        | 9,415,000          | 28             | 14,259,000                          | 87.22%              |
| 175,000           | 2               | 203              | 350,000                  | 9,765,000          | 26             | 14,315,000                          | 87.56%              |
| 176,000           | 0               | 203              | 0                        | 9,765,000          | 26             | 14,341,000                          | 87.72%              |
| 178,000           | 2               | 205              | 356,000                  | 10,121,000         | 24             | 14,393,000                          | 88.04%              |
| 179,000           | 0               | 205              | 0                        | 10,121,000         | 24             | 14,417,000                          | 88.19%              |
| 185,000           | 0               | 205              | 0                        | 10,121,000         | 24             | 14,561,000                          | 89.07%              |
| 187,000           | 0               | 205              | 0                        | 10,121,000         | 24             | 14,609,000                          | 89.36%              |
| 188,000           | 1               | 206              | 188,000                  | 10,309,000         | 23             | 14,633,000                          | 89.51%              |
| 190,000           | 1               | 207              | 190,000                  | 10,499,000         | 22             | 14,679,000                          | 89.79%              |
| 191,000           | 0               | 207              | 0                        | 10,499,000         | 22             | 14,701,000                          | 89.93%              |
| 194,000           | 1               | 208              | 194,000                  | 10,693,000         | 21             | 14,767,000                          | 90.33%              |
| 195,000           | 0               | 208              | 0                        | 10,693,000         | 21             | 14,788,000                          | 90.46%              |
| 196,000           | 0               | 208              | 0                        | 10,693,000         | 21             | 14,809,000                          | 90.59%              |
| 197,000           | 0               | 208              | 0                        | 10,693,000         | 21             | 14,830,000                          | 90.71%              |
| 198,000           | 1               | 209              | 198,000                  | 10,891,000         | 20             | 14,851,000                          | 90.84%              |
| 204,000           | 1               | 210              | 204,000                  | 11,095,000         | 19             | 14,971,000                          | 91.58%              |
| 210,000           | 1               | 211              | 210,000                  | 11,305,000         | 18             | 15,085,000                          | 92.27%              |
| 212,000           | 1               | 212              | 212,000                  | 11,517,000         | 17             | 15,121,000                          | 92.49%              |
| 214,000           | 1               | 213              | 214,000                  | 11,731,000         | 16             | 15,155,000                          | 92.70%              |
| 216,000           | 0               | 213              | 0                        | 11,731,000         | 16             | 15,187,000                          | 92.90%              |
| 222,000           | 1               | 214              | 222,000                  | 11,953,000         | 15             | 15,283,000                          | 93.49%              |
| 234,000           | 1               | 215              | 234,000                  | 12,187,000         | 14             | 15,463,000                          | 94.59%              |
| 236,000           | 1               | 216              | 236,000                  | 12,423,000         | 13             | 15,491,000                          | 94.76%              |
| 239,000           | 0               | 216              | 0                        | 12,423,000         | 13             | 15,530,000                          | 95.00%              |
| 244,000           | 0               | 216              | 0                        | 12,423,000         | 13             | 15,595,000                          | 95.39%              |
| 246,000           | 0               | 216              | 0                        | 12,423,000         | 13             | 15,621,000                          | 95.55%              |
| 247,000           | 0               | 216              | 0                        | 12,423,000         | 13             | 15,634,000                          | 95.63%              |
| 248,000           | 0               | 216              | 0                        | 12,423,000         | 13             | 15,647,000                          | 95.71%              |
| 249,000           | 1               | 217              | 249,000                  | 12,672,000         | 12             | 15,660,000                          | 95.79%              |
| 252,000           | 0               | 217              | 0                        | 12,672,000         | 12             | 15,696,000                          | 96.01%              |
| 254,000           | 1               | 218              | 254,000                  | 12,926,000         | 11             | 15,720,000                          | 96.16%              |
| 263,000           | 0               | 218              | 0                        | 12,926,000         | 11             | 15,819,000                          | 96.76%              |
| 268,000           | 0               | 218              | 0                        | 12,926,000         | 11             | 15,874,000                          | 97.10%              |
| 274,000           | 0               | 218              | 0                        | 12,926,000         | 11             | 15,940,000                          | 97.50%              |
| 275,000           | 0               | 218              | 0                        | 12,926,000         | 11             | 15,951,000                          | 97.57%              |
| 278,000           | 1               | 219              | 278,000                  | 13,204,000         | 10             | 15,984,000                          | 97.77%              |
| 279,000           | 0               | 219              | 0                        | 13,204,000         | 10             | 15,994,000                          | 97.83%              |
| 280,000           | 0               | 219              | 0                        | 13,204,000         | 10             | 16,004,000                          | 97.90%              |
| 282,000           | 0               | 219              | 0                        | 13,204,000         | 10             | 16,024,000                          | 98.02%              |
| 285,000           | 0               | 219              | 0                        | 13,204,000         | 10             | 16,054,000                          | 98.20%              |
| 289,000           | 1               | 220              | 289,000                  | 13,493,000         | 9              | 16,094,000                          | 98.45%              |
| 290,000           | 0               | 220              | 0                        | 13,493,000         | 9              | 16,103,000                          | 98.50%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 293,000           | 1               | 221              | 293,000                  | 13,786,000         | 8              | 16,130,000                        | 98.67%              |
| 296,000           | 1               | 222              | 296,000                  | 14,082,000         | 7              | 16,154,000                        | 98.81%              |
| 297,000           | 0               | 222              | 0                        | 14,082,000         | 7              | 16,161,000                        | 98.86%              |
| 299,000           | 1               | 223              | 299,000                  | 14,381,000         | 6              | 16,175,000                        | 98.94%              |
| 303,000           | 1               | 224              | 303,000                  | 14,684,000         | 5              | 16,199,000                        | 99.09%              |
| 305,000           | 0               | 224              | 0                        | 14,684,000         | 5              | 16,209,000                        | 99.15%              |
| 307,000           | 0               | 224              | 0                        | 14,684,000         | 5              | 16,219,000                        | 99.21%              |
| 308,000           | 1               | 225              | 308,000                  | 14,992,000         | 4              | 16,224,000                        | 99.24%              |
| 314,000           | 1               | 226              | 314,000                  | 15,306,000         | 3              | 16,248,000                        | 99.39%              |
| 320,000           | 1               | 227              | 320,000                  | 15,626,000         | 2              | 16,266,000                        | 99.50%              |
| 321,000           | 0               | 227              | 0                        | 15,626,000         | 2              | 16,268,000                        | 99.51%              |
| 333,000           | 0               | 227              | 0                        | 15,626,000         | 2              | 16,292,000                        | 99.66%              |
| 334,000           | 1               | 228              | 334,000                  | 15,960,000         | 1              | 16,294,000                        | 99.67%              |
| 340,000           | 0               | 228              | 0                        | 15,960,000         | 1              | 16,300,000                        | 99.71%              |
| 345,000           | 0               | 228              | 0                        | 15,960,000         | 1              | 16,305,000                        | 99.74%              |
| 369,000           | 0               | 228              | 0                        | 15,960,000         | 1              | 16,329,000                        | 99.88%              |
| 388,000           | 1               | 229              | 388,000                  | 16,348,000         | 0              | 16,348,000                        | 100.00%             |
| 389,000           | 0               | 229              | 0                        | 16,348,000         | 0              | 16,348,000                        | 100.00%             |
| 399,000           | 0               | 229              | 0                        | 16,348,000         | 0              | 16,348,000                        | 100.00%             |
| 407,000           | 0               | 229              | 0                        | 16,348,000         | 0              | 16,348,000                        | 100.00%             |
| 409,000           | 0               | 229              | 0                        | 16,348,000         | 0              | 16,348,000                        | 100.00%             |
| 410,000           | 1               | 230              | 410,000                  | 16,758,000         | (1)            | 16,348,000                        | 100.00%             |
| 412,000           | 0               | 230              | 0                        | 16,758,000         | (1)            | 16,346,000                        | 99.99%              |
| 415,000           | 0               | 230              | 0                        | 16,758,000         | (1)            | 16,343,000                        | 99.97%              |
| 427,000           | 0               | 230              | 0                        | 16,758,000         | (1)            | 16,331,000                        | 99.90%              |
| 428,000           | 0               | 230              | 0                        | 16,758,000         | (1)            | 16,330,000                        | 99.89%              |
| 459,000           | 0               | 230              | 0                        | 16,758,000         | (1)            | 16,299,000                        | 99.70%              |
| 474,000           | 1               | 231              | 474,000                  | 17,232,000         | (2)            | 16,284,000                        | 99.61%              |
| 524,000           | 0               | 231              | 0                        | 17,232,000         | (2)            | 16,184,000                        | 99.00%              |
| 527,000           | 0               | 231              | 0                        | 17,232,000         | (2)            | 16,178,000                        | 98.96%              |
| 547,000           | 1               | 232              | 547,000                  | 17,779,000         | (3)            | 16,138,000                        | 98.72%              |
| 548,000           | 0               | 232              | 0                        | 17,779,000         | (3)            | 16,135,000                        | 98.70%              |
| 557,000           | 0               | 232              | 0                        | 17,779,000         | (3)            | 16,108,000                        | 98.53%              |
| 569,000           | 0               | 232              | 0                        | 17,779,000         | (3)            | 16,072,000                        | 98.31%              |
| 591,000           | 0               | 232              | 0                        | 17,779,000         | (3)            | 16,006,000                        | 97.91%              |
| 602,000           | 1               | 233              | 602,000                  | 18,381,000         | (4)            | 15,973,000                        | 97.71%              |
| 605,000           | 1               | 234              | 605,000                  | 18,986,000         | (5)            | 15,961,000                        | 97.63%              |
| 612,000           | 0               | 234              | 0                        | 18,986,000         | (5)            | 15,926,000                        | 97.42%              |
| 625,000           | 1               | 235              | 625,000                  | 19,611,000         | (6)            | 15,861,000                        | 97.02%              |
| 627,000           | 0               | 235              | 0                        | 19,611,000         | (6)            | 15,849,000                        | 96.95%              |
| 628,000           | 0               | 235              | 0                        | 19,611,000         | (6)            | 15,843,000                        | 96.91%              |
| 629,000           | 1               | 236              | 629,000                  | 20,240,000         | (7)            | 15,837,000                        | 96.87%              |
| 636,000           | 1               | 237              | 636,000                  | 20,876,000         | (8)            | 15,788,000                        | 96.57%              |
| 651,000           | 0               | 237              | 0                        | 20,876,000         | (8)            | 15,668,000                        | 95.84%              |
| 709,000           | 1               | 238              | 709,000                  | 21,585,000         | (9)            | 15,204,000                        | 93.00%              |
| 712,000           | 1               | 239              | 712,000                  | 22,297,000         | (10)           | 15,177,000                        | 92.84%              |
| 730,000           | 1               | 240              | 730,000                  | 23,027,000         | (11)           | 14,997,000                        | 91.74%              |
| 737,000           | 0               | 240              | 0                        | 23,027,000         | (11)           | 14,920,000                        | 91.26%              |
| 740,000           | 1               | 241              | 740,000                  | 23,767,000         | (12)           | 14,887,000                        | 91.06%              |
| 756,000           | 0               | 241              | 0                        | 23,767,000         | (12)           | 14,695,000                        | 89.89%              |
| 773,000           | 0               | 241              | 0                        | 23,767,000         | (12)           | 14,491,000                        | 88.64%              |
| 775,000           | 0               | 241              | 0                        | 23,767,000         | (12)           | 14,467,000                        | 88.49%              |
| 805,000           | 0               | 241              | 0                        | 23,767,000         | (12)           | 14,107,000                        | 86.29%              |
| 811,000           | 0               | 241              | 0                        | 23,767,000         | (12)           | 14,035,000                        | 85.85%              |
| 863,000           | 0               | 241              | 0                        | 23,767,000         | (12)           | 13,411,000                        | 82.03%              |
| 883,000           | 1               | 242              | 883,000                  | 24,650,000         | (13)           | 13,171,000                        | 80.57%              |
| 926,000           | 1               | 243              | 926,000                  | 25,576,000         | (14)           | 12,612,000                        | 77.15%              |
| 956,000           | 0               | 243              | 0                        | 25,576,000         | (14)           | 12,192,000                        | 74.58%              |
| 1,050,000         | 1               | 244              | 1,050,000                | 26,626,000         | (15)           | 10,876,000                        | 66.53%              |
| 1,154,000         | 1               | 245              | 1,154,000                | 27,780,000         | (16)           | 9,316,000                         | 56.99%              |
| 1,227,000         | 0               | 245              | 0                        | 27,780,000         | (16)           | 8,148,000                         | 49.84%              |
| 1,266,000         | 1               | 246              | 1,266,000                | 29,046,000         | (17)           | 7,524,000                         | 46.02%              |
| 1,344,000         | 0               | 246              | 0                        | 29,046,000         | (17)           | 6,198,000                         | 37.91%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer []

Period: Test Year

Customer Class: General Service

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                    | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6))+ (5))$ | Percentage of Total |
| 0                 | 3               | 3                | 0                        | 0                  | 56             | 0                                      | 0.00%               |
| 7,000             | 1               | 4                | 7,000                    | 7,000              | 55             | 392,000                                | 1.44%               |
| 11,000            | 1               | 5                | 11,000                   | 18,000             | 54             | 612,000                                | 2.25%               |
| 13,000            | 1               | 6                | 13,000                   | 31,000             | 53             | 720,000                                | 2.65%               |
| 14,000            | 1               | 7                | 14,000                   | 45,000             | 52             | 773,000                                | 2.84%               |
| 15,000            | 2               | 9                | 30,000                   | 75,000             | 50             | 825,000                                | 3.04%               |
| 16,000            | 5               | 14               | 80,000                   | 155,000            | 45             | 875,000                                | 3.22%               |
| 17,000            | 1               | 15               | 17,000                   | 172,000            | 44             | 920,000                                | 3.39%               |
| 18,000            | 1               | 16               | 18,000                   | 190,000            | 43             | 964,000                                | 3.55%               |
| 19,000            | 1               | 17               | 19,000                   | 209,000            | 42             | 1,007,000                              | 3.71%               |
| 21,000            | 2               | 19               | 42,000                   | 251,000            | 40             | 1,091,000                              | 4.02%               |
| 24,000            | 1               | 20               | 24,000                   | 275,000            | 39             | 1,211,000                              | 4.46%               |
| 35,000            | 1               | 21               | 35,000                   | 310,000            | 38             | 1,640,000                              | 6.04%               |
| 41,000            | 1               | 22               | 41,000                   | 351,000            | 37             | 1,868,000                              | 6.87%               |
| 48,000            | 1               | 23               | 48,000                   | 399,000            | 36             | 2,127,000                              | 7.83%               |
| 53,000            | 1               | 24               | 53,000                   | 452,000            | 35             | 2,307,000                              | 8.49%               |
| 56,000            | 1               | 25               | 56,000                   | 508,000            | 34             | 2,412,000                              | 8.88%               |
| 59,000            | 1               | 26               | 59,000                   | 567,000            | 33             | 2,514,000                              | 9.25%               |
| 67,000            | 1               | 27               | 67,000                   | 634,000            | 32             | 2,778,000                              | 10.22%              |
| 70,000            | 1               | 28               | 70,000                   | 704,000            | 31             | 2,874,000                              | 10.58%              |
| 109,000           | 1               | 29               | 109,000                  | 813,000            | 30             | 4,083,000                              | 15.03%              |
| 123,000           | 1               | 30               | 123,000                  | 936,000            | 29             | 4,503,000                              | 16.57%              |
| 184,000           | 1               | 31               | 184,000                  | 1,120,000          | 28             | 6,272,000                              | 23.08%              |
| 225,000           | 1               | 32               | 225,000                  | 1,345,000          | 27             | 7,420,000                              | 27.31%              |
| 251,000           | 1               | 33               | 251,000                  | 1,596,000          | 26             | 8,122,000                              | 29.89%              |
| 273,000           | 1               | 34               | 273,000                  | 1,869,000          | 25             | 8,694,000                              | 32.00%              |
| 291,000           | 1               | 35               | 291,000                  | 2,160,000          | 24             | 9,144,000                              | 33.65%              |
| 293,000           | 1               | 36               | 293,000                  | 2,453,000          | 23             | 9,192,000                              | 33.83%              |
| 308,000           | 1               | 37               | 308,000                  | 2,761,000          | 22             | 9,537,000                              | 35.10%              |
| 344,000           | 1               | 38               | 344,000                  | 3,105,000          | 21             | 10,329,000                             | 38.01%              |
| 354,000           | 1               | 39               | 354,000                  | 3,459,000          | 20             | 10,539,000                             | 38.79%              |
| 357,000           | 1               | 40               | 357,000                  | 3,816,000          | 19             | 10,599,000                             | 39.01%              |
| 361,000           | 1               | 41               | 361,000                  | 4,177,000          | 18             | 10,675,000                             | 39.29%              |
| 364,000           | 1               | 42               | 364,000                  | 4,541,000          | 17             | 10,729,000                             | 39.49%              |
| 378,000           | 1               | 43               | 378,000                  | 4,919,000          | 16             | 10,967,000                             | 40.36%              |
| 383,000           | 1               | 44               | 383,000                  | 5,302,000          | 15             | 11,047,000                             | 40.66%              |
| 409,000           | 1               | 45               | 409,000                  | 5,711,000          | 14             | 11,437,000                             | 42.09%              |
| 417,000           | 1               | 46               | 417,000                  | 6,128,000          | 13             | 11,549,000                             | 42.50%              |
| 421,000           | 1               | 47               | 421,000                  | 6,549,000          | 12             | 11,601,000                             | 42.69%              |
| 1,079,000         | 1               | 48               | 1,079,000                | 7,628,000          | 11             | 19,497,000                             | 71.75%              |
| 1,247,000         | 1               | 49               | 1,247,000                | 8,875,000          | 10             | 21,345,000                             | 78.56%              |
| 1,369,000         | 1               | 50               | 1,369,000                | 10,244,000         | 9              | 22,565,000                             | 83.05%              |
| 1,471,000         | 1               | 51               | 1,471,000                | 11,715,000         | 8              | 23,483,000                             | 86.42%              |
| 1,490,000         | 1               | 52               | 1,490,000                | 13,205,000         | 7              | 23,635,000                             | 86.98%              |
| 1,626,000         | 1               | 53               | 1,626,000                | 14,831,000         | 6              | 24,587,000                             | 90.49%              |
| 1,660,000         | 1               | 54               | 1,660,000                | 16,491,000         | 5              | 24,791,000                             | 91.24%              |
| 1,830,000         | 1               | 55               | 1,830,000                | 18,321,000         | 4              | 25,641,000                             | 94.37%              |
| 2,044,000         | 1               | 56               | 2,044,000                | 20,365,000         | 3              | 26,497,000                             | 97.52%              |
| 2,054,000         | 1               | 57               | 2,054,000                | 22,419,000         | 2              | 26,527,000                             | 97.63%              |
| 2,209,000         | 1               | 58               | 2,209,000                | 24,628,000         | 1              | 26,837,000                             | 98.77%              |
| 2,544,000         | 1               | 59               | 2,544,000                | 27,172,000         | 0              | 27,172,000                             | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: General Service

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 0                 | 0               | 0                | 0                        | 0                  | 5              | 0                                   | 0.00%               |
| 7,000             | 0               | 0                | 0                        | 0                  | 5              | 35,000                              | 1.19%               |
| 11,000            | 0               | 0                | 0                        | 0                  | 5              | 55,000                              | 1.87%               |
| 13,000            | 0               | 0                | 0                        | 0                  | 5              | 65,000                              | 2.21%               |
| 14,000            | 1               | 1                | 14,000                   | 14,000             | 4              | 70,000                              | 2.38%               |
| 15,000            | 0               | 1                | 0                        | 14,000             | 4              | 74,000                              | 2.52%               |
| 16,000            | 0               | 1                | 0                        | 14,000             | 4              | 78,000                              | 2.66%               |
| 17,000            | 0               | 1                | 0                        | 14,000             | 4              | 82,000                              | 2.79%               |
| 18,000            | 0               | 1                | 0                        | 14,000             | 4              | 86,000                              | 2.93%               |
| 19,000            | 0               | 1                | 0                        | 14,000             | 4              | 90,000                              | 3.06%               |
| 21,000            | 0               | 1                | 0                        | 14,000             | 4              | 98,000                              | 3.34%               |
| 24,000            | 0               | 1                | 0                        | 14,000             | 4              | 110,000                             | 3.75%               |
| 35,000            | 0               | 1                | 0                        | 14,000             | 4              | 154,000                             | 5.24%               |
| 41,000            | 1               | 2                | 41,000                   | 55,000             | 3              | 178,000                             | 6.06%               |
| 48,000            | 0               | 2                | 0                        | 55,000             | 3              | 199,000                             | 6.78%               |
| 53,000            | 0               | 2                | 0                        | 55,000             | 3              | 214,000                             | 7.29%               |
| 56,000            | 0               | 2                | 0                        | 55,000             | 3              | 223,000                             | 7.59%               |
| 59,000            | 0               | 2                | 0                        | 55,000             | 3              | 232,000                             | 7.90%               |
| 67,000            | 0               | 2                | 0                        | 55,000             | 3              | 256,000                             | 8.72%               |
| 70,000            | 0               | 2                | 0                        | 55,000             | 3              | 265,000                             | 9.02%               |
| 109,000           | 0               | 2                | 0                        | 55,000             | 3              | 382,000                             | 13.01%              |
| 123,000           | 0               | 2                | 0                        | 55,000             | 3              | 424,000                             | 14.44%              |
| 184,000           | 0               | 2                | 0                        | 55,000             | 3              | 607,000                             | 20.67%              |
| 225,000           | 0               | 2                | 0                        | 55,000             | 3              | 730,000                             | 24.86%              |
| 251,000           | 0               | 2                | 0                        | 55,000             | 3              | 808,000                             | 27.51%              |
| 273,000           | 0               | 2                | 0                        | 55,000             | 3              | 874,000                             | 29.76%              |
| 291,000           | 0               | 2                | 0                        | 55,000             | 3              | 928,000                             | 31.60%              |
| 293,000           | 0               | 2                | 0                        | 55,000             | 3              | 934,000                             | 31.80%              |
| 308,000           | 0               | 2                | 0                        | 55,000             | 3              | 979,000                             | 33.33%              |
| 344,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,087,000                           | 37.01%              |
| 354,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,117,000                           | 38.03%              |
| 357,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,126,000                           | 38.34%              |
| 361,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,138,000                           | 38.75%              |
| 364,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,147,000                           | 39.05%              |
| 378,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,189,000                           | 40.48%              |
| 383,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,204,000                           | 40.99%              |
| 409,000           | 0               | 2                | 0                        | 55,000             | 3              | 1,282,000                           | 43.65%              |
| 417,000           | 1               | 3                | 417,000                  | 472,000            | 2              | 1,306,000                           | 44.47%              |
| 421,000           | 1               | 4                | 421,000                  | 893,000            | 1              | 1,314,000                           | 44.74%              |
| 1,079,000         | 0               | 4                | 0                        | 893,000            | 1              | 1,972,000                           | 67.14%              |
| 1,247,000         | 0               | 4                | 0                        | 893,000            | 1              | 2,140,000                           | 72.86%              |
| 1,369,000         | 0               | 4                | 0                        | 893,000            | 1              | 2,262,000                           | 77.02%              |
| 1,471,000         | 0               | 4                | 0                        | 893,000            | 1              | 2,364,000                           | 80.49%              |
| 1,490,000         | 0               | 4                | 0                        | 893,000            | 1              | 2,383,000                           | 81.14%              |
| 1,626,000         | 0               | 4                | 0                        | 893,000            | 1              | 2,519,000                           | 85.77%              |
| 1,660,000         | 0               | 4                | 0                        | 893,000            | 1              | 2,553,000                           | 86.93%              |
| 1,830,000         | 0               | 4                | 0                        | 893,000            | 1              | 2,723,000                           | 92.71%              |
| 2,044,000         | 1               | 5                | 2,044,000                | 2,937,000          | 0              | 2,937,000                           | 100.00%             |
| 2,054,000         | 0               | 5                | 0                        | 2,937,000          | 0              | 2,937,000                           | 100.00%             |
| 2,209,000         | 0               | 5                | 0                        | 2,937,000          | 0              | 2,937,000                           | 100.00%             |
| 2,544,000         | 0               | 5                | 0                        | 2,937,000          | 0              | 2,937,000                           | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 34                       | 0                                              | 0.00%                         |
| 7,000                       | 1                         | 2                          | 7,000                                 | 7,000                        | 33                       | 238,000                                        | 1.48%                         |
| 11,000                      | 0                         | 2                          | 0                                     | 7,000                        | 33                       | 370,000                                        | 2.31%                         |
| 13,000                      | 0                         | 2                          | 0                                     | 7,000                        | 33                       | 436,000                                        | 2.72%                         |
| 14,000                      | 0                         | 2                          | 0                                     | 7,000                        | 33                       | 469,000                                        | 2.92%                         |
| 15,000                      | 2                         | 4                          | 30,000                                | 37,000                       | 31                       | 502,000                                        | 3.13%                         |
| 16,000                      | 3                         | 7                          | 48,000                                | 85,000                       | 28                       | 533,000                                        | 3.32%                         |
| 17,000                      | 1                         | 8                          | 17,000                                | 102,000                      | 27                       | 561,000                                        | 3.50%                         |
| 18,000                      | 0                         | 8                          | 0                                     | 102,000                      | 27                       | 588,000                                        | 3.67%                         |
| 19,000                      | 1                         | 9                          | 19,000                                | 121,000                      | 26                       | 615,000                                        | 3.83%                         |
| 21,000                      | 1                         | 10                         | 21,000                                | 142,000                      | 25                       | 667,000                                        | 4.16%                         |
| 24,000                      | 1                         | 11                         | 24,000                                | 166,000                      | 24                       | 742,000                                        | 4.63%                         |
| 35,000                      | 0                         | 11                         | 0                                     | 166,000                      | 24                       | 1,006,000                                      | 6.27%                         |
| 41,000                      | 0                         | 11                         | 0                                     | 166,000                      | 24                       | 1,150,000                                      | 7.17%                         |
| 48,000                      | 1                         | 12                         | 48,000                                | 214,000                      | 23                       | 1,318,000                                      | 8.22%                         |
| 53,000                      | 1                         | 13                         | 53,000                                | 267,000                      | 22                       | 1,433,000                                      | 8.94%                         |
| 56,000                      | 1                         | 14                         | 56,000                                | 323,000                      | 21                       | 1,499,000                                      | 9.35%                         |
| 59,000                      | 0                         | 14                         | 0                                     | 323,000                      | 21                       | 1,562,000                                      | 9.74%                         |
| 67,000                      | 0                         | 14                         | 0                                     | 323,000                      | 21                       | 1,730,000                                      | 10.79%                        |
| 70,000                      | 1                         | 15                         | 70,000                                | 393,000                      | 20                       | 1,793,000                                      | 11.18%                        |
| 109,000                     | 1                         | 16                         | 109,000                               | 502,000                      | 19                       | 2,573,000                                      | 16.04%                        |
| 123,000                     | 1                         | 17                         | 123,000                               | 625,000                      | 18                       | 2,839,000                                      | 17.70%                        |
| 184,000                     | 1                         | 18                         | 184,000                               | 809,000                      | 17                       | 3,937,000                                      | 24.55%                        |
| 225,000                     | 1                         | 19                         | 225,000                               | 1,034,000                    | 16                       | 4,634,000                                      | 28.90%                        |
| 251,000                     | 1                         | 20                         | 251,000                               | 1,285,000                    | 15                       | 5,050,000                                      | 31.49%                        |
| 273,000                     | 1                         | 21                         | 273,000                               | 1,558,000                    | 14                       | 5,380,000                                      | 33.55%                        |
| 291,000                     | 1                         | 22                         | 291,000                               | 1,849,000                    | 13                       | 5,632,000                                      | 35.12%                        |
| 293,000                     | 1                         | 23                         | 293,000                               | 2,142,000                    | 12                       | 5,658,000                                      | 35.28%                        |
| 308,000                     | 0                         | 23                         | 0                                     | 2,142,000                    | 12                       | 5,838,000                                      | 36.40%                        |
| 344,000                     | 1                         | 24                         | 344,000                               | 2,486,000                    | 11                       | 6,270,000                                      | 39.10%                        |
| 354,000                     | 1                         | 25                         | 354,000                               | 2,840,000                    | 10                       | 6,380,000                                      | 39.78%                        |
| 357,000                     | 0                         | 25                         | 0                                     | 2,840,000                    | 10                       | 6,410,000                                      | 39.97%                        |
| 361,000                     | 1                         | 26                         | 361,000                               | 3,201,000                    | 9                        | 6,450,000                                      | 40.22%                        |
| 364,000                     | 1                         | 27                         | 364,000                               | 3,565,000                    | 8                        | 6,477,000                                      | 40.39%                        |
| 378,000                     | 1                         | 28                         | 378,000                               | 3,943,000                    | 7                        | 6,589,000                                      | 41.09%                        |
| 383,000                     | 0                         | 28                         | 0                                     | 3,943,000                    | 7                        | 6,624,000                                      | 41.30%                        |
| 409,000                     | 0                         | 28                         | 0                                     | 3,943,000                    | 7                        | 6,806,000                                      | 42.44%                        |
| 417,000                     | 0                         | 28                         | 0                                     | 3,943,000                    | 7                        | 6,862,000                                      | 42.79%                        |
| 421,000                     | 0                         | 28                         | 0                                     | 3,943,000                    | 7                        | 6,890,000                                      | 42.96%                        |
| 1,079,000                   | 1                         | 29                         | 1,079,000                             | 5,022,000                    | 6                        | 11,496,000                                     | 71.68%                        |
| 1,247,000                   | 1                         | 30                         | 1,247,000                             | 6,269,000                    | 5                        | 12,504,000                                     | 77.97%                        |
| 1,369,000                   | 0                         | 30                         | 0                                     | 6,269,000                    | 5                        | 13,114,000                                     | 81.77%                        |
| 1,471,000                   | 1                         | 31                         | 1,471,000                             | 7,740,000                    | 4                        | 13,624,000                                     | 84.95%                        |
| 1,490,000                   | 1                         | 32                         | 1,490,000                             | 9,230,000                    | 3                        | 13,700,000                                     | 85.43%                        |
| 1,626,000                   | 0                         | 32                         | 0                                     | 9,230,000                    | 3                        | 14,108,000                                     | 87.97%                        |
| 1,660,000                   | 0                         | 32                         | 0                                     | 9,230,000                    | 3                        | 14,210,000                                     | 88.61%                        |
| 1,830,000                   | 0                         | 32                         | 0                                     | 9,230,000                    | 3                        | 14,720,000                                     | 91.79%                        |
| 2,044,000                   | 0                         | 32                         | 0                                     | 9,230,000                    | 3                        | 15,362,000                                     | 95.79%                        |
| 2,054,000                   | 1                         | 33                         | 2,054,000                             | 11,284,000                   | 2                        | 15,392,000                                     | 95.98%                        |
| 2,209,000                   | 1                         | 34                         | 2,209,000                             | 13,493,000                   | 1                        | 15,702,000                                     | 97.91%                        |
| 2,544,000                   | 1                         | 35                         | 2,544,000                             | 16,037,000                   | 0                        | 16,037,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+[5] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 2                         | 2                          | 0                                     | 0                            | 17                       | 0                                              | 0.00%                         |
| 7,000                       | 0                         | 2                          | 0                                     | 0                            | 17                       | 119,000                                        | 1.45%                         |
| 11,000                      | 1                         | 3                          | 11,000                                | 11,000                       | 16                       | 187,000                                        | 2.28%                         |
| 13,000                      | 1                         | 4                          | 13,000                                | 24,000                       | 15                       | 219,000                                        | 2.67%                         |
| 14,000                      | 0                         | 4                          | 0                                     | 24,000                       | 15                       | 234,000                                        | 2.85%                         |
| 15,000                      | 0                         | 4                          | 0                                     | 24,000                       | 15                       | 249,000                                        | 3.04%                         |
| 16,000                      | 2                         | 6                          | 32,000                                | 56,000                       | 13                       | 264,000                                        | 3.22%                         |
| 17,000                      | 0                         | 6                          | 0                                     | 56,000                       | 13                       | 277,000                                        | 3.38%                         |
| 18,000                      | 1                         | 7                          | 18,000                                | 74,000                       | 12                       | 290,000                                        | 3.54%                         |
| 19,000                      | 0                         | 7                          | 0                                     | 74,000                       | 12                       | 302,000                                        | 3.68%                         |
| 21,000                      | 1                         | 8                          | 21,000                                | 95,000                       | 11                       | 326,000                                        | 3.98%                         |
| 24,000                      | 0                         | 8                          | 0                                     | 95,000                       | 11                       | 359,000                                        | 4.38%                         |
| 35,000                      | 1                         | 9                          | 35,000                                | 130,000                      | 10                       | 480,000                                        | 5.86%                         |
| 41,000                      | 0                         | 9                          | 0                                     | 130,000                      | 10                       | 540,000                                        | 6.59%                         |
| 48,000                      | 0                         | 9                          | 0                                     | 130,000                      | 10                       | 610,000                                        | 7.44%                         |
| 53,000                      | 0                         | 9                          | 0                                     | 130,000                      | 10                       | 660,000                                        | 8.05%                         |
| 56,000                      | 0                         | 9                          | 0                                     | 130,000                      | 10                       | 690,000                                        | 8.42%                         |
| 59,000                      | 1                         | 10                         | 59,000                                | 189,000                      | 9                        | 720,000                                        | 8.78%                         |
| 67,000                      | 1                         | 11                         | 67,000                                | 256,000                      | 8                        | 792,000                                        | 9.66%                         |
| 70,000                      | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 816,000                                        | 9.95%                         |
| 109,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 1,128,000                                      | 13.76%                        |
| 123,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 1,240,000                                      | 15.13%                        |
| 184,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 1,728,000                                      | 21.08%                        |
| 225,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 2,056,000                                      | 25.08%                        |
| 251,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 2,264,000                                      | 27.62%                        |
| 273,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 2,440,000                                      | 29.76%                        |
| 291,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 2,584,000                                      | 31.52%                        |
| 293,000                     | 0                         | 11                         | 0                                     | 256,000                      | 8                        | 2,600,000                                      | 31.72%                        |
| 308,000                     | 1                         | 12                         | 308,000                               | 564,000                      | 7                        | 2,720,000                                      | 33.18%                        |
| 344,000                     | 0                         | 12                         | 0                                     | 564,000                      | 7                        | 2,972,000                                      | 36.25%                        |
| 354,000                     | 0                         | 12                         | 0                                     | 564,000                      | 7                        | 3,042,000                                      | 37.11%                        |
| 357,000                     | 1                         | 13                         | 357,000                               | 921,000                      | 6                        | 3,063,000                                      | 37.36%                        |
| 361,000                     | 0                         | 13                         | 0                                     | 921,000                      | 6                        | 3,087,000                                      | 37.66%                        |
| 364,000                     | 0                         | 13                         | 0                                     | 921,000                      | 6                        | 3,105,000                                      | 37.88%                        |
| 378,000                     | 0                         | 13                         | 0                                     | 921,000                      | 6                        | 3,189,000                                      | 38.90%                        |
| 383,000                     | 1                         | 14                         | 383,000                               | 1,304,000                    | 5                        | 3,219,000                                      | 39.27%                        |
| 409,000                     | 1                         | 15                         | 409,000                               | 1,713,000                    | 4                        | 3,349,000                                      | 40.85%                        |
| 417,000                     | 0                         | 15                         | 0                                     | 1,713,000                    | 4                        | 3,381,000                                      | 41.24%                        |
| 421,000                     | 0                         | 15                         | 0                                     | 1,713,000                    | 4                        | 3,397,000                                      | 41.44%                        |
| 1,079,000                   | 0                         | 15                         | 0                                     | 1,713,000                    | 4                        | 6,029,000                                      | 73.54%                        |
| 1,247,000                   | 0                         | 15                         | 0                                     | 1,713,000                    | 4                        | 6,701,000                                      | 81.74%                        |
| 1,369,000                   | 1                         | 16                         | 1,369,000                             | 3,082,000                    | 3                        | 7,189,000                                      | 87.69%                        |
| 1,471,000                   | 0                         | 16                         | 0                                     | 3,082,000                    | 3                        | 7,495,000                                      | 91.42%                        |
| 1,490,000                   | 0                         | 16                         | 0                                     | 3,082,000                    | 3                        | 7,552,000                                      | 92.12%                        |
| 1,626,000                   | 1                         | 17                         | 1,626,000                             | 4,708,000                    | 2                        | 7,960,000                                      | 97.10%                        |
| 1,660,000                   | 1                         | 18                         | 1,660,000                             | 6,368,000                    | 1                        | 8,028,000                                      | 97.93%                        |
| 1,830,000                   | 1                         | 19                         | 1,830,000                             | 8,198,000                    | 0                        | 8,198,000                                      | 100.00%                       |
| 2,044,000                   | 0                         | 19                         | 0                                     | 8,198,000                    | 0                        | 8,198,000                                      | 100.00%                       |
| 2,054,000                   | 0                         | 19                         | 0                                     | 8,198,000                    | 0                        | 8,198,000                                      | 100.00%                       |
| 2,209,000                   | 0                         | 19                         | 0                                     | 8,198,000                    | 0                        | 8,198,000                                      | 100.00%                       |
| 2,544,000                   | 0                         | 19                         | 0                                     | 8,198,000                    | 0                        | 8,198,000                                      | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14  
Page 98 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water [x] or Sewer [ ]  
Period: Test Year

Preparer: Dan Ciecierski

Customer Class: General Service

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>(((1)*(6))+(5)) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 2,000                       | 1                         | 1                          | 2,000                                 | 2,000                        | 35                       | 72,000                                           | 2.53%                         |
| 20,000                      | 1                         | 2                          | 20,000                                | 22,000                       | 34                       | 702,000                                          | 24.66%                        |
| 33,000                      | 3                         | 5                          | 99,000                                | 121,000                      | 31                       | 1,144,000                                        | 40.18%                        |
| 39,000                      | 1                         | 6                          | 39,000                                | 160,000                      | 30                       | 1,330,000                                        | 46.72%                        |
| 41,000                      | 1                         | 7                          | 41,000                                | 201,000                      | 29                       | 1,390,000                                        | 48.82%                        |
| 44,000                      | 1                         | 8                          | 44,000                                | 245,000                      | 28                       | 1,477,000                                        | 51.88%                        |
| 45,000                      | 1                         | 9                          | 45,000                                | 290,000                      | 27                       | 1,505,000                                        | 52.86%                        |
| 50,000                      | 1                         | 10                         | 50,000                                | 340,000                      | 26                       | 1,640,000                                        | 57.60%                        |
| 51,000                      | 2                         | 12                         | 102,000                               | 442,000                      | 24                       | 1,666,000                                        | 58.52%                        |
| 53,000                      | 1                         | 13                         | 53,000                                | 495,000                      | 23                       | 1,714,000                                        | 60.20%                        |
| 58,000                      | 1                         | 14                         | 58,000                                | 553,000                      | 22                       | 1,829,000                                        | 64.24%                        |
| 59,000                      | 2                         | 16                         | 118,000                               | 671,000                      | 20                       | 1,851,000                                        | 65.02%                        |
| 63,000                      | 1                         | 17                         | 63,000                                | 734,000                      | 19                       | 1,931,000                                        | 67.83%                        |
| 67,000                      | 1                         | 18                         | 67,000                                | 801,000                      | 18                       | 2,007,000                                        | 70.50%                        |
| 70,000                      | 1                         | 19                         | 70,000                                | 871,000                      | 17                       | 2,061,000                                        | 72.39%                        |
| 74,000                      | 1                         | 20                         | 74,000                                | 945,000                      | 16                       | 2,129,000                                        | 74.78%                        |
| 78,000                      | 1                         | 21                         | 78,000                                | 1,023,000                    | 15                       | 2,193,000                                        | 77.03%                        |
| 85,000                      | 1                         | 22                         | 85,000                                | 1,108,000                    | 14                       | 2,298,000                                        | 80.72%                        |
| 95,000                      | 1                         | 23                         | 95,000                                | 1,203,000                    | 13                       | 2,438,000                                        | 85.63%                        |
| 96,000                      | 1                         | 24                         | 96,000                                | 1,299,000                    | 12                       | 2,451,000                                        | 86.09%                        |
| 99,000                      | 1                         | 25                         | 99,000                                | 1,398,000                    | 11                       | 2,487,000                                        | 87.36%                        |
| 100,000                     | 1                         | 26                         | 100,000                               | 1,498,000                    | 10                       | 2,498,000                                        | 87.74%                        |
| 104,000                     | 1                         | 27                         | 104,000                               | 1,602,000                    | 9                        | 2,538,000                                        | 89.15%                        |
| 112,000                     | 1                         | 28                         | 112,000                               | 1,714,000                    | 8                        | 2,610,000                                        | 91.68%                        |
| 121,000                     | 1                         | 29                         | 121,000                               | 1,835,000                    | 7                        | 2,682,000                                        | 94.20%                        |
| 122,000                     | 1                         | 30                         | 122,000                               | 1,957,000                    | 6                        | 2,689,000                                        | 94.45%                        |
| 126,000                     | 1                         | 31                         | 126,000                               | 2,083,000                    | 5                        | 2,713,000                                        | 95.29%                        |
| 129,000                     | 1                         | 32                         | 129,000                               | 2,212,000                    | 4                        | 2,728,000                                        | 95.82%                        |
| 133,000                     | 1                         | 33                         | 133,000                               | 2,345,000                    | 3                        | 2,744,000                                        | 96.38%                        |
| 157,000                     | 1                         | 34                         | 157,000                               | 2,502,000                    | 2                        | 2,816,000                                        | 98.91%                        |
| 158,000                     | 1                         | 35                         | 158,000                               | 2,660,000                    | 1                        | 2,818,000                                        | 98.98%                        |
| 187,000                     | 1                         | 36                         | 187,000                               | 2,847,000                    | 0                        | 2,847,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: General Service

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|-----------------------------------------------------|-------------------------------|
| 2,000                       | 0                         | 0                          | 0                                     | 0                            | 1                        | 2,000                                               | 3.39%                         |
| 20,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 20,000                                              | 33.90%                        |
| 33,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 33,000                                              | 55.93%                        |
| 39,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 39,000                                              | 66.10%                        |
| 41,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 41,000                                              | 69.49%                        |
| 44,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 44,000                                              | 74.58%                        |
| 45,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 45,000                                              | 76.27%                        |
| 50,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 50,000                                              | 84.75%                        |
| 51,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 51,000                                              | 86.44%                        |
| 53,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 53,000                                              | 89.83%                        |
| 58,000                      | 0                         | 0                          | 0                                     | 0                            | 1                        | 58,000                                              | 98.31%                        |
| 59,000                      | 1                         | 1                          | 59,000                                | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 63,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 67,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 70,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 74,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 78,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 85,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 95,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 96,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 99,000                      | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 100,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 104,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 112,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 121,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 122,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 126,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 129,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 133,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 157,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 158,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |
| 187,000                     | 0                         | 1                          | 0                                     | 59,000                       | 0                        | 59,000                                              | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 2,000                       | 1                         | 1                          | 2,000                                 | 2,000                        | 20                       | 42,000                                         | 3.22%                         |
| 20,000                      | 1                         | 2                          | 20,000                                | 22,000                       | 19                       | 402,000                                        | 30.80%                        |
| 33,000                      | 2                         | 4                          | 66,000                                | 88,000                       | 17                       | 649,000                                        | 49.73%                        |
| 39,000                      | 1                         | 5                          | 39,000                                | 127,000                      | 16                       | 751,000                                        | 57.55%                        |
| 41,000                      | 1                         | 6                          | 41,000                                | 168,000                      | 15                       | 783,000                                        | 60.00%                        |
| 44,000                      | 0                         | 6                          | 0                                     | 168,000                      | 15                       | 828,000                                        | 63.45%                        |
| 45,000                      | 1                         | 7                          | 45,000                                | 213,000                      | 14                       | 843,000                                        | 64.60%                        |
| 50,000                      | 1                         | 8                          | 50,000                                | 263,000                      | 13                       | 913,000                                        | 69.96%                        |
| 51,000                      | 2                         | 10                         | 102,000                               | 365,000                      | 11                       | 926,000                                        | 70.96%                        |
| 53,000                      | 0                         | 10                         | 0                                     | 365,000                      | 11                       | 948,000                                        | 72.64%                        |
| 58,000                      | 1                         | 11                         | 58,000                                | 423,000                      | 10                       | 1,003,000                                      | 76.86%                        |
| 59,000                      | 1                         | 12                         | 59,000                                | 482,000                      | 9                        | 1,013,000                                      | 77.62%                        |
| 63,000                      | 1                         | 13                         | 63,000                                | 545,000                      | 8                        | 1,049,000                                      | 80.38%                        |
| 67,000                      | 1                         | 14                         | 67,000                                | 612,000                      | 7                        | 1,081,000                                      | 82.84%                        |
| 70,000                      | 1                         | 15                         | 70,000                                | 682,000                      | 6                        | 1,102,000                                      | 84.44%                        |
| 74,000                      | 1                         | 16                         | 74,000                                | 756,000                      | 5                        | 1,126,000                                      | 86.28%                        |
| 78,000                      | 1                         | 17                         | 78,000                                | 834,000                      | 4                        | 1,146,000                                      | 87.82%                        |
| 85,000                      | 1                         | 18                         | 85,000                                | 919,000                      | 3                        | 1,174,000                                      | 89.96%                        |
| 95,000                      | 0                         | 18                         | 0                                     | 919,000                      | 3                        | 1,204,000                                      | 92.26%                        |
| 96,000                      | 1                         | 19                         | 96,000                                | 1,015,000                    | 2                        | 1,207,000                                      | 92.49%                        |
| 99,000                      | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,213,000                                      | 92.95%                        |
| 100,000                     | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,215,000                                      | 93.10%                        |
| 104,000                     | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,223,000                                      | 93.72%                        |
| 112,000                     | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,239,000                                      | 94.94%                        |
| 121,000                     | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,257,000                                      | 96.32%                        |
| 122,000                     | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,259,000                                      | 96.48%                        |
| 126,000                     | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,267,000                                      | 97.09%                        |
| 129,000                     | 0                         | 19                         | 0                                     | 1,015,000                    | 2                        | 1,273,000                                      | 97.55%                        |
| 133,000                     | 1                         | 20                         | 133,000                               | 1,148,000                    | 1                        | 1,281,000                                      | 98.16%                        |
| 157,000                     | 1                         | 21                         | 157,000                               | 1,305,000                    | 0                        | 1,305,000                                      | 100.00%                       |
| 158,000                     | 0                         | 21                         | 0                                     | 1,305,000                    | 0                        | 1,305,000                                      | 100.00%                       |
| 187,000                     | 0                         | 21                         | 0                                     | 1,305,000                    | 0                        | 1,305,000                                      | 100.00%                       |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 2,000             | 0               | 0                | 0                        | 0                  | 14             | 28,000                            | 1.89%               |
| 20,000            | 0               | 0                | 0                        | 0                  | 14             | 280,000                           | 18.88%              |
| 33,000            | 1               | 1                | 33,000                   | 33,000             | 13             | 462,000                           | 31.15%              |
| 39,000            | 0               | 1                | 0                        | 33,000             | 13             | 540,000                           | 36.41%              |
| 41,000            | 0               | 1                | 0                        | 33,000             | 13             | 566,000                           | 38.17%              |
| 44,000            | 1               | 2                | 44,000                   | 77,000             | 12             | 605,000                           | 40.80%              |
| 45,000            | 0               | 2                | 0                        | 77,000             | 12             | 617,000                           | 41.60%              |
| 50,000            | 0               | 2                | 0                        | 77,000             | 12             | 677,000                           | 45.65%              |
| 51,000            | 0               | 2                | 0                        | 77,000             | 12             | 689,000                           | 46.46%              |
| 53,000            | 1               | 3                | 53,000                   | 130,000            | 11             | 713,000                           | 48.08%              |
| 58,000            | 0               | 3                | 0                        | 130,000            | 11             | 768,000                           | 51.79%              |
| 59,000            | 0               | 3                | 0                        | 130,000            | 11             | 779,000                           | 52.53%              |
| 63,000            | 0               | 3                | 0                        | 130,000            | 11             | 823,000                           | 55.50%              |
| 67,000            | 0               | 3                | 0                        | 130,000            | 11             | 867,000                           | 58.46%              |
| 70,000            | 0               | 3                | 0                        | 130,000            | 11             | 900,000                           | 60.69%              |
| 74,000            | 0               | 3                | 0                        | 130,000            | 11             | 944,000                           | 63.65%              |
| 78,000            | 0               | 3                | 0                        | 130,000            | 11             | 988,000                           | 66.62%              |
| 85,000            | 0               | 3                | 0                        | 130,000            | 11             | 1,065,000                         | 71.81%              |
| 95,000            | 1               | 4                | 95,000                   | 225,000            | 10             | 1,175,000                         | 79.23%              |
| 96,000            | 0               | 4                | 0                        | 225,000            | 10             | 1,185,000                         | 79.91%              |
| 99,000            | 1               | 5                | 99,000                   | 324,000            | 9              | 1,215,000                         | 81.93%              |
| 100,000           | 1               | 6                | 100,000                  | 424,000            | 8              | 1,224,000                         | 82.54%              |
| 104,000           | 1               | 7                | 104,000                  | 528,000            | 7              | 1,256,000                         | 84.69%              |
| 112,000           | 1               | 8                | 112,000                  | 640,000            | 6              | 1,312,000                         | 88.47%              |
| 121,000           | 1               | 9                | 121,000                  | 761,000            | 5              | 1,366,000                         | 92.11%              |
| 122,000           | 1               | 10               | 122,000                  | 883,000            | 4              | 1,371,000                         | 92.45%              |
| 126,000           | 1               | 11               | 126,000                  | 1,009,000          | 3              | 1,387,000                         | 93.53%              |
| 129,000           | 1               | 12               | 129,000                  | 1,138,000          | 2              | 1,396,000                         | 94.13%              |
| 133,000           | 0               | 12               | 0                        | 1,138,000          | 2              | 1,404,000                         | 94.67%              |
| 157,000           | 0               | 12               | 0                        | 1,138,000          | 2              | 1,452,000                         | 97.91%              |
| 158,000           | 1               | 13               | 158,000                  | 1,296,000          | 1              | 1,454,000                         | 98.04%              |
| 187,000           | 1               | 14               | 187,000                  | 1,483,000          | 0              | 1,483,000                         | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                          | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|----------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | Percentage<br>of Total |
| 0                    | 12                 | 12                  | 0                              | 0                     | 12                | 0                                            | 0.00%                  |
| 259,000              | 1                  | 13                  | 259,000                        | 259,000               | 11                | 3,108,000                                    | 11.96%                 |
| 298,000              | 1                  | 14                  | 298,000                        | 557,000               | 10                | 3,537,000                                    | 13.61%                 |
| 365,000              | 1                  | 15                  | 365,000                        | 922,000               | 9                 | 4,207,000                                    | 16.19%                 |
| 1,103,000            | 1                  | 16                  | 1,103,000                      | 2,025,000             | 8                 | 10,849,000                                   | 41.76%                 |
| 1,398,000            | 1                  | 17                  | 1,398,000                      | 3,423,000             | 7                 | 13,209,000                                   | 50.84%                 |
| 2,459,000            | 1                  | 18                  | 2,459,000                      | 5,882,000             | 6                 | 20,636,000                                   | 79.43%                 |
| 2,630,000            | 1                  | 19                  | 2,630,000                      | 8,512,000             | 5                 | 21,662,000                                   | 83.38%                 |
| 2,785,000            | 1                  | 20                  | 2,785,000                      | 11,297,000            | 4                 | 22,437,000                                   | 86.36%                 |
| 2,966,000            | 1                  | 21                  | 2,966,000                      | 14,263,000            | 3                 | 23,161,000                                   | 89.15%                 |
| 3,218,000            | 1                  | 22                  | 3,218,000                      | 17,481,000            | 2                 | 23,917,000                                   | 92.06%                 |
| 3,945,000            | 1                  | 23                  | 3,945,000                      | 21,426,000            | 1                 | 25,371,000                                   | 97.65%                 |
| 4,555,000            | 1                  | 24                  | 4,555,000                      | 25,981,000            | 0                 | 25,981,000                                   | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

Docket No: 110257-WS

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Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: General Service

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 1                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 259,000              | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 298,000              | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 365,000              | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 1,103,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 1,398,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 2,459,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 2,630,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 2,785,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 2,966,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 3,218,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 3,945,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |
| 4,555,000            | 0                  | 1                   | 0                              | 0                     | 0                 | 0                                         | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 9                  | 9                   | 0                              | 0                     | 5                 | 0                                         | 0.00%                  |
| 259,000              | 0                  | 9                   | 0                              | 0                     | 5                 | 1,295,000                                 | 9.39%                  |
| 298,000              | 0                  | 9                   | 0                              | 0                     | 5                 | 1,490,000                                 | 10.81%                 |
| 365,000              | 0                  | 9                   | 0                              | 0                     | 5                 | 1,825,000                                 | 13.24%                 |
| 1,103,000            | 1                  | 10                  | 1,103,000                      | 1,103,000             | 4                 | 5,515,000                                 | 40.00%                 |
| 1,398,000            | 1                  | 11                  | 1,398,000                      | 2,501,000             | 3                 | 6,695,000                                 | 48.56%                 |
| 2,459,000            | 0                  | 11                  | 0                              | 2,501,000             | 3                 | 9,878,000                                 | 71.65%                 |
| 2,630,000            | 0                  | 11                  | 0                              | 2,501,000             | 3                 | 10,391,000                                | 75.37%                 |
| 2,785,000            | 1                  | 12                  | 2,785,000                      | 5,286,000             | 2                 | 10,856,000                                | 78.75%                 |
| 2,966,000            | 0                  | 12                  | 0                              | 5,286,000             | 2                 | 11,218,000                                | 81.37%                 |
| 3,218,000            | 0                  | 12                  | 0                              | 5,286,000             | 2                 | 11,722,000                                | 85.03%                 |
| 3,945,000            | 1                  | 13                  | 3,945,000                      | 9,231,000             | 1                 | 13,176,000                                | 95.58%                 |
| 4,555,000            | 1                  | 14                  | 4,555,000                      | 13,786,000            | 0                 | 13,786,000                                | 100.00%                |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]  
 Period: September through December 2010  
 Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[[ (1)*(6) ]*(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|----------------------------------------------------|-------------------------------|
| 0                           | 2                         | 2                          | 0                                     | 0                            | 7                        | 0                                                  | 0.00%                         |
| 259,000                     | 1                         | 3                          | 259,000                               | 259,000                      | 6                        | 1,813,000                                          | 14.87%                        |
| 298,000                     | 1                         | 4                          | 298,000                               | 557,000                      | 5                        | 2,047,000                                          | 16.79%                        |
| 365,000                     | 1                         | 5                          | 365,000                               | 922,000                      | 4                        | 2,382,000                                          | 19.53%                        |
| 1,103,000                   | 0                         | 5                          | 0                                     | 922,000                      | 4                        | 5,334,000                                          | 43.74%                        |
| 1,398,000                   | 0                         | 5                          | 0                                     | 922,000                      | 4                        | 6,514,000                                          | 53.42%                        |
| 2,459,000                   | 1                         | 6                          | 2,459,000                             | 3,381,000                    | 3                        | 10,758,000                                         | 88.22%                        |
| 2,630,000                   | 1                         | 7                          | 2,630,000                             | 6,011,000                    | 2                        | 11,271,000                                         | 92.42%                        |
| 2,785,000                   | 0                         | 7                          | 0                                     | 6,011,000                    | 2                        | 11,581,000                                         | 94.97%                        |
| 2,966,000                   | 1                         | 8                          | 2,966,000                             | 8,977,000                    | 1                        | 11,943,000                                         | 97.93%                        |
| 3,218,000                   | 1                         | 9                          | 3,218,000                             | 12,195,000                   | 0                        | 12,195,000                                         | 100.00%                       |
| 3,945,000                   | 0                         | 9                          | 0                                     | 12,195,000                   | 0                        | 12,195,000                                         | 100.00%                       |
| 4,555,000                   | 0                         | 9                          | 0                                     | 12,195,000                   | 0                        | 12,195,000                                         | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+*(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 0                           | 19                        | 19                         | 0                                     | 0                            | 254                      | 0                                                 | 0.00%                         |
| 1,000                       | 15                        | 34                         | 15,000                                | 15,000                       | 239                      | 254,000                                           | 13.35%                        |
| 2,000                       | 31                        | 65                         | 62,000                                | 77,000                       | 208                      | 493,000                                           | 25.92%                        |
| 3,000                       | 35                        | 100                        | 105,000                               | 182,000                      | 173                      | 701,000                                           | 36.86%                        |
| 4,000                       | 31                        | 131                        | 124,000                               | 306,000                      | 142                      | 874,000                                           | 45.95%                        |
| 5,000                       | 21                        | 152                        | 105,000                               | 411,000                      | 121                      | 1,016,000                                         | 53.42%                        |
| 6,000                       | 25                        | 177                        | 150,000                               | 561,000                      | 96                       | 1,137,000                                         | 59.78%                        |
| 7,000                       | 27                        | 204                        | 189,000                               | 750,000                      | 69                       | 1,233,000                                         | 64.83%                        |
| 8,000                       | 18                        | 222                        | 144,000                               | 894,000                      | 51                       | 1,302,000                                         | 68.45%                        |
| 9,000                       | 12                        | 234                        | 108,000                               | 1,002,000                    | 39                       | 1,353,000                                         | 71.14%                        |
| 10,000                      | 7                         | 241                        | 70,000                                | 1,072,000                    | 32                       | 1,392,000                                         | 73.19%                        |
| 11,000                      | 7                         | 248                        | 77,000                                | 1,149,000                    | 25                       | 1,424,000                                         | 74.87%                        |
| 12,000                      | 9                         | 257                        | 108,000                               | 1,257,000                    | 16                       | 1,449,000                                         | 76.18%                        |
| 13,000                      | 1                         | 258                        | 13,000                                | 1,270,000                    | 15                       | 1,465,000                                         | 77.02%                        |
| 14,000                      | 1                         | 259                        | 14,000                                | 1,284,000                    | 14                       | 1,480,000                                         | 77.81%                        |
| 15,000                      | 2                         | 261                        | 30,000                                | 1,314,000                    | 12                       | 1,494,000                                         | 78.55%                        |
| 20,000                      | 1                         | 262                        | 20,000                                | 1,334,000                    | 11                       | 1,554,000                                         | 81.70%                        |
| 28,000                      | 1                         | 263                        | 28,000                                | 1,362,000                    | 10                       | 1,642,000                                         | 86.33%                        |
| 33,000                      | 1                         | 264                        | 33,000                                | 1,395,000                    | 9                        | 1,692,000                                         | 88.96%                        |
| 35,000                      | 1                         | 265                        | 35,000                                | 1,430,000                    | 8                        | 1,710,000                                         | 89.91%                        |
| 39,000                      | 1                         | 266                        | 39,000                                | 1,469,000                    | 7                        | 1,742,000                                         | 91.59%                        |
| 43,000                      | 1                         | 267                        | 43,000                                | 1,512,000                    | 6                        | 1,770,000                                         | 93.06%                        |
| 53,000                      | 1                         | 268                        | 53,000                                | 1,565,000                    | 5                        | 1,830,000                                         | 96.21%                        |
| 55,000                      | 1                         | 269                        | 55,000                                | 1,620,000                    | 4                        | 1,840,000                                         | 96.74%                        |
| 56,000                      | 1                         | 270                        | 56,000                                | 1,676,000                    | 3                        | 1,844,000                                         | 96.95%                        |
| 60,000                      | 1                         | 271                        | 60,000                                | 1,736,000                    | 2                        | 1,856,000                                         | 97.58%                        |
| 64,000                      | 1                         | 272                        | 64,000                                | 1,800,000                    | 1                        | 1,864,000                                         | 98.00%                        |
| 102,000                     | 1                         | 273                        | 102,000                               | 1,902,000                    | 0                        | 1,902,000                                         | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 0                         | 0                          | 0                                     | 0                            | 23                       | 0                                              | 0.00%                         |
| 1,000                       | 0                         | 0                          | 0                                     | 0                            | 23                       | 23,000                                         | 8.10%                         |
| 2,000                       | 2                         | 2                          | 4,000                                 | 4,000                        | 21                       | 46,000                                         | 16.20%                        |
| 3,000                       | 1                         | 3                          | 3,000                                 | 7,000                        | 20                       | 67,000                                         | 23.59%                        |
| 4,000                       | 4                         | 7                          | 16,000                                | 23,000                       | 16                       | 87,000                                         | 30.63%                        |
| 5,000                       | 1                         | 8                          | 5,000                                 | 28,000                       | 15                       | 103,000                                        | 36.27%                        |
| 6,000                       | 3                         | 11                         | 18,000                                | 46,000                       | 12                       | 118,000                                        | 41.55%                        |
| 7,000                       | 5                         | 16                         | 35,000                                | 81,000                       | 7                        | 130,000                                        | 45.77%                        |
| 8,000                       | 2                         | 18                         | 16,000                                | 97,000                       | 5                        | 137,000                                        | 48.24%                        |
| 9,000                       | 0                         | 18                         | 0                                     | 97,000                       | 5                        | 142,000                                        | 50.00%                        |
| 10,000                      | 2                         | 20                         | 20,000                                | 117,000                      | 3                        | 147,000                                        | 51.76%                        |
| 11,000                      | 0                         | 20                         | 0                                     | 117,000                      | 3                        | 150,000                                        | 52.82%                        |
| 12,000                      | 1                         | 21                         | 12,000                                | 129,000                      | 2                        | 153,000                                        | 53.87%                        |
| 13,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 155,000                                        | 54.58%                        |
| 14,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 157,000                                        | 55.28%                        |
| 15,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 159,000                                        | 55.99%                        |
| 20,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 169,000                                        | 59.51%                        |
| 28,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 185,000                                        | 65.14%                        |
| 33,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 195,000                                        | 68.66%                        |
| 35,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 199,000                                        | 70.07%                        |
| 39,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 207,000                                        | 72.89%                        |
| 43,000                      | 0                         | 21                         | 0                                     | 129,000                      | 2                        | 215,000                                        | 75.70%                        |
| 53,000                      | 1                         | 22                         | 53,000                                | 182,000                      | 1                        | 235,000                                        | 82.75%                        |
| 55,000                      | 0                         | 22                         | 0                                     | 182,000                      | 1                        | 237,000                                        | 83.45%                        |
| 56,000                      | 0                         | 22                         | 0                                     | 182,000                      | 1                        | 238,000                                        | 83.80%                        |
| 60,000                      | 0                         | 22                         | 0                                     | 182,000                      | 1                        | 242,000                                        | 85.21%                        |
| 64,000                      | 0                         | 22                         | 0                                     | 182,000                      | 1                        | 246,000                                        | 86.62%                        |
| 102,000                     | 1                         | 23                         | 102,000                               | 284,000                      | 0                        | 284,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 0                           | 11                        | 11                         | 0                                     | 0                            | 149                      | 0                                                | 0.00%                         |
| 1,000                       | 10                        | 21                         | 10,000                                | 10,000                       | 139                      | 149,000                                          | 13.33%                        |
| 2,000                       | 14                        | 35                         | 28,000                                | 38,000                       | 125                      | 288,000                                          | 25.76%                        |
| 3,000                       | 21                        | 56                         | 63,000                                | 101,000                      | 104                      | 413,000                                          | 36.94%                        |
| 4,000                       | 17                        | 73                         | 68,000                                | 169,000                      | 87                       | 517,000                                          | 46.24%                        |
| 5,000                       | 15                        | 88                         | 75,000                                | 244,000                      | 72                       | 604,000                                          | 54.03%                        |
| 6,000                       | 15                        | 103                        | 90,000                                | 334,000                      | 57                       | 676,000                                          | 60.47%                        |
| 7,000                       | 13                        | 116                        | 91,000                                | 425,000                      | 44                       | 733,000                                          | 65.56%                        |
| 8,000                       | 11                        | 127                        | 88,000                                | 513,000                      | 33                       | 777,000                                          | 69.50%                        |
| 9,000                       | 10                        | 137                        | 90,000                                | 603,000                      | 23                       | 810,000                                          | 72.45%                        |
| 10,000                      | 4                         | 141                        | 40,000                                | 643,000                      | 19                       | 833,000                                          | 74.51%                        |
| 11,000                      | 4                         | 145                        | 44,000                                | 687,000                      | 15                       | 852,000                                          | 76.21%                        |
| 12,000                      | 5                         | 150                        | 60,000                                | 747,000                      | 10                       | 867,000                                          | 77.55%                        |
| 13,000                      | 1                         | 151                        | 13,000                                | 760,000                      | 9                        | 877,000                                          | 78.44%                        |
| 14,000                      | 1                         | 152                        | 14,000                                | 774,000                      | 8                        | 886,000                                          | 79.25%                        |
| 15,000                      | 0                         | 152                        | 0                                     | 774,000                      | 8                        | 894,000                                          | 79.96%                        |
| 20,000                      | 1                         | 153                        | 20,000                                | 794,000                      | 7                        | 934,000                                          | 83.54%                        |
| 28,000                      | 1                         | 154                        | 28,000                                | 822,000                      | 6                        | 990,000                                          | 88.55%                        |
| 33,000                      | 0                         | 154                        | 0                                     | 822,000                      | 6                        | 1,020,000                                        | 91.23%                        |
| 35,000                      | 1                         | 155                        | 35,000                                | 857,000                      | 5                        | 1,032,000                                        | 92.31%                        |
| 39,000                      | 1                         | 156                        | 39,000                                | 896,000                      | 4                        | 1,052,000                                        | 94.10%                        |
| 43,000                      | 1                         | 157                        | 43,000                                | 939,000                      | 3                        | 1,068,000                                        | 95.53%                        |
| 53,000                      | 0                         | 157                        | 0                                     | 939,000                      | 3                        | 1,098,000                                        | 98.21%                        |
| 55,000                      | 1                         | 158                        | 55,000                                | 994,000                      | 2                        | 1,104,000                                        | 98.75%                        |
| 56,000                      | 0                         | 158                        | 0                                     | 994,000                      | 2                        | 1,106,000                                        | 98.93%                        |
| 60,000                      | 1                         | 159                        | 60,000                                | 1,054,000                    | 1                        | 1,114,000                                        | 99.64%                        |
| 64,000                      | 1                         | 160                        | 64,000                                | 1,118,000                    | 0                        | 1,118,000                                        | 100.00%                       |
| 102,000                     | 0                         | 160                        | 0                                     | 1,118,000                    | 0                        | 1,118,000                                        | 100.00%                       |



Company: Sanlando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 0                           | 8                         | 8                          | 0                                     | 0                            | 82                       | 0                                                | 0.00%                         |
| 1,000                       | 5                         | 13                         | 5,000                                 | 5,000                        | 77                       | 82,000                                           | 16.40%                        |
| 2,000                       | 15                        | 28                         | 30,000                                | 35,000                       | 62                       | 159,000                                          | 31.80%                        |
| 3,000                       | 13                        | 41                         | 39,000                                | 74,000                       | 49                       | 221,000                                          | 44.20%                        |
| 4,000                       | 10                        | 51                         | 40,000                                | 114,000                      | 39                       | 270,000                                          | 54.00%                        |
| 5,000                       | 5                         | 56                         | 25,000                                | 139,000                      | 34                       | 309,000                                          | 61.80%                        |
| 6,000                       | 7                         | 63                         | 42,000                                | 181,000                      | 27                       | 343,000                                          | 68.60%                        |
| 7,000                       | 9                         | 72                         | 63,000                                | 244,000                      | 18                       | 370,000                                          | 74.00%                        |
| 8,000                       | 5                         | 77                         | 40,000                                | 284,000                      | 13                       | 388,000                                          | 77.60%                        |
| 9,000                       | 2                         | 79                         | 18,000                                | 302,000                      | 11                       | 401,000                                          | 80.20%                        |
| 10,000                      | 1                         | 80                         | 10,000                                | 312,000                      | 10                       | 412,000                                          | 82.40%                        |
| 11,000                      | 3                         | 83                         | 33,000                                | 345,000                      | 7                        | 422,000                                          | 84.40%                        |
| 12,000                      | 3                         | 86                         | 36,000                                | 381,000                      | 4                        | 429,000                                          | 85.80%                        |
| 13,000                      | 0                         | 86                         | 0                                     | 381,000                      | 4                        | 433,000                                          | 86.60%                        |
| 14,000                      | 0                         | 86                         | 0                                     | 381,000                      | 4                        | 437,000                                          | 87.40%                        |
| 15,000                      | 2                         | 88                         | 30,000                                | 411,000                      | 2                        | 441,000                                          | 88.20%                        |
| 20,000                      | 0                         | 88                         | 0                                     | 411,000                      | 2                        | 451,000                                          | 90.20%                        |
| 28,000                      | 0                         | 88                         | 0                                     | 411,000                      | 2                        | 467,000                                          | 93.40%                        |
| 33,000                      | 1                         | 89                         | 33,000                                | 444,000                      | 1                        | 477,000                                          | 95.40%                        |
| 35,000                      | 0                         | 89                         | 0                                     | 444,000                      | 1                        | 479,000                                          | 95.80%                        |
| 39,000                      | 0                         | 89                         | 0                                     | 444,000                      | 1                        | 483,000                                          | 96.60%                        |
| 43,000                      | 0                         | 89                         | 0                                     | 444,000                      | 1                        | 487,000                                          | 97.40%                        |
| 53,000                      | 0                         | 89                         | 0                                     | 444,000                      | 1                        | 497,000                                          | 99.40%                        |
| 55,000                      | 0                         | 89                         | 0                                     | 444,000                      | 1                        | 499,000                                          | 99.80%                        |
| 56,000                      | 1                         | 90                         | 56,000                                | 500,000                      | 0                        | 500,000                                          | 100.00%                       |
| 60,000                      | 0                         | 90                         | 0                                     | 500,000                      | 0                        | 500,000                                          | 100.00%                       |
| 64,000                      | 0                         | 90                         | 0                                     | 500,000                      | 0                        | 500,000                                          | 100.00%                       |
| 102,000                     | 0                         | 90                         | 0                                     | 500,000                      | 0                        | 500,000                                          | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 1,000                | 1                  | 1                   | 1,000                          | 1,000                 | 119               | 120,000                                   | 14.08%                 |
| 2,000                | 7                  | 8                   | 14,000                         | 15,000                | 112               | 239,000                                   | 28.05%                 |
| 3,000                | 9                  | 17                  | 27,000                         | 42,000                | 103               | 351,000                                   | 41.20%                 |
| 4,000                | 19                 | 36                  | 76,000                         | 118,000               | 84                | 454,000                                   | 53.29%                 |
| 5,000                | 15                 | 51                  | 75,000                         | 193,000               | 69                | 538,000                                   | 63.15%                 |
| 6,000                | 13                 | 64                  | 78,000                         | 271,000               | 56                | 607,000                                   | 71.24%                 |
| 7,000                | 11                 | 75                  | 77,000                         | 348,000               | 45                | 663,000                                   | 77.82%                 |
| 8,000                | 8                  | 83                  | 64,000                         | 412,000               | 37                | 708,000                                   | 83.10%                 |
| 9,000                | 12                 | 95                  | 108,000                        | 520,000               | 25                | 745,000                                   | 87.44%                 |
| 10,000               | 4                  | 99                  | 40,000                         | 560,000               | 21                | 770,000                                   | 90.38%                 |
| 11,000               | 4                  | 103                 | 44,000                         | 604,000               | 17                | 791,000                                   | 92.84%                 |
| 12,000               | 5                  | 108                 | 60,000                         | 664,000               | 12                | 808,000                                   | 94.84%                 |
| 13,000               | 3                  | 111                 | 39,000                         | 703,000               | 9                 | 820,000                                   | 96.24%                 |
| 14,000               | 1                  | 112                 | 14,000                         | 717,000               | 8                 | 829,000                                   | 97.30%                 |
| 15,000               | 3                  | 115                 | 45,000                         | 762,000               | 5                 | 837,000                                   | 98.24%                 |
| 16,000               | 2                  | 117                 | 32,000                         | 794,000               | 3                 | 842,000                                   | 98.83%                 |
| 17,000               | 1                  | 118                 | 17,000                         | 811,000               | 2                 | 845,000                                   | 99.18%                 |
| 18,000               | 1                  | 119                 | 18,000                         | 829,000               | 1                 | 847,000                                   | 99.41%                 |
| 23,000               | 1                  | 120                 | 23,000                         | 852,000               | 0                 | 852,000                                   | 100.00%                |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 1,000                       | 0                         | 0                          | 0                                     | 0                            | 10                       | 10,000                                         | 11.90%                        |
| 2,000                       | 0                         | 0                          | 0                                     | 0                            | 10                       | 20,000                                         | 23.81%                        |
| 3,000                       | 0                         | 0                          | 0                                     | 0                            | 10                       | 30,000                                         | 35.71%                        |
| 4,000                       | 3                         | 3                          | 12,000                                | 12,000                       | 7                        | 40,000                                         | 47.62%                        |
| 5,000                       | 1                         | 4                          | 5,000                                 | 17,000                       | 6                        | 47,000                                         | 55.95%                        |
| 6,000                       | 1                         | 5                          | 6,000                                 | 23,000                       | 5                        | 53,000                                         | 63.10%                        |
| 7,000                       | 0                         | 5                          | 0                                     | 23,000                       | 5                        | 58,000                                         | 69.05%                        |
| 8,000                       | 1                         | 6                          | 8,000                                 | 31,000                       | 4                        | 63,000                                         | 75.00%                        |
| 9,000                       | 2                         | 8                          | 18,000                                | 49,000                       | 2                        | 67,000                                         | 79.76%                        |
| 10,000                      | 0                         | 8                          | 0                                     | 49,000                       | 2                        | 69,000                                         | 82.14%                        |
| 11,000                      | 0                         | 8                          | 0                                     | 49,000                       | 2                        | 71,000                                         | 84.52%                        |
| 12,000                      | 1                         | 9                          | 12,000                                | 61,000                       | 1                        | 73,000                                         | 86.90%                        |
| 13,000                      | 0                         | 9                          | 0                                     | 61,000                       | 1                        | 74,000                                         | 88.10%                        |
| 14,000                      | 0                         | 9                          | 0                                     | 61,000                       | 1                        | 75,000                                         | 89.29%                        |
| 15,000                      | 0                         | 9                          | 0                                     | 61,000                       | 1                        | 76,000                                         | 90.48%                        |
| 16,000                      | 0                         | 9                          | 0                                     | 61,000                       | 1                        | 77,000                                         | 91.67%                        |
| 17,000                      | 0                         | 9                          | 0                                     | 61,000                       | 1                        | 78,000                                         | 92.86%                        |
| 18,000                      | 0                         | 9                          | 0                                     | 61,000                       | 1                        | 79,000                                         | 94.05%                        |
| 23,000                      | 1                         | 10                         | 23,000                                | 84,000                       | 0                        | 84,000                                         | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 112 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water ☒ or Sewer ☐  
Period: February through August 2010  
Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 1,000             | 0               | 0                | 0                        | 0                  | 70             | 70,000                              | 15.15%              |
| 2,000             | 7               | 7                | 14,000                   | 14,000             | 63             | 140,000                             | 30.30%              |
| 3,000             | 7               | 14               | 21,000                   | 35,000             | 56             | 203,000                             | 43.94%              |
| 4,000             | 10              | 24               | 40,000                   | 75,000             | 46             | 259,000                             | 56.06%              |
| 5,000             | 7               | 31               | 35,000                   | 110,000            | 39             | 305,000                             | 66.02%              |
| 6,000             | 10              | 41               | 60,000                   | 170,000            | 29             | 344,000                             | 74.46%              |
| 7,000             | 8               | 49               | 56,000                   | 226,000            | 21             | 373,000                             | 80.74%              |
| 8,000             | 3               | 52               | 24,000                   | 250,000            | 18             | 394,000                             | 85.28%              |
| 9,000             | 4               | 56               | 36,000                   | 286,000            | 14             | 412,000                             | 89.18%              |
| 10,000            | 3               | 59               | 30,000                   | 316,000            | 11             | 426,000                             | 92.21%              |
| 11,000            | 3               | 62               | 33,000                   | 349,000            | 8              | 437,000                             | 94.59%              |
| 12,000            | 3               | 65               | 36,000                   | 385,000            | 5              | 445,000                             | 96.32%              |
| 13,000            | 1               | 66               | 13,000                   | 398,000            | 4              | 450,000                             | 97.40%              |
| 14,000            | 0               | 66               | 0                        | 398,000            | 4              | 454,000                             | 98.27%              |
| 15,000            | 2               | 68               | 30,000                   | 428,000            | 2              | 458,000                             | 99.13%              |
| 16,000            | 1               | 69               | 16,000                   | 444,000            | 1              | 460,000                             | 99.57%              |
| 17,000            | 0               | 69               | 0                        | 444,000            | 1              | 461,000                             | 99.78%              |
| 18,000            | 1               | 70               | 18,000                   | 462,000            | 0              | 462,000                             | 100.00%             |
| 23,000            | 0               | 70               | 0                        | 462,000            | 0              | 462,000                             | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                     | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[((1)*(6))+*(5)] | Percentage of Total |
| 1,000             | 1               | 1                | 1,000                    | 1,000              | 39             | 40,000                                  | 13.07%              |
| 2,000             | 0               | 1                | 0                        | 1,000              | 39             | 79,000                                  | 25.82%              |
| 3,000             | 2               | 3                | 6,000                    | 7,000              | 37             | 118,000                                 | 38.56%              |
| 4,000             | 6               | 9                | 24,000                   | 31,000             | 31             | 155,000                                 | 50.65%              |
| 5,000             | 7               | 16               | 35,000                   | 66,000             | 24             | 186,000                                 | 60.78%              |
| 6,000             | 2               | 18               | 12,000                   | 78,000             | 22             | 210,000                                 | 68.63%              |
| 7,000             | 3               | 21               | 21,000                   | 99,000             | 19             | 232,000                                 | 75.82%              |
| 8,000             | 4               | 25               | 32,000                   | 131,000            | 15             | 251,000                                 | 82.03%              |
| 9,000             | 6               | 31               | 54,000                   | 185,000            | 9              | 266,000                                 | 86.93%              |
| 10,000            | 1               | 32               | 10,000                   | 195,000            | 8              | 275,000                                 | 89.87%              |
| 11,000            | 1               | 33               | 11,000                   | 206,000            | 7              | 283,000                                 | 92.48%              |
| 12,000            | 1               | 34               | 12,000                   | 218,000            | 6              | 290,000                                 | 94.77%              |
| 13,000            | 2               | 36               | 26,000                   | 244,000            | 4              | 296,000                                 | 96.73%              |
| 14,000            | 1               | 37               | 14,000                   | 258,000            | 3              | 300,000                                 | 98.04%              |
| 15,000            | 1               | 38               | 15,000                   | 273,000            | 2              | 303,000                                 | 99.02%              |
| 16,000            | 1               | 39               | 16,000                   | 289,000            | 1              | 305,000                                 | 99.67%              |
| 17,000            | 1               | 40               | 17,000                   | 306,000            | 0              | 306,000                                 | 100.00%             |
| 18,000            | 0               | 40               | 0                        | 306,000            | 0              | 306,000                                 | 100.00%             |
| 23,000            | 0               | 40               | 0                        | 306,000            | 0              | 306,000                                 | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 0                 | 21              | 21               | 0                        | 0                  | 795            | 0                                   | 0.00%               |
| 3,000             | 1               | 22               | 3,000                    | 3,000              | 794            | 2,385,000                           | 9.11%               |
| 4,000             | 1               | 23               | 4,000                    | 7,000              | 793            | 3,179,000                           | 12.14%              |
| 6,000             | 2               | 25               | 12,000                   | 19,000             | 791            | 4,765,000                           | 18.20%              |
| 7,000             | 5               | 30               | 35,000                   | 54,000             | 786            | 5,556,000                           | 21.22%              |
| 8,000             | 6               | 36               | 48,000                   | 102,000            | 780            | 6,342,000                           | 24.22%              |
| 9,000             | 3               | 39               | 27,000                   | 129,000            | 777            | 7,122,000                           | 27.20%              |
| 10,000            | 1               | 40               | 10,000                   | 139,000            | 776            | 7,899,000                           | 30.16%              |
| 11,000            | 6               | 46               | 66,000                   | 205,000            | 770            | 8,675,000                           | 33.13%              |
| 12,000            | 12              | 58               | 144,000                  | 349,000            | 758            | 9,445,000                           | 36.07%              |
| 13,000            | 8               | 66               | 104,000                  | 453,000            | 750            | 10,203,000                          | 38.96%              |
| 14,000            | 11              | 77               | 154,000                  | 607,000            | 739            | 10,953,000                          | 41.83%              |
| 15,000            | 9               | 86               | 135,000                  | 742,000            | 730            | 11,692,000                          | 44.65%              |
| 16,000            | 18              | 104              | 288,000                  | 1,030,000          | 712            | 12,422,000                          | 47.44%              |
| 17,000            | 20              | 124              | 340,000                  | 1,370,000          | 692            | 13,134,000                          | 50.15%              |
| 18,000            | 17              | 141              | 306,000                  | 1,676,000          | 675            | 13,826,000                          | 52.80%              |
| 19,000            | 17              | 158              | 323,000                  | 1,999,000          | 658            | 14,501,000                          | 55.37%              |
| 20,000            | 27              | 185              | 540,000                  | 2,539,000          | 631            | 15,159,000                          | 57.89%              |
| 21,000            | 23              | 208              | 483,000                  | 3,022,000          | 608            | 15,790,000                          | 60.30%              |
| 22,000            | 13              | 221              | 286,000                  | 3,308,000          | 595            | 16,398,000                          | 62.62%              |
| 23,000            | 24              | 245              | 552,000                  | 3,860,000          | 571            | 16,993,000                          | 64.89%              |
| 24,000            | 21              | 266              | 504,000                  | 4,364,000          | 550            | 17,564,000                          | 67.07%              |
| 25,000            | 22              | 288              | 550,000                  | 4,914,000          | 528            | 18,114,000                          | 69.17%              |
| 26,000            | 27              | 315              | 702,000                  | 5,616,000          | 501            | 18,642,000                          | 71.19%              |
| 27,000            | 26              | 341              | 702,000                  | 6,318,000          | 475            | 19,143,000                          | 73.10%              |
| 28,000            | 28              | 369              | 784,000                  | 7,102,000          | 447            | 19,618,000                          | 74.92%              |
| 29,000            | 18              | 387              | 522,000                  | 7,624,000          | 429            | 20,065,000                          | 76.62%              |
| 30,000            | 38              | 425              | 1,140,000                | 8,764,000          | 391            | 20,494,000                          | 78.26%              |
| 31,000            | 32              | 457              | 992,000                  | 9,756,000          | 359            | 20,885,000                          | 79.75%              |
| 32,000            | 27              | 484              | 864,000                  | 10,620,000         | 332            | 21,244,000                          | 81.12%              |
| 33,000            | 25              | 509              | 825,000                  | 11,445,000         | 307            | 21,576,000                          | 82.39%              |
| 34,000            | 24              | 533              | 816,000                  | 12,261,000         | 283            | 21,883,000                          | 83.56%              |
| 35,000            | 20              | 553              | 700,000                  | 12,961,000         | 263            | 22,166,000                          | 84.65%              |
| 36,000            | 14              | 567              | 504,000                  | 13,465,000         | 249            | 22,429,000                          | 85.65%              |
| 37,000            | 17              | 584              | 629,000                  | 14,094,000         | 232            | 22,678,000                          | 86.60%              |
| 38,000            | 21              | 605              | 798,000                  | 14,892,000         | 211            | 22,910,000                          | 87.49%              |
| 39,000            | 13              | 618              | 507,000                  | 15,399,000         | 198            | 23,121,000                          | 88.29%              |
| 40,000            | 16              | 634              | 640,000                  | 16,039,000         | 182            | 23,319,000                          | 89.05%              |
| 41,000            | 18              | 652              | 738,000                  | 16,777,000         | 164            | 23,501,000                          | 89.74%              |
| 42,000            | 8               | 660              | 336,000                  | 17,113,000         | 156            | 23,665,000                          | 90.37%              |
| 43,000            | 14              | 674              | 602,000                  | 17,715,000         | 142            | 23,821,000                          | 90.96%              |
| 44,000            | 14              | 688              | 616,000                  | 18,331,000         | 128            | 23,963,000                          | 91.51%              |
| 45,000            | 16              | 704              | 720,000                  | 19,051,000         | 112            | 24,091,000                          | 92.00%              |
| 46,000            | 10              | 714              | 460,000                  | 19,511,000         | 102            | 24,203,000                          | 92.42%              |
| 47,000            | 12              | 726              | 564,000                  | 20,075,000         | 90             | 24,305,000                          | 92.81%              |
| 48,000            | 11              | 737              | 528,000                  | 20,603,000         | 79             | 24,395,000                          | 93.16%              |
| 49,000            | 6               | 743              | 294,000                  | 20,897,000         | 73             | 24,474,000                          | 93.46%              |
| 50,000            | 5               | 748              | 250,000                  | 21,147,000         | 68             | 24,547,000                          | 93.74%              |
| 51,000            | 6               | 754              | 306,000                  | 21,453,000         | 62             | 24,615,000                          | 94.00%              |
| 52,000            | 7               | 761              | 364,000                  | 21,817,000         | 55             | 24,677,000                          | 94.23%              |
| 53,000            | 3               | 764              | 159,000                  | 21,976,000         | 52             | 24,732,000                          | 94.44%              |
| 54,000            | 3               | 767              | 162,000                  | 22,138,000         | 49             | 24,784,000                          | 94.64%              |
| 55,000            | 3               | 770              | 165,000                  | 22,303,000         | 46             | 24,833,000                          | 94.83%              |
| 56,000            | 3               | 773              | 168,000                  | 22,471,000         | 43             | 24,879,000                          | 95.01%              |
| 58,000            | 1               | 774              | 58,000                   | 22,529,000         | 42             | 24,965,000                          | 95.33%              |
| 60,000            | 3               | 777              | 180,000                  | 22,709,000         | 39             | 25,049,000                          | 95.65%              |
| 61,000            | 2               | 779              | 122,000                  | 22,831,000         | 37             | 25,088,000                          | 95.80%              |
| 62,000            | 1               | 780              | 62,000                   | 22,893,000         | 36             | 25,125,000                          | 95.94%              |
| 64,000            | 1               | 781              | 64,000                   | 22,957,000         | 35             | 25,197,000                          | 96.22%              |
| 68,000            | 1               | 782              | 68,000                   | 23,025,000         | 34             | 25,337,000                          | 96.75%              |
| 69,000            | 3               | 785              | 207,000                  | 23,232,000         | 31             | 25,371,000                          | 96.88%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Cieciarski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                          | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|----------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | Percentage<br>of Total |
| 70,000               | 1                  | 786                 | 70,000                         | 23,302,000            | 30                | 25,402,000                                   | 97.00%                 |
| 71,000               | 2                  | 788                 | 142,000                        | 23,444,000            | 28                | 25,432,000                                   | 97.12%                 |
| 72,000               | 4                  | 792                 | 288,000                        | 23,732,000            | 24                | 25,460,000                                   | 97.22%                 |
| 73,000               | 1                  | 793                 | 73,000                         | 23,805,000            | 23                | 25,484,000                                   | 97.32%                 |
| 74,000               | 2                  | 795                 | 148,000                        | 23,953,000            | 21                | 25,507,000                                   | 97.40%                 |
| 75,000               | 2                  | 797                 | 150,000                        | 24,103,000            | 19                | 25,528,000                                   | 97.48%                 |
| 76,000               | 2                  | 799                 | 152,000                        | 24,255,000            | 17                | 25,547,000                                   | 97.56%                 |
| 78,000               | 2                  | 801                 | 156,000                        | 24,411,000            | 15                | 25,581,000                                   | 97.69%                 |
| 79,000               | 1                  | 802                 | 79,000                         | 24,490,000            | 14                | 25,596,000                                   | 97.74%                 |
| 81,000               | 1                  | 803                 | 81,000                         | 24,571,000            | 13                | 25,624,000                                   | 97.85%                 |
| 82,000               | 2                  | 805                 | 164,000                        | 24,735,000            | 11                | 25,637,000                                   | 97.90%                 |
| 85,000               | 1                  | 806                 | 85,000                         | 24,820,000            | 10                | 25,670,000                                   | 98.03%                 |
| 86,000               | 1                  | 807                 | 86,000                         | 24,906,000            | 9                 | 25,680,000                                   | 98.06%                 |
| 89,000               | 1                  | 808                 | 89,000                         | 24,995,000            | 8                 | 25,707,000                                   | 98.17%                 |
| 91,000               | 1                  | 809                 | 91,000                         | 25,086,000            | 7                 | 25,723,000                                   | 98.23%                 |
| 100,000              | 1                  | 810                 | 100,000                        | 25,186,000            | 6                 | 25,786,000                                   | 98.47%                 |
| 101,000              | 1                  | 811                 | 101,000                        | 25,287,000            | 5                 | 25,792,000                                   | 98.49%                 |
| 111,000              | 1                  | 812                 | 111,000                        | 25,398,000            | 4                 | 25,842,000                                   | 98.68%                 |
| 114,000              | 1                  | 813                 | 114,000                        | 25,512,000            | 3                 | 25,854,000                                   | 98.73%                 |
| 135,000              | 1                  | 814                 | 135,000                        | 25,647,000            | 2                 | 25,917,000                                   | 98.97%                 |
| 174,000              | 1                  | 815                 | 174,000                        | 25,821,000            | 1                 | 25,995,000                                   | 99.27%                 |
| 366,000              | 1                  | 816                 | 366,000                        | 26,187,000            | 0                 | 26,187,000                                   | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Cieciarski

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 2                         | 2                          | 0                                     | 0                            | 66                       | 0                                              | 0.00%                         |
| 3,000                       | 0                         | 2                          | 0                                     | 0                            | 66                       | 198,000                                        | 8.03%                         |
| 4,000                       | 0                         | 2                          | 0                                     | 0                            | 66                       | 264,000                                        | 10.71%                        |
| 6,000                       | 0                         | 2                          | 0                                     | 0                            | 66                       | 396,000                                        | 16.06%                        |
| 7,000                       | 1                         | 3                          | 7,000                                 | 7,000                        | 65                       | 462,000                                        | 18.74%                        |
| 8,000                       | 0                         | 3                          | 0                                     | 7,000                        | 65                       | 527,000                                        | 21.38%                        |
| 9,000                       | 1                         | 4                          | 9,000                                 | 16,000                       | 64                       | 592,000                                        | 24.02%                        |
| 10,000                      | 0                         | 4                          | 0                                     | 16,000                       | 64                       | 656,000                                        | 26.61%                        |
| 11,000                      | 0                         | 4                          | 0                                     | 16,000                       | 64                       | 720,000                                        | 29.21%                        |
| 12,000                      | 0                         | 4                          | 0                                     | 16,000                       | 64                       | 784,000                                        | 31.81%                        |
| 13,000                      | 1                         | 5                          | 13,000                                | 29,000                       | 63                       | 848,000                                        | 34.40%                        |
| 14,000                      | 0                         | 5                          | 0                                     | 29,000                       | 63                       | 911,000                                        | 36.96%                        |
| 15,000                      | 0                         | 5                          | 0                                     | 29,000                       | 63                       | 974,000                                        | 39.51%                        |
| 16,000                      | 0                         | 5                          | 0                                     | 29,000                       | 63                       | 1,037,000                                      | 42.07%                        |
| 17,000                      | 2                         | 7                          | 34,000                                | 63,000                       | 61                       | 1,100,000                                      | 44.62%                        |
| 18,000                      | 1                         | 8                          | 18,000                                | 81,000                       | 60                       | 1,161,000                                      | 47.10%                        |
| 19,000                      | 0                         | 8                          | 0                                     | 81,000                       | 60                       | 1,221,000                                      | 49.53%                        |
| 20,000                      | 3                         | 11                         | 60,000                                | 141,000                      | 57                       | 1,281,000                                      | 51.97%                        |
| 21,000                      | 0                         | 11                         | 0                                     | 141,000                      | 57                       | 1,338,000                                      | 54.28%                        |
| 22,000                      | 1                         | 12                         | 22,000                                | 163,000                      | 56                       | 1,395,000                                      | 56.59%                        |
| 23,000                      | 2                         | 14                         | 46,000                                | 209,000                      | 54                       | 1,451,000                                      | 58.86%                        |
| 24,000                      | 1                         | 15                         | 24,000                                | 233,000                      | 53                       | 1,505,000                                      | 61.05%                        |
| 25,000                      | 1                         | 16                         | 25,000                                | 258,000                      | 52                       | 1,558,000                                      | 63.20%                        |
| 26,000                      | 1                         | 17                         | 26,000                                | 284,000                      | 51                       | 1,610,000                                      | 65.31%                        |
| 27,000                      | 2                         | 19                         | 54,000                                | 338,000                      | 49                       | 1,661,000                                      | 67.38%                        |
| 28,000                      | 2                         | 21                         | 56,000                                | 394,000                      | 47                       | 1,710,000                                      | 69.37%                        |
| 29,000                      | 1                         | 22                         | 29,000                                | 423,000                      | 46                       | 1,757,000                                      | 71.28%                        |
| 30,000                      | 3                         | 25                         | 90,000                                | 513,000                      | 43                       | 1,803,000                                      | 73.14%                        |
| 31,000                      | 3                         | 28                         | 93,000                                | 606,000                      | 40                       | 1,846,000                                      | 74.89%                        |
| 32,000                      | 2                         | 30                         | 64,000                                | 670,000                      | 38                       | 1,886,000                                      | 76.51%                        |
| 33,000                      | 3                         | 33                         | 99,000                                | 769,000                      | 35                       | 1,924,000                                      | 78.05%                        |
| 34,000                      | 2                         | 35                         | 68,000                                | 837,000                      | 33                       | 1,959,000                                      | 79.47%                        |
| 35,000                      | 2                         | 37                         | 70,000                                | 907,000                      | 31                       | 1,992,000                                      | 80.81%                        |
| 36,000                      | 0                         | 37                         | 0                                     | 907,000                      | 31                       | 2,023,000                                      | 82.07%                        |
| 37,000                      | 0                         | 37                         | 0                                     | 907,000                      | 31                       | 2,054,000                                      | 83.33%                        |
| 38,000                      | 2                         | 39                         | 76,000                                | 983,000                      | 29                       | 2,085,000                                      | 84.58%                        |
| 39,000                      | 2                         | 41                         | 78,000                                | 1,061,000                    | 27                       | 2,114,000                                      | 85.76%                        |
| 40,000                      | 2                         | 43                         | 80,000                                | 1,141,000                    | 25                       | 2,141,000                                      | 86.86%                        |
| 41,000                      | 2                         | 45                         | 82,000                                | 1,223,000                    | 23                       | 2,166,000                                      | 87.87%                        |
| 42,000                      | 1                         | 46                         | 42,000                                | 1,265,000                    | 22                       | 2,189,000                                      | 88.80%                        |
| 43,000                      | 0                         | 46                         | 0                                     | 1,265,000                    | 22                       | 2,211,000                                      | 89.70%                        |
| 44,000                      | 3                         | 49                         | 132,000                               | 1,397,000                    | 19                       | 2,233,000                                      | 90.59%                        |
| 45,000                      | 3                         | 52                         | 135,000                               | 1,532,000                    | 16                       | 2,252,000                                      | 91.36%                        |
| 46,000                      | 0                         | 52                         | 0                                     | 1,532,000                    | 16                       | 2,268,000                                      | 92.01%                        |
| 47,000                      | 2                         | 54                         | 94,000                                | 1,626,000                    | 14                       | 2,284,000                                      | 92.66%                        |
| 48,000                      | 2                         | 56                         | 96,000                                | 1,722,000                    | 12                       | 2,298,000                                      | 93.23%                        |
| 49,000                      | 0                         | 56                         | 0                                     | 1,722,000                    | 12                       | 2,310,000                                      | 93.71%                        |
| 50,000                      | 1                         | 57                         | 50,000                                | 1,772,000                    | 11                       | 2,322,000                                      | 94.20%                        |
| 51,000                      | 2                         | 59                         | 102,000                               | 1,874,000                    | 9                        | 2,333,000                                      | 94.65%                        |
| 52,000                      | 2                         | 61                         | 104,000                               | 1,978,000                    | 7                        | 2,342,000                                      | 95.01%                        |
| 53,000                      | 1                         | 62                         | 53,000                                | 2,031,000                    | 6                        | 2,349,000                                      | 95.29%                        |
| 54,000                      | 1                         | 63                         | 54,000                                | 2,085,000                    | 5                        | 2,355,000                                      | 95.54%                        |
| 55,000                      | 0                         | 63                         | 0                                     | 2,085,000                    | 5                        | 2,360,000                                      | 95.74%                        |
| 56,000                      | 0                         | 63                         | 0                                     | 2,085,000                    | 5                        | 2,365,000                                      | 95.94%                        |
| 58,000                      | 0                         | 63                         | 0                                     | 2,085,000                    | 5                        | 2,375,000                                      | 96.35%                        |
| 60,000                      | 0                         | 63                         | 0                                     | 2,085,000                    | 5                        | 2,385,000                                      | 96.75%                        |
| 61,000                      | 0                         | 63                         | 0                                     | 2,085,000                    | 5                        | 2,390,000                                      | 96.96%                        |
| 62,000                      | 0                         | 63                         | 0                                     | 2,085,000                    | 5                        | 2,395,000                                      | 97.16%                        |
| 64,000                      | 1                         | 64                         | 64,000                                | 2,149,000                    | 4                        | 2,405,000                                      | 97.57%                        |
| 68,000                      | 0                         | 64                         | 0                                     | 2,149,000                    | 4                        | 2,421,000                                      | 98.22%                        |
| 69,000                      | 0                         | 64                         | 0                                     | 2,149,000                    | 4                        | 2,425,000                                      | 98.38%                        |
| 70,000                      | 0                         | 64                         | 0                                     | 2,149,000                    | 4                        | 2,429,000                                      | 98.54%                        |



Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 71,000                      | 0                         | 64                         | 0                                     | 2,149,000                    | 4                        | 2,433,000                                        | 98.70%                        |
| 72,000                      | 1                         | 65                         | 72,000                                | 2,221,000                    | 3                        | 2,437,000                                        | 98.86%                        |
| 73,000                      | 1                         | 66                         | 73,000                                | 2,294,000                    | 2                        | 2,440,000                                        | 98.99%                        |
| 74,000                      | 0                         | 66                         | 0                                     | 2,294,000                    | 2                        | 2,442,000                                        | 99.07%                        |
| 75,000                      | 0                         | 66                         | 0                                     | 2,294,000                    | 2                        | 2,444,000                                        | 99.15%                        |
| 76,000                      | 0                         | 66                         | 0                                     | 2,294,000                    | 2                        | 2,446,000                                        | 99.23%                        |
| 78,000                      | 0                         | 66                         | 0                                     | 2,294,000                    | 2                        | 2,450,000                                        | 99.39%                        |
| 79,000                      | 0                         | 66                         | 0                                     | 2,294,000                    | 2                        | 2,452,000                                        | 99.47%                        |
| 81,000                      | 0                         | 66                         | 0                                     | 2,294,000                    | 2                        | 2,456,000                                        | 99.63%                        |
| 82,000                      | 1                         | 67                         | 82,000                                | 2,376,000                    | 1                        | 2,458,000                                        | 99.72%                        |
| 85,000                      | 0                         | 67                         | 0                                     | 2,376,000                    | 1                        | 2,461,000                                        | 99.84%                        |
| 86,000                      | 0                         | 67                         | 0                                     | 2,376,000                    | 1                        | 2,462,000                                        | 99.88%                        |
| 89,000                      | 1                         | 68                         | 89,000                                | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 91,000                      | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 100,000                     | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 101,000                     | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 111,000                     | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 114,000                     | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 135,000                     | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 174,000                     | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |
| 366,000                     | 0                         | 68                         | 0                                     | 2,465,000                    | 0                        | 2,465,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Cieciarski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>(((1)*(6))+{(5)}) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|----------------------------------------------------|-------------------------------|
| 0                           | 14                        | 14                         | 0                                     | 0                            | 462                      | 0                                                  | 0.00%                         |
| 3,000                       | 0                         | 14                         | 0                                     | 0                            | 462                      | 1,386,000                                          | 8.78%                         |
| 4,000                       | 1                         | 15                         | 4,000                                 | 4,000                        | 461                      | 1,848,000                                          | 11.71%                        |
| 6,000                       | 1                         | 16                         | 6,000                                 | 10,000                       | 460                      | 2,770,000                                          | 17.55%                        |
| 7,000                       | 4                         | 20                         | 28,000                                | 38,000                       | 456                      | 3,230,000                                          | 20.46%                        |
| 8,000                       | 4                         | 24                         | 32,000                                | 70,000                       | 452                      | 3,686,000                                          | 23.35%                        |
| 9,000                       | 2                         | 26                         | 18,000                                | 88,000                       | 450                      | 4,138,000                                          | 26.21%                        |
| 10,000                      | 1                         | 27                         | 10,000                                | 98,000                       | 449                      | 4,588,000                                          | 29.06%                        |
| 11,000                      | 2                         | 29                         | 22,000                                | 120,000                      | 447                      | 5,037,000                                          | 31.91%                        |
| 12,000                      | 9                         | 38                         | 108,000                               | 228,000                      | 438                      | 5,484,000                                          | 34.74%                        |
| 13,000                      | 2                         | 40                         | 26,000                                | 254,000                      | 436                      | 5,922,000                                          | 37.51%                        |
| 14,000                      | 8                         | 48                         | 112,000                               | 366,000                      | 428                      | 6,358,000                                          | 40.28%                        |
| 15,000                      | 5                         | 53                         | 75,000                                | 441,000                      | 423                      | 6,786,000                                          | 42.99%                        |
| 16,000                      | 11                        | 64                         | 176,000                               | 617,000                      | 412                      | 7,209,000                                          | 45.67%                        |
| 17,000                      | 9                         | 73                         | 153,000                               | 770,000                      | 403                      | 7,621,000                                          | 48.28%                        |
| 18,000                      | 9                         | 82                         | 162,000                               | 932,000                      | 394                      | 8,024,000                                          | 50.83%                        |
| 19,000                      | 7                         | 89                         | 133,000                               | 1,065,000                    | 387                      | 8,418,000                                          | 53.33%                        |
| 20,000                      | 13                        | 102                        | 260,000                               | 1,325,000                    | 374                      | 8,805,000                                          | 55.78%                        |
| 21,000                      | 16                        | 118                        | 336,000                               | 1,661,000                    | 358                      | 9,179,000                                          | 58.15%                        |
| 22,000                      | 8                         | 126                        | 176,000                               | 1,837,000                    | 350                      | 9,537,000                                          | 60.41%                        |
| 23,000                      | 15                        | 141                        | 345,000                               | 2,182,000                    | 335                      | 9,887,000                                          | 62.63%                        |
| 24,000                      | 11                        | 152                        | 264,000                               | 2,446,000                    | 324                      | 10,222,000                                         | 64.75%                        |
| 25,000                      | 10                        | 162                        | 250,000                               | 2,696,000                    | 314                      | 10,546,000                                         | 66.81%                        |
| 26,000                      | 17                        | 179                        | 442,000                               | 3,138,000                    | 297                      | 10,860,000                                         | 68.80%                        |
| 27,000                      | 14                        | 193                        | 378,000                               | 3,516,000                    | 283                      | 11,157,000                                         | 70.68%                        |
| 28,000                      | 19                        | 212                        | 532,000                               | 4,048,000                    | 264                      | 11,440,000                                         | 72.47%                        |
| 29,000                      | 11                        | 223                        | 319,000                               | 4,367,000                    | 253                      | 11,704,000                                         | 74.14%                        |
| 30,000                      | 21                        | 244                        | 630,000                               | 4,997,000                    | 232                      | 11,957,000                                         | 75.74%                        |
| 31,000                      | 13                        | 257                        | 403,000                               | 5,400,000                    | 219                      | 12,189,000                                         | 77.21%                        |
| 32,000                      | 16                        | 273                        | 512,000                               | 5,912,000                    | 203                      | 12,408,000                                         | 78.60%                        |
| 33,000                      | 13                        | 286                        | 429,000                               | 6,341,000                    | 190                      | 12,611,000                                         | 79.89%                        |
| 34,000                      | 15                        | 301                        | 510,000                               | 6,851,000                    | 175                      | 12,801,000                                         | 81.09%                        |
| 35,000                      | 10                        | 311                        | 350,000                               | 7,201,000                    | 165                      | 12,976,000                                         | 82.20%                        |
| 36,000                      | 9                         | 320                        | 324,000                               | 7,525,000                    | 156                      | 13,141,000                                         | 83.24%                        |
| 37,000                      | 11                        | 331                        | 407,000                               | 7,932,000                    | 145                      | 13,297,000                                         | 84.23%                        |
| 38,000                      | 14                        | 345                        | 532,000                               | 8,464,000                    | 131                      | 13,442,000                                         | 85.15%                        |
| 39,000                      | 9                         | 354                        | 351,000                               | 8,815,000                    | 122                      | 13,573,000                                         | 85.98%                        |
| 40,000                      | 9                         | 363                        | 360,000                               | 9,175,000                    | 113                      | 13,695,000                                         | 86.75%                        |
| 41,000                      | 11                        | 374                        | 451,000                               | 9,626,000                    | 102                      | 13,808,000                                         | 87.47%                        |
| 42,000                      | 5                         | 379                        | 210,000                               | 9,836,000                    | 97                       | 13,910,000                                         | 88.12%                        |
| 43,000                      | 11                        | 390                        | 473,000                               | 10,309,000                   | 86                       | 14,007,000                                         | 88.73%                        |
| 44,000                      | 9                         | 399                        | 396,000                               | 10,705,000                   | 77                       | 14,093,000                                         | 89.28%                        |
| 45,000                      | 7                         | 406                        | 315,000                               | 11,020,000                   | 70                       | 14,170,000                                         | 89.76%                        |
| 46,000                      | 9                         | 415                        | 414,000                               | 11,434,000                   | 61                       | 14,240,000                                         | 90.21%                        |
| 47,000                      | 5                         | 420                        | 235,000                               | 11,669,000                   | 56                       | 14,301,000                                         | 90.59%                        |
| 48,000                      | 7                         | 427                        | 336,000                               | 12,005,000                   | 49                       | 14,357,000                                         | 90.95%                        |
| 49,000                      | 3                         | 430                        | 147,000                               | 12,152,000                   | 46                       | 14,406,000                                         | 91.26%                        |
| 50,000                      | 1                         | 431                        | 50,000                                | 12,202,000                   | 45                       | 14,452,000                                         | 91.55%                        |
| 51,000                      | 1                         | 432                        | 51,000                                | 12,253,000                   | 44                       | 14,497,000                                         | 91.83%                        |
| 52,000                      | 3                         | 435                        | 156,000                               | 12,409,000                   | 41                       | 14,541,000                                         | 92.11%                        |
| 53,000                      | 2                         | 437                        | 106,000                               | 12,515,000                   | 39                       | 14,582,000                                         | 92.37%                        |
| 54,000                      | 1                         | 438                        | 54,000                                | 12,569,000                   | 38                       | 14,621,000                                         | 92.62%                        |
| 55,000                      | 3                         | 441                        | 165,000                               | 12,734,000                   | 35                       | 14,659,000                                         | 92.86%                        |
| 56,000                      | 2                         | 443                        | 112,000                               | 12,846,000                   | 33                       | 14,694,000                                         | 93.08%                        |
| 58,000                      | 1                         | 444                        | 58,000                                | 12,904,000                   | 32                       | 14,760,000                                         | 93.50%                        |
| 60,000                      | 3                         | 447                        | 180,000                               | 13,084,000                   | 29                       | 14,824,000                                         | 93.91%                        |
| 61,000                      | 1                         | 448                        | 61,000                                | 13,145,000                   | 28                       | 14,853,000                                         | 94.09%                        |
| 62,000                      | 1                         | 449                        | 62,000                                | 13,207,000                   | 27                       | 14,881,000                                         | 94.27%                        |
| 64,000                      | 0                         | 449                        | 0                                     | 13,207,000                   | 27                       | 14,935,000                                         | 94.61%                        |
| 68,000                      | 1                         | 450                        | 68,000                                | 13,275,000                   | 26                       | 15,043,000                                         | 95.29%                        |
| 69,000                      | 3                         | 453                        | 207,000                               | 13,482,000                   | 23                       | 15,069,000                                         | 95.46%                        |
| 70,000                      | 1                         | 454                        | 70,000                                | 13,552,000                   | 22                       | 15,092,000                                         | 95.60%                        |

Company: Santando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[[ (1)*(6) ] + (5) ] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|-------------------------------------------------------|-------------------------------|
| 71,000                      | 2                         | 456                        | 142,000                               | 13,694,000                   | 20                       | 15,114,000                                            | 95.74%                        |
| 72,000                      | 2                         | 458                        | 144,000                               | 13,838,000                   | 18                       | 15,134,000                                            | 95.87%                        |
| 73,000                      | 0                         | 458                        | 0                                     | 13,838,000                   | 18                       | 15,152,000                                            | 95.98%                        |
| 74,000                      | 1                         | 459                        | 74,000                                | 13,912,000                   | 17                       | 15,170,000                                            | 96.10%                        |
| 75,000                      | 1                         | 460                        | 75,000                                | 13,987,000                   | 16                       | 15,187,000                                            | 96.21%                        |
| 76,000                      | 2                         | 462                        | 152,000                               | 14,139,000                   | 14                       | 15,203,000                                            | 96.31%                        |
| 78,000                      | 2                         | 464                        | 156,000                               | 14,295,000                   | 12                       | 15,231,000                                            | 96.48%                        |
| 79,000                      | 1                         | 465                        | 79,000                                | 14,374,000                   | 11                       | 15,243,000                                            | 96.56%                        |
| 81,000                      | 1                         | 466                        | 81,000                                | 14,455,000                   | 10                       | 15,265,000                                            | 96.70%                        |
| 82,000                      | 1                         | 467                        | 82,000                                | 14,537,000                   | 9                        | 15,275,000                                            | 96.76%                        |
| 85,000                      | 1                         | 468                        | 85,000                                | 14,622,000                   | 8                        | 15,302,000                                            | 96.93%                        |
| 86,000                      | 1                         | 469                        | 86,000                                | 14,708,000                   | 7                        | 15,310,000                                            | 96.98%                        |
| 89,000                      | 0                         | 469                        | 0                                     | 14,708,000                   | 7                        | 15,331,000                                            | 97.12%                        |
| 91,000                      | 1                         | 470                        | 91,000                                | 14,799,000                   | 6                        | 15,345,000                                            | 97.21%                        |
| 100,000                     | 1                         | 471                        | 100,000                               | 14,899,000                   | 5                        | 15,399,000                                            | 97.55%                        |
| 101,000                     | 1                         | 472                        | 101,000                               | 15,000,000                   | 4                        | 15,404,000                                            | 97.58%                        |
| 111,000                     | 1                         | 473                        | 111,000                               | 15,111,000                   | 3                        | 15,444,000                                            | 97.83%                        |
| 114,000                     | 0                         | 473                        | 0                                     | 15,111,000                   | 3                        | 15,453,000                                            | 97.89%                        |
| 135,000                     | 1                         | 474                        | 135,000                               | 15,246,000                   | 2                        | 15,516,000                                            | 98.29%                        |
| 174,000                     | 1                         | 475                        | 174,000                               | 15,420,000                   | 1                        | 15,594,000                                            | 98.78%                        |
| 366,000                     | 1                         | 476                        | 366,000                               | 15,786,000                   | 0                        | 15,786,000                                            | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]  
Period: September through December 2010  
Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 5                         | 5                          | 0                                     | 0                            | 267                      | 0                                              | 0.00%                         |
| 3,000                       | 1                         | 6                          | 3,000                                 | 3,000                        | 266                      | 801,000                                        | 10.09%                        |
| 4,000                       | 0                         | 6                          | 0                                     | 3,000                        | 266                      | 1,067,000                                      | 13.45%                        |
| 6,000                       | 1                         | 7                          | 6,000                                 | 9,000                        | 265                      | 1,599,000                                      | 20.15%                        |
| 7,000                       | 0                         | 7                          | 0                                     | 9,000                        | 265                      | 1,864,000                                      | 23.49%                        |
| 8,000                       | 2                         | 9                          | 16,000                                | 25,000                       | 263                      | 2,129,000                                      | 26.83%                        |
| 9,000                       | 0                         | 9                          | 0                                     | 25,000                       | 263                      | 2,392,000                                      | 30.14%                        |
| 10,000                      | 0                         | 9                          | 0                                     | 25,000                       | 263                      | 2,655,000                                      | 33.46%                        |
| 11,000                      | 4                         | 13                         | 44,000                                | 69,000                       | 259                      | 2,918,000                                      | 36.77%                        |
| 12,000                      | 3                         | 16                         | 36,000                                | 105,000                      | 256                      | 3,177,000                                      | 40.03%                        |
| 13,000                      | 5                         | 21                         | 65,000                                | 170,000                      | 251                      | 3,433,000                                      | 43.26%                        |
| 14,000                      | 3                         | 24                         | 42,000                                | 212,000                      | 248                      | 3,684,000                                      | 46.42%                        |
| 15,000                      | 4                         | 28                         | 60,000                                | 272,000                      | 244                      | 3,932,000                                      | 49.55%                        |
| 16,000                      | 7                         | 35                         | 112,000                               | 384,000                      | 237                      | 4,176,000                                      | 52.62%                        |
| 17,000                      | 9                         | 44                         | 153,000                               | 537,000                      | 228                      | 4,413,000                                      | 55.61%                        |
| 18,000                      | 7                         | 51                         | 126,000                               | 663,000                      | 221                      | 4,641,000                                      | 58.48%                        |
| 19,000                      | 10                        | 61                         | 190,000                               | 853,000                      | 211                      | 4,862,000                                      | 61.27%                        |
| 20,000                      | 11                        | 72                         | 220,000                               | 1,073,000                    | 200                      | 5,073,000                                      | 63.92%                        |
| 21,000                      | 7                         | 79                         | 147,000                               | 1,220,000                    | 193                      | 5,273,000                                      | 66.44%                        |
| 22,000                      | 4                         | 83                         | 88,000                                | 1,308,000                    | 189                      | 5,466,000                                      | 68.88%                        |
| 23,000                      | 7                         | 90                         | 161,000                               | 1,469,000                    | 182                      | 5,655,000                                      | 71.26%                        |
| 24,000                      | 9                         | 99                         | 216,000                               | 1,685,000                    | 173                      | 5,837,000                                      | 73.55%                        |
| 25,000                      | 11                        | 110                        | 275,000                               | 1,960,000                    | 162                      | 6,010,000                                      | 75.73%                        |
| 26,000                      | 9                         | 119                        | 234,000                               | 2,194,000                    | 153                      | 6,172,000                                      | 77.77%                        |
| 27,000                      | 10                        | 129                        | 270,000                               | 2,464,000                    | 143                      | 6,325,000                                      | 79.70%                        |
| 28,000                      | 7                         | 136                        | 196,000                               | 2,660,000                    | 136                      | 6,468,000                                      | 81.50%                        |
| 29,000                      | 6                         | 142                        | 174,000                               | 2,834,000                    | 130                      | 6,604,000                                      | 83.22%                        |
| 30,000                      | 14                        | 156                        | 420,000                               | 3,254,000                    | 116                      | 6,734,000                                      | 84.85%                        |
| 31,000                      | 16                        | 172                        | 496,000                               | 3,750,000                    | 100                      | 6,850,000                                      | 86.32%                        |
| 32,000                      | 9                         | 181                        | 288,000                               | 4,038,000                    | 91                       | 6,950,000                                      | 87.58%                        |
| 33,000                      | 9                         | 190                        | 297,000                               | 4,335,000                    | 82                       | 7,041,000                                      | 88.72%                        |
| 34,000                      | 7                         | 197                        | 238,000                               | 4,573,000                    | 75                       | 7,123,000                                      | 89.76%                        |
| 35,000                      | 8                         | 205                        | 280,000                               | 4,853,000                    | 67                       | 7,198,000                                      | 90.70%                        |
| 36,000                      | 5                         | 210                        | 180,000                               | 5,033,000                    | 62                       | 7,265,000                                      | 91.54%                        |
| 37,000                      | 6                         | 216                        | 222,000                               | 5,255,000                    | 56                       | 7,327,000                                      | 92.33%                        |
| 38,000                      | 5                         | 221                        | 190,000                               | 5,445,000                    | 51                       | 7,383,000                                      | 93.03%                        |
| 39,000                      | 2                         | 223                        | 78,000                                | 5,523,000                    | 49                       | 7,434,000                                      | 93.67%                        |
| 40,000                      | 5                         | 228                        | 200,000                               | 5,723,000                    | 44                       | 7,483,000                                      | 94.29%                        |
| 41,000                      | 5                         | 233                        | 205,000                               | 5,928,000                    | 39                       | 7,527,000                                      | 94.85%                        |
| 42,000                      | 2                         | 235                        | 84,000                                | 6,012,000                    | 37                       | 7,566,000                                      | 95.34%                        |
| 43,000                      | 3                         | 238                        | 129,000                               | 6,141,000                    | 34                       | 7,603,000                                      | 95.80%                        |
| 44,000                      | 2                         | 240                        | 88,000                                | 6,229,000                    | 32                       | 7,637,000                                      | 96.23%                        |
| 45,000                      | 6                         | 246                        | 270,000                               | 6,499,000                    | 26                       | 7,669,000                                      | 96.64%                        |
| 46,000                      | 1                         | 247                        | 46,000                                | 6,545,000                    | 25                       | 7,695,000                                      | 96.96%                        |
| 47,000                      | 5                         | 252                        | 235,000                               | 6,780,000                    | 20                       | 7,720,000                                      | 97.28%                        |
| 48,000                      | 2                         | 254                        | 96,000                                | 6,876,000                    | 18                       | 7,740,000                                      | 97.53%                        |
| 49,000                      | 3                         | 257                        | 147,000                               | 7,023,000                    | 15                       | 7,758,000                                      | 97.76%                        |
| 50,000                      | 3                         | 260                        | 150,000                               | 7,173,000                    | 12                       | 7,773,000                                      | 97.95%                        |
| 51,000                      | 3                         | 263                        | 153,000                               | 7,326,000                    | 9                        | 7,785,000                                      | 98.10%                        |
| 52,000                      | 2                         | 265                        | 104,000                               | 7,430,000                    | 7                        | 7,794,000                                      | 98.21%                        |
| 53,000                      | 0                         | 265                        | 0                                     | 7,430,000                    | 7                        | 7,801,000                                      | 98.30%                        |
| 54,000                      | 1                         | 266                        | 54,000                                | 7,484,000                    | 6                        | 7,808,000                                      | 98.39%                        |
| 55,000                      | 0                         | 266                        | 0                                     | 7,484,000                    | 6                        | 7,814,000                                      | 98.46%                        |
| 56,000                      | 1                         | 267                        | 56,000                                | 7,540,000                    | 5                        | 7,820,000                                      | 98.54%                        |
| 58,000                      | 0                         | 267                        | 0                                     | 7,540,000                    | 5                        | 7,830,000                                      | 98.66%                        |
| 60,000                      | 0                         | 267                        | 0                                     | 7,540,000                    | 5                        | 7,840,000                                      | 98.79%                        |
| 61,000                      | 1                         | 268                        | 61,000                                | 7,601,000                    | 4                        | 7,845,000                                      | 98.85%                        |
| 62,000                      | 0                         | 268                        | 0                                     | 7,601,000                    | 4                        | 7,849,000                                      | 98.90%                        |
| 64,000                      | 0                         | 268                        | 0                                     | 7,601,000                    | 4                        | 7,857,000                                      | 99.00%                        |
| 68,000                      | 0                         | 268                        | 0                                     | 7,601,000                    | 4                        | 7,873,000                                      | 99.21%                        |
| 69,000                      | 0                         | 268                        | 0                                     | 7,601,000                    | 4                        | 7,877,000                                      | 99.26%                        |
| 70,000                      | 0                         | 268                        | 0                                     | 7,601,000                    | 4                        | 7,881,000                                      | 99.31%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                         | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+{(5)}] | Percentage<br>of Total |
| 71,000               | 0                  | 268                 | 0                              | 7,601,000             | 4                 | 7,885,000                                   | 99.36%                 |
| 72,000               | 1                  | 269                 | 72,000                         | 7,673,000             | 3                 | 7,889,000                                   | 99.41%                 |
| 73,000               | 0                  | 269                 | 0                              | 7,673,000             | 3                 | 7,892,000                                   | 99.45%                 |
| 74,000               | 1                  | 270                 | 74,000                         | 7,747,000             | 2                 | 7,895,000                                   | 99.48%                 |
| 75,000               | 1                  | 271                 | 75,000                         | 7,822,000             | 1                 | 7,897,000                                   | 99.51%                 |
| 76,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,898,000                                   | 99.52%                 |
| 78,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,900,000                                   | 99.55%                 |
| 79,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,901,000                                   | 99.56%                 |
| 81,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,903,000                                   | 99.58%                 |
| 82,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,904,000                                   | 99.60%                 |
| 85,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,907,000                                   | 99.63%                 |
| 86,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,908,000                                   | 99.65%                 |
| 89,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,911,000                                   | 99.68%                 |
| 91,000               | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,913,000                                   | 99.71%                 |
| 100,000              | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,922,000                                   | 99.82%                 |
| 101,000              | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,923,000                                   | 99.84%                 |
| 111,000              | 0                  | 271                 | 0                              | 7,822,000             | 1                 | 7,933,000                                   | 99.96%                 |
| 114,000              | 1                  | 272                 | 114,000                        | 7,936,000             | 0                 | 7,936,000                                   | 100.00%                |
| 135,000              | 0                  | 272                 | 0                              | 7,936,000             | 0                 | 7,936,000                                   | 100.00%                |
| 174,000              | 0                  | 272                 | 0                              | 7,936,000             | 0                 | 7,936,000                                   | 100.00%                |
| 366,000              | 0                  | 272                 | 0                              | 7,936,000             | 0                 | 7,936,000                                   | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 2                         | 2                          | 0                                     | 0                            | 778                      | 0                                              | 0.00%                         |
| 6,000                       | 4                         | 6                          | 24,000                                | 24,000                       | 774                      | 4,668,000                                      | 8.88%                         |
| 7,000                       | 3                         | 9                          | 21,000                                | 45,000                       | 771                      | 5,442,000                                      | 10.35%                        |
| 8,000                       | 3                         | 12                         | 24,000                                | 69,000                       | 768                      | 6,213,000                                      | 11.82%                        |
| 9,000                       | 5                         | 17                         | 45,000                                | 114,000                      | 763                      | 6,981,000                                      | 13.28%                        |
| 10,000                      | 2                         | 19                         | 20,000                                | 134,000                      | 761                      | 7,744,000                                      | 14.73%                        |
| 11,000                      | 12                        | 31                         | 132,000                               | 266,000                      | 749                      | 8,505,000                                      | 16.18%                        |
| 12,000                      | 2                         | 33                         | 24,000                                | 290,000                      | 747                      | 9,254,000                                      | 17.60%                        |
| 13,000                      | 8                         | 41                         | 104,000                               | 394,000                      | 739                      | 10,001,000                                     | 19.02%                        |
| 14,000                      | 5                         | 46                         | 70,000                                | 464,000                      | 734                      | 10,740,000                                     | 20.43%                        |
| 15,000                      | 8                         | 54                         | 120,000                               | 584,000                      | 726                      | 11,474,000                                     | 21.82%                        |
| 16,000                      | 8                         | 62                         | 128,000                               | 712,000                      | 718                      | 12,200,000                                     | 23.21%                        |
| 17,000                      | 5                         | 67                         | 85,000                                | 797,000                      | 713                      | 12,918,000                                     | 24.57%                        |
| 18,000                      | 1                         | 68                         | 18,000                                | 815,000                      | 712                      | 13,631,000                                     | 25.93%                        |
| 19,000                      | 5                         | 73                         | 95,000                                | 910,000                      | 707                      | 14,343,000                                     | 27.28%                        |
| 20,000                      | 4                         | 77                         | 80,000                                | 990,000                      | 703                      | 15,050,000                                     | 28.63%                        |
| 21,000                      | 6                         | 83                         | 126,000                               | 1,116,000                    | 697                      | 15,753,000                                     | 29.96%                        |
| 22,000                      | 5                         | 88                         | 110,000                               | 1,226,000                    | 692                      | 16,460,000                                     | 31.29%                        |
| 23,000                      | 4                         | 92                         | 92,000                                | 1,318,000                    | 688                      | 17,142,000                                     | 32.61%                        |
| 24,000                      | 2                         | 94                         | 48,000                                | 1,366,000                    | 686                      | 17,830,000                                     | 33.91%                        |
| 25,000                      | 6                         | 100                        | 150,000                               | 1,516,000                    | 680                      | 18,516,000                                     | 35.22%                        |
| 26,000                      | 5                         | 105                        | 130,000                               | 1,646,000                    | 675                      | 19,196,000                                     | 36.51%                        |
| 27,000                      | 1                         | 106                        | 27,000                                | 1,673,000                    | 674                      | 19,871,000                                     | 37.80%                        |
| 28,000                      | 4                         | 110                        | 112,000                               | 1,785,000                    | 670                      | 20,545,000                                     | 39.08%                        |
| 29,000                      | 6                         | 116                        | 174,000                               | 1,959,000                    | 664                      | 21,215,000                                     | 40.35%                        |
| 30,000                      | 8                         | 124                        | 240,000                               | 2,199,000                    | 656                      | 21,879,000                                     | 41.62%                        |
| 31,000                      | 6                         | 130                        | 186,000                               | 2,385,000                    | 650                      | 22,535,000                                     | 42.86%                        |
| 32,000                      | 8                         | 138                        | 256,000                               | 2,641,000                    | 642                      | 23,185,000                                     | 44.10%                        |
| 33,000                      | 6                         | 144                        | 198,000                               | 2,839,000                    | 636                      | 23,827,000                                     | 45.32%                        |
| 34,000                      | 6                         | 150                        | 204,000                               | 3,043,000                    | 630                      | 24,463,000                                     | 46.53%                        |
| 35,000                      | 3                         | 153                        | 105,000                               | 3,148,000                    | 627                      | 25,093,000                                     | 47.73%                        |
| 36,000                      | 9                         | 162                        | 324,000                               | 3,472,000                    | 618                      | 25,720,000                                     | 48.92%                        |
| 37,000                      | 9                         | 171                        | 333,000                               | 3,805,000                    | 609                      | 26,338,000                                     | 50.10%                        |
| 38,000                      | 4                         | 175                        | 152,000                               | 3,957,000                    | 605                      | 26,947,000                                     | 51.26%                        |
| 39,000                      | 6                         | 181                        | 234,000                               | 4,191,000                    | 599                      | 27,552,000                                     | 52.41%                        |
| 40,000                      | 12                        | 193                        | 480,000                               | 4,671,000                    | 587                      | 28,151,000                                     | 53.55%                        |
| 41,000                      | 2                         | 195                        | 82,000                                | 4,753,000                    | 585                      | 28,738,000                                     | 54.66%                        |
| 42,000                      | 9                         | 204                        | 378,000                               | 5,131,000                    | 576                      | 29,323,000                                     | 55.78%                        |
| 43,000                      | 16                        | 220                        | 688,000                               | 5,819,000                    | 560                      | 29,899,000                                     | 56.87%                        |
| 44,000                      | 6                         | 226                        | 264,000                               | 6,083,000                    | 554                      | 30,459,000                                     | 57.94%                        |
| 45,000                      | 11                        | 237                        | 495,000                               | 6,578,000                    | 543                      | 31,013,000                                     | 58.99%                        |
| 46,000                      | 11                        | 248                        | 506,000                               | 7,084,000                    | 532                      | 31,556,000                                     | 60.02%                        |
| 47,000                      | 14                        | 262                        | 658,000                               | 7,742,000                    | 518                      | 32,088,000                                     | 61.04%                        |
| 48,000                      | 12                        | 274                        | 576,000                               | 8,318,000                    | 506                      | 32,606,000                                     | 62.02%                        |
| 49,000                      | 8                         | 282                        | 392,000                               | 8,710,000                    | 498                      | 33,112,000                                     | 62.98%                        |
| 50,000                      | 12                        | 294                        | 600,000                               | 9,310,000                    | 486                      | 33,610,000                                     | 63.93%                        |
| 51,000                      | 10                        | 304                        | 510,000                               | 9,820,000                    | 476                      | 34,096,000                                     | 64.85%                        |
| 52,000                      | 15                        | 319                        | 780,000                               | 10,600,000                   | 461                      | 34,572,000                                     | 65.76%                        |
| 53,000                      | 10                        | 329                        | 530,000                               | 11,130,000                   | 451                      | 35,033,000                                     | 66.64%                        |
| 54,000                      | 13                        | 342                        | 702,000                               | 11,832,000                   | 438                      | 35,484,000                                     | 67.49%                        |
| 55,000                      | 16                        | 358                        | 880,000                               | 12,712,000                   | 422                      | 35,922,000                                     | 68.33%                        |
| 56,000                      | 15                        | 373                        | 840,000                               | 13,552,000                   | 407                      | 36,344,000                                     | 69.13%                        |
| 57,000                      | 12                        | 385                        | 684,000                               | 14,236,000                   | 395                      | 36,751,000                                     | 69.90%                        |
| 58,000                      | 21                        | 406                        | 1,218,000                             | 15,454,000                   | 374                      | 37,146,000                                     | 70.66%                        |
| 59,000                      | 18                        | 424                        | 1,062,000                             | 16,516,000                   | 356                      | 37,520,000                                     | 71.37%                        |
| 60,000                      | 7                         | 431                        | 420,000                               | 16,936,000                   | 349                      | 37,876,000                                     | 72.04%                        |
| 61,000                      | 15                        | 446                        | 915,000                               | 17,851,000                   | 334                      | 38,225,000                                     | 72.71%                        |
| 62,000                      | 9                         | 455                        | 558,000                               | 18,409,000                   | 325                      | 38,559,000                                     | 73.34%                        |
| 63,000                      | 14                        | 469                        | 882,000                               | 19,291,000                   | 311                      | 38,884,000                                     | 73.96%                        |
| 64,000                      | 6                         | 475                        | 384,000                               | 19,675,000                   | 305                      | 39,195,000                                     | 74.55%                        |
| 65,000                      | 8                         | 483                        | 520,000                               | 20,195,000                   | 297                      | 39,500,000                                     | 75.13%                        |

Company: Santlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Cieciarski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                    | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6))+(5)) | Percentage of Total |
| 66,000            | 9               | 492              | 594,000                  | 20,789,000         | 288            | 39,797,000                             | 75.70%              |
| 67,000            | 10              | 502              | 670,000                  | 21,459,000         | 278            | 40,085,000                             | 76.25%              |
| 68,000            | 8               | 508              | 408,000                  | 21,867,000         | 272            | 40,363,000                             | 76.78%              |
| 69,000            | 13              | 521              | 897,000                  | 22,764,000         | 259            | 40,635,000                             | 77.29%              |
| 70,000            | 5               | 526              | 350,000                  | 23,114,000         | 254            | 40,894,000                             | 77.79%              |
| 71,000            | 9               | 535              | 639,000                  | 23,753,000         | 245            | 41,148,000                             | 78.27%              |
| 72,000            | 7               | 542              | 504,000                  | 24,257,000         | 238            | 41,393,000                             | 78.73%              |
| 73,000            | 4               | 546              | 292,000                  | 24,549,000         | 234            | 41,631,000                             | 79.19%              |
| 74,000            | 8               | 554              | 592,000                  | 25,141,000         | 226            | 41,865,000                             | 79.63%              |
| 75,000            | 6               | 560              | 450,000                  | 25,591,000         | 220            | 42,091,000                             | 80.06%              |
| 76,000            | 4               | 564              | 304,000                  | 25,895,000         | 216            | 42,311,000                             | 80.48%              |
| 77,000            | 12              | 576              | 924,000                  | 26,819,000         | 204            | 42,527,000                             | 80.89%              |
| 78,000            | 8               | 584              | 624,000                  | 27,443,000         | 196            | 42,731,000                             | 81.28%              |
| 79,000            | 5               | 589              | 395,000                  | 27,838,000         | 191            | 42,927,000                             | 81.65%              |
| 80,000            | 4               | 593              | 320,000                  | 28,158,000         | 187            | 43,118,000                             | 82.02%              |
| 81,000            | 3               | 596              | 243,000                  | 28,401,000         | 184            | 43,305,000                             | 82.37%              |
| 82,000            | 4               | 600              | 328,000                  | 28,729,000         | 180            | 43,489,000                             | 82.72%              |
| 83,000            | 4               | 604              | 332,000                  | 29,061,000         | 176            | 43,669,000                             | 83.06%              |
| 84,000            | 8               | 612              | 672,000                  | 29,733,000         | 168            | 43,845,000                             | 83.40%              |
| 85,000            | 4               | 616              | 340,000                  | 30,073,000         | 164            | 44,013,000                             | 83.72%              |
| 86,000            | 7               | 623              | 602,000                  | 30,675,000         | 157            | 44,177,000                             | 84.03%              |
| 87,000            | 7               | 630              | 609,000                  | 31,284,000         | 150            | 44,334,000                             | 84.33%              |
| 88,000            | 6               | 636              | 528,000                  | 31,812,000         | 144            | 44,484,000                             | 84.61%              |
| 89,000            | 6               | 642              | 534,000                  | 32,346,000         | 138            | 44,628,000                             | 84.89%              |
| 90,000            | 2               | 644              | 180,000                  | 32,526,000         | 136            | 44,766,000                             | 85.15%              |
| 91,000            | 4               | 648              | 364,000                  | 32,890,000         | 132            | 44,902,000                             | 85.41%              |
| 92,000            | 6               | 654              | 552,000                  | 33,442,000         | 126            | 45,034,000                             | 85.66%              |
| 93,000            | 3               | 657              | 279,000                  | 33,721,000         | 123            | 45,160,000                             | 85.90%              |
| 94,000            | 5               | 662              | 470,000                  | 34,191,000         | 118            | 45,283,000                             | 86.13%              |
| 95,000            | 4               | 666              | 380,000                  | 34,571,000         | 114            | 45,401,000                             | 86.36%              |
| 96,000            | 2               | 668              | 192,000                  | 34,763,000         | 112            | 45,515,000                             | 86.57%              |
| 97,000            | 6               | 674              | 582,000                  | 35,345,000         | 106            | 45,627,000                             | 86.79%              |
| 98,000            | 2               | 676              | 196,000                  | 35,541,000         | 104            | 45,733,000                             | 86.99%              |
| 99,000            | 1               | 677              | 99,000                   | 35,640,000         | 103            | 45,837,000                             | 87.19%              |
| 100,000           | 3               | 680              | 300,000                  | 35,940,000         | 100            | 45,940,000                             | 87.38%              |
| 101,000           | 5               | 685              | 505,000                  | 36,445,000         | 95             | 46,040,000                             | 87.57%              |
| 102,000           | 2               | 687              | 204,000                  | 36,649,000         | 93             | 46,135,000                             | 87.75%              |
| 103,000           | 1               | 688              | 103,000                  | 36,752,000         | 92             | 46,228,000                             | 87.93%              |
| 104,000           | 1               | 689              | 104,000                  | 36,856,000         | 91             | 46,320,000                             | 88.11%              |
| 105,000           | 1               | 690              | 105,000                  | 36,961,000         | 90             | 46,411,000                             | 88.28%              |
| 106,000           | 5               | 695              | 530,000                  | 37,491,000         | 85             | 46,501,000                             | 88.45%              |
| 107,000           | 1               | 696              | 107,000                  | 37,598,000         | 84             | 46,586,000                             | 88.61%              |
| 109,000           | 5               | 701              | 545,000                  | 38,143,000         | 79             | 46,754,000                             | 88.93%              |
| 110,000           | 4               | 705              | 440,000                  | 38,583,000         | 75             | 46,833,000                             | 89.08%              |
| 111,000           | 3               | 708              | 333,000                  | 38,916,000         | 72             | 46,908,000                             | 89.22%              |
| 112,000           | 2               | 710              | 224,000                  | 39,140,000         | 70             | 46,980,000                             | 89.36%              |
| 113,000           | 2               | 712              | 226,000                  | 39,366,000         | 68             | 47,050,000                             | 89.49%              |
| 114,000           | 3               | 715              | 342,000                  | 39,708,000         | 65             | 47,118,000                             | 89.62%              |
| 115,000           | 1               | 716              | 115,000                  | 39,823,000         | 64             | 47,183,000                             | 89.75%              |
| 116,000           | 1               | 717              | 116,000                  | 39,939,000         | 63             | 47,247,000                             | 89.87%              |
| 118,000           | 1               | 718              | 118,000                  | 40,057,000         | 62             | 47,373,000                             | 90.11%              |
| 120,000           | 2               | 720              | 240,000                  | 40,297,000         | 60             | 47,497,000                             | 90.34%              |
| 121,000           | 3               | 723              | 363,000                  | 40,660,000         | 57             | 47,557,000                             | 90.46%              |
| 123,000           | 3               | 726              | 369,000                  | 41,029,000         | 54             | 47,671,000                             | 90.68%              |
| 125,000           | 3               | 729              | 375,000                  | 41,404,000         | 51             | 47,779,000                             | 90.88%              |
| 126,000           | 1               | 730              | 126,000                  | 41,530,000         | 50             | 47,830,000                             | 90.98%              |
| 127,000           | 2               | 732              | 254,000                  | 41,784,000         | 48             | 47,880,000                             | 91.07%              |
| 129,000           | 1               | 733              | 129,000                  | 41,913,000         | 47             | 47,976,000                             | 91.26%              |
| 130,000           | 1               | 734              | 130,000                  | 42,043,000         | 46             | 48,023,000                             | 91.35%              |
| 133,000           | 3               | 737              | 399,000                  | 42,442,000         | 43             | 48,161,000                             | 91.61%              |
| 134,000           | 2               | 739              | 268,000                  | 42,710,000         | 41             | 48,204,000                             | 91.69%              |
| 136,000           | 1               | 740              | 136,000                  | 42,846,000         | 40             | 48,286,000                             | 91.85%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 137,000           | 1               | 741              | 137,000                  | 42,983,000         | 39             | 48,326,000                        | 91.92%              |
| 138,000           | 1               | 742              | 138,000                  | 43,121,000         | 38             | 48,365,000                        | 92.00%              |
| 141,000           | 1               | 743              | 141,000                  | 43,262,000         | 37             | 48,479,000                        | 92.21%              |
| 144,000           | 2               | 745              | 288,000                  | 43,550,000         | 35             | 48,590,000                        | 92.42%              |
| 146,000           | 2               | 747              | 292,000                  | 43,842,000         | 33             | 48,660,000                        | 92.56%              |
| 147,000           | 1               | 748              | 147,000                  | 43,989,000         | 32             | 48,693,000                        | 92.62%              |
| 149,000           | 1               | 749              | 149,000                  | 44,138,000         | 31             | 48,757,000                        | 92.74%              |
| 151,000           | 1               | 750              | 151,000                  | 44,289,000         | 30             | 48,819,000                        | 92.86%              |
| 157,000           | 1               | 751              | 157,000                  | 44,446,000         | 29             | 48,999,000                        | 93.20%              |
| 163,000           | 1               | 752              | 163,000                  | 44,609,000         | 28             | 49,173,000                        | 93.53%              |
| 165,000           | 2               | 754              | 330,000                  | 44,939,000         | 26             | 49,229,000                        | 93.64%              |
| 168,000           | 1               | 755              | 168,000                  | 45,107,000         | 25             | 49,307,000                        | 93.79%              |
| 171,000           | 1               | 756              | 171,000                  | 45,278,000         | 24             | 49,382,000                        | 93.93%              |
| 174,000           | 1               | 757              | 174,000                  | 45,452,000         | 23             | 49,454,000                        | 94.07%              |
| 179,000           | 2               | 759              | 358,000                  | 45,810,000         | 21             | 49,569,000                        | 94.29%              |
| 185,000           | 1               | 760              | 185,000                  | 45,995,000         | 20             | 49,695,000                        | 94.53%              |
| 186,000           | 1               | 761              | 186,000                  | 46,181,000         | 19             | 49,715,000                        | 94.56%              |
| 188,000           | 1               | 762              | 188,000                  | 46,369,000         | 18             | 49,753,000                        | 94.64%              |
| 193,000           | 1               | 763              | 193,000                  | 46,562,000         | 17             | 49,843,000                        | 94.81%              |
| 195,000           | 1               | 764              | 195,000                  | 46,757,000         | 16             | 49,877,000                        | 94.87%              |
| 197,000           | 2               | 766              | 394,000                  | 47,151,000         | 14             | 49,909,000                        | 94.93%              |
| 207,000           | 1               | 767              | 207,000                  | 47,358,000         | 13             | 50,049,000                        | 95.20%              |
| 215,000           | 1               | 768              | 215,000                  | 47,573,000         | 12             | 50,153,000                        | 95.40%              |
| 224,000           | 1               | 769              | 224,000                  | 47,797,000         | 11             | 50,261,000                        | 95.60%              |
| 239,000           | 1               | 770              | 239,000                  | 48,036,000         | 10             | 50,426,000                        | 95.92%              |
| 241,000           | 1               | 771              | 241,000                  | 48,277,000         | 9              | 50,446,000                        | 95.95%              |
| 246,000           | 1               | 772              | 246,000                  | 48,523,000         | 8              | 50,491,000                        | 96.04%              |
| 272,000           | 1               | 773              | 272,000                  | 48,795,000         | 7              | 50,699,000                        | 96.44%              |
| 289,000           | 1               | 774              | 289,000                  | 49,084,000         | 6              | 50,818,000                        | 96.66%              |
| 311,000           | 1               | 775              | 311,000                  | 49,395,000         | 5              | 50,950,000                        | 96.91%              |
| 416,000           | 1               | 776              | 416,000                  | 49,811,000         | 4              | 51,475,000                        | 97.91%              |
| 450,000           | 1               | 777              | 450,000                  | 50,261,000         | 3              | 51,611,000                        | 98.17%              |
| 458,000           | 1               | 778              | 458,000                  | 50,719,000         | 2              | 51,635,000                        | 98.22%              |
| 575,000           | 1               | 779              | 575,000                  | 51,294,000         | 1              | 51,869,000                        | 98.66%              |
| 1,279,000         | 1               | 780              | 1,279,000                | 52,573,000         | 0              | 52,573,000                        | 100.00%             |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 0                         | 0                          | 0                                     | 0                            | 65                       | 0                                              | 0.00%                         |
| 6,000                       | 0                         | 0                          | 0                                     | 0                            | 65                       | 390,000                                        | 6.44%                         |
| 7,000                       | 1                         | 1                          | 7,000                                 | 7,000                        | 64                       | 455,000                                        | 7.51%                         |
| 8,000                       | 1                         | 2                          | 8,000                                 | 15,000                       | 63                       | 519,000                                        | 8.57%                         |
| 9,000                       | 1                         | 3                          | 9,000                                 | 24,000                       | 62                       | 582,000                                        | 9.61%                         |
| 10,000                      | 0                         | 3                          | 0                                     | 24,000                       | 62                       | 644,000                                        | 10.63%                        |
| 11,000                      | 0                         | 3                          | 0                                     | 24,000                       | 62                       | 706,000                                        | 11.65%                        |
| 12,000                      | 0                         | 3                          | 0                                     | 24,000                       | 62                       | 768,000                                        | 12.68%                        |
| 13,000                      | 0                         | 3                          | 0                                     | 24,000                       | 62                       | 830,000                                        | 13.70%                        |
| 14,000                      | 0                         | 3                          | 0                                     | 24,000                       | 62                       | 892,000                                        | 14.72%                        |
| 15,000                      | 1                         | 4                          | 15,000                                | 39,000                       | 61                       | 954,000                                        | 15.75%                        |
| 16,000                      | 0                         | 4                          | 0                                     | 39,000                       | 61                       | 1,015,000                                      | 16.75%                        |
| 17,000                      | 0                         | 4                          | 0                                     | 39,000                       | 61                       | 1,076,000                                      | 17.76%                        |
| 18,000                      | 0                         | 4                          | 0                                     | 39,000                       | 61                       | 1,137,000                                      | 18.77%                        |
| 19,000                      | 1                         | 5                          | 19,000                                | 58,000                       | 60                       | 1,198,000                                      | 19.78%                        |
| 20,000                      | 0                         | 5                          | 0                                     | 58,000                       | 60                       | 1,258,000                                      | 20.77%                        |
| 21,000                      | 1                         | 6                          | 21,000                                | 79,000                       | 59                       | 1,318,000                                      | 21.76%                        |
| 22,000                      | 0                         | 6                          | 0                                     | 79,000                       | 59                       | 1,377,000                                      | 22.73%                        |
| 23,000                      | 0                         | 6                          | 0                                     | 79,000                       | 59                       | 1,436,000                                      | 23.70%                        |
| 24,000                      | 0                         | 6                          | 0                                     | 79,000                       | 59                       | 1,495,000                                      | 24.68%                        |
| 25,000                      | 0                         | 6                          | 0                                     | 79,000                       | 59                       | 1,554,000                                      | 25.65%                        |
| 26,000                      | 0                         | 6                          | 0                                     | 79,000                       | 59                       | 1,613,000                                      | 26.63%                        |
| 27,000                      | 0                         | 6                          | 0                                     | 79,000                       | 59                       | 1,672,000                                      | 27.60%                        |
| 28,000                      | 1                         | 7                          | 28,000                                | 107,000                      | 58                       | 1,731,000                                      | 28.57%                        |
| 29,000                      | 0                         | 7                          | 0                                     | 107,000                      | 58                       | 1,789,000                                      | 29.53%                        |
| 30,000                      | 0                         | 7                          | 0                                     | 107,000                      | 58                       | 1,847,000                                      | 30.49%                        |
| 31,000                      | 0                         | 7                          | 0                                     | 107,000                      | 58                       | 1,905,000                                      | 31.45%                        |
| 32,000                      | 0                         | 7                          | 0                                     | 107,000                      | 58                       | 1,963,000                                      | 32.40%                        |
| 33,000                      | 1                         | 8                          | 33,000                                | 140,000                      | 57                       | 2,021,000                                      | 33.36%                        |
| 34,000                      | 0                         | 8                          | 0                                     | 140,000                      | 57                       | 2,078,000                                      | 34.30%                        |
| 35,000                      | 0                         | 8                          | 0                                     | 140,000                      | 57                       | 2,135,000                                      | 35.24%                        |
| 36,000                      | 1                         | 9                          | 36,000                                | 176,000                      | 56                       | 2,192,000                                      | 36.18%                        |
| 37,000                      | 1                         | 10                         | 37,000                                | 213,000                      | 55                       | 2,248,000                                      | 37.11%                        |
| 38,000                      | 0                         | 10                         | 0                                     | 213,000                      | 55                       | 2,303,000                                      | 38.02%                        |
| 39,000                      | 0                         | 10                         | 0                                     | 213,000                      | 55                       | 2,358,000                                      | 38.92%                        |
| 40,000                      | 1                         | 11                         | 40,000                                | 253,000                      | 54                       | 2,413,000                                      | 39.83%                        |
| 41,000                      | 0                         | 11                         | 0                                     | 253,000                      | 54                       | 2,467,000                                      | 40.72%                        |
| 42,000                      | 0                         | 11                         | 0                                     | 253,000                      | 54                       | 2,521,000                                      | 41.61%                        |
| 43,000                      | 1                         | 12                         | 43,000                                | 296,000                      | 53                       | 2,575,000                                      | 42.51%                        |
| 44,000                      | 0                         | 12                         | 0                                     | 296,000                      | 53                       | 2,628,000                                      | 43.38%                        |
| 45,000                      | 0                         | 12                         | 0                                     | 296,000                      | 53                       | 2,681,000                                      | 44.26%                        |
| 46,000                      | 0                         | 12                         | 0                                     | 296,000                      | 53                       | 2,734,000                                      | 45.13%                        |
| 47,000                      | 0                         | 12                         | 0                                     | 296,000                      | 53                       | 2,787,000                                      | 46.01%                        |
| 48,000                      | 0                         | 12                         | 0                                     | 296,000                      | 53                       | 2,840,000                                      | 46.88%                        |
| 49,000                      | 0                         | 12                         | 0                                     | 296,000                      | 53                       | 2,893,000                                      | 47.76%                        |
| 50,000                      | 0                         | 12                         | 0                                     | 296,000                      | 53                       | 2,946,000                                      | 48.63%                        |
| 51,000                      | 2                         | 14                         | 102,000                               | 398,000                      | 51                       | 2,999,000                                      | 49.50%                        |
| 52,000                      | 1                         | 15                         | 52,000                                | 450,000                      | 50                       | 3,050,000                                      | 50.35%                        |
| 53,000                      | 0                         | 15                         | 0                                     | 450,000                      | 50                       | 3,100,000                                      | 51.17%                        |
| 54,000                      | 0                         | 15                         | 0                                     | 450,000                      | 50                       | 3,150,000                                      | 52.00%                        |
| 55,000                      | 4                         | 19                         | 220,000                               | 670,000                      | 46                       | 3,200,000                                      | 52.82%                        |
| 56,000                      | 0                         | 19                         | 0                                     | 670,000                      | 46                       | 3,246,000                                      | 53.58%                        |
| 57,000                      | 1                         | 20                         | 57,000                                | 727,000                      | 45                       | 3,292,000                                      | 54.34%                        |
| 58,000                      | 1                         | 21                         | 58,000                                | 785,000                      | 44                       | 3,337,000                                      | 55.08%                        |
| 59,000                      | 0                         | 21                         | 0                                     | 785,000                      | 44                       | 3,381,000                                      | 55.81%                        |
| 60,000                      | 1                         | 22                         | 60,000                                | 845,000                      | 43                       | 3,425,000                                      | 56.54%                        |
| 61,000                      | 2                         | 24                         | 122,000                               | 967,000                      | 41                       | 3,468,000                                      | 57.25%                        |
| 62,000                      | 2                         | 26                         | 124,000                               | 1,091,000                    | 39                       | 3,509,000                                      | 57.92%                        |
| 63,000                      | 1                         | 27                         | 63,000                                | 1,154,000                    | 38                       | 3,548,000                                      | 58.57%                        |
| 64,000                      | 1                         | 28                         | 64,000                                | 1,218,000                    | 37                       | 3,586,000                                      | 59.19%                        |
| 65,000                      | 1                         | 29                         | 65,000                                | 1,283,000                    | 36                       | 3,623,000                                      | 59.81%                        |
| 66,000                      | 2                         | 31                         | 132,000                               | 1,415,000                    | 34                       | 3,659,000                                      | 60.40%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 67,000                      | 2                         | 33                         | 134,000                               | 1,549,000                    | 32                       | 3,693,000                                      | 60.96%                        |
| 68,000                      | 1                         | 34                         | 68,000                                | 1,617,000                    | 31                       | 3,725,000                                      | 61.49%                        |
| 69,000                      | 0                         | 34                         | 0                                     | 1,617,000                    | 31                       | 3,756,000                                      | 62.00%                        |
| 70,000                      | 0                         | 34                         | 0                                     | 1,617,000                    | 31                       | 3,787,000                                      | 62.51%                        |
| 71,000                      | 0                         | 34                         | 0                                     | 1,617,000                    | 31                       | 3,818,000                                      | 63.02%                        |
| 72,000                      | 2                         | 36                         | 144,000                               | 1,761,000                    | 29                       | 3,849,000                                      | 63.54%                        |
| 73,000                      | 0                         | 36                         | 0                                     | 1,761,000                    | 29                       | 3,878,000                                      | 64.01%                        |
| 74,000                      | 1                         | 37                         | 74,000                                | 1,835,000                    | 28                       | 3,907,000                                      | 64.49%                        |
| 75,000                      | 1                         | 38                         | 75,000                                | 1,910,000                    | 27                       | 3,935,000                                      | 64.96%                        |
| 76,000                      | 1                         | 39                         | 76,000                                | 1,986,000                    | 26                       | 3,962,000                                      | 65.40%                        |
| 77,000                      | 3                         | 42                         | 231,000                               | 2,217,000                    | 23                       | 3,988,000                                      | 65.83%                        |
| 78,000                      | 1                         | 43                         | 78,000                                | 2,295,000                    | 22                       | 4,011,000                                      | 66.21%                        |
| 79,000                      | 0                         | 43                         | 0                                     | 2,295,000                    | 22                       | 4,033,000                                      | 66.57%                        |
| 80,000                      | 0                         | 43                         | 0                                     | 2,295,000                    | 22                       | 4,055,000                                      | 66.94%                        |
| 81,000                      | 0                         | 43                         | 0                                     | 2,295,000                    | 22                       | 4,077,000                                      | 67.30%                        |
| 82,000                      | 0                         | 43                         | 0                                     | 2,295,000                    | 22                       | 4,099,000                                      | 67.66%                        |
| 83,000                      | 1                         | 44                         | 83,000                                | 2,378,000                    | 21                       | 4,121,000                                      | 68.03%                        |
| 84,000                      | 0                         | 44                         | 0                                     | 2,378,000                    | 21                       | 4,142,000                                      | 68.37%                        |
| 85,000                      | 1                         | 45                         | 85,000                                | 2,463,000                    | 20                       | 4,163,000                                      | 68.72%                        |
| 86,000                      | 0                         | 45                         | 0                                     | 2,463,000                    | 20                       | 4,183,000                                      | 69.05%                        |
| 87,000                      | 1                         | 46                         | 87,000                                | 2,550,000                    | 19                       | 4,203,000                                      | 69.38%                        |
| 88,000                      | 0                         | 46                         | 0                                     | 2,550,000                    | 19                       | 4,222,000                                      | 69.69%                        |
| 89,000                      | 1                         | 47                         | 89,000                                | 2,639,000                    | 18                       | 4,241,000                                      | 70.01%                        |
| 90,000                      | 0                         | 47                         | 0                                     | 2,639,000                    | 18                       | 4,259,000                                      | 70.30%                        |
| 91,000                      | 0                         | 47                         | 0                                     | 2,639,000                    | 18                       | 4,277,000                                      | 70.60%                        |
| 92,000                      | 1                         | 48                         | 92,000                                | 2,731,000                    | 17                       | 4,295,000                                      | 70.90%                        |
| 93,000                      | 0                         | 48                         | 0                                     | 2,731,000                    | 17                       | 4,312,000                                      | 71.18%                        |
| 94,000                      | 0                         | 48                         | 0                                     | 2,731,000                    | 17                       | 4,329,000                                      | 71.46%                        |
| 95,000                      | 0                         | 48                         | 0                                     | 2,731,000                    | 17                       | 4,346,000                                      | 71.74%                        |
| 96,000                      | 2                         | 50                         | 192,000                               | 2,923,000                    | 15                       | 4,363,000                                      | 72.02%                        |
| 97,000                      | 2                         | 52                         | 194,000                               | 3,117,000                    | 13                       | 4,378,000                                      | 72.27%                        |
| 98,000                      | 1                         | 53                         | 98,000                                | 3,215,000                    | 12                       | 4,391,000                                      | 72.48%                        |
| 99,000                      | 0                         | 53                         | 0                                     | 3,215,000                    | 12                       | 4,403,000                                      | 72.68%                        |
| 100,000                     | 0                         | 53                         | 0                                     | 3,215,000                    | 12                       | 4,415,000                                      | 72.88%                        |
| 101,000                     | 1                         | 54                         | 101,000                               | 3,316,000                    | 11                       | 4,427,000                                      | 73.08%                        |
| 102,000                     | 0                         | 54                         | 0                                     | 3,316,000                    | 11                       | 4,438,000                                      | 73.26%                        |
| 103,000                     | 0                         | 54                         | 0                                     | 3,316,000                    | 11                       | 4,449,000                                      | 73.44%                        |
| 104,000                     | 0                         | 54                         | 0                                     | 3,316,000                    | 11                       | 4,460,000                                      | 73.62%                        |
| 105,000                     | 0                         | 54                         | 0                                     | 3,316,000                    | 11                       | 4,471,000                                      | 73.80%                        |
| 106,000                     | 0                         | 54                         | 0                                     | 3,316,000                    | 11                       | 4,482,000                                      | 73.98%                        |
| 107,000                     | 0                         | 54                         | 0                                     | 3,316,000                    | 11                       | 4,493,000                                      | 74.17%                        |
| 109,000                     | 2                         | 56                         | 218,000                               | 3,534,000                    | 9                        | 4,515,000                                      | 74.53%                        |
| 110,000                     | 1                         | 57                         | 110,000                               | 3,644,000                    | 8                        | 4,524,000                                      | 74.68%                        |
| 111,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,532,000                                      | 74.81%                        |
| 112,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,540,000                                      | 74.94%                        |
| 113,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,548,000                                      | 75.07%                        |
| 114,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,556,000                                      | 75.21%                        |
| 115,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,564,000                                      | 75.34%                        |
| 116,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,572,000                                      | 75.47%                        |
| 118,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,588,000                                      | 75.73%                        |
| 120,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,604,000                                      | 76.00%                        |
| 121,000                     | 0                         | 57                         | 0                                     | 3,644,000                    | 8                        | 4,612,000                                      | 76.13%                        |
| 123,000                     | 1                         | 58                         | 123,000                               | 3,767,000                    | 7                        | 4,628,000                                      | 76.39%                        |
| 125,000                     | 0                         | 58                         | 0                                     | 3,767,000                    | 7                        | 4,642,000                                      | 76.63%                        |
| 126,000                     | 1                         | 59                         | 126,000                               | 3,893,000                    | 6                        | 4,649,000                                      | 76.74%                        |
| 127,000                     | 1                         | 60                         | 127,000                               | 4,020,000                    | 5                        | 4,655,000                                      | 76.84%                        |
| 129,000                     | 0                         | 60                         | 0                                     | 4,020,000                    | 5                        | 4,665,000                                      | 77.01%                        |
| 130,000                     | 1                         | 61                         | 130,000                               | 4,150,000                    | 4                        | 4,670,000                                      | 77.09%                        |
| 133,000                     | 1                         | 62                         | 133,000                               | 4,283,000                    | 3                        | 4,682,000                                      | 77.29%                        |
| 134,000                     | 0                         | 62                         | 0                                     | 4,283,000                    | 3                        | 4,685,000                                      | 77.34%                        |
| 136,000                     | 0                         | 62                         | 0                                     | 4,283,000                    | 3                        | 4,691,000                                      | 77.43%                        |
| 137,000                     | 0                         | 62                         | 0                                     | 4,283,000                    | 3                        | 4,694,000                                      | 77.48%                        |
| 138,000                     | 0                         | 62                         | 0                                     | 4,283,000                    | 3                        | 4,697,000                                      | 77.53%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 141,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,706,000                         | 77.68%              |
| 144,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,715,000                         | 77.83%              |
| 146,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,721,000                         | 77.93%              |
| 147,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,724,000                         | 77.98%              |
| 149,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,730,000                         | 78.08%              |
| 151,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,736,000                         | 78.18%              |
| 157,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,754,000                         | 78.47%              |
| 163,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,772,000                         | 78.77%              |
| 165,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,778,000                         | 78.87%              |
| 168,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,787,000                         | 79.02%              |
| 171,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,796,000                         | 79.17%              |
| 174,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,805,000                         | 79.32%              |
| 179,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,820,000                         | 79.56%              |
| 185,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,838,000                         | 79.86%              |
| 186,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,841,000                         | 79.91%              |
| 188,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,847,000                         | 80.01%              |
| 193,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,862,000                         | 80.26%              |
| 195,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,868,000                         | 80.36%              |
| 197,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,874,000                         | 80.46%              |
| 207,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,904,000                         | 80.95%              |
| 215,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,928,000                         | 81.35%              |
| 224,000           | 1               | 63               | 224,000                  | 4,507,000          | 2              | 4,955,000                         | 81.79%              |
| 239,000           | 0               | 63               | 0                        | 4,507,000          | 2              | 4,985,000                         | 82.29%              |
| 241,000           | 0               | 63               | 0                        | 4,507,000          | 2              | 4,989,000                         | 82.35%              |
| 246,000           | 0               | 63               | 0                        | 4,507,000          | 2              | 4,999,000                         | 82.52%              |
| 272,000           | 1               | 64               | 272,000                  | 4,779,000          | 1              | 5,051,000                         | 83.38%              |
| 289,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,068,000                         | 83.66%              |
| 311,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,090,000                         | 84.02%              |
| 416,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,195,000                         | 85.75%              |
| 450,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,229,000                         | 86.32%              |
| 458,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,237,000                         | 86.45%              |
| 575,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,354,000                         | 88.38%              |
| 1,279,000         | 1               | 65               | 1,279,000                | 6,058,000          | 0              | 6,058,000                         | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 442                      | 0                                              | 0.00%                         |
| 6,000                       | 4                         | 5                          | 24,000                                | 24,000                       | 438                      | 2,652,000                                      | 9.24%                         |
| 7,000                       | 2                         | 7                          | 14,000                                | 38,000                       | 436                      | 3,090,000                                      | 10.77%                        |
| 8,000                       | 0                         | 7                          | 0                                     | 38,000                       | 436                      | 3,526,000                                      | 12.29%                        |
| 9,000                       | 4                         | 11                         | 36,000                                | 74,000                       | 432                      | 3,962,000                                      | 13.81%                        |
| 10,000                      | 1                         | 12                         | 10,000                                | 84,000                       | 431                      | 4,394,000                                      | 15.31%                        |
| 11,000                      | 8                         | 20                         | 88,000                                | 172,000                      | 423                      | 4,825,000                                      | 16.82%                        |
| 12,000                      | 1                         | 21                         | 12,000                                | 184,000                      | 422                      | 5,248,000                                      | 18.29%                        |
| 13,000                      | 3                         | 24                         | 39,000                                | 223,000                      | 419                      | 5,670,000                                      | 19.76%                        |
| 14,000                      | 3                         | 27                         | 42,000                                | 265,000                      | 416                      | 6,089,000                                      | 21.22%                        |
| 15,000                      | 4                         | 31                         | 60,000                                | 325,000                      | 412                      | 6,505,000                                      | 22.67%                        |
| 16,000                      | 7                         | 38                         | 112,000                               | 437,000                      | 405                      | 6,917,000                                      | 24.11%                        |
| 17,000                      | 4                         | 42                         | 68,000                                | 505,000                      | 401                      | 7,322,000                                      | 25.52%                        |
| 18,000                      | 1                         | 43                         | 18,000                                | 523,000                      | 400                      | 7,723,000                                      | 26.92%                        |
| 19,000                      | 2                         | 45                         | 38,000                                | 561,000                      | 398                      | 8,123,000                                      | 28.31%                        |
| 20,000                      | 2                         | 47                         | 40,000                                | 601,000                      | 396                      | 8,521,000                                      | 29.70%                        |
| 21,000                      | 4                         | 51                         | 84,000                                | 685,000                      | 392                      | 8,917,000                                      | 31.08%                        |
| 22,000                      | 3                         | 54                         | 66,000                                | 751,000                      | 389                      | 9,309,000                                      | 32.45%                        |
| 23,000                      | 3                         | 57                         | 69,000                                | 820,000                      | 386                      | 9,698,000                                      | 33.80%                        |
| 24,000                      | 2                         | 59                         | 48,000                                | 868,000                      | 384                      | 10,084,000                                     | 35.15%                        |
| 25,000                      | 3                         | 62                         | 75,000                                | 943,000                      | 381                      | 10,468,000                                     | 36.49%                        |
| 26,000                      | 1                         | 63                         | 26,000                                | 969,000                      | 380                      | 10,849,000                                     | 37.81%                        |
| 27,000                      | 1                         | 64                         | 27,000                                | 996,000                      | 379                      | 11,229,000                                     | 39.14%                        |
| 28,000                      | 1                         | 65                         | 28,000                                | 1,024,000                    | 378                      | 11,608,000                                     | 40.46%                        |
| 29,000                      | 3                         | 68                         | 87,000                                | 1,111,000                    | 375                      | 11,986,000                                     | 41.78%                        |
| 30,000                      | 6                         | 74                         | 180,000                               | 1,291,000                    | 369                      | 12,361,000                                     | 43.08%                        |
| 31,000                      | 3                         | 77                         | 93,000                                | 1,384,000                    | 366                      | 12,730,000                                     | 44.37%                        |
| 32,000                      | 5                         | 82                         | 160,000                               | 1,544,000                    | 361                      | 13,096,000                                     | 45.64%                        |
| 33,000                      | 3                         | 85                         | 99,000                                | 1,643,000                    | 358                      | 13,457,000                                     | 46.90%                        |
| 34,000                      | 6                         | 91                         | 204,000                               | 1,847,000                    | 352                      | 13,815,000                                     | 48.15%                        |
| 35,000                      | 1                         | 92                         | 35,000                                | 1,882,000                    | 351                      | 14,167,000                                     | 49.38%                        |
| 36,000                      | 4                         | 96                         | 144,000                               | 2,026,000                    | 347                      | 14,518,000                                     | 50.60%                        |
| 37,000                      | 5                         | 101                        | 185,000                               | 2,211,000                    | 342                      | 14,865,000                                     | 51.81%                        |
| 38,000                      | 3                         | 104                        | 114,000                               | 2,325,000                    | 339                      | 15,207,000                                     | 53.00%                        |
| 39,000                      | 6                         | 110                        | 234,000                               | 2,559,000                    | 333                      | 15,546,000                                     | 54.18%                        |
| 40,000                      | 10                        | 120                        | 400,000                               | 2,959,000                    | 323                      | 15,879,000                                     | 55.34%                        |
| 41,000                      | 2                         | 122                        | 82,000                                | 3,041,000                    | 321                      | 16,202,000                                     | 56.47%                        |
| 42,000                      | 7                         | 129                        | 294,000                               | 3,335,000                    | 314                      | 16,523,000                                     | 57.59%                        |
| 43,000                      | 11                        | 140                        | 473,000                               | 3,808,000                    | 303                      | 16,837,000                                     | 58.68%                        |
| 44,000                      | 4                         | 144                        | 176,000                               | 3,984,000                    | 299                      | 17,140,000                                     | 59.74%                        |
| 45,000                      | 8                         | 152                        | 360,000                               | 4,344,000                    | 291                      | 17,439,000                                     | 60.78%                        |
| 46,000                      | 7                         | 159                        | 322,000                               | 4,666,000                    | 284                      | 17,730,000                                     | 61.80%                        |
| 47,000                      | 8                         | 167                        | 376,000                               | 5,042,000                    | 276                      | 18,014,000                                     | 62.79%                        |
| 48,000                      | 8                         | 175                        | 384,000                               | 5,426,000                    | 268                      | 18,290,000                                     | 63.75%                        |
| 49,000                      | 5                         | 180                        | 245,000                               | 5,671,000                    | 263                      | 18,558,000                                     | 64.68%                        |
| 50,000                      | 7                         | 187                        | 350,000                               | 6,021,000                    | 256                      | 18,821,000                                     | 65.60%                        |
| 51,000                      | 8                         | 195                        | 408,000                               | 6,429,000                    | 248                      | 19,077,000                                     | 66.49%                        |
| 52,000                      | 7                         | 202                        | 364,000                               | 6,793,000                    | 241                      | 19,325,000                                     | 67.36%                        |
| 53,000                      | 4                         | 206                        | 212,000                               | 7,005,000                    | 237                      | 19,566,000                                     | 68.20%                        |
| 54,000                      | 7                         | 213                        | 378,000                               | 7,383,000                    | 230                      | 19,803,000                                     | 69.02%                        |
| 55,000                      | 7                         | 220                        | 385,000                               | 7,768,000                    | 223                      | 20,033,000                                     | 69.82%                        |
| 56,000                      | 7                         | 227                        | 392,000                               | 8,160,000                    | 216                      | 20,256,000                                     | 70.60%                        |
| 57,000                      | 6                         | 233                        | 342,000                               | 8,502,000                    | 210                      | 20,472,000                                     | 71.35%                        |
| 58,000                      | 12                        | 245                        | 696,000                               | 9,198,000                    | 198                      | 20,682,000                                     | 72.09%                        |
| 59,000                      | 13                        | 258                        | 767,000                               | 9,965,000                    | 185                      | 20,880,000                                     | 72.78%                        |
| 60,000                      | 3                         | 261                        | 180,000                               | 10,145,000                   | 182                      | 21,065,000                                     | 73.42%                        |
| 61,000                      | 8                         | 269                        | 488,000                               | 10,633,000                   | 174                      | 21,247,000                                     | 74.05%                        |
| 62,000                      | 4                         | 273                        | 248,000                               | 10,881,000                   | 170                      | 21,421,000                                     | 74.66%                        |
| 63,000                      | 11                        | 284                        | 693,000                               | 11,574,000                   | 159                      | 21,591,000                                     | 75.25%                        |
| 64,000                      | 4                         | 288                        | 256,000                               | 11,830,000                   | 155                      | 21,750,000                                     | 75.81%                        |
| 65,000                      | 2                         | 290                        | 130,000                               | 11,960,000                   | 153                      | 21,905,000                                     | 76.35%                        |
| 66,000                      | 6                         | 296                        | 396,000                               | 12,356,000                   | 147                      | 22,058,000                                     | 76.88%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 67,000            | 5               | 301              | 335,000                  | 12,691,000         | 142            | 22,205,000                        | 77.39%              |
| 68,000            | 3               | 304              | 204,000                  | 12,895,000         | 139            | 22,347,000                        | 77.89%              |
| 69,000            | 8               | 312              | 552,000                  | 13,447,000         | 131            | 22,486,000                        | 78.37%              |
| 70,000            | 3               | 315              | 210,000                  | 13,657,000         | 128            | 22,617,000                        | 78.83%              |
| 71,000            | 3               | 318              | 213,000                  | 13,870,000         | 125            | 22,745,000                        | 79.28%              |
| 72,000            | 3               | 321              | 216,000                  | 14,086,000         | 122            | 22,870,000                        | 79.71%              |
| 73,000            | 4               | 325              | 292,000                  | 14,378,000         | 118            | 22,992,000                        | 80.14%              |
| 74,000            | 5               | 330              | 370,000                  | 14,748,000         | 113            | 23,110,000                        | 80.55%              |
| 75,000            | 2               | 332              | 150,000                  | 14,898,000         | 111            | 23,223,000                        | 80.94%              |
| 76,000            | 1               | 333              | 76,000                   | 14,974,000         | 110            | 23,334,000                        | 81.33%              |
| 77,000            | 4               | 337              | 308,000                  | 15,282,000         | 106            | 23,444,000                        | 81.71%              |
| 78,000            | 5               | 342              | 390,000                  | 15,672,000         | 101            | 23,550,000                        | 82.08%              |
| 79,000            | 3               | 345              | 237,000                  | 15,909,000         | 98             | 23,651,000                        | 82.43%              |
| 80,000            | 2               | 347              | 160,000                  | 16,069,000         | 96             | 23,749,000                        | 82.78%              |
| 81,000            | 2               | 349              | 162,000                  | 16,231,000         | 94             | 23,845,000                        | 83.11%              |
| 82,000            | 2               | 351              | 164,000                  | 16,395,000         | 92             | 23,939,000                        | 83.44%              |
| 83,000            | 2               | 353              | 166,000                  | 16,561,000         | 90             | 24,031,000                        | 83.76%              |
| 84,000            | 4               | 357              | 336,000                  | 16,897,000         | 86             | 24,121,000                        | 84.07%              |
| 85,000            | 2               | 359              | 170,000                  | 17,067,000         | 84             | 24,207,000                        | 84.37%              |
| 86,000            | 4               | 363              | 344,000                  | 17,411,000         | 80             | 24,291,000                        | 84.66%              |
| 87,000            | 4               | 367              | 348,000                  | 17,759,000         | 76             | 24,371,000                        | 84.94%              |
| 88,000            | 4               | 371              | 352,000                  | 18,111,000         | 72             | 24,447,000                        | 85.21%              |
| 89,000            | 3               | 374              | 267,000                  | 18,378,000         | 69             | 24,519,000                        | 85.46%              |
| 90,000            | 2               | 376              | 180,000                  | 18,558,000         | 67             | 24,588,000                        | 85.70%              |
| 91,000            | 2               | 378              | 182,000                  | 18,740,000         | 65             | 24,655,000                        | 85.93%              |
| 92,000            | 4               | 382              | 368,000                  | 19,108,000         | 61             | 24,720,000                        | 86.16%              |
| 93,000            | 1               | 383              | 93,000                   | 19,201,000         | 60             | 24,781,000                        | 86.37%              |
| 94,000            | 4               | 387              | 376,000                  | 19,577,000         | 56             | 24,841,000                        | 86.58%              |
| 95,000            | 3               | 390              | 285,000                  | 19,862,000         | 53             | 24,897,000                        | 86.78%              |
| 96,000            | 0               | 390              | 0                        | 19,862,000         | 53             | 24,950,000                        | 86.96%              |
| 97,000            | 1               | 391              | 97,000                   | 19,959,000         | 52             | 25,003,000                        | 87.15%              |
| 98,000            | 0               | 391              | 0                        | 19,959,000         | 52             | 25,055,000                        | 87.33%              |
| 99,000            | 0               | 391              | 0                        | 19,959,000         | 52             | 25,107,000                        | 87.51%              |
| 100,000           | 1               | 392              | 100,000                  | 20,059,000         | 51             | 25,159,000                        | 87.69%              |
| 101,000           | 4               | 396              | 404,000                  | 20,463,000         | 47             | 25,210,000                        | 87.87%              |
| 102,000           | 0               | 396              | 0                        | 20,463,000         | 47             | 25,257,000                        | 88.03%              |
| 103,000           | 0               | 396              | 0                        | 20,463,000         | 47             | 25,304,000                        | 88.19%              |
| 104,000           | 1               | 397              | 104,000                  | 20,567,000         | 46             | 25,351,000                        | 88.36%              |
| 105,000           | 1               | 398              | 105,000                  | 20,672,000         | 45             | 25,397,000                        | 88.52%              |
| 106,000           | 3               | 401              | 318,000                  | 20,990,000         | 42             | 25,442,000                        | 88.68%              |
| 107,000           | 1               | 402              | 107,000                  | 21,097,000         | 41             | 25,484,000                        | 88.82%              |
| 109,000           | 1               | 403              | 109,000                  | 21,206,000         | 40             | 25,566,000                        | 89.11%              |
| 110,000           | 1               | 404              | 110,000                  | 21,316,000         | 39             | 25,606,000                        | 89.25%              |
| 111,000           | 2               | 406              | 222,000                  | 21,538,000         | 37             | 25,645,000                        | 89.38%              |
| 112,000           | 1               | 407              | 112,000                  | 21,650,000         | 36             | 25,682,000                        | 89.51%              |
| 113,000           | 1               | 408              | 113,000                  | 21,763,000         | 35             | 25,718,000                        | 89.64%              |
| 114,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,753,000                        | 89.76%              |
| 115,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,788,000                        | 89.88%              |
| 116,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,823,000                        | 90.00%              |
| 118,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,893,000                        | 90.25%              |
| 120,000           | 2               | 410              | 240,000                  | 22,003,000         | 33             | 25,963,000                        | 90.49%              |
| 121,000           | 2               | 412              | 242,000                  | 22,245,000         | 31             | 25,996,000                        | 90.61%              |
| 123,000           | 2               | 414              | 246,000                  | 22,491,000         | 29             | 26,058,000                        | 90.82%              |
| 125,000           | 1               | 415              | 125,000                  | 22,616,000         | 28             | 26,116,000                        | 91.03%              |
| 126,000           | 0               | 415              | 0                        | 22,616,000         | 28             | 26,144,000                        | 91.12%              |
| 127,000           | 0               | 415              | 0                        | 22,616,000         | 28             | 26,172,000                        | 91.22%              |
| 129,000           | 1               | 416              | 129,000                  | 22,745,000         | 27             | 26,228,000                        | 91.42%              |
| 130,000           | 0               | 416              | 0                        | 22,745,000         | 27             | 26,255,000                        | 91.51%              |
| 133,000           | 2               | 418              | 266,000                  | 23,011,000         | 25             | 26,336,000                        | 91.79%              |
| 134,000           | 1               | 419              | 134,000                  | 23,145,000         | 24             | 26,361,000                        | 91.88%              |
| 136,000           | 1               | 420              | 136,000                  | 23,281,000         | 23             | 26,409,000                        | 92.05%              |
| 137,000           | 0               | 420              | 0                        | 23,281,000         | 23             | 26,432,000                        | 92.13%              |
| 138,000           | 1               | 421              | 138,000                  | 23,419,000         | 22             | 26,455,000                        | 92.21%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 141,000           | 0               | 421              | 0                        | 23,419,000         | 22             | 26,521,000                          | 92.44%              |
| 144,000           | 1               | 422              | 144,000                  | 23,563,000         | 21             | 26,587,000                          | 92.67%              |
| 146,000           | 0               | 422              | 0                        | 23,563,000         | 21             | 26,629,000                          | 92.81%              |
| 147,000           | 1               | 423              | 147,000                  | 23,710,000         | 20             | 26,650,000                          | 92.89%              |
| 149,000           | 1               | 424              | 149,000                  | 23,859,000         | 19             | 26,690,000                          | 93.03%              |
| 151,000           | 1               | 425              | 151,000                  | 24,010,000         | 18             | 26,728,000                          | 93.16%              |
| 157,000           | 0               | 425              | 0                        | 24,010,000         | 18             | 26,836,000                          | 93.53%              |
| 163,000           | 1               | 426              | 163,000                  | 24,173,000         | 17             | 26,944,000                          | 93.91%              |
| 165,000           | 0               | 426              | 0                        | 24,173,000         | 17             | 26,978,000                          | 94.03%              |
| 168,000           | 0               | 426              | 0                        | 24,173,000         | 17             | 27,029,000                          | 94.21%              |
| 171,000           | 1               | 427              | 171,000                  | 24,344,000         | 16             | 27,080,000                          | 94.38%              |
| 174,000           | 0               | 427              | 0                        | 24,344,000         | 16             | 27,128,000                          | 94.55%              |
| 179,000           | 1               | 428              | 179,000                  | 24,523,000         | 15             | 27,208,000                          | 94.83%              |
| 185,000           | 1               | 429              | 185,000                  | 24,708,000         | 14             | 27,298,000                          | 95.14%              |
| 186,000           | 1               | 430              | 186,000                  | 24,894,000         | 13             | 27,312,000                          | 95.19%              |
| 188,000           | 1               | 431              | 188,000                  | 25,082,000         | 12             | 27,338,000                          | 95.28%              |
| 193,000           | 1               | 432              | 193,000                  | 25,275,000         | 11             | 27,398,000                          | 95.49%              |
| 195,000           | 1               | 433              | 195,000                  | 25,470,000         | 10             | 27,420,000                          | 95.57%              |
| 197,000           | 1               | 434              | 197,000                  | 25,667,000         | 9              | 27,440,000                          | 95.64%              |
| 207,000           | 0               | 434              | 0                        | 25,667,000         | 9              | 27,530,000                          | 95.95%              |
| 215,000           | 1               | 435              | 215,000                  | 25,882,000         | 8              | 27,602,000                          | 96.20%              |
| 224,000           | 0               | 435              | 0                        | 25,882,000         | 8              | 27,674,000                          | 96.46%              |
| 239,000           | 1               | 436              | 239,000                  | 26,121,000         | 7              | 27,794,000                          | 96.87%              |
| 241,000           | 1               | 437              | 241,000                  | 26,362,000         | 6              | 27,808,000                          | 96.92%              |
| 246,000           | 1               | 438              | 246,000                  | 26,608,000         | 5              | 27,838,000                          | 97.03%              |
| 272,000           | 0               | 438              | 0                        | 26,608,000         | 5              | 27,968,000                          | 97.48%              |
| 289,000           | 1               | 439              | 289,000                  | 26,897,000         | 4              | 28,053,000                          | 97.78%              |
| 311,000           | 1               | 440              | 311,000                  | 27,208,000         | 3              | 28,141,000                          | 98.08%              |
| 416,000           | 0               | 440              | 0                        | 27,208,000         | 3              | 28,456,000                          | 99.18%              |
| 450,000           | 1               | 441              | 450,000                  | 27,658,000         | 2              | 28,558,000                          | 99.54%              |
| 458,000           | 1               | 442              | 458,000                  | 28,116,000         | 1              | 28,574,000                          | 99.59%              |
| 575,000           | 1               | 443              | 575,000                  | 28,691,000         | 0              | 28,691,000                          | 100.00%             |
| 1,279,000         | 0               | 443              | 0                        | 28,691,000         | 0              | 28,691,000                          | 100.00%             |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 271                      | 0                                              | 0.00%                         |
| 6,000                       | 0                         | 1                          | 0                                     | 0                            | 271                      | 1,626,000                                      | 9.12%                         |
| 7,000                       | 0                         | 1                          | 0                                     | 0                            | 271                      | 1,897,000                                      | 10.64%                        |
| 8,000                       | 2                         | 3                          | 16,000                                | 16,000                       | 269                      | 2,168,000                                      | 12.16%                        |
| 9,000                       | 0                         | 3                          | 0                                     | 16,000                       | 269                      | 2,437,000                                      | 13.67%                        |
| 10,000                      | 1                         | 4                          | 10,000                                | 26,000                       | 268                      | 2,706,000                                      | 15.18%                        |
| 11,000                      | 4                         | 8                          | 44,000                                | 70,000                       | 264                      | 2,974,000                                      | 16.69%                        |
| 12,000                      | 1                         | 9                          | 12,000                                | 82,000                       | 263                      | 3,238,000                                      | 18.17%                        |
| 13,000                      | 5                         | 14                         | 65,000                                | 147,000                      | 258                      | 3,501,000                                      | 19.64%                        |
| 14,000                      | 2                         | 16                         | 28,000                                | 175,000                      | 256                      | 3,759,000                                      | 21.09%                        |
| 15,000                      | 3                         | 19                         | 45,000                                | 220,000                      | 253                      | 4,015,000                                      | 22.53%                        |
| 16,000                      | 1                         | 20                         | 16,000                                | 236,000                      | 252                      | 4,268,000                                      | 23.95%                        |
| 17,000                      | 1                         | 21                         | 17,000                                | 253,000                      | 251                      | 4,520,000                                      | 25.36%                        |
| 18,000                      | 0                         | 21                         | 0                                     | 253,000                      | 251                      | 4,771,000                                      | 26.77%                        |
| 19,000                      | 2                         | 23                         | 38,000                                | 291,000                      | 249                      | 5,022,000                                      | 28.18%                        |
| 20,000                      | 2                         | 25                         | 40,000                                | 331,000                      | 247                      | 5,271,000                                      | 29.57%                        |
| 21,000                      | 1                         | 26                         | 21,000                                | 352,000                      | 246                      | 5,518,000                                      | 30.96%                        |
| 22,000                      | 2                         | 28                         | 44,000                                | 396,000                      | 244                      | 5,764,000                                      | 32.34%                        |
| 23,000                      | 1                         | 29                         | 23,000                                | 419,000                      | 243                      | 6,008,000                                      | 33.71%                        |
| 24,000                      | 0                         | 29                         | 0                                     | 419,000                      | 243                      | 6,251,000                                      | 35.07%                        |
| 25,000                      | 3                         | 32                         | 75,000                                | 494,000                      | 240                      | 6,494,000                                      | 36.43%                        |
| 26,000                      | 4                         | 36                         | 104,000                               | 598,000                      | 236                      | 6,734,000                                      | 37.78%                        |
| 27,000                      | 0                         | 36                         | 0                                     | 598,000                      | 236                      | 6,970,000                                      | 39.10%                        |
| 28,000                      | 2                         | 38                         | 56,000                                | 654,000                      | 234                      | 7,206,000                                      | 40.43%                        |
| 29,000                      | 3                         | 41                         | 87,000                                | 741,000                      | 231                      | 7,440,000                                      | 41.74%                        |
| 30,000                      | 2                         | 43                         | 60,000                                | 801,000                      | 229                      | 7,671,000                                      | 43.04%                        |
| 31,000                      | 3                         | 46                         | 93,000                                | 894,000                      | 226                      | 7,900,000                                      | 44.32%                        |
| 32,000                      | 3                         | 49                         | 96,000                                | 990,000                      | 223                      | 8,126,000                                      | 45.59%                        |
| 33,000                      | 2                         | 51                         | 66,000                                | 1,056,000                    | 221                      | 8,349,000                                      | 46.84%                        |
| 34,000                      | 0                         | 51                         | 0                                     | 1,056,000                    | 221                      | 8,570,000                                      | 48.08%                        |
| 35,000                      | 2                         | 53                         | 70,000                                | 1,126,000                    | 219                      | 8,791,000                                      | 49.32%                        |
| 36,000                      | 4                         | 57                         | 144,000                               | 1,270,000                    | 215                      | 9,010,000                                      | 50.55%                        |
| 37,000                      | 3                         | 60                         | 111,000                               | 1,381,000                    | 212                      | 9,225,000                                      | 51.76%                        |
| 38,000                      | 1                         | 61                         | 38,000                                | 1,419,000                    | 211                      | 9,437,000                                      | 52.95%                        |
| 39,000                      | 0                         | 61                         | 0                                     | 1,419,000                    | 211                      | 9,648,000                                      | 54.13%                        |
| 40,000                      | 1                         | 62                         | 40,000                                | 1,459,000                    | 210                      | 9,859,000                                      | 55.31%                        |
| 41,000                      | 0                         | 62                         | 0                                     | 1,459,000                    | 210                      | 10,069,000                                     | 56.49%                        |
| 42,000                      | 2                         | 64                         | 84,000                                | 1,543,000                    | 208                      | 10,279,000                                     | 57.67%                        |
| 43,000                      | 4                         | 68                         | 172,000                               | 1,715,000                    | 204                      | 10,487,000                                     | 58.84%                        |
| 44,000                      | 2                         | 70                         | 88,000                                | 1,803,000                    | 202                      | 10,691,000                                     | 59.98%                        |
| 45,000                      | 3                         | 73                         | 135,000                               | 1,938,000                    | 199                      | 10,893,000                                     | 61.11%                        |
| 46,000                      | 4                         | 77                         | 184,000                               | 2,122,000                    | 195                      | 11,092,000                                     | 62.23%                        |
| 47,000                      | 6                         | 83                         | 282,000                               | 2,404,000                    | 189                      | 11,287,000                                     | 63.32%                        |
| 48,000                      | 4                         | 87                         | 192,000                               | 2,596,000                    | 185                      | 11,476,000                                     | 64.39%                        |
| 49,000                      | 3                         | 90                         | 147,000                               | 2,743,000                    | 182                      | 11,661,000                                     | 65.42%                        |
| 50,000                      | 5                         | 95                         | 250,000                               | 2,993,000                    | 177                      | 11,843,000                                     | 66.44%                        |
| 51,000                      | 0                         | 95                         | 0                                     | 2,993,000                    | 177                      | 12,020,000                                     | 67.44%                        |
| 52,000                      | 7                         | 102                        | 364,000                               | 3,357,000                    | 170                      | 12,197,000                                     | 68.43%                        |
| 53,000                      | 6                         | 108                        | 318,000                               | 3,675,000                    | 164                      | 12,367,000                                     | 69.38%                        |
| 54,000                      | 6                         | 114                        | 324,000                               | 3,999,000                    | 158                      | 12,531,000                                     | 70.30%                        |
| 55,000                      | 5                         | 119                        | 275,000                               | 4,274,000                    | 153                      | 12,689,000                                     | 71.19%                        |
| 56,000                      | 8                         | 127                        | 448,000                               | 4,722,000                    | 145                      | 12,842,000                                     | 72.05%                        |
| 57,000                      | 5                         | 132                        | 285,000                               | 5,007,000                    | 140                      | 12,987,000                                     | 72.86%                        |
| 58,000                      | 8                         | 140                        | 464,000                               | 5,471,000                    | 132                      | 13,127,000                                     | 73.65%                        |
| 59,000                      | 5                         | 145                        | 295,000                               | 5,766,000                    | 127                      | 13,259,000                                     | 74.39%                        |
| 60,000                      | 3                         | 148                        | 180,000                               | 5,946,000                    | 124                      | 13,386,000                                     | 75.10%                        |
| 61,000                      | 5                         | 153                        | 305,000                               | 6,251,000                    | 119                      | 13,510,000                                     | 75.80%                        |
| 62,000                      | 3                         | 156                        | 186,000                               | 6,437,000                    | 116                      | 13,629,000                                     | 76.46%                        |
| 63,000                      | 2                         | 158                        | 126,000                               | 6,563,000                    | 114                      | 13,745,000                                     | 77.12%                        |
| 64,000                      | 1                         | 159                        | 64,000                                | 6,627,000                    | 113                      | 13,859,000                                     | 77.75%                        |
| 65,000                      | 5                         | 164                        | 325,000                               | 6,952,000                    | 108                      | 13,972,000                                     | 78.39%                        |
| 66,000                      | 1                         | 165                        | 66,000                                | 7,018,000                    | 107                      | 14,080,000                                     | 78.99%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                     | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6))+*(5)) | Percentage of Total |
| 67,000            | 3               | 168              | 201,000                  | 7,219,000          | 104            | 14,187,000                              | 79.59%              |
| 68,000            | 2               | 170              | 136,000                  | 7,355,000          | 102            | 14,291,000                              | 80.18%              |
| 69,000            | 5               | 175              | 345,000                  | 7,700,000          | 97             | 14,393,000                              | 80.75%              |
| 70,000            | 2               | 177              | 140,000                  | 7,840,000          | 95             | 14,490,000                              | 81.29%              |
| 71,000            | 6               | 183              | 426,000                  | 8,266,000          | 89             | 14,585,000                              | 81.83%              |
| 72,000            | 2               | 185              | 144,000                  | 8,410,000          | 87             | 14,674,000                              | 82.33%              |
| 73,000            | 0               | 185              | 0                        | 8,410,000          | 87             | 14,761,000                              | 82.82%              |
| 74,000            | 2               | 187              | 148,000                  | 8,558,000          | 85             | 14,848,000                              | 83.30%              |
| 75,000            | 3               | 190              | 225,000                  | 8,783,000          | 82             | 14,933,000                              | 83.78%              |
| 76,000            | 2               | 192              | 152,000                  | 8,935,000          | 80             | 15,015,000                              | 84.24%              |
| 77,000            | 5               | 197              | 385,000                  | 9,320,000          | 75             | 15,095,000                              | 84.69%              |
| 78,000            | 2               | 199              | 156,000                  | 9,476,000          | 73             | 15,170,000                              | 85.11%              |
| 79,000            | 2               | 201              | 158,000                  | 9,634,000          | 71             | 15,243,000                              | 85.52%              |
| 80,000            | 2               | 203              | 160,000                  | 9,794,000          | 69             | 15,314,000                              | 85.92%              |
| 81,000            | 1               | 204              | 81,000                   | 9,875,000          | 68             | 15,383,000                              | 86.30%              |
| 82,000            | 2               | 206              | 164,000                  | 10,039,000         | 66             | 15,451,000                              | 86.69%              |
| 83,000            | 1               | 207              | 83,000                   | 10,122,000         | 65             | 15,517,000                              | 87.06%              |
| 84,000            | 4               | 211              | 336,000                  | 10,458,000         | 61             | 15,582,000                              | 87.42%              |
| 85,000            | 1               | 212              | 85,000                   | 10,543,000         | 60             | 15,643,000                              | 87.76%              |
| 86,000            | 3               | 215              | 258,000                  | 10,801,000         | 57             | 15,703,000                              | 88.10%              |
| 87,000            | 2               | 217              | 174,000                  | 10,975,000         | 55             | 15,760,000                              | 88.42%              |
| 88,000            | 2               | 219              | 176,000                  | 11,151,000         | 53             | 15,815,000                              | 88.73%              |
| 89,000            | 2               | 221              | 178,000                  | 11,329,000         | 51             | 15,868,000                              | 89.03%              |
| 90,000            | 0               | 221              | 0                        | 11,329,000         | 51             | 15,919,000                              | 89.31%              |
| 91,000            | 2               | 223              | 182,000                  | 11,511,000         | 49             | 15,970,000                              | 89.60%              |
| 92,000            | 1               | 224              | 92,000                   | 11,603,000         | 48             | 16,019,000                              | 89.87%              |
| 93,000            | 2               | 226              | 186,000                  | 11,789,000         | 46             | 16,067,000                              | 90.14%              |
| 94,000            | 1               | 227              | 94,000                   | 11,883,000         | 45             | 16,113,000                              | 90.40%              |
| 95,000            | 1               | 228              | 95,000                   | 11,978,000         | 44             | 16,158,000                              | 90.65%              |
| 96,000            | 0               | 228              | 0                        | 11,978,000         | 44             | 16,202,000                              | 90.90%              |
| 97,000            | 3               | 231              | 291,000                  | 12,269,000         | 41             | 16,246,000                              | 91.15%              |
| 98,000            | 1               | 232              | 98,000                   | 12,367,000         | 40             | 16,287,000                              | 91.38%              |
| 99,000            | 1               | 233              | 99,000                   | 12,466,000         | 39             | 16,327,000                              | 91.60%              |
| 100,000           | 2               | 235              | 200,000                  | 12,666,000         | 37             | 16,366,000                              | 91.82%              |
| 101,000           | 0               | 235              | 0                        | 12,666,000         | 37             | 16,403,000                              | 92.03%              |
| 102,000           | 2               | 237              | 204,000                  | 12,870,000         | 35             | 16,440,000                              | 92.24%              |
| 103,000           | 1               | 238              | 103,000                  | 12,973,000         | 34             | 16,475,000                              | 92.43%              |
| 104,000           | 0               | 238              | 0                        | 12,973,000         | 34             | 16,509,000                              | 92.62%              |
| 105,000           | 0               | 238              | 0                        | 12,973,000         | 34             | 16,543,000                              | 92.81%              |
| 106,000           | 2               | 240              | 212,000                  | 13,185,000         | 32             | 16,577,000                              | 93.00%              |
| 107,000           | 0               | 240              | 0                        | 13,185,000         | 32             | 16,609,000                              | 93.18%              |
| 109,000           | 2               | 242              | 218,000                  | 13,403,000         | 30             | 16,673,000                              | 93.54%              |
| 110,000           | 2               | 244              | 220,000                  | 13,623,000         | 28             | 16,703,000                              | 93.71%              |
| 111,000           | 1               | 245              | 111,000                  | 13,734,000         | 27             | 16,731,000                              | 93.87%              |
| 112,000           | 1               | 246              | 112,000                  | 13,846,000         | 26             | 16,758,000                              | 94.02%              |
| 113,000           | 1               | 247              | 113,000                  | 13,959,000         | 25             | 16,784,000                              | 94.17%              |
| 114,000           | 3               | 250              | 342,000                  | 14,301,000         | 22             | 16,809,000                              | 94.31%              |
| 115,000           | 1               | 251              | 115,000                  | 14,416,000         | 21             | 16,831,000                              | 94.43%              |
| 116,000           | 1               | 252              | 116,000                  | 14,532,000         | 20             | 16,852,000                              | 94.55%              |
| 118,000           | 1               | 253              | 118,000                  | 14,650,000         | 19             | 16,892,000                              | 94.77%              |
| 120,000           | 0               | 253              | 0                        | 14,650,000         | 19             | 16,930,000                              | 94.98%              |
| 121,000           | 1               | 254              | 121,000                  | 14,771,000         | 18             | 16,949,000                              | 95.09%              |
| 123,000           | 0               | 254              | 0                        | 14,771,000         | 18             | 16,985,000                              | 95.29%              |
| 125,000           | 2               | 256              | 250,000                  | 15,021,000         | 16             | 17,021,000                              | 95.49%              |
| 126,000           | 0               | 256              | 0                        | 15,021,000         | 16             | 17,037,000                              | 95.58%              |
| 127,000           | 1               | 257              | 127,000                  | 15,148,000         | 15             | 17,053,000                              | 95.67%              |
| 129,000           | 0               | 257              | 0                        | 15,148,000         | 15             | 17,083,000                              | 95.84%              |
| 130,000           | 0               | 257              | 0                        | 15,148,000         | 15             | 17,098,000                              | 95.93%              |
| 133,000           | 0               | 257              | 0                        | 15,148,000         | 15             | 17,143,000                              | 96.18%              |
| 134,000           | 1               | 258              | 134,000                  | 15,282,000         | 14             | 17,158,000                              | 96.26%              |
| 136,000           | 0               | 258              | 0                        | 15,282,000         | 14             | 17,186,000                              | 96.42%              |
| 137,000           | 1               | 259              | 137,000                  | 15,419,000         | 13             | 17,200,000                              | 96.50%              |
| 138,000           | 0               | 259              | 0                        | 15,419,000         | 13             | 17,213,000                              | 96.57%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                    | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6))+(5)) | Percentage of Total |
| 141,000           | 1               | 260              | 141,000                  | 15,560,000         | 12             | 17,252,000                             | 96.79%              |
| 144,000           | 1               | 261              | 144,000                  | 15,704,000         | 11             | 17,288,000                             | 96.99%              |
| 146,000           | 2               | 263              | 292,000                  | 15,996,000         | 9              | 17,310,000                             | 97.12%              |
| 147,000           | 0               | 263              | 0                        | 15,996,000         | 9              | 17,319,000                             | 97.17%              |
| 149,000           | 0               | 263              | 0                        | 15,996,000         | 9              | 17,337,000                             | 97.27%              |
| 151,000           | 0               | 263              | 0                        | 15,996,000         | 9              | 17,355,000                             | 97.37%              |
| 157,000           | 1               | 264              | 157,000                  | 16,153,000         | 8              | 17,409,000                             | 97.67%              |
| 163,000           | 0               | 264              | 0                        | 16,153,000         | 8              | 17,457,000                             | 97.94%              |
| 165,000           | 2               | 266              | 330,000                  | 16,483,000         | 6              | 17,473,000                             | 98.03%              |
| 168,000           | 1               | 267              | 168,000                  | 16,651,000         | 5              | 17,491,000                             | 98.13%              |
| 171,000           | 0               | 267              | 0                        | 16,651,000         | 5              | 17,506,000                             | 98.22%              |
| 174,000           | 1               | 268              | 174,000                  | 16,825,000         | 4              | 17,521,000                             | 98.30%              |
| 179,000           | 1               | 269              | 179,000                  | 17,004,000         | 3              | 17,541,000                             | 98.41%              |
| 185,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,559,000                             | 98.51%              |
| 186,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,562,000                             | 98.53%              |
| 188,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,568,000                             | 98.56%              |
| 193,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,583,000                             | 98.65%              |
| 195,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,589,000                             | 98.68%              |
| 197,000           | 1               | 270              | 197,000                  | 17,201,000         | 2              | 17,595,000                             | 98.72%              |
| 207,000           | 1               | 271              | 207,000                  | 17,408,000         | 1              | 17,615,000                             | 98.83%              |
| 215,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,623,000                             | 98.87%              |
| 224,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,632,000                             | 98.92%              |
| 239,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,647,000                             | 99.01%              |
| 241,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,649,000                             | 99.02%              |
| 246,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,654,000                             | 99.05%              |
| 272,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,680,000                             | 99.19%              |
| 289,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,697,000                             | 99.29%              |
| 311,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,719,000                             | 99.41%              |
| 416,000           | 1               | 272              | 416,000                  | 17,824,000         | 0              | 17,824,000                             | 100.00%             |
| 450,000           | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                             | 100.00%             |
| 458,000           | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                             | 100.00%             |
| 575,000           | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                             | 100.00%             |
| 1,279,000         | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                             | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 22                        | 22                         | 0                                     | 0                            | 158                      | 0                                              | 0.00%                         |
| 1,000                       | 2                         | 24                         | 2,000                                 | 2,000                        | 156                      | 158,000                                        | 0.96%                         |
| 2,000                       | 2                         | 26                         | 4,000                                 | 6,000                        | 154                      | 314,000                                        | 1.91%                         |
| 3,000                       | 3                         | 29                         | 9,000                                 | 15,000                       | 151                      | 468,000                                        | 2.84%                         |
| 4,000                       | 1                         | 30                         | 4,000                                 | 19,000                       | 150                      | 619,000                                        | 3.76%                         |
| 5,000                       | 1                         | 31                         | 5,000                                 | 24,000                       | 149                      | 769,000                                        | 4.67%                         |
| 6,000                       | 2                         | 33                         | 12,000                                | 36,000                       | 147                      | 918,000                                        | 5.57%                         |
| 7,000                       | 1                         | 34                         | 7,000                                 | 43,000                       | 146                      | 1,065,000                                      | 6.46%                         |
| 8,000                       | 1                         | 35                         | 8,000                                 | 51,000                       | 145                      | 1,211,000                                      | 7.35%                         |
| 10,000                      | 2                         | 37                         | 20,000                                | 71,000                       | 143                      | 1,501,000                                      | 9.11%                         |
| 11,000                      | 1                         | 38                         | 11,000                                | 82,000                       | 142                      | 1,644,000                                      | 9.98%                         |
| 13,000                      | 1                         | 39                         | 13,000                                | 95,000                       | 141                      | 1,928,000                                      | 11.70%                        |
| 18,000                      | 1                         | 40                         | 18,000                                | 113,000                      | 140                      | 2,633,000                                      | 15.98%                        |
| 29,000                      | 1                         | 41                         | 29,000                                | 142,000                      | 139                      | 4,173,000                                      | 25.32%                        |
| 33,000                      | 3                         | 44                         | 99,000                                | 241,000                      | 136                      | 4,729,000                                      | 28.70%                        |
| 35,000                      | 1                         | 45                         | 35,000                                | 276,000                      | 135                      | 5,001,000                                      | 30.35%                        |
| 36,000                      | 1                         | 46                         | 36,000                                | 312,000                      | 134                      | 5,136,000                                      | 31.17%                        |
| 37,000                      | 2                         | 48                         | 74,000                                | 386,000                      | 132                      | 5,270,000                                      | 31.98%                        |
| 38,000                      | 1                         | 49                         | 38,000                                | 424,000                      | 131                      | 5,402,000                                      | 32.78%                        |
| 40,000                      | 1                         | 50                         | 40,000                                | 464,000                      | 130                      | 5,664,000                                      | 34.37%                        |
| 41,000                      | 2                         | 52                         | 82,000                                | 546,000                      | 128                      | 5,794,000                                      | 35.16%                        |
| 42,000                      | 1                         | 53                         | 42,000                                | 588,000                      | 127                      | 5,922,000                                      | 35.94%                        |
| 43,000                      | 2                         | 55                         | 86,000                                | 674,000                      | 125                      | 6,049,000                                      | 36.71%                        |
| 44,000                      | 2                         | 57                         | 88,000                                | 762,000                      | 123                      | 6,174,000                                      | 37.47%                        |
| 46,000                      | 2                         | 59                         | 92,000                                | 854,000                      | 121                      | 6,420,000                                      | 38.96%                        |
| 47,000                      | 1                         | 60                         | 47,000                                | 901,000                      | 120                      | 6,541,000                                      | 39.69%                        |
| 48,000                      | 1                         | 61                         | 48,000                                | 949,000                      | 119                      | 6,661,000                                      | 40.42%                        |
| 49,000                      | 2                         | 63                         | 98,000                                | 1,047,000                    | 117                      | 6,780,000                                      | 41.14%                        |
| 51,000                      | 1                         | 64                         | 51,000                                | 1,098,000                    | 116                      | 7,014,000                                      | 42.56%                        |
| 54,000                      | 1                         | 65                         | 54,000                                | 1,152,000                    | 115                      | 7,362,000                                      | 44.68%                        |
| 58,000                      | 1                         | 66                         | 58,000                                | 1,210,000                    | 114                      | 7,822,000                                      | 47.47%                        |
| 59,000                      | 1                         | 67                         | 59,000                                | 1,269,000                    | 113                      | 7,936,000                                      | 48.16%                        |
| 62,000                      | 1                         | 68                         | 62,000                                | 1,331,000                    | 112                      | 8,275,000                                      | 50.22%                        |
| 63,000                      | 1                         | 69                         | 63,000                                | 1,394,000                    | 111                      | 8,387,000                                      | 50.90%                        |
| 65,000                      | 3                         | 72                         | 195,000                               | 1,589,000                    | 108                      | 8,609,000                                      | 52.24%                        |
| 69,000                      | 1                         | 73                         | 69,000                                | 1,658,000                    | 107                      | 9,041,000                                      | 54.86%                        |
| 70,000                      | 2                         | 75                         | 140,000                               | 1,798,000                    | 105                      | 9,148,000                                      | 55.51%                        |
| 71,000                      | 1                         | 76                         | 71,000                                | 1,869,000                    | 104                      | 9,253,000                                      | 56.15%                        |
| 72,000                      | 1                         | 77                         | 72,000                                | 1,941,000                    | 103                      | 9,357,000                                      | 56.78%                        |
| 76,000                      | 1                         | 78                         | 76,000                                | 2,017,000                    | 102                      | 9,769,000                                      | 59.28%                        |
| 77,000                      | 2                         | 80                         | 154,000                               | 2,171,000                    | 100                      | 9,871,000                                      | 59.90%                        |
| 79,000                      | 1                         | 81                         | 79,000                                | 2,250,000                    | 99                       | 10,071,000                                     | 61.11%                        |
| 80,000                      | 3                         | 84                         | 240,000                               | 2,490,000                    | 96                       | 10,170,000                                     | 61.71%                        |
| 81,000                      | 1                         | 85                         | 81,000                                | 2,571,000                    | 95                       | 10,266,000                                     | 62.30%                        |
| 82,000                      | 2                         | 87                         | 164,000                               | 2,735,000                    | 93                       | 10,361,000                                     | 62.87%                        |
| 84,000                      | 1                         | 88                         | 84,000                                | 2,819,000                    | 92                       | 10,547,000                                     | 64.00%                        |
| 85,000                      | 1                         | 89                         | 85,000                                | 2,904,000                    | 91                       | 10,639,000                                     | 64.56%                        |
| 86,000                      | 1                         | 90                         | 86,000                                | 2,990,000                    | 90                       | 10,730,000                                     | 65.11%                        |
| 87,000                      | 1                         | 91                         | 87,000                                | 3,077,000                    | 89                       | 10,820,000                                     | 65.66%                        |
| 88,000                      | 1                         | 92                         | 88,000                                | 3,165,000                    | 88                       | 10,909,000                                     | 66.20%                        |
| 89,000                      | 1                         | 93                         | 89,000                                | 3,254,000                    | 87                       | 10,997,000                                     | 66.73%                        |
| 90,000                      | 1                         | 94                         | 90,000                                | 3,344,000                    | 86                       | 11,084,000                                     | 67.26%                        |
| 91,000                      | 1                         | 95                         | 91,000                                | 3,435,000                    | 85                       | 11,170,000                                     | 67.78%                        |
| 92,000                      | 1                         | 96                         | 92,000                                | 3,527,000                    | 84                       | 11,255,000                                     | 68.30%                        |
| 94,000                      | 1                         | 97                         | 94,000                                | 3,621,000                    | 83                       | 11,423,000                                     | 69.32%                        |
| 96,000                      | 2                         | 99                         | 192,000                               | 3,813,000                    | 81                       | 11,589,000                                     | 70.33%                        |
| 97,000                      | 1                         | 100                        | 97,000                                | 3,910,000                    | 80                       | 11,670,000                                     | 70.82%                        |
| 98,000                      | 1                         | 101                        | 98,000                                | 4,008,000                    | 79                       | 11,750,000                                     | 71.30%                        |
| 100,000                     | 1                         | 102                        | 100,000                               | 4,108,000                    | 78                       | 11,908,000                                     | 72.26%                        |
| 101,000                     | 2                         | 104                        | 202,000                               | 4,310,000                    | 76                       | 11,986,000                                     | 72.73%                        |
| 102,000                     | 1                         | 105                        | 102,000                               | 4,412,000                    | 75                       | 12,062,000                                     | 73.20%                        |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+[5] | Percentage of Total |
| 103,000           | 1               | 106              | 103,000                  | 4,515,000          | 74             | 12,137,000                        | 73.65%              |
| 106,000           | 1               | 107              | 106,000                  | 4,621,000          | 73             | 12,359,000                        | 75.00%              |
| 109,000           | 1               | 108              | 109,000                  | 4,730,000          | 72             | 12,578,000                        | 76.33%              |
| 111,000           | 1               | 109              | 111,000                  | 4,841,000          | 71             | 12,722,000                        | 77.20%              |
| 112,000           | 2               | 111              | 224,000                  | 5,065,000          | 69             | 12,793,000                        | 77.63%              |
| 114,000           | 1               | 112              | 114,000                  | 5,179,000          | 68             | 12,931,000                        | 78.47%              |
| 115,000           | 1               | 113              | 115,000                  | 5,294,000          | 67             | 12,999,000                        | 78.88%              |
| 116,000           | 3               | 116              | 348,000                  | 5,642,000          | 64             | 13,066,000                        | 79.29%              |
| 118,000           | 2               | 118              | 236,000                  | 5,878,000          | 62             | 13,194,000                        | 80.07%              |
| 120,000           | 1               | 119              | 120,000                  | 5,998,000          | 61             | 13,318,000                        | 80.82%              |
| 121,000           | 1               | 120              | 121,000                  | 6,119,000          | 60             | 13,379,000                        | 81.19%              |
| 122,000           | 1               | 121              | 122,000                  | 6,241,000          | 59             | 13,439,000                        | 81.55%              |
| 123,000           | 2               | 123              | 246,000                  | 6,487,000          | 57             | 13,498,000                        | 81.91%              |
| 124,000           | 1               | 124              | 124,000                  | 6,611,000          | 56             | 13,555,000                        | 82.26%              |
| 125,000           | 2               | 126              | 250,000                  | 6,861,000          | 54             | 13,611,000                        | 82.60%              |
| 126,000           | 1               | 127              | 126,000                  | 6,987,000          | 53             | 13,665,000                        | 82.92%              |
| 127,000           | 1               | 128              | 127,000                  | 7,114,000          | 52             | 13,718,000                        | 83.25%              |
| 128,000           | 1               | 129              | 128,000                  | 7,242,000          | 51             | 13,770,000                        | 83.56%              |
| 129,000           | 1               | 130              | 129,000                  | 7,371,000          | 50             | 13,821,000                        | 83.87%              |
| 130,000           | 1               | 131              | 130,000                  | 7,501,000          | 49             | 13,871,000                        | 84.17%              |
| 132,000           | 1               | 132              | 132,000                  | 7,633,000          | 48             | 13,969,000                        | 84.77%              |
| 133,000           | 3               | 135              | 399,000                  | 8,032,000          | 45             | 14,017,000                        | 85.06%              |
| 134,000           | 1               | 136              | 134,000                  | 8,166,000          | 44             | 14,062,000                        | 85.33%              |
| 136,000           | 1               | 137              | 136,000                  | 8,302,000          | 43             | 14,150,000                        | 85.87%              |
| 137,000           | 1               | 138              | 137,000                  | 8,439,000          | 42             | 14,193,000                        | 86.13%              |
| 140,000           | 2               | 140              | 280,000                  | 8,719,000          | 40             | 14,319,000                        | 86.89%              |
| 142,000           | 1               | 141              | 142,000                  | 8,861,000          | 39             | 14,399,000                        | 87.38%              |
| 143,000           | 2               | 143              | 286,000                  | 9,147,000          | 37             | 14,438,000                        | 87.61%              |
| 144,000           | 2               | 145              | 288,000                  | 9,435,000          | 35             | 14,475,000                        | 87.84%              |
| 146,000           | 1               | 146              | 146,000                  | 9,581,000          | 34             | 14,545,000                        | 88.26%              |
| 150,000           | 1               | 147              | 150,000                  | 9,731,000          | 33             | 14,681,000                        | 89.09%              |
| 151,000           | 1               | 148              | 151,000                  | 9,882,000          | 32             | 14,714,000                        | 89.29%              |
| 152,000           | 3               | 151              | 456,000                  | 10,338,000         | 29             | 14,746,000                        | 89.48%              |
| 153,000           | 1               | 152              | 153,000                  | 10,491,000         | 28             | 14,775,000                        | 89.66%              |
| 156,000           | 1               | 153              | 156,000                  | 10,647,000         | 27             | 14,859,000                        | 90.17%              |
| 157,000           | 1               | 154              | 157,000                  | 10,804,000         | 26             | 14,886,000                        | 90.33%              |
| 158,000           | 1               | 155              | 158,000                  | 10,962,000         | 25             | 14,912,000                        | 90.49%              |
| 161,000           | 1               | 156              | 161,000                  | 11,123,000         | 24             | 14,987,000                        | 90.95%              |
| 162,000           | 1               | 157              | 162,000                  | 11,285,000         | 23             | 15,011,000                        | 91.09%              |
| 166,000           | 2               | 159              | 332,000                  | 11,617,000         | 21             | 15,103,000                        | 91.65%              |
| 167,000           | 1               | 160              | 167,000                  | 11,784,000         | 20             | 15,124,000                        | 91.78%              |
| 168,000           | 1               | 161              | 168,000                  | 11,952,000         | 19             | 15,144,000                        | 91.90%              |
| 169,000           | 1               | 162              | 169,000                  | 12,121,000         | 18             | 15,163,000                        | 92.01%              |
| 171,000           | 1               | 163              | 171,000                  | 12,292,000         | 17             | 15,199,000                        | 92.23%              |
| 179,000           | 2               | 165              | 358,000                  | 12,650,000         | 15             | 15,335,000                        | 93.06%              |
| 182,000           | 1               | 166              | 182,000                  | 12,832,000         | 14             | 15,380,000                        | 93.33%              |
| 186,000           | 2               | 168              | 372,000                  | 13,204,000         | 12             | 15,436,000                        | 93.67%              |
| 192,000           | 1               | 169              | 192,000                  | 13,396,000         | 11             | 15,508,000                        | 94.11%              |
| 194,000           | 2               | 171              | 388,000                  | 13,784,000         | 9              | 15,530,000                        | 94.24%              |
| 195,000           | 1               | 172              | 195,000                  | 13,979,000         | 8              | 15,539,000                        | 94.30%              |
| 196,000           | 1               | 173              | 196,000                  | 14,175,000         | 7              | 15,547,000                        | 94.34%              |
| 203,000           | 1               | 174              | 203,000                  | 14,378,000         | 6              | 15,596,000                        | 94.64%              |
| 211,000           | 1               | 175              | 211,000                  | 14,589,000         | 5              | 15,644,000                        | 94.93%              |
| 226,000           | 1               | 176              | 226,000                  | 14,815,000         | 4              | 15,719,000                        | 95.39%              |
| 235,000           | 1               | 177              | 235,000                  | 15,050,000         | 3              | 15,755,000                        | 95.61%              |
| 463,000           | 1               | 178              | 463,000                  | 15,513,000         | 2              | 16,439,000                        | 99.76%              |
| 477,000           | 1               | 179              | 477,000                  | 15,990,000         | 1              | 16,467,000                        | 99.93%              |
| 489,000           | 1               | 180              | 489,000                  | 16,479,000         | 0              | 16,479,000                        | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 0                 | 1               | 1                | 0                        | 0                  | 14             | 0                                 | 0.00%               |
| 1,000             | 0               | 1                | 0                        | 0                  | 14             | 14,000                            | 0.70%               |
| 2,000             | 0               | 1                | 0                        | 0                  | 14             | 28,000                            | 1.39%               |
| 3,000             | 1               | 2                | 3,000                    | 3,000              | 13             | 42,000                            | 2.09%               |
| 4,000             | 0               | 2                | 0                        | 3,000              | 13             | 55,000                            | 2.74%               |
| 5,000             | 0               | 2                | 0                        | 3,000              | 13             | 68,000                            | 3.39%               |
| 6,000             | 0               | 2                | 0                        | 3,000              | 13             | 81,000                            | 4.03%               |
| 7,000             | 0               | 2                | 0                        | 3,000              | 13             | 94,000                            | 4.68%               |
| 8,000             | 0               | 2                | 0                        | 3,000              | 13             | 107,000                           | 5.33%               |
| 10,000            | 0               | 2                | 0                        | 3,000              | 13             | 133,000                           | 6.62%               |
| 11,000            | 1               | 3                | 11,000                   | 14,000             | 12             | 146,000                           | 7.27%               |
| 13,000            | 0               | 3                | 0                        | 14,000             | 12             | 170,000                           | 8.47%               |
| 18,000            | 0               | 3                | 0                        | 14,000             | 12             | 230,000                           | 11.45%              |
| 29,000            | 0               | 3                | 0                        | 14,000             | 12             | 362,000                           | 18.03%              |
| 33,000            | 0               | 3                | 0                        | 14,000             | 12             | 410,000                           | 20.42%              |
| 35,000            | 0               | 3                | 0                        | 14,000             | 12             | 434,000                           | 21.61%              |
| 36,000            | 0               | 3                | 0                        | 14,000             | 12             | 446,000                           | 22.21%              |
| 37,000            | 0               | 3                | 0                        | 14,000             | 12             | 458,000                           | 22.81%              |
| 38,000            | 0               | 3                | 0                        | 14,000             | 12             | 470,000                           | 23.41%              |
| 40,000            | 0               | 3                | 0                        | 14,000             | 12             | 494,000                           | 24.60%              |
| 41,000            | 0               | 3                | 0                        | 14,000             | 12             | 506,000                           | 25.20%              |
| 42,000            | 0               | 3                | 0                        | 14,000             | 12             | 518,000                           | 25.80%              |
| 43,000            | 0               | 3                | 0                        | 14,000             | 12             | 530,000                           | 26.39%              |
| 44,000            | 0               | 3                | 0                        | 14,000             | 12             | 542,000                           | 26.99%              |
| 46,000            | 0               | 3                | 0                        | 14,000             | 12             | 566,000                           | 28.19%              |
| 47,000            | 0               | 3                | 0                        | 14,000             | 12             | 578,000                           | 28.78%              |
| 48,000            | 0               | 3                | 0                        | 14,000             | 12             | 590,000                           | 29.38%              |
| 49,000            | 0               | 3                | 0                        | 14,000             | 12             | 602,000                           | 29.98%              |
| 51,000            | 0               | 3                | 0                        | 14,000             | 12             | 626,000                           | 31.18%              |
| 54,000            | 0               | 3                | 0                        | 14,000             | 12             | 662,000                           | 32.97%              |
| 58,000            | 0               | 3                | 0                        | 14,000             | 12             | 710,000                           | 35.36%              |
| 59,000            | 1               | 4                | 59,000                   | 73,000             | 11             | 722,000                           | 35.96%              |
| 62,000            | 0               | 4                | 0                        | 73,000             | 11             | 755,000                           | 37.60%              |
| 63,000            | 0               | 4                | 0                        | 73,000             | 11             | 766,000                           | 38.15%              |
| 65,000            | 0               | 4                | 0                        | 73,000             | 11             | 788,000                           | 39.24%              |
| 69,000            | 0               | 4                | 0                        | 73,000             | 11             | 832,000                           | 41.43%              |
| 70,000            | 0               | 4                | 0                        | 73,000             | 11             | 843,000                           | 41.98%              |
| 71,000            | 0               | 4                | 0                        | 73,000             | 11             | 854,000                           | 42.53%              |
| 72,000            | 0               | 4                | 0                        | 73,000             | 11             | 865,000                           | 43.08%              |
| 76,000            | 0               | 4                | 0                        | 73,000             | 11             | 909,000                           | 45.27%              |
| 77,000            | 0               | 4                | 0                        | 73,000             | 11             | 920,000                           | 45.82%              |
| 79,000            | 0               | 4                | 0                        | 73,000             | 11             | 942,000                           | 46.91%              |
| 80,000            | 0               | 4                | 0                        | 73,000             | 11             | 953,000                           | 47.46%              |
| 81,000            | 0               | 4                | 0                        | 73,000             | 11             | 964,000                           | 48.01%              |
| 82,000            | 0               | 4                | 0                        | 73,000             | 11             | 975,000                           | 48.56%              |
| 84,000            | 0               | 4                | 0                        | 73,000             | 11             | 997,000                           | 49.65%              |
| 85,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,008,000                         | 50.20%              |
| 86,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,019,000                         | 50.75%              |
| 87,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,030,000                         | 51.29%              |
| 88,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,041,000                         | 51.84%              |
| 89,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,052,000                         | 52.39%              |
| 90,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,063,000                         | 52.94%              |
| 91,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,074,000                         | 53.49%              |
| 92,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,085,000                         | 54.03%              |
| 94,000            | 0               | 4                | 0                        | 73,000             | 11             | 1,107,000                         | 55.13%              |
| 96,000            | 1               | 5                | 96,000                   | 169,000            | 10             | 1,129,000                         | 56.23%              |
| 97,000            | 0               | 5                | 0                        | 169,000            | 10             | 1,139,000                         | 56.72%              |
| 98,000            | 1               | 6                | 98,000                   | 267,000            | 9              | 1,149,000                         | 57.22%              |
| 100,000           | 1               | 7                | 100,000                  | 367,000            | 8              | 1,167,000                         | 58.12%              |
| 101,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,175,000                         | 58.52%              |
| 102,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,183,000                         | 58.91%              |
| 103,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,191,000                         | 59.31%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 106,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,215,000                         | 60.51%              |
| 109,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,239,000                         | 61.70%              |
| 111,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,255,000                         | 62.50%              |
| 112,000           | 1               | 8                | 112,000                  | 479,000            | 7              | 1,263,000                         | 62.90%              |
| 114,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,277,000                         | 63.60%              |
| 115,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,284,000                         | 63.94%              |
| 116,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,291,000                         | 64.29%              |
| 118,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,305,000                         | 64.99%              |
| 120,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,319,000                         | 65.69%              |
| 121,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,326,000                         | 66.04%              |
| 122,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,333,000                         | 66.38%              |
| 123,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,340,000                         | 66.73%              |
| 124,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,347,000                         | 67.08%              |
| 125,000           | 1               | 9                | 125,000                  | 604,000            | 6              | 1,354,000                         | 67.43%              |
| 126,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,360,000                         | 67.73%              |
| 127,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,366,000                         | 68.03%              |
| 128,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,372,000                         | 68.33%              |
| 129,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,378,000                         | 68.63%              |
| 130,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,384,000                         | 68.92%              |
| 132,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,396,000                         | 69.52%              |
| 133,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,402,000                         | 69.82%              |
| 134,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,408,000                         | 70.12%              |
| 136,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,420,000                         | 70.72%              |
| 137,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,426,000                         | 71.02%              |
| 140,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,444,000                         | 71.91%              |
| 142,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,456,000                         | 72.51%              |
| 143,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,462,000                         | 72.81%              |
| 144,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,468,000                         | 73.11%              |
| 146,000           | 1               | 10               | 146,000                  | 750,000            | 5              | 1,480,000                         | 73.71%              |
| 150,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,500,000                         | 74.70%              |
| 151,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,505,000                         | 74.95%              |
| 152,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,510,000                         | 75.20%              |
| 153,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,515,000                         | 75.45%              |
| 156,000           | 1               | 11               | 156,000                  | 906,000            | 4              | 1,530,000                         | 76.20%              |
| 157,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,534,000                         | 76.39%              |
| 158,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,538,000                         | 76.59%              |
| 161,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,550,000                         | 77.19%              |
| 162,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,554,000                         | 77.39%              |
| 166,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,570,000                         | 78.19%              |
| 167,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,574,000                         | 78.39%              |
| 168,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,578,000                         | 78.59%              |
| 169,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,582,000                         | 78.78%              |
| 171,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,590,000                         | 79.18%              |
| 179,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,622,000                         | 80.78%              |
| 182,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,634,000                         | 81.37%              |
| 186,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,650,000                         | 82.17%              |
| 192,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,674,000                         | 83.37%              |
| 194,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,682,000                         | 83.76%              |
| 195,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,686,000                         | 83.96%              |
| 196,000           | 1               | 12               | 196,000                  | 1,102,000          | 3              | 1,690,000                         | 84.16%              |
| 203,000           | 1               | 13               | 203,000                  | 1,305,000          | 2              | 1,711,000                         | 85.21%              |
| 211,000           | 0               | 13               | 0                        | 1,305,000          | 2              | 1,727,000                         | 86.01%              |
| 226,000           | 1               | 14               | 226,000                  | 1,531,000          | 1              | 1,757,000                         | 87.50%              |
| 235,000           | 0               | 14               | 0                        | 1,531,000          | 1              | 1,766,000                         | 87.95%              |
| 463,000           | 0               | 14               | 0                        | 1,531,000          | 1              | 1,994,000                         | 99.30%              |
| 477,000           | 1               | 15               | 477,000                  | 2,008,000          | 0              | 2,008,000                         | 100.00%             |
| 489,000           | 0               | 15               | 0                        | 2,008,000          | 0              | 2,008,000                         | 100.00%             |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 14                        | 14                         | 0                                     | 0                            | 81                       | 0                                              | 0.00%                         |
| 1,000                       | 0                         | 14                         | 0                                     | 0                            | 81                       | 81,000                                         | 0.94%                         |
| 2,000                       | 1                         | 15                         | 2,000                                 | 2,000                        | 80                       | 162,000                                        | 1.89%                         |
| 3,000                       | 2                         | 17                         | 6,000                                 | 8,000                        | 78                       | 242,000                                        | 2.82%                         |
| 4,000                       | 0                         | 17                         | 0                                     | 8,000                        | 78                       | 320,000                                        | 3.73%                         |
| 5,000                       | 1                         | 18                         | 5,000                                 | 13,000                       | 77                       | 398,000                                        | 4.64%                         |
| 6,000                       | 1                         | 19                         | 6,000                                 | 19,000                       | 76                       | 475,000                                        | 5.53%                         |
| 7,000                       | 0                         | 19                         | 0                                     | 19,000                       | 76                       | 551,000                                        | 6.42%                         |
| 8,000                       | 1                         | 20                         | 8,000                                 | 27,000                       | 75                       | 627,000                                        | 7.31%                         |
| 10,000                      | 1                         | 21                         | 10,000                                | 37,000                       | 74                       | 777,000                                        | 9.05%                         |
| 11,000                      | 0                         | 21                         | 0                                     | 37,000                       | 74                       | 851,000                                        | 9.92%                         |
| 13,000                      | 1                         | 22                         | 13,000                                | 50,000                       | 73                       | 999,000                                        | 11.64%                        |
| 18,000                      | 0                         | 22                         | 0                                     | 50,000                       | 73                       | 1,364,000                                      | 15.89%                        |
| 29,000                      | 1                         | 23                         | 29,000                                | 79,000                       | 72                       | 2,167,000                                      | 25.25%                        |
| 33,000                      | 2                         | 25                         | 66,000                                | 145,000                      | 70                       | 2,455,000                                      | 28.61%                        |
| 35,000                      | 0                         | 25                         | 0                                     | 145,000                      | 70                       | 2,595,000                                      | 30.24%                        |
| 36,000                      | 0                         | 25                         | 0                                     | 145,000                      | 70                       | 2,665,000                                      | 31.05%                        |
| 37,000                      | 0                         | 25                         | 0                                     | 145,000                      | 70                       | 2,735,000                                      | 31.87%                        |
| 38,000                      | 1                         | 26                         | 38,000                                | 183,000                      | 69                       | 2,805,000                                      | 32.68%                        |
| 40,000                      | 1                         | 27                         | 40,000                                | 223,000                      | 68                       | 2,943,000                                      | 34.29%                        |
| 41,000                      | 1                         | 28                         | 41,000                                | 264,000                      | 67                       | 3,011,000                                      | 35.09%                        |
| 42,000                      | 1                         | 29                         | 42,000                                | 306,000                      | 66                       | 3,078,000                                      | 35.87%                        |
| 43,000                      | 1                         | 30                         | 43,000                                | 349,000                      | 65                       | 3,144,000                                      | 36.63%                        |
| 44,000                      | 2                         | 32                         | 88,000                                | 437,000                      | 63                       | 3,209,000                                      | 37.39%                        |
| 46,000                      | 1                         | 33                         | 46,000                                | 483,000                      | 62                       | 3,335,000                                      | 38.86%                        |
| 47,000                      | 1                         | 34                         | 47,000                                | 530,000                      | 61                       | 3,397,000                                      | 39.58%                        |
| 48,000                      | 1                         | 35                         | 48,000                                | 578,000                      | 60                       | 3,458,000                                      | 40.29%                        |
| 49,000                      | 2                         | 37                         | 98,000                                | 676,000                      | 58                       | 3,518,000                                      | 40.99%                        |
| 51,000                      | 0                         | 37                         | 0                                     | 676,000                      | 58                       | 3,634,000                                      | 42.34%                        |
| 54,000                      | 1                         | 38                         | 54,000                                | 730,000                      | 57                       | 3,808,000                                      | 44.37%                        |
| 58,000                      | 1                         | 39                         | 58,000                                | 788,000                      | 56                       | 4,036,000                                      | 47.03%                        |
| 59,000                      | 0                         | 39                         | 0                                     | 788,000                      | 56                       | 4,092,000                                      | 47.68%                        |
| 62,000                      | 1                         | 40                         | 62,000                                | 850,000                      | 55                       | 4,260,000                                      | 49.64%                        |
| 63,000                      | 0                         | 40                         | 0                                     | 850,000                      | 55                       | 4,315,000                                      | 50.28%                        |
| 65,000                      | 2                         | 42                         | 130,000                               | 980,000                      | 53                       | 4,425,000                                      | 51.56%                        |
| 69,000                      | 1                         | 43                         | 69,000                                | 1,049,000                    | 52                       | 4,637,000                                      | 54.03%                        |
| 70,000                      | 2                         | 45                         | 140,000                               | 1,189,000                    | 50                       | 4,689,000                                      | 54.64%                        |
| 71,000                      | 0                         | 45                         | 0                                     | 1,189,000                    | 50                       | 4,739,000                                      | 55.22%                        |
| 72,000                      | 0                         | 45                         | 0                                     | 1,189,000                    | 50                       | 4,789,000                                      | 55.80%                        |
| 76,000                      | 1                         | 46                         | 76,000                                | 1,265,000                    | 49                       | 4,989,000                                      | 58.13%                        |
| 77,000                      | 1                         | 47                         | 77,000                                | 1,342,000                    | 48                       | 5,038,000                                      | 58.70%                        |
| 79,000                      | 0                         | 47                         | 0                                     | 1,342,000                    | 48                       | 5,134,000                                      | 59.82%                        |
| 80,000                      | 2                         | 49                         | 160,000                               | 1,502,000                    | 46                       | 5,182,000                                      | 60.38%                        |
| 81,000                      | 1                         | 50                         | 81,000                                | 1,583,000                    | 45                       | 5,228,000                                      | 60.92%                        |
| 82,000                      | 2                         | 52                         | 164,000                               | 1,747,000                    | 43                       | 5,273,000                                      | 61.44%                        |
| 84,000                      | 1                         | 53                         | 84,000                                | 1,831,000                    | 42                       | 5,359,000                                      | 62.44%                        |
| 85,000                      | 0                         | 53                         | 0                                     | 1,831,000                    | 42                       | 5,401,000                                      | 62.93%                        |
| 86,000                      | 0                         | 53                         | 0                                     | 1,831,000                    | 42                       | 5,443,000                                      | 63.42%                        |
| 87,000                      | 1                         | 54                         | 87,000                                | 1,918,000                    | 41                       | 5,485,000                                      | 63.91%                        |
| 88,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,526,000                                      | 64.39%                        |
| 89,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,567,000                                      | 64.87%                        |
| 90,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,608,000                                      | 65.35%                        |
| 91,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,649,000                                      | 65.82%                        |
| 92,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,690,000                                      | 66.30%                        |
| 94,000                      | 1                         | 55                         | 94,000                                | 2,012,000                    | 40                       | 5,772,000                                      | 67.26%                        |
| 96,000                      | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 5,852,000                                      | 68.19%                        |
| 97,000                      | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 5,892,000                                      | 68.66%                        |
| 98,000                      | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 5,932,000                                      | 69.12%                        |
| 100,000                     | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 6,012,000                                      | 70.05%                        |
| 101,000                     | 1                         | 56                         | 101,000                               | 2,113,000                    | 39                       | 6,052,000                                      | 70.52%                        |
| 102,000                     | 0                         | 56                         | 0                                     | 2,113,000                    | 39                       | 6,091,000                                      | 70.97%                        |
| 103,000                     | 1                         | 57                         | 103,000                               | 2,216,000                    | 38                       | 6,130,000                                      | 71.43%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                  | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|--------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6))+5) | Percentage of Total |
| 106,000           | 0               | 57               | 0                        | 2,216,000          | 38             | 6,244,000                            | 72.76%              |
| 109,000           | 1               | 58               | 109,000                  | 2,325,000          | 37             | 6,358,000                            | 74.09%              |
| 111,000           | 0               | 58               | 0                        | 2,325,000          | 37             | 6,432,000                            | 74.95%              |
| 112,000           | 1               | 59               | 112,000                  | 2,437,000          | 36             | 6,469,000                            | 75.38%              |
| 114,000           | 1               | 60               | 114,000                  | 2,551,000          | 35             | 6,541,000                            | 76.22%              |
| 115,000           | 1               | 61               | 115,000                  | 2,666,000          | 34             | 6,576,000                            | 76.63%              |
| 116,000           | 2               | 63               | 232,000                  | 2,898,000          | 32             | 6,610,000                            | 77.02%              |
| 118,000           | 0               | 63               | 0                        | 2,898,000          | 32             | 6,674,000                            | 77.77%              |
| 120,000           | 0               | 63               | 0                        | 2,898,000          | 32             | 6,738,000                            | 78.51%              |
| 121,000           | 0               | 63               | 0                        | 2,898,000          | 32             | 6,770,000                            | 78.89%              |
| 122,000           | 1               | 64               | 122,000                  | 3,020,000          | 31             | 6,802,000                            | 79.26%              |
| 123,000           | 2               | 66               | 246,000                  | 3,266,000          | 29             | 6,833,000                            | 79.62%              |
| 124,000           | 1               | 67               | 124,000                  | 3,390,000          | 28             | 6,862,000                            | 79.96%              |
| 125,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,890,000                            | 80.28%              |
| 126,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,918,000                            | 80.61%              |
| 127,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,946,000                            | 80.94%              |
| 128,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,974,000                            | 81.26%              |
| 129,000           | 1               | 68               | 129,000                  | 3,519,000          | 27             | 7,002,000                            | 81.59%              |
| 130,000           | 0               | 68               | 0                        | 3,519,000          | 27             | 7,029,000                            | 81.90%              |
| 132,000           | 1               | 69               | 132,000                  | 3,651,000          | 26             | 7,083,000                            | 82.53%              |
| 133,000           | 2               | 71               | 266,000                  | 3,917,000          | 24             | 7,109,000                            | 82.84%              |
| 134,000           | 1               | 72               | 134,000                  | 4,051,000          | 23             | 7,133,000                            | 83.12%              |
| 136,000           | 0               | 72               | 0                        | 4,051,000          | 23             | 7,179,000                            | 83.65%              |
| 137,000           | 1               | 73               | 137,000                  | 4,188,000          | 22             | 7,202,000                            | 83.92%              |
| 140,000           | 0               | 73               | 0                        | 4,188,000          | 22             | 7,268,000                            | 84.69%              |
| 142,000           | 0               | 73               | 0                        | 4,188,000          | 22             | 7,312,000                            | 85.20%              |
| 143,000           | 1               | 74               | 143,000                  | 4,331,000          | 21             | 7,334,000                            | 85.46%              |
| 144,000           | 0               | 74               | 0                        | 4,331,000          | 21             | 7,355,000                            | 85.70%              |
| 146,000           | 0               | 74               | 0                        | 4,331,000          | 21             | 7,397,000                            | 86.19%              |
| 150,000           | 1               | 75               | 150,000                  | 4,481,000          | 20             | 7,481,000                            | 87.17%              |
| 151,000           | 1               | 76               | 151,000                  | 4,632,000          | 19             | 7,501,000                            | 87.40%              |
| 152,000           | 1               | 77               | 152,000                  | 4,784,000          | 18             | 7,520,000                            | 87.63%              |
| 153,000           | 1               | 78               | 153,000                  | 4,937,000          | 17             | 7,538,000                            | 87.84%              |
| 156,000           | 0               | 78               | 0                        | 4,937,000          | 17             | 7,589,000                            | 88.43%              |
| 157,000           | 1               | 79               | 157,000                  | 5,094,000          | 16             | 7,606,000                            | 88.63%              |
| 158,000           | 1               | 80               | 158,000                  | 5,252,000          | 15             | 7,622,000                            | 88.81%              |
| 161,000           | 1               | 81               | 161,000                  | 5,413,000          | 14             | 7,667,000                            | 89.34%              |
| 162,000           | 0               | 81               | 0                        | 5,413,000          | 14             | 7,681,000                            | 89.50%              |
| 166,000           | 1               | 82               | 166,000                  | 5,579,000          | 13             | 7,737,000                            | 90.15%              |
| 167,000           | 0               | 82               | 0                        | 5,579,000          | 13             | 7,750,000                            | 90.31%              |
| 168,000           | 1               | 83               | 168,000                  | 5,747,000          | 12             | 7,763,000                            | 90.46%              |
| 169,000           | 0               | 83               | 0                        | 5,747,000          | 12             | 7,775,000                            | 90.60%              |
| 171,000           | 1               | 84               | 171,000                  | 5,918,000          | 11             | 7,799,000                            | 90.88%              |
| 179,000           | 2               | 86               | 358,000                  | 6,276,000          | 9              | 7,887,000                            | 91.90%              |
| 182,000           | 1               | 87               | 182,000                  | 6,458,000          | 8              | 7,914,000                            | 92.22%              |
| 186,000           | 1               | 88               | 186,000                  | 6,644,000          | 7              | 7,946,000                            | 92.59%              |
| 192,000           | 1               | 89               | 192,000                  | 6,836,000          | 6              | 7,988,000                            | 93.08%              |
| 194,000           | 2               | 91               | 388,000                  | 7,224,000          | 4              | 8,000,000                            | 93.22%              |
| 195,000           | 1               | 92               | 195,000                  | 7,419,000          | 3              | 8,004,000                            | 93.26%              |
| 196,000           | 0               | 92               | 0                        | 7,419,000          | 3              | 8,007,000                            | 93.30%              |
| 203,000           | 0               | 92               | 0                        | 7,419,000          | 3              | 8,028,000                            | 93.54%              |
| 211,000           | 1               | 93               | 211,000                  | 7,630,000          | 2              | 8,052,000                            | 93.82%              |
| 226,000           | 0               | 93               | 0                        | 7,630,000          | 2              | 8,082,000                            | 94.17%              |
| 235,000           | 0               | 93               | 0                        | 7,630,000          | 2              | 8,100,000                            | 94.38%              |
| 463,000           | 1               | 94               | 463,000                  | 8,093,000          | 1              | 8,556,000                            | 99.70%              |
| 477,000           | 0               | 94               | 0                        | 8,093,000          | 1              | 8,570,000                            | 99.86%              |
| 489,000           | 1               | 95               | 489,000                  | 8,582,000          | 0              | 8,582,000                            | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 7                         | 7                          | 0                                     | 0                            | 63                       | 0                                              | 0.00%                         |
| 1,000                       | 2                         | 9                          | 2,000                                 | 2,000                        | 61                       | 63,000                                         | 1.07%                         |
| 2,000                       | 1                         | 10                         | 2,000                                 | 4,000                        | 60                       | 124,000                                        | 2.11%                         |
| 3,000                       | 0                         | 10                         | 0                                     | 4,000                        | 60                       | 184,000                                        | 3.12%                         |
| 4,000                       | 1                         | 11                         | 4,000                                 | 8,000                        | 59                       | 244,000                                        | 4.14%                         |
| 5,000                       | 0                         | 11                         | 0                                     | 8,000                        | 59                       | 303,000                                        | 5.15%                         |
| 6,000                       | 1                         | 12                         | 6,000                                 | 14,000                       | 58                       | 362,000                                        | 6.15%                         |
| 7,000                       | 1                         | 13                         | 7,000                                 | 21,000                       | 57                       | 420,000                                        | 7.13%                         |
| 8,000                       | 0                         | 13                         | 0                                     | 21,000                       | 57                       | 477,000                                        | 8.10%                         |
| 10,000                      | 1                         | 14                         | 10,000                                | 31,000                       | 56                       | 591,000                                        | 10.04%                        |
| 11,000                      | 0                         | 14                         | 0                                     | 31,000                       | 56                       | 647,000                                        | 10.99%                        |
| 13,000                      | 0                         | 14                         | 0                                     | 31,000                       | 56                       | 759,000                                        | 12.89%                        |
| 18,000                      | 1                         | 15                         | 18,000                                | 49,000                       | 55                       | 1,039,000                                      | 17.64%                        |
| 29,000                      | 0                         | 15                         | 0                                     | 49,000                       | 55                       | 1,644,000                                      | 27.92%                        |
| 33,000                      | 1                         | 16                         | 33,000                                | 82,000                       | 54                       | 1,864,000                                      | 31.65%                        |
| 35,000                      | 1                         | 17                         | 35,000                                | 117,000                      | 53                       | 1,972,000                                      | 33.49%                        |
| 36,000                      | 1                         | 18                         | 36,000                                | 153,000                      | 52                       | 2,025,000                                      | 34.39%                        |
| 37,000                      | 2                         | 20                         | 74,000                                | 227,000                      | 50                       | 2,077,000                                      | 35.27%                        |
| 38,000                      | 0                         | 20                         | 0                                     | 227,000                      | 50                       | 2,127,000                                      | 36.12%                        |
| 40,000                      | 0                         | 20                         | 0                                     | 227,000                      | 50                       | 2,227,000                                      | 37.82%                        |
| 41,000                      | 1                         | 21                         | 41,000                                | 268,000                      | 49                       | 2,277,000                                      | 38.67%                        |
| 42,000                      | 0                         | 21                         | 0                                     | 268,000                      | 49                       | 2,326,000                                      | 39.50%                        |
| 43,000                      | 1                         | 22                         | 43,000                                | 311,000                      | 48                       | 2,375,000                                      | 40.33%                        |
| 44,000                      | 0                         | 22                         | 0                                     | 311,000                      | 48                       | 2,423,000                                      | 41.14%                        |
| 46,000                      | 1                         | 23                         | 46,000                                | 357,000                      | 47                       | 2,519,000                                      | 42.77%                        |
| 47,000                      | 0                         | 23                         | 0                                     | 357,000                      | 47                       | 2,566,000                                      | 43.57%                        |
| 48,000                      | 0                         | 23                         | 0                                     | 357,000                      | 47                       | 2,613,000                                      | 44.37%                        |
| 49,000                      | 0                         | 23                         | 0                                     | 357,000                      | 47                       | 2,660,000                                      | 45.17%                        |
| 51,000                      | 1                         | 24                         | 51,000                                | 408,000                      | 46                       | 2,754,000                                      | 46.77%                        |
| 54,000                      | 0                         | 24                         | 0                                     | 408,000                      | 46                       | 2,892,000                                      | 49.11%                        |
| 58,000                      | 0                         | 24                         | 0                                     | 408,000                      | 46                       | 3,076,000                                      | 52.23%                        |
| 59,000                      | 0                         | 24                         | 0                                     | 408,000                      | 46                       | 3,122,000                                      | 53.01%                        |
| 62,000                      | 0                         | 24                         | 0                                     | 408,000                      | 46                       | 3,260,000                                      | 55.36%                        |
| 63,000                      | 1                         | 25                         | 63,000                                | 471,000                      | 45                       | 3,306,000                                      | 56.14%                        |
| 65,000                      | 1                         | 26                         | 65,000                                | 536,000                      | 44                       | 3,396,000                                      | 57.67%                        |
| 69,000                      | 0                         | 26                         | 0                                     | 536,000                      | 44                       | 3,572,000                                      | 60.66%                        |
| 70,000                      | 0                         | 26                         | 0                                     | 536,000                      | 44                       | 3,616,000                                      | 61.40%                        |
| 71,000                      | 1                         | 27                         | 71,000                                | 607,000                      | 43                       | 3,660,000                                      | 62.15%                        |
| 72,000                      | 1                         | 28                         | 72,000                                | 679,000                      | 42                       | 3,703,000                                      | 62.88%                        |
| 76,000                      | 0                         | 28                         | 0                                     | 679,000                      | 42                       | 3,871,000                                      | 65.73%                        |
| 77,000                      | 1                         | 29                         | 77,000                                | 756,000                      | 41                       | 3,913,000                                      | 66.45%                        |
| 79,000                      | 1                         | 30                         | 79,000                                | 835,000                      | 40                       | 3,995,000                                      | 67.84%                        |
| 80,000                      | 1                         | 31                         | 80,000                                | 915,000                      | 39                       | 4,035,000                                      | 68.52%                        |
| 81,000                      | 0                         | 31                         | 0                                     | 915,000                      | 39                       | 4,074,000                                      | 69.18%                        |
| 82,000                      | 0                         | 31                         | 0                                     | 915,000                      | 39                       | 4,113,000                                      | 69.84%                        |
| 84,000                      | 0                         | 31                         | 0                                     | 915,000                      | 39                       | 4,191,000                                      | 71.17%                        |
| 85,000                      | 1                         | 32                         | 85,000                                | 1,000,000                    | 38                       | 4,230,000                                      | 71.83%                        |
| 86,000                      | 1                         | 33                         | 86,000                                | 1,086,000                    | 37                       | 4,268,000                                      | 72.47%                        |
| 87,000                      | 0                         | 33                         | 0                                     | 1,086,000                    | 37                       | 4,305,000                                      | 73.10%                        |
| 88,000                      | 1                         | 34                         | 88,000                                | 1,174,000                    | 36                       | 4,342,000                                      | 73.73%                        |
| 89,000                      | 1                         | 35                         | 89,000                                | 1,263,000                    | 35                       | 4,378,000                                      | 74.34%                        |
| 90,000                      | 1                         | 36                         | 90,000                                | 1,353,000                    | 34                       | 4,413,000                                      | 74.94%                        |
| 91,000                      | 1                         | 37                         | 91,000                                | 1,444,000                    | 33                       | 4,447,000                                      | 75.51%                        |
| 92,000                      | 1                         | 38                         | 92,000                                | 1,536,000                    | 32                       | 4,480,000                                      | 76.07%                        |
| 94,000                      | 0                         | 38                         | 0                                     | 1,536,000                    | 32                       | 4,544,000                                      | 77.16%                        |
| 96,000                      | 1                         | 39                         | 96,000                                | 1,632,000                    | 31                       | 4,608,000                                      | 78.25%                        |
| 97,000                      | 1                         | 40                         | 97,000                                | 1,729,000                    | 30                       | 4,639,000                                      | 78.77%                        |
| 98,000                      | 0                         | 40                         | 0                                     | 1,729,000                    | 30                       | 4,669,000                                      | 79.28%                        |
| 100,000                     | 0                         | 40                         | 0                                     | 1,729,000                    | 30                       | 4,729,000                                      | 80.30%                        |
| 101,000                     | 1                         | 41                         | 101,000                               | 1,830,000                    | 29                       | 4,759,000                                      | 80.81%                        |
| 102,000                     | 1                         | 42                         | 102,000                               | 1,932,000                    | 28                       | 4,788,000                                      | 81.30%                        |
| 103,000                     | 0                         | 42                         | 0                                     | 1,932,000                    | 28                       | 4,816,000                                      | 81.78%                        |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecielski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 106,000           | 1               | 43               | 106,000                  | 2,038,000          | 27             | 4,900,000                         | 83.21%              |
| 109,000           | 0               | 43               | 0                        | 2,038,000          | 27             | 4,981,000                         | 84.58%              |
| 111,000           | 1               | 44               | 111,000                  | 2,149,000          | 26             | 5,035,000                         | 85.50%              |
| 112,000           | 0               | 44               | 0                        | 2,149,000          | 26             | 5,061,000                         | 85.94%              |
| 114,000           | 0               | 44               | 0                        | 2,149,000          | 26             | 5,113,000                         | 86.82%              |
| 115,000           | 0               | 44               | 0                        | 2,149,000          | 26             | 5,139,000                         | 87.26%              |
| 116,000           | 1               | 45               | 116,000                  | 2,265,000          | 25             | 5,165,000                         | 87.71%              |
| 118,000           | 2               | 47               | 236,000                  | 2,501,000          | 23             | 5,215,000                         | 88.55%              |
| 120,000           | 1               | 48               | 120,000                  | 2,621,000          | 22             | 5,261,000                         | 89.34%              |
| 121,000           | 1               | 49               | 121,000                  | 2,742,000          | 21             | 5,283,000                         | 89.71%              |
| 122,000           | 0               | 49               | 0                        | 2,742,000          | 21             | 5,304,000                         | 90.07%              |
| 123,000           | 0               | 49               | 0                        | 2,742,000          | 21             | 5,325,000                         | 90.42%              |
| 124,000           | 0               | 49               | 0                        | 2,742,000          | 21             | 5,346,000                         | 90.78%              |
| 125,000           | 1               | 50               | 125,000                  | 2,867,000          | 20             | 5,367,000                         | 91.14%              |
| 126,000           | 1               | 51               | 126,000                  | 2,993,000          | 19             | 5,387,000                         | 91.48%              |
| 127,000           | 1               | 52               | 127,000                  | 3,120,000          | 18             | 5,406,000                         | 91.80%              |
| 128,000           | 1               | 53               | 128,000                  | 3,248,000          | 17             | 5,424,000                         | 92.10%              |
| 129,000           | 0               | 53               | 0                        | 3,248,000          | 17             | 5,441,000                         | 92.39%              |
| 130,000           | 1               | 54               | 130,000                  | 3,378,000          | 16             | 5,458,000                         | 92.68%              |
| 132,000           | 0               | 54               | 0                        | 3,378,000          | 16             | 5,490,000                         | 93.22%              |
| 133,000           | 1               | 55               | 133,000                  | 3,511,000          | 15             | 5,506,000                         | 93.50%              |
| 134,000           | 0               | 55               | 0                        | 3,511,000          | 15             | 5,521,000                         | 93.75%              |
| 136,000           | 1               | 56               | 136,000                  | 3,647,000          | 14             | 5,551,000                         | 94.26%              |
| 137,000           | 0               | 56               | 0                        | 3,647,000          | 14             | 5,565,000                         | 94.50%              |
| 140,000           | 2               | 58               | 280,000                  | 3,927,000          | 12             | 5,607,000                         | 95.21%              |
| 142,000           | 1               | 59               | 142,000                  | 4,069,000          | 11             | 5,631,000                         | 95.62%              |
| 143,000           | 1               | 60               | 143,000                  | 4,212,000          | 10             | 5,642,000                         | 95.81%              |
| 144,000           | 2               | 62               | 288,000                  | 4,500,000          | 8              | 5,652,000                         | 95.98%              |
| 146,000           | 0               | 62               | 0                        | 4,500,000          | 8              | 5,668,000                         | 96.25%              |
| 150,000           | 0               | 62               | 0                        | 4,500,000          | 8              | 5,700,000                         | 96.79%              |
| 151,000           | 0               | 62               | 0                        | 4,500,000          | 8              | 5,708,000                         | 96.93%              |
| 152,000           | 2               | 64               | 304,000                  | 4,804,000          | 6              | 5,716,000                         | 97.06%              |
| 153,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,722,000                         | 97.16%              |
| 156,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,740,000                         | 97.47%              |
| 157,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,746,000                         | 97.57%              |
| 158,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,752,000                         | 97.67%              |
| 161,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,770,000                         | 97.98%              |
| 162,000           | 1               | 65               | 162,000                  | 4,966,000          | 5              | 5,776,000                         | 98.08%              |
| 166,000           | 1               | 66               | 166,000                  | 5,132,000          | 4              | 5,796,000                         | 98.42%              |
| 167,000           | 1               | 67               | 167,000                  | 5,299,000          | 3              | 5,800,000                         | 98.49%              |
| 168,000           | 0               | 67               | 0                        | 5,299,000          | 3              | 5,803,000                         | 98.54%              |
| 169,000           | 1               | 68               | 169,000                  | 5,468,000          | 2              | 5,806,000                         | 98.59%              |
| 171,000           | 0               | 68               | 0                        | 5,468,000          | 2              | 5,810,000                         | 98.66%              |
| 179,000           | 0               | 68               | 0                        | 5,468,000          | 2              | 5,826,000                         | 98.93%              |
| 182,000           | 0               | 68               | 0                        | 5,468,000          | 2              | 5,832,000                         | 99.03%              |
| 186,000           | 1               | 69               | 186,000                  | 5,654,000          | 1              | 5,840,000                         | 99.17%              |
| 192,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,846,000                         | 99.27%              |
| 194,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,848,000                         | 99.30%              |
| 195,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,849,000                         | 99.32%              |
| 196,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,850,000                         | 99.34%              |
| 203,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,857,000                         | 99.46%              |
| 211,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,865,000                         | 99.59%              |
| 226,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,880,000                         | 99.85%              |
| 235,000           | 1               | 70               | 235,000                  | 5,889,000          | 0              | 5,889,000                         | 100.00%             |
| 463,000           | 0               | 70               | 0                        | 5,889,000          | 0              | 5,889,000                         | 100.00%             |
| 477,000           | 0               | 70               | 0                        | 5,889,000          | 0              | 5,889,000                         | 100.00%             |
| 489,000           | 0               | 70               | 0                        | 5,889,000          | 0              | 5,889,000                         | 100.00%             |

Company: Santando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Cieciarski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 190,000                     | 1                         | 1                          | 190,000                               | 190,000                      | 23                       | 4,560,000                                      | 18.87%                        |
| 200,000                     | 1                         | 2                          | 200,000                               | 390,000                      | 22                       | 4,790,000                                      | 19.82%                        |
| 205,000                     | 1                         | 3                          | 205,000                               | 595,000                      | 21                       | 4,900,000                                      | 20.27%                        |
| 217,000                     | 1                         | 4                          | 217,000                               | 812,000                      | 20                       | 5,152,000                                      | 21.31%                        |
| 218,000                     | 1                         | 5                          | 218,000                               | 1,030,000                    | 19                       | 5,172,000                                      | 21.40%                        |
| 234,000                     | 1                         | 6                          | 234,000                               | 1,264,000                    | 18                       | 5,476,000                                      | 22.66%                        |
| 239,000                     | 1                         | 7                          | 239,000                               | 1,503,000                    | 17                       | 5,566,000                                      | 23.03%                        |
| 246,000                     | 1                         | 8                          | 246,000                               | 1,749,000                    | 16                       | 5,685,000                                      | 23.52%                        |
| 247,000                     | 1                         | 9                          | 247,000                               | 1,996,000                    | 15                       | 5,701,000                                      | 23.59%                        |
| 254,000                     | 1                         | 10                         | 254,000                               | 2,250,000                    | 14                       | 5,806,000                                      | 24.02%                        |
| 312,000                     | 1                         | 11                         | 312,000                               | 2,562,000                    | 13                       | 6,618,000                                      | 27.38%                        |
| 339,000                     | 1                         | 12                         | 339,000                               | 2,901,000                    | 12                       | 6,969,000                                      | 28.83%                        |
| 940,000                     | 1                         | 13                         | 940,000                               | 3,841,000                    | 11                       | 14,181,000                                     | 58.67%                        |
| 1,255,000                   | 1                         | 14                         | 1,255,000                             | 5,096,000                    | 10                       | 17,646,000                                     | 73.00%                        |
| 1,372,000                   | 1                         | 15                         | 1,372,000                             | 6,468,000                    | 9                        | 18,816,000                                     | 77.85%                        |
| 1,476,000                   | 1                         | 16                         | 1,476,000                             | 7,944,000                    | 8                        | 19,752,000                                     | 81.72%                        |
| 1,517,000                   | 1                         | 17                         | 1,517,000                             | 9,461,000                    | 7                        | 20,080,000                                     | 83.07%                        |
| 1,659,000                   | 1                         | 18                         | 1,659,000                             | 11,120,000                   | 6                        | 21,074,000                                     | 87.19%                        |
| 1,819,000                   | 1                         | 19                         | 1,819,000                             | 12,939,000                   | 5                        | 22,034,000                                     | 91.16%                        |
| 2,153,000                   | 1                         | 20                         | 2,153,000                             | 15,092,000                   | 4                        | 23,704,000                                     | 98.07%                        |
| 2,194,000                   | 1                         | 21                         | 2,194,000                             | 17,286,000                   | 3                        | 23,868,000                                     | 98.75%                        |
| 2,226,000                   | 1                         | 22                         | 2,226,000                             | 19,512,000                   | 2                        | 23,964,000                                     | 99.14%                        |
| 2,327,000                   | 1                         | 23                         | 2,327,000                             | 21,839,000                   | 1                        | 24,166,000                                     | 99.98%                        |
| 2,332,000                   | 1                         | 24                         | 2,332,000                             | 24,171,000                   | 0                        | 24,171,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Cieciarski

Period: January 2010

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+ (5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 190,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 380,000                                           | 25.80%                        |
| 200,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 400,000                                           | 27.16%                        |
| 205,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 410,000                                           | 27.83%                        |
| 217,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 434,000                                           | 29.46%                        |
| 218,000                     | 1                         | 1                          | 218,000                               | 218,000                      | 1                        | 436,000                                           | 29.60%                        |
| 234,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 452,000                                           | 30.69%                        |
| 239,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 457,000                                           | 31.03%                        |
| 246,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 464,000                                           | 31.50%                        |
| 247,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 465,000                                           | 31.57%                        |
| 254,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 472,000                                           | 32.04%                        |
| 312,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 530,000                                           | 35.98%                        |
| 339,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 557,000                                           | 37.81%                        |
| 940,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 1,158,000                                         | 78.62%                        |
| 1,255,000                   | 1                         | 2                          | 1,255,000                             | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,372,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,476,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,517,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,659,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,819,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,153,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,194,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,226,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,327,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,332,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+ (5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 190,000                     | 1                         | 1                          | 190,000                               | 190,000                      | 13                       | 2,660,000                                         | 20.09%                        |
| 200,000                     | 0                         | 1                          | 0                                     | 190,000                      | 13                       | 2,790,000                                         | 21.07%                        |
| 205,000                     | 0                         | 1                          | 0                                     | 190,000                      | 13                       | 2,855,000                                         | 21.56%                        |
| 217,000                     | 1                         | 2                          | 217,000                               | 407,000                      | 12                       | 3,011,000                                         | 22.74%                        |
| 218,000                     | 0                         | 2                          | 0                                     | 407,000                      | 12                       | 3,023,000                                         | 22.83%                        |
| 234,000                     | 0                         | 2                          | 0                                     | 407,000                      | 12                       | 3,215,000                                         | 24.28%                        |
| 239,000                     | 1                         | 3                          | 239,000                               | 646,000                      | 11                       | 3,275,000                                         | 24.73%                        |
| 246,000                     | 1                         | 4                          | 246,000                               | 892,000                      | 10                       | 3,352,000                                         | 25.32%                        |
| 247,000                     | 0                         | 4                          | 0                                     | 892,000                      | 10                       | 3,362,000                                         | 25.39%                        |
| 254,000                     | 1                         | 5                          | 254,000                               | 1,146,000                    | 9                        | 3,432,000                                         | 25.92%                        |
| 312,000                     | 1                         | 6                          | 312,000                               | 1,458,000                    | 8                        | 3,954,000                                         | 29.86%                        |
| 339,000                     | 1                         | 7                          | 339,000                               | 1,797,000                    | 7                        | 4,170,000                                         | 31.49%                        |
| 940,000                     | 1                         | 8                          | 940,000                               | 2,737,000                    | 6                        | 8,377,000                                         | 63.27%                        |
| 1,255,000                   | 0                         | 8                          | 0                                     | 2,737,000                    | 6                        | 10,267,000                                        | 77.54%                        |
| 1,372,000                   | 1                         | 9                          | 1,372,000                             | 4,109,000                    | 5                        | 10,969,000                                        | 82.84%                        |
| 1,476,000                   | 1                         | 10                         | 1,476,000                             | 5,585,000                    | 4                        | 11,489,000                                        | 86.77%                        |
| 1,517,000                   | 1                         | 11                         | 1,517,000                             | 7,102,000                    | 3                        | 11,653,000                                        | 88.01%                        |
| 1,659,000                   | 1                         | 12                         | 1,659,000                             | 8,761,000                    | 2                        | 12,079,000                                        | 91.22%                        |
| 1,819,000                   | 0                         | 12                         | 0                                     | 8,761,000                    | 2                        | 12,399,000                                        | 93.64%                        |
| 2,153,000                   | 1                         | 13                         | 2,153,000                             | 10,914,000                   | 1                        | 13,067,000                                        | 98.69%                        |
| 2,194,000                   | 0                         | 13                         | 0                                     | 10,914,000                   | 1                        | 13,108,000                                        | 99.00%                        |
| 2,226,000                   | 0                         | 13                         | 0                                     | 10,914,000                   | 1                        | 13,140,000                                        | 99.24%                        |
| 2,327,000                   | 1                         | 14                         | 2,327,000                             | 13,241,000                   | 0                        | 13,241,000                                        | 100.00%                       |
| 2,332,000                   | 0                         | 14                         | 0                                     | 13,241,000                   | 0                        | 13,241,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 145 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+ (5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 190,000                     | 0                         | 0                          | 0                                     | 0                            | 8                        | 1,520,000                                         | 16.07%                        |
| 200,000                     | 1                         | 1                          | 200,000                               | 200,000                      | 7                        | 1,600,000                                         | 16.92%                        |
| 205,000                     | 1                         | 2                          | 205,000                               | 405,000                      | 6                        | 1,635,000                                         | 17.29%                        |
| 217,000                     | 0                         | 2                          | 0                                     | 405,000                      | 6                        | 1,707,000                                         | 18.05%                        |
| 218,000                     | 0                         | 2                          | 0                                     | 405,000                      | 6                        | 1,713,000                                         | 18.11%                        |
| 234,000                     | 1                         | 3                          | 234,000                               | 639,000                      | 5                        | 1,809,000                                         | 19.13%                        |
| 239,000                     | 0                         | 3                          | 0                                     | 639,000                      | 5                        | 1,834,000                                         | 19.39%                        |
| 246,000                     | 0                         | 3                          | 0                                     | 639,000                      | 5                        | 1,869,000                                         | 19.76%                        |
| 247,000                     | 1                         | 4                          | 247,000                               | 886,000                      | 4                        | 1,874,000                                         | 19.82%                        |
| 254,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 1,902,000                                         | 20.11%                        |
| 312,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 2,134,000                                         | 22.57%                        |
| 339,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 2,242,000                                         | 23.71%                        |
| 940,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 4,646,000                                         | 49.13%                        |
| 1,255,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 5,906,000                                         | 62.45%                        |
| 1,372,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 6,374,000                                         | 67.40%                        |
| 1,476,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 6,790,000                                         | 71.80%                        |
| 1,517,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 6,954,000                                         | 73.53%                        |
| 1,659,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 7,522,000                                         | 79.54%                        |
| 1,819,000                   | 1                         | 5                          | 1,819,000                             | 2,705,000                    | 3                        | 8,162,000                                         | 86.31%                        |
| 2,153,000                   | 0                         | 5                          | 0                                     | 2,705,000                    | 3                        | 9,164,000                                         | 96.90%                        |
| 2,194,000                   | 1                         | 6                          | 2,194,000                             | 4,899,000                    | 2                        | 9,287,000                                         | 98.20%                        |
| 2,226,000                   | 1                         | 7                          | 2,226,000                             | 7,125,000                    | 1                        | 9,351,000                                         | 98.88%                        |
| 2,327,000                   | 0                         | 7                          | 0                                     | 7,125,000                    | 1                        | 9,452,000                                         | 99.95%                        |
| 2,332,000                   | 1                         | 8                          | 2,332,000                             | 9,457,000                    | 0                        | 9,457,000                                         | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|-----------------------------------------------------|-------------------------------|
| 574,000                     | 1                         | 1                          | 574,000                               | 574,000                      | 11                       | 6,888,000                                           | 60.25%                        |
| 703,000                     | 1                         | 2                          | 703,000                               | 1,277,000                    | 10                       | 8,307,000                                           | 72.66%                        |
| 742,000                     | 1                         | 3                          | 742,000                               | 2,019,000                    | 9                        | 8,697,000                                           | 76.07%                        |
| 800,000                     | 1                         | 4                          | 800,000                               | 2,819,000                    | 8                        | 9,219,000                                           | 80.64%                        |
| 945,000                     | 1                         | 5                          | 945,000                               | 3,764,000                    | 7                        | 10,379,000                                          | 90.78%                        |
| 948,000                     | 1                         | 6                          | 948,000                               | 4,712,000                    | 6                        | 10,400,000                                          | 90.96%                        |
| 955,000                     | 2                         | 8                          | 1,910,000                             | 6,622,000                    | 4                        | 10,442,000                                          | 91.33%                        |
| 997,000                     | 1                         | 9                          | 997,000                               | 7,619,000                    | 3                        | 10,610,000                                          | 92.80%                        |
| 1,138,000                   | 1                         | 10                         | 1,138,000                             | 8,757,000                    | 2                        | 11,033,000                                          | 96.50%                        |
| 1,254,000                   | 1                         | 11                         | 1,254,000                             | 10,011,000                   | 1                        | 11,265,000                                          | 98.53%                        |
| 1,422,000                   | 1                         | 12                         | 1,422,000                             | 11,433,000                   | 0                        | 11,433,000                                          | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 574,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 574,000                                        | 40.37%                        |
| 703,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 703,000                                        | 49.44%                        |
| 742,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 742,000                                        | 52.18%                        |
| 800,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 800,000                                        | 56.26%                        |
| 945,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 945,000                                        | 66.46%                        |
| 948,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 948,000                                        | 66.67%                        |
| 955,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 955,000                                        | 67.16%                        |
| 997,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 997,000                                        | 70.11%                        |
| 1,138,000                   | 0                         | 0                          | 0                                     | 0                            | 1                        | 1,138,000                                      | 80.03%                        |
| 1,254,000                   | 0                         | 0                          | 0                                     | 0                            | 1                        | 1,254,000                                      | 88.19%                        |
| 1,422,000                   | 1                         | 1                          | 1,422,000                             | 1,422,000                    | 0                        | 1,422,000                                      | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+ (5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 574,000                     | 1                         | 1                          | 574,000                               | 574,000                      | 6                        | 4,018,000                                         | 61.26%                        |
| 703,000                     | 1                         | 2                          | 703,000                               | 1,277,000                    | 5                        | 4,792,000                                         | 73.06%                        |
| 742,000                     | 0                         | 2                          | 0                                     | 1,277,000                    | 5                        | 4,987,000                                         | 76.03%                        |
| 800,000                     | 0                         | 2                          | 0                                     | 1,277,000                    | 5                        | 5,277,000                                         | 80.45%                        |
| 945,000                     | 1                         | 3                          | 945,000                               | 2,222,000                    | 4                        | 6,002,000                                         | 91.51%                        |
| 948,000                     | 1                         | 4                          | 948,000                               | 3,170,000                    | 3                        | 6,014,000                                         | 91.69%                        |
| 955,000                     | 0                         | 4                          | 0                                     | 3,170,000                    | 3                        | 6,035,000                                         | 92.01%                        |
| 997,000                     | 1                         | 5                          | 997,000                               | 4,167,000                    | 2                        | 6,161,000                                         | 93.93%                        |
| 1,138,000                   | 1                         | 6                          | 1,138,000                             | 5,305,000                    | 1                        | 6,443,000                                         | 98.23%                        |
| 1,254,000                   | 1                         | 7                          | 1,254,000                             | 6,559,000                    | 0                        | 6,559,000                                         | 100.00%                       |
| 1,422,000                   | 0                         | 7                          | 0                                     | 6,559,000                    | 0                        | 6,559,000                                         | 100.00%                       |



## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 574,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,296,000                                      | 66.51%                        |
| 703,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,812,000                                      | 81.46%                        |
| 742,000                     | 1                         | 1                          | 742,000                               | 742,000                      | 3                        | 2,968,000                                      | 85.98%                        |
| 800,000                     | 1                         | 2                          | 800,000                               | 1,542,000                    | 2                        | 3,142,000                                      | 91.02%                        |
| 945,000                     | 0                         | 2                          | 0                                     | 1,542,000                    | 2                        | 3,432,000                                      | 99.42%                        |
| 948,000                     | 0                         | 2                          | 0                                     | 1,542,000                    | 2                        | 3,438,000                                      | 99.59%                        |
| 955,000                     | 2                         | 4                          | 1,910,000                             | 3,452,000                    | 0                        | 3,452,000                                      | 100.00%                       |
| 997,000                     | 0                         | 4                          | 0                                     | 3,452,000                    | 0                        | 3,452,000                                      | 100.00%                       |
| 1,138,000                   | 0                         | 4                          | 0                                     | 3,452,000                    | 0                        | 3,452,000                                      | 100.00%                       |
| 1,254,000                   | 0                         | 4                          | 0                                     | 3,452,000                    | 0                        | 3,452,000                                      | 100.00%                       |
| 1,422,000                   | 0                         | 4                          | 0                                     | 3,452,000                    | 0                        | 3,452,000                                      | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 150 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 665,000                     | 1                         | 1                          | 665,000                               | 665,000                      | 11                       | 7,980,000                                      | 83.29%                        |
| 691,000                     | 1                         | 2                          | 691,000                               | 1,356,000                    | 10                       | 8,266,000                                      | 86.27%                        |
| 719,000                     | 1                         | 3                          | 719,000                               | 2,075,000                    | 9                        | 8,546,000                                      | 89.20%                        |
| 725,000                     | 1                         | 4                          | 725,000                               | 2,800,000                    | 8                        | 8,600,000                                      | 89.76%                        |
| 727,000                     | 1                         | 5                          | 727,000                               | 3,527,000                    | 7                        | 8,616,000                                      | 89.93%                        |
| 747,000                     | 1                         | 6                          | 747,000                               | 4,274,000                    | 6                        | 8,756,000                                      | 91.39%                        |
| 766,000                     | 1                         | 7                          | 766,000                               | 5,040,000                    | 5                        | 8,870,000                                      | 92.58%                        |
| 776,000                     | 1                         | 8                          | 776,000                               | 5,816,000                    | 4                        | 8,920,000                                      | 93.10%                        |
| 809,000                     | 1                         | 9                          | 809,000                               | 6,625,000                    | 3                        | 9,052,000                                      | 94.48%                        |
| 939,000                     | 1                         | 10                         | 939,000                               | 7,564,000                    | 2                        | 9,442,000                                      | 98.55%                        |
| 946,000                     | 1                         | 11                         | 946,000                               | 8,510,000                    | 1                        | 9,456,000                                      | 98.70%                        |
| 1,071,000                   | 1                         | 12                         | 1,071,000                             | 9,581,000                    | 0                        | 9,581,000                                      | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 665,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 665,000                                          | 70.82%                        |
| 691,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 691,000                                          | 73.59%                        |
| 719,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 719,000                                          | 76.57%                        |
| 725,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 725,000                                          | 77.21%                        |
| 727,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 727,000                                          | 77.42%                        |
| 747,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 747,000                                          | 79.55%                        |
| 766,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 766,000                                          | 81.58%                        |
| 776,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 776,000                                          | 82.64%                        |
| 809,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 809,000                                          | 86.16%                        |
| 939,000                     | 1                         | 1                          | 939,000                               | 939,000                      | 0                        | 939,000                                          | 100.00%                       |
| 946,000                     | 0                         | 1                          | 0                                     | 939,000                      | 0                        | 939,000                                          | 100.00%                       |
| 1,071,000                   | 0                         | 1                          | 0                                     | 939,000                      | 0                        | 939,000                                          | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 665,000                     | 1                         | 1                          | 665,000                               | 665,000                      | 6                        | 4,655,000                                        | 85.77%                        |
| 691,000                     | 1                         | 2                          | 691,000                               | 1,356,000                    | 5                        | 4,811,000                                        | 88.65%                        |
| 719,000                     | 1                         | 3                          | 719,000                               | 2,075,000                    | 4                        | 4,951,000                                        | 91.23%                        |
| 725,000                     | 1                         | 4                          | 725,000                               | 2,800,000                    | 3                        | 4,975,000                                        | 91.67%                        |
| 727,000                     | 0                         | 4                          | 0                                     | 2,800,000                    | 3                        | 4,981,000                                        | 91.78%                        |
| 747,000                     | 1                         | 5                          | 747,000                               | 3,547,000                    | 2                        | 5,041,000                                        | 92.89%                        |
| 766,000                     | 0                         | 5                          | 0                                     | 3,547,000                    | 2                        | 5,079,000                                        | 93.59%                        |
| 776,000                     | 0                         | 5                          | 0                                     | 3,547,000                    | 2                        | 5,099,000                                        | 93.96%                        |
| 809,000                     | 1                         | 6                          | 809,000                               | 4,356,000                    | 1                        | 5,165,000                                        | 95.17%                        |
| 939,000                     | 0                         | 6                          | 0                                     | 4,356,000                    | 1                        | 5,295,000                                        | 97.57%                        |
| 946,000                     | 0                         | 6                          | 0                                     | 4,356,000                    | 1                        | 5,302,000                                        | 97.70%                        |
| 1,071,000                   | 1                         | 7                          | 1,071,000                             | 5,427,000                    | 0                        | 5,427,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 665,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,660,000                                        | 82.74%                        |
| 691,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,764,000                                        | 85.97%                        |
| 719,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,876,000                                        | 89.46%                        |
| 725,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,900,000                                        | 90.20%                        |
| 727,000                     | 1                         | 1                          | 727,000                               | 727,000                      | 3                        | 2,908,000                                        | 90.45%                        |
| 747,000                     | 0                         | 1                          | 0                                     | 727,000                      | 3                        | 2,968,000                                        | 92.32%                        |
| 766,000                     | 1                         | 2                          | 766,000                               | 1,493,000                    | 2                        | 3,025,000                                        | 94.09%                        |
| 776,000                     | 1                         | 3                          | 776,000                               | 2,269,000                    | 1                        | 3,045,000                                        | 94.71%                        |
| 809,000                     | 0                         | 3                          | 0                                     | 2,269,000                    | 1                        | 3,078,000                                        | 95.74%                        |
| 939,000                     | 0                         | 3                          | 0                                     | 2,269,000                    | 1                        | 3,208,000                                        | 99.78%                        |
| 946,000                     | 1                         | 4                          | 946,000                               | 3,215,000                    | 0                        | 3,215,000                                        | 100.00%                       |
| 1,071,000                   | 0                         | 4                          | 0                                     | 3,215,000                    | 0                        | 3,215,000                                        | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: Test Year

Meter Size: 5/8"

Customer Class: Residential

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+5] | Percentage<br>of Total |
| 0                    | 2,468              | 2,468               | 0                              | 0                     | 65,910            | 0                                       | 0.00%                  |
| 1,000                | 2,617              | 5,085               | 2,617,000                      | 2,617,000             | 63,293            | 65,910,000                              | 6.86%                  |
| 2,000                | 4,104              | 9,189               | 8,208,000                      | 10,825,000            | 59,189            | 129,203,000                             | 13.45%                 |
| 3,000                | 4,662              | 13,851              | 13,986,000                     | 24,811,000            | 54,527            | 188,392,000                             | 19.61%                 |
| 4,000                | 4,911              | 18,762              | 19,644,000                     | 44,455,000            | 49,616            | 242,919,000                             | 25.29%                 |
| 5,000                | 4,368              | 23,130              | 21,840,000                     | 66,295,000            | 45,248            | 292,535,000                             | 30.45%                 |
| 6,000                | 3,817              | 26,947              | 22,902,000                     | 89,197,000            | 41,431            | 337,783,000                             | 35.17%                 |
| 7,000                | 3,285              | 30,232              | 22,995,000                     | 112,192,000           | 38,146            | 379,214,000                             | 39.48%                 |
| 8,000                | 2,745              | 32,977              | 21,960,000                     | 134,152,000           | 35,401            | 417,360,000                             | 43.45%                 |
| 9,000                | 2,436              | 35,413              | 21,924,000                     | 156,076,000           | 32,965            | 452,761,000                             | 47.13%                 |
| 10,000               | 2,219              | 37,632              | 22,190,000                     | 178,266,000           | 30,746            | 485,726,000                             | 50.57%                 |
| 11,000               | 1,913              | 39,545              | 21,043,000                     | 199,309,000           | 28,833            | 516,472,000                             | 53.77%                 |
| 12,000               | 1,798              | 41,343              | 21,576,000                     | 220,885,000           | 27,035            | 545,305,000                             | 56.77%                 |
| 13,000               | 1,680              | 43,023              | 21,840,000                     | 242,725,000           | 25,355            | 572,340,000                             | 59.58%                 |
| 14,000               | 1,578              | 44,601              | 22,092,000                     | 264,817,000           | 23,777            | 597,695,000                             | 62.22%                 |
| 15,000               | 1,472              | 46,073              | 22,080,000                     | 286,897,000           | 22,305            | 621,472,000                             | 64.70%                 |
| 16,000               | 1,468              | 47,541              | 23,488,000                     | 310,385,000           | 20,837            | 643,777,000                             | 67.02%                 |
| 17,000               | 1,288              | 48,829              | 21,896,000                     | 332,281,000           | 19,549            | 664,614,000                             | 69.19%                 |
| 18,000               | 1,249              | 50,078              | 22,482,000                     | 354,763,000           | 18,300            | 684,163,000                             | 71.23%                 |
| 19,000               | 1,248              | 51,326              | 23,712,000                     | 378,475,000           | 17,052            | 702,463,000                             | 73.13%                 |
| 20,000               | 1,108              | 52,434              | 22,160,000                     | 400,635,000           | 15,944            | 719,515,000                             | 74.91%                 |
| 21,000               | 1,065              | 53,499              | 22,365,000                     | 423,000,000           | 14,879            | 735,459,000                             | 76.57%                 |
| 22,000               | 1,012              | 54,511              | 22,264,000                     | 445,264,000           | 13,867            | 750,338,000                             | 78.11%                 |
| 23,000               | 921                | 55,432              | 21,183,000                     | 466,447,000           | 12,946            | 764,205,000                             | 79.56%                 |
| 24,000               | 900                | 56,332              | 21,600,000                     | 488,047,000           | 12,046            | 777,151,000                             | 80.91%                 |
| 25,000               | 804                | 57,136              | 20,100,000                     | 508,147,000           | 11,242            | 789,197,000                             | 82.16%                 |
| 26,000               | 729                | 57,865              | 18,954,000                     | 527,101,000           | 10,513            | 800,439,000                             | 83.33%                 |
| 27,000               | 750                | 58,615              | 20,250,000                     | 547,351,000           | 9,763             | 810,952,000                             | 84.42%                 |
| 28,000               | 650                | 59,265              | 18,200,000                     | 565,551,000           | 9,113             | 820,715,000                             | 85.44%                 |
| 29,000               | 640                | 59,905              | 18,560,000                     | 584,111,000           | 8,473             | 829,828,000                             | 86.39%                 |
| 30,000               | 579                | 60,484              | 17,370,000                     | 601,481,000           | 7,894             | 838,301,000                             | 87.27%                 |
| 31,000               | 564                | 61,048              | 17,484,000                     | 618,965,000           | 7,330             | 846,195,000                             | 88.09%                 |
| 32,000               | 498                | 61,546              | 15,936,000                     | 634,901,000           | 6,832             | 853,525,000                             | 88.86%                 |
| 33,000               | 495                | 62,041              | 16,335,000                     | 651,236,000           | 6,337             | 860,357,000                             | 89.57%                 |
| 34,000               | 430                | 62,471              | 14,620,000                     | 665,856,000           | 5,907             | 866,694,000                             | 90.23%                 |
| 35,000               | 423                | 62,894              | 14,805,000                     | 680,661,000           | 5,484             | 872,601,000                             | 90.84%                 |
| 36,000               | 390                | 63,284              | 14,040,000                     | 694,701,000           | 5,094             | 878,085,000                             | 91.41%                 |
| 37,000               | 369                | 63,653              | 13,653,000                     | 708,354,000           | 4,725             | 883,179,000                             | 91.94%                 |
| 38,000               | 366                | 64,019              | 13,908,000                     | 722,262,000           | 4,359             | 887,904,000                             | 92.44%                 |
| 39,000               | 318                | 64,337              | 12,402,000                     | 734,664,000           | 4,041             | 892,263,000                             | 92.89%                 |
| 40,000               | 277                | 64,614              | 11,080,000                     | 745,744,000           | 3,764             | 896,304,000                             | 93.31%                 |
| 41,000               | 242                | 64,856              | 9,922,000                      | 755,666,000           | 3,522             | 900,068,000                             | 93.70%                 |
| 42,000               | 245                | 65,101              | 10,290,000                     | 765,956,000           | 3,277             | 903,590,000                             | 94.07%                 |
| 43,000               | 251                | 65,352              | 10,793,000                     | 776,749,000           | 3,026             | 906,867,000                             | 94.41%                 |
| 44,000               | 213                | 65,565              | 9,372,000                      | 786,121,000           | 2,813             | 909,893,000                             | 94.72%                 |
| 45,000               | 240                | 65,805              | 10,800,000                     | 796,921,000           | 2,573             | 912,706,000                             | 95.02%                 |
| 46,000               | 165                | 65,970              | 7,590,000                      | 804,511,000           | 2,408             | 915,279,000                             | 95.29%                 |
| 47,000               | 156                | 66,126              | 7,332,000                      | 811,843,000           | 2,252             | 917,687,000                             | 95.54%                 |
| 48,000               | 156                | 66,282              | 7,488,000                      | 819,331,000           | 2,096             | 919,939,000                             | 95.77%                 |
| 49,000               | 151                | 66,433              | 7,399,000                      | 826,730,000           | 1,945             | 922,035,000                             | 95.99%                 |
| 50,000               | 113                | 66,546              | 5,650,000                      | 832,380,000           | 1,832             | 923,980,000                             | 96.19%                 |
| 51,000               | 120                | 66,666              | 6,120,000                      | 838,500,000           | 1,712             | 925,812,000                             | 96.38%                 |
| 52,000               | 112                | 66,778              | 5,824,000                      | 844,324,000           | 1,600             | 927,524,000                             | 96.56%                 |
| 53,000               | 99                 | 66,877              | 5,247,000                      | 849,571,000           | 1,501             | 929,124,000                             | 96.73%                 |
| 54,000               | 93                 | 66,970              | 5,022,000                      | 854,593,000           | 1,408             | 930,625,000                             | 96.88%                 |
| 55,000               | 92                 | 67,062              | 5,060,000                      | 859,653,000           | 1,316             | 932,033,000                             | 97.03%                 |
| 56,000               | 98                 | 67,160              | 5,488,000                      | 865,141,000           | 1,218             | 933,349,000                             | 97.17%                 |
| 57,000               | 76                 | 67,236              | 4,332,000                      | 869,473,000           | 1,142             | 934,567,000                             | 97.29%                 |
| 58,000               | 71                 | 67,307              | 4,118,000                      | 873,591,000           | 1,071             | 935,709,000                             | 97.41%                 |
| 59,000               | 57                 | 67,364              | 3,363,000                      | 876,954,000           | 1,014             | 936,780,000                             | 97.52%                 |
| 60,000               | 65                 | 67,429              | 3,900,000                      | 880,854,000           | 949               | 937,794,000                             | 97.63%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 155 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 61,000               | 43                 | 67,472              | 2,623,000                      | 883,477,000           | 906               | 938,743,000                             | 97.73%                 |
| 62,000               | 60                 | 67,532              | 3,720,000                      | 887,197,000           | 846               | 939,649,000                             | 97.82%                 |
| 63,000               | 44                 | 67,576              | 2,772,000                      | 889,969,000           | 802               | 940,495,000                             | 97.91%                 |
| 64,000               | 54                 | 67,630              | 3,456,000                      | 893,425,000           | 748               | 941,297,000                             | 97.99%                 |
| 65,000               | 42                 | 67,672              | 2,730,000                      | 896,155,000           | 706               | 942,045,000                             | 98.07%                 |
| 66,000               | 44                 | 67,716              | 2,904,000                      | 899,059,000           | 662               | 942,751,000                             | 98.15%                 |
| 67,000               | 33                 | 67,749              | 2,211,000                      | 901,270,000           | 629               | 943,413,000                             | 98.21%                 |
| 68,000               | 31                 | 67,780              | 2,108,000                      | 903,378,000           | 598               | 944,042,000                             | 98.28%                 |
| 69,000               | 22                 | 67,802              | 1,518,000                      | 904,896,000           | 576               | 944,640,000                             | 98.34%                 |
| 70,000               | 26                 | 67,828              | 1,820,000                      | 906,716,000           | 550               | 945,216,000                             | 98.40%                 |
| 71,000               | 27                 | 67,855              | 1,917,000                      | 908,633,000           | 523               | 945,766,000                             | 98.46%                 |
| 72,000               | 26                 | 67,881              | 1,872,000                      | 910,505,000           | 497               | 946,289,000                             | 98.51%                 |
| 73,000               | 41                 | 67,922              | 2,993,000                      | 913,498,000           | 456               | 946,786,000                             | 98.57%                 |
| 74,000               | 16                 | 67,938              | 1,184,000                      | 914,682,000           | 440               | 947,242,000                             | 98.61%                 |
| 75,000               | 25                 | 67,963              | 1,875,000                      | 916,557,000           | 415               | 947,682,000                             | 98.66%                 |
| 76,000               | 19                 | 67,982              | 1,444,000                      | 918,001,000           | 396               | 948,097,000                             | 98.70%                 |
| 77,000               | 21                 | 68,003              | 1,617,000                      | 919,618,000           | 375               | 948,493,000                             | 98.74%                 |
| 78,000               | 14                 | 68,017              | 1,092,000                      | 920,710,000           | 361               | 948,868,000                             | 98.78%                 |
| 79,000               | 12                 | 68,029              | 948,000                        | 921,658,000           | 349               | 949,229,000                             | 98.82%                 |
| 80,000               | 16                 | 68,045              | 1,280,000                      | 922,938,000           | 333               | 949,578,000                             | 98.86%                 |
| 81,000               | 21                 | 68,066              | 1,701,000                      | 924,639,000           | 312               | 949,911,000                             | 98.89%                 |
| 82,000               | 15                 | 68,081              | 1,230,000                      | 925,869,000           | 297               | 950,223,000                             | 98.92%                 |
| 83,000               | 16                 | 68,097              | 1,328,000                      | 927,197,000           | 281               | 950,520,000                             | 98.95%                 |
| 84,000               | 10                 | 68,107              | 840,000                        | 928,037,000           | 271               | 950,801,000                             | 98.98%                 |
| 85,000               | 15                 | 68,122              | 1,275,000                      | 929,312,000           | 256               | 951,072,000                             | 99.01%                 |
| 86,000               | 15                 | 68,137              | 1,290,000                      | 930,602,000           | 241               | 951,328,000                             | 99.04%                 |
| 87,000               | 10                 | 68,147              | 870,000                        | 931,472,000           | 231               | 951,569,000                             | 99.06%                 |
| 88,000               | 9                  | 68,156              | 792,000                        | 932,264,000           | 222               | 951,800,000                             | 99.09%                 |
| 89,000               | 10                 | 68,166              | 890,000                        | 933,154,000           | 212               | 952,022,000                             | 99.11%                 |
| 90,000               | 3                  | 68,169              | 270,000                        | 933,424,000           | 209               | 952,234,000                             | 99.13%                 |
| 91,000               | 3                  | 68,172              | 273,000                        | 933,697,000           | 206               | 952,443,000                             | 99.15%                 |
| 92,000               | 8                  | 68,180              | 736,000                        | 934,433,000           | 198               | 952,649,000                             | 99.18%                 |
| 93,000               | 11                 | 68,191              | 1,023,000                      | 935,456,000           | 187               | 952,847,000                             | 99.20%                 |
| 94,000               | 7                  | 68,198              | 658,000                        | 936,114,000           | 180               | 953,034,000                             | 99.22%                 |
| 95,000               | 6                  | 68,204              | 570,000                        | 936,684,000           | 174               | 953,214,000                             | 99.23%                 |
| 96,000               | 10                 | 68,214              | 960,000                        | 937,644,000           | 164               | 953,388,000                             | 99.25%                 |
| 97,000               | 4                  | 68,218              | 388,000                        | 938,032,000           | 160               | 953,552,000                             | 99.27%                 |
| 98,000               | 8                  | 68,226              | 784,000                        | 938,816,000           | 152               | 953,712,000                             | 99.29%                 |
| 99,000               | 4                  | 68,230              | 396,000                        | 939,212,000           | 148               | 953,864,000                             | 99.30%                 |
| 100,000              | 4                  | 68,234              | 400,000                        | 939,612,000           | 144               | 954,012,000                             | 99.32%                 |
| 101,000              | 6                  | 68,240              | 606,000                        | 940,218,000           | 138               | 954,156,000                             | 99.33%                 |
| 102,000              | 2                  | 68,242              | 204,000                        | 940,422,000           | 136               | 954,294,000                             | 99.35%                 |
| 103,000              | 4                  | 68,246              | 412,000                        | 940,834,000           | 132               | 954,430,000                             | 99.36%                 |
| 104,000              | 1                  | 68,247              | 104,000                        | 940,938,000           | 131               | 954,562,000                             | 99.38%                 |
| 105,000              | 3                  | 68,250              | 315,000                        | 941,253,000           | 128               | 954,693,000                             | 99.39%                 |
| 106,000              | 4                  | 68,254              | 424,000                        | 941,677,000           | 124               | 954,821,000                             | 99.40%                 |
| 107,000              | 2                  | 68,256              | 214,000                        | 941,891,000           | 122               | 954,945,000                             | 99.42%                 |
| 108,000              | 4                  | 68,260              | 432,000                        | 942,323,000           | 118               | 955,067,000                             | 99.43%                 |
| 109,000              | 6                  | 68,266              | 654,000                        | 942,977,000           | 112               | 955,185,000                             | 99.44%                 |
| 110,000              | 3                  | 68,269              | 330,000                        | 943,307,000           | 109               | 955,297,000                             | 99.45%                 |
| 111,000              | 3                  | 68,272              | 333,000                        | 943,640,000           | 106               | 955,406,000                             | 99.46%                 |
| 112,000              | 2                  | 68,274              | 224,000                        | 943,864,000           | 104               | 955,512,000                             | 99.47%                 |
| 113,000              | 3                  | 68,277              | 339,000                        | 944,203,000           | 101               | 955,616,000                             | 99.48%                 |
| 114,000              | 6                  | 68,283              | 684,000                        | 944,887,000           | 95                | 955,717,000                             | 99.50%                 |
| 115,000              | 2                  | 68,285              | 230,000                        | 945,117,000           | 93                | 955,812,000                             | 99.51%                 |
| 116,000              | 2                  | 68,287              | 232,000                        | 945,349,000           | 91                | 955,905,000                             | 99.52%                 |
| 117,000              | 5                  | 68,292              | 585,000                        | 945,934,000           | 86                | 955,996,000                             | 99.52%                 |
| 118,000              | 2                  | 68,294              | 236,000                        | 946,170,000           | 84                | 956,082,000                             | 99.53%                 |
| 119,000              | 2                  | 68,296              | 238,000                        | 946,408,000           | 82                | 956,166,000                             | 99.54%                 |
| 120,000              | 5                  | 68,301              | 600,000                        | 947,008,000           | 77                | 956,248,000                             | 99.55%                 |
| 121,000              | 1                  | 68,302              | 121,000                        | 947,129,000           | 76                | 956,325,000                             | 99.56%                 |
| 122,000              | 5                  | 68,307              | 610,000                        | 947,739,000           | 71                | 956,401,000                             | 99.57%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: Test Year

Meter Size: 5/8"

Customer Class: Residential

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 123,000              | 1                  | 68,308              | 123,000                        | 947,862,000           | 70                | 956,472,000                             | 99.57%                 |
| 124,000              | 3                  | 68,311              | 372,000                        | 948,234,000           | 67                | 956,542,000                             | 99.58%                 |
| 125,000              | 1                  | 68,312              | 125,000                        | 948,359,000           | 66                | 956,609,000                             | 99.59%                 |
| 126,000              | 2                  | 68,314              | 252,000                        | 948,611,000           | 64                | 956,675,000                             | 99.60%                 |
| 127,000              | 3                  | 68,317              | 381,000                        | 948,992,000           | 61                | 956,739,000                             | 99.60%                 |
| 128,000              | 1                  | 68,318              | 128,000                        | 949,120,000           | 60                | 956,800,000                             | 99.61%                 |
| 130,000              | 2                  | 68,320              | 260,000                        | 949,380,000           | 58                | 956,920,000                             | 99.62%                 |
| 131,000              | 2                  | 68,322              | 262,000                        | 949,642,000           | 56                | 956,978,000                             | 99.63%                 |
| 132,000              | 1                  | 68,323              | 132,000                        | 949,774,000           | 55                | 957,034,000                             | 99.63%                 |
| 133,000              | 1                  | 68,324              | 133,000                        | 949,907,000           | 54                | 957,089,000                             | 99.64%                 |
| 134,000              | 2                  | 68,326              | 268,000                        | 950,175,000           | 52                | 957,143,000                             | 99.64%                 |
| 135,000              | 2                  | 68,328              | 270,000                        | 950,445,000           | 50                | 957,195,000                             | 99.65%                 |
| 136,000              | 1                  | 68,329              | 136,000                        | 950,581,000           | 49                | 957,245,000                             | 99.65%                 |
| 139,000              | 2                  | 68,331              | 278,000                        | 950,859,000           | 47                | 957,392,000                             | 99.67%                 |
| 140,000              | 2                  | 68,333              | 280,000                        | 951,139,000           | 45                | 957,439,000                             | 99.67%                 |
| 142,000              | 1                  | 68,334              | 142,000                        | 951,281,000           | 44                | 957,529,000                             | 99.68%                 |
| 143,000              | 2                  | 68,336              | 286,000                        | 951,567,000           | 42                | 957,573,000                             | 99.69%                 |
| 147,000              | 1                  | 68,337              | 147,000                        | 951,714,000           | 41                | 957,741,000                             | 99.71%                 |
| 148,000              | 1                  | 68,338              | 148,000                        | 951,862,000           | 40                | 957,782,000                             | 99.71%                 |
| 149,000              | 1                  | 68,339              | 149,000                        | 952,011,000           | 39                | 957,822,000                             | 99.71%                 |
| 150,000              | 1                  | 68,340              | 150,000                        | 952,161,000           | 38                | 957,861,000                             | 99.72%                 |
| 152,000              | 1                  | 68,341              | 152,000                        | 952,313,000           | 37                | 957,937,000                             | 99.73%                 |
| 154,000              | 2                  | 68,343              | 308,000                        | 952,621,000           | 35                | 958,011,000                             | 99.73%                 |
| 155,000              | 1                  | 68,344              | 155,000                        | 952,776,000           | 34                | 958,046,000                             | 99.74%                 |
| 158,000              | 2                  | 68,346              | 316,000                        | 953,092,000           | 32                | 958,148,000                             | 99.75%                 |
| 159,000              | 2                  | 68,348              | 318,000                        | 953,410,000           | 30                | 958,180,000                             | 99.75%                 |
| 160,000              | 1                  | 68,349              | 160,000                        | 953,570,000           | 29                | 958,210,000                             | 99.76%                 |
| 163,000              | 1                  | 68,350              | 163,000                        | 953,733,000           | 28                | 958,297,000                             | 99.76%                 |
| 168,000              | 1                  | 68,351              | 168,000                        | 953,901,000           | 27                | 958,437,000                             | 99.78%                 |
| 169,000              | 2                  | 68,353              | 338,000                        | 954,239,000           | 25                | 958,464,000                             | 99.78%                 |
| 171,000              | 1                  | 68,354              | 171,000                        | 954,410,000           | 24                | 958,514,000                             | 99.79%                 |
| 172,000              | 1                  | 68,355              | 172,000                        | 954,582,000           | 23                | 958,538,000                             | 99.79%                 |
| 173,000              | 1                  | 68,356              | 173,000                        | 954,755,000           | 22                | 958,561,000                             | 99.79%                 |
| 175,000              | 1                  | 68,357              | 175,000                        | 954,930,000           | 21                | 958,605,000                             | 99.80%                 |
| 177,000              | 1                  | 68,358              | 177,000                        | 955,107,000           | 20                | 958,647,000                             | 99.80%                 |
| 183,000              | 1                  | 68,359              | 183,000                        | 955,290,000           | 19                | 958,767,000                             | 99.81%                 |
| 185,000              | 2                  | 68,361              | 370,000                        | 955,660,000           | 17                | 958,805,000                             | 99.82%                 |
| 191,000              | 2                  | 68,363              | 382,000                        | 956,042,000           | 15                | 958,907,000                             | 99.83%                 |
| 197,000              | 1                  | 68,364              | 197,000                        | 956,239,000           | 14                | 958,997,000                             | 99.84%                 |
| 207,000              | 1                  | 68,365              | 207,000                        | 956,446,000           | 13                | 959,137,000                             | 99.85%                 |
| 213,000              | 1                  | 68,366              | 213,000                        | 956,659,000           | 12                | 959,215,000                             | 99.86%                 |
| 214,000              | 1                  | 68,367              | 214,000                        | 956,873,000           | 11                | 959,227,000                             | 99.86%                 |
| 216,000              | 1                  | 68,368              | 216,000                        | 957,089,000           | 10                | 959,249,000                             | 99.86%                 |
| 219,000              | 1                  | 68,369              | 219,000                        | 957,308,000           | 9                 | 959,279,000                             | 99.87%                 |
| 221,000              | 1                  | 68,370              | 221,000                        | 957,529,000           | 8                 | 959,297,000                             | 99.87%                 |
| 240,000              | 1                  | 68,371              | 240,000                        | 957,769,000           | 7                 | 959,449,000                             | 99.88%                 |
| 246,000              | 1                  | 68,372              | 246,000                        | 958,015,000           | 6                 | 959,491,000                             | 99.89%                 |
| 275,000              | 1                  | 68,373              | 275,000                        | 958,290,000           | 5                 | 959,665,000                             | 99.91%                 |
| 303,000              | 1                  | 68,374              | 303,000                        | 958,593,000           | 4                 | 959,805,000                             | 99.92%                 |
| 316,000              | 1                  | 68,375              | 316,000                        | 958,909,000           | 3                 | 959,857,000                             | 99.93%                 |
| 387,000              | 1                  | 68,376              | 387,000                        | 959,296,000           | 2                 | 960,070,000                             | 99.95%                 |
| 579,000              | 1                  | 68,377              | 579,000                        | 959,875,000           | 1                 | 960,454,000                             | 99.99%                 |
| 688,000              | 1                  | 68,378              | 688,000                        | 960,563,000           | 0                 | 960,563,000                             | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 224             | 224              | 0                        | 0                  | 5,455          | 0                                 | 0.00%               |
| 1,000             | 189             | 413              | 189,000                  | 189,000            | 5,266          | 5,455,000                         | 8.65%               |
| 2,000             | 293             | 706              | 586,000                  | 775,000            | 4,973          | 10,721,000                        | 16.99%              |
| 3,000             | 452             | 1,158            | 1,356,000                | 2,131,000          | 4,521          | 15,694,000                        | 24.88%              |
| 4,000             | 482             | 1,640            | 1,928,000                | 4,059,000          | 4,039          | 20,215,000                        | 32.04%              |
| 5,000             | 450             | 2,090            | 2,250,000                | 6,309,000          | 3,589          | 24,254,000                        | 38.44%              |
| 6,000             | 451             | 2,541            | 2,706,000                | 9,015,000          | 3,138          | 27,843,000                        | 44.13%              |
| 7,000             | 363             | 2,904            | 2,541,000                | 11,556,000         | 2,775          | 30,981,000                        | 49.11%              |
| 8,000             | 324             | 3,228            | 2,592,000                | 14,148,000         | 2,451          | 33,756,000                        | 53.50%              |
| 9,000             | 259             | 3,487            | 2,331,000                | 16,479,000         | 2,192          | 36,207,000                        | 57.39%              |
| 10,000            | 243             | 3,730            | 2,430,000                | 18,909,000         | 1,949          | 38,399,000                        | 60.86%              |
| 11,000            | 180             | 3,910            | 1,980,000                | 20,889,000         | 1,769          | 40,348,000                        | 63.95%              |
| 12,000            | 155             | 4,065            | 1,860,000                | 22,749,000         | 1,614          | 42,117,000                        | 66.76%              |
| 13,000            | 164             | 4,229            | 2,132,000                | 24,881,000         | 1,450          | 43,731,000                        | 69.32%              |
| 14,000            | 125             | 4,354            | 1,750,000                | 26,631,000         | 1,325          | 45,181,000                        | 71.61%              |
| 15,000            | 117             | 4,471            | 1,755,000                | 28,386,000         | 1,208          | 46,506,000                        | 73.71%              |
| 16,000            | 92              | 4,563            | 1,472,000                | 29,858,000         | 1,116          | 47,714,000                        | 75.63%              |
| 17,000            | 92              | 4,655            | 1,564,000                | 31,422,000         | 1,024          | 48,830,000                        | 77.40%              |
| 18,000            | 90              | 4,745            | 1,620,000                | 33,042,000         | 934            | 49,854,000                        | 79.02%              |
| 19,000            | 90              | 4,835            | 1,710,000                | 34,752,000         | 844            | 50,788,000                        | 80.50%              |
| 20,000            | 68              | 4,903            | 1,360,000                | 36,112,000         | 776            | 51,632,000                        | 81.84%              |
| 21,000            | 66              | 4,969            | 1,386,000                | 37,498,000         | 710            | 52,408,000                        | 83.07%              |
| 22,000            | 65              | 5,034            | 1,430,000                | 38,928,000         | 645            | 53,118,000                        | 84.19%              |
| 23,000            | 68              | 5,102            | 1,564,000                | 40,492,000         | 577            | 53,763,000                        | 85.22%              |
| 24,000            | 40              | 5,142            | 960,000                  | 41,452,000         | 537            | 54,340,000                        | 86.13%              |
| 25,000            | 36              | 5,178            | 900,000                  | 42,352,000         | 501            | 54,877,000                        | 86.98%              |
| 26,000            | 36              | 5,214            | 936,000                  | 43,288,000         | 465            | 55,378,000                        | 87.78%              |
| 27,000            | 34              | 5,248            | 918,000                  | 44,206,000         | 431            | 55,843,000                        | 88.51%              |
| 28,000            | 26              | 5,274            | 728,000                  | 44,934,000         | 405            | 56,274,000                        | 89.20%              |
| 29,000            | 32              | 5,306            | 928,000                  | 45,862,000         | 373            | 56,679,000                        | 89.84%              |
| 30,000            | 25              | 5,331            | 750,000                  | 46,612,000         | 348            | 57,052,000                        | 90.43%              |
| 31,000            | 19              | 5,350            | 589,000                  | 47,201,000         | 329            | 57,400,000                        | 90.98%              |
| 32,000            | 24              | 5,374            | 768,000                  | 47,969,000         | 305            | 57,729,000                        | 91.50%              |
| 33,000            | 15              | 5,389            | 495,000                  | 48,464,000         | 290            | 58,034,000                        | 91.99%              |
| 34,000            | 17              | 5,406            | 578,000                  | 49,042,000         | 273            | 58,324,000                        | 92.45%              |
| 35,000            | 20              | 5,426            | 700,000                  | 49,742,000         | 253            | 58,597,000                        | 92.88%              |
| 36,000            | 13              | 5,439            | 468,000                  | 50,210,000         | 240            | 58,850,000                        | 93.28%              |
| 37,000            | 21              | 5,460            | 777,000                  | 50,987,000         | 219            | 59,090,000                        | 93.66%              |
| 38,000            | 15              | 5,475            | 570,000                  | 51,557,000         | 204            | 59,309,000                        | 94.01%              |
| 39,000            | 15              | 5,490            | 585,000                  | 52,142,000         | 189            | 59,513,000                        | 94.33%              |
| 40,000            | 11              | 5,501            | 440,000                  | 52,582,000         | 178            | 59,702,000                        | 94.63%              |
| 41,000            | 7               | 5,508            | 287,000                  | 52,869,000         | 171            | 59,880,000                        | 94.91%              |
| 42,000            | 4               | 5,512            | 168,000                  | 53,037,000         | 167            | 60,051,000                        | 95.18%              |
| 43,000            | 15              | 5,527            | 645,000                  | 53,682,000         | 152            | 60,218,000                        | 95.45%              |
| 44,000            | 9               | 5,536            | 396,000                  | 54,078,000         | 143            | 60,370,000                        | 95.69%              |
| 45,000            | 7               | 5,543            | 315,000                  | 54,393,000         | 136            | 60,513,000                        | 95.92%              |
| 46,000            | 3               | 5,546            | 138,000                  | 54,531,000         | 133            | 60,649,000                        | 96.13%              |
| 47,000            | 12              | 5,558            | 564,000                  | 55,095,000         | 121            | 60,782,000                        | 96.34%              |
| 48,000            | 11              | 5,569            | 528,000                  | 55,623,000         | 110            | 60,903,000                        | 96.53%              |
| 49,000            | 7               | 5,576            | 343,000                  | 55,966,000         | 103            | 61,013,000                        | 96.71%              |
| 50,000            | 8               | 5,584            | 400,000                  | 56,366,000         | 95             | 61,116,000                        | 96.87%              |
| 51,000            | 11              | 5,595            | 561,000                  | 56,927,000         | 84             | 61,211,000                        | 97.02%              |
| 52,000            | 7               | 5,602            | 364,000                  | 57,291,000         | 77             | 61,295,000                        | 97.15%              |
| 53,000            | 8               | 5,610            | 424,000                  | 57,715,000         | 69             | 61,372,000                        | 97.28%              |
| 54,000            | 5               | 5,615            | 270,000                  | 57,985,000         | 64             | 61,441,000                        | 97.39%              |
| 55,000            | 4               | 5,619            | 220,000                  | 58,205,000         | 60             | 61,505,000                        | 97.49%              |
| 56,000            | 4               | 5,623            | 224,000                  | 58,429,000         | 56             | 61,565,000                        | 97.58%              |
| 57,000            | 1               | 5,624            | 57,000                   | 58,486,000         | 55             | 61,621,000                        | 97.67%              |
| 58,000            | 2               | 5,626            | 116,000                  | 58,602,000         | 53             | 61,676,000                        | 97.76%              |
| 59,000            | 2               | 5,628            | 118,000                  | 58,720,000         | 51             | 61,729,000                        | 97.84%              |
| 60,000            | 4               | 5,632            | 240,000                  | 58,960,000         | 47             | 61,780,000                        | 97.92%              |
| 61,000            | 1               | 5,633            | 61,000                   | 59,021,000         | 46             | 61,827,000                        | 98.00%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                    | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6))+(5)) | Percentage of Total |
| 62,000            | 1               | 5,634            | 62,000                   | 59,083,000         | 45             | 61,873,000                             | 98.07%              |
| 63,000            | 1               | 5,635            | 63,000                   | 59,146,000         | 44             | 61,918,000                             | 98.14%              |
| 64,000            | 2               | 5,637            | 128,000                  | 59,274,000         | 42             | 61,962,000                             | 98.21%              |
| 65,000            | 2               | 5,639            | 130,000                  | 59,404,000         | 40             | 62,004,000                             | 98.28%              |
| 66,000            | 2               | 5,641            | 132,000                  | 59,536,000         | 38             | 62,044,000                             | 98.34%              |
| 67,000            | 3               | 5,644            | 201,000                  | 59,737,000         | 35             | 62,082,000                             | 98.40%              |
| 68,000            | 2               | 5,646            | 136,000                  | 59,873,000         | 33             | 62,117,000                             | 98.46%              |
| 69,000            | 0               | 5,646            | 0                        | 59,873,000         | 33             | 62,150,000                             | 98.51%              |
| 70,000            | 0               | 5,646            | 0                        | 59,873,000         | 33             | 62,183,000                             | 98.56%              |
| 71,000            | 1               | 5,647            | 71,000                   | 59,944,000         | 32             | 62,216,000                             | 98.61%              |
| 72,000            | 1               | 5,648            | 72,000                   | 60,016,000         | 31             | 62,248,000                             | 98.67%              |
| 73,000            | 6               | 5,654            | 438,000                  | 60,454,000         | 25             | 62,279,000                             | 98.71%              |
| 74,000            | 2               | 5,656            | 148,000                  | 60,602,000         | 23             | 62,304,000                             | 98.75%              |
| 75,000            | 0               | 5,656            | 0                        | 60,602,000         | 23             | 62,327,000                             | 98.79%              |
| 76,000            | 1               | 5,657            | 76,000                   | 60,678,000         | 22             | 62,350,000                             | 98.83%              |
| 77,000            | 4               | 5,661            | 308,000                  | 60,986,000         | 18             | 62,372,000                             | 98.86%              |
| 78,000            | 0               | 5,661            | 0                        | 60,986,000         | 18             | 62,390,000                             | 98.89%              |
| 79,000            | 1               | 5,662            | 79,000                   | 61,065,000         | 17             | 62,408,000                             | 98.92%              |
| 80,000            | 0               | 5,662            | 0                        | 61,065,000         | 17             | 62,425,000                             | 98.95%              |
| 81,000            | 2               | 5,664            | 162,000                  | 61,227,000         | 15             | 62,442,000                             | 98.97%              |
| 82,000            | 0               | 5,664            | 0                        | 61,227,000         | 15             | 62,457,000                             | 99.00%              |
| 83,000            | 1               | 5,665            | 83,000                   | 61,310,000         | 14             | 62,472,000                             | 99.02%              |
| 84,000            | 0               | 5,665            | 0                        | 61,310,000         | 14             | 62,486,000                             | 99.04%              |
| 85,000            | 2               | 5,667            | 170,000                  | 61,480,000         | 12             | 62,500,000                             | 99.06%              |
| 86,000            | 1               | 5,668            | 86,000                   | 61,566,000         | 11             | 62,512,000                             | 99.08%              |
| 87,000            | 0               | 5,668            | 0                        | 61,566,000         | 11             | 62,523,000                             | 99.10%              |
| 88,000            | 0               | 5,668            | 0                        | 61,566,000         | 11             | 62,534,000                             | 99.12%              |
| 89,000            | 1               | 5,669            | 89,000                   | 61,655,000         | 10             | 62,545,000                             | 99.14%              |
| 90,000            | 0               | 5,669            | 0                        | 61,655,000         | 10             | 62,555,000                             | 99.15%              |
| 91,000            | 0               | 5,669            | 0                        | 61,655,000         | 10             | 62,565,000                             | 99.17%              |
| 92,000            | 0               | 5,669            | 0                        | 61,655,000         | 10             | 62,575,000                             | 99.18%              |
| 93,000            | 2               | 5,671            | 186,000                  | 61,841,000         | 8              | 62,585,000                             | 99.20%              |
| 94,000            | 0               | 5,671            | 0                        | 61,841,000         | 8              | 62,593,000                             | 99.21%              |
| 95,000            | 0               | 5,671            | 0                        | 61,841,000         | 8              | 62,601,000                             | 99.22%              |
| 96,000            | 1               | 5,672            | 96,000                   | 61,937,000         | 7              | 62,609,000                             | 99.24%              |
| 97,000            | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,616,000                             | 99.25%              |
| 98,000            | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,623,000                             | 99.26%              |
| 99,000            | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,630,000                             | 99.27%              |
| 100,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,637,000                             | 99.28%              |
| 101,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,644,000                             | 99.29%              |
| 102,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,651,000                             | 99.30%              |
| 103,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,658,000                             | 99.32%              |
| 104,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,665,000                             | 99.33%              |
| 105,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,672,000                             | 99.34%              |
| 106,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,679,000                             | 99.35%              |
| 107,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,686,000                             | 99.36%              |
| 108,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,693,000                             | 99.37%              |
| 109,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,700,000                             | 99.38%              |
| 110,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,707,000                             | 99.39%              |
| 111,000           | 0               | 5,672            | 0                        | 61,937,000         | 7              | 62,714,000                             | 99.40%              |
| 112,000           | 1               | 5,673            | 112,000                  | 62,049,000         | 6              | 62,721,000                             | 99.42%              |
| 113,000           | 0               | 5,673            | 0                        | 62,049,000         | 6              | 62,727,000                             | 99.42%              |
| 114,000           | 1               | 5,674            | 114,000                  | 62,163,000         | 5              | 62,733,000                             | 99.43%              |
| 115,000           | 0               | 5,674            | 0                        | 62,163,000         | 5              | 62,738,000                             | 99.44%              |
| 116,000           | 0               | 5,674            | 0                        | 62,163,000         | 5              | 62,743,000                             | 99.45%              |
| 117,000           | 0               | 5,674            | 0                        | 62,163,000         | 5              | 62,748,000                             | 99.46%              |
| 118,000           | 0               | 5,674            | 0                        | 62,163,000         | 5              | 62,753,000                             | 99.47%              |
| 119,000           | 1               | 5,675            | 119,000                  | 62,282,000         | 4              | 62,758,000                             | 99.47%              |
| 120,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,762,000                             | 99.48%              |
| 121,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,766,000                             | 99.49%              |
| 122,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,770,000                             | 99.49%              |
| 123,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,774,000                             | 99.50%              |
| 124,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,778,000                             | 99.51%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]/(5)$ | Percentage of Total |
| 125,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,782,000                          | 99.51%              |
| 126,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,786,000                          | 99.52%              |
| 127,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,790,000                          | 99.52%              |
| 128,000           | 0               | 5,675            | 0                        | 62,282,000         | 4              | 62,794,000                          | 99.53%              |
| 130,000           | 1               | 5,676            | 130,000                  | 62,412,000         | 3              | 62,802,000                          | 99.54%              |
| 131,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,805,000                          | 99.55%              |
| 132,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,808,000                          | 99.55%              |
| 133,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,811,000                          | 99.56%              |
| 134,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,814,000                          | 99.56%              |
| 135,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,817,000                          | 99.57%              |
| 136,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,820,000                          | 99.57%              |
| 139,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,829,000                          | 99.59%              |
| 140,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,832,000                          | 99.59%              |
| 142,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,838,000                          | 99.60%              |
| 143,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,841,000                          | 99.61%              |
| 147,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,853,000                          | 99.62%              |
| 148,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,856,000                          | 99.63%              |
| 149,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,859,000                          | 99.63%              |
| 150,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,862,000                          | 99.64%              |
| 152,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,868,000                          | 99.65%              |
| 154,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,874,000                          | 99.66%              |
| 155,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,877,000                          | 99.66%              |
| 158,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,886,000                          | 99.68%              |
| 159,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,889,000                          | 99.68%              |
| 160,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,892,000                          | 99.69%              |
| 163,000           | 0               | 5,676            | 0                        | 62,412,000         | 3              | 62,901,000                          | 99.70%              |
| 168,000           | 1               | 5,677            | 168,000                  | 62,580,000         | 2              | 62,916,000                          | 99.72%              |
| 169,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,918,000                          | 99.73%              |
| 171,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,922,000                          | 99.73%              |
| 172,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,924,000                          | 99.74%              |
| 173,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,926,000                          | 99.74%              |
| 175,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,930,000                          | 99.75%              |
| 177,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,934,000                          | 99.75%              |
| 183,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,946,000                          | 99.77%              |
| 185,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,950,000                          | 99.78%              |
| 191,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,962,000                          | 99.80%              |
| 197,000           | 0               | 5,677            | 0                        | 62,580,000         | 2              | 62,974,000                          | 99.82%              |
| 207,000           | 1               | 5,678            | 207,000                  | 62,787,000         | 1              | 62,994,000                          | 99.85%              |
| 213,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,000,000                          | 99.86%              |
| 214,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,001,000                          | 99.86%              |
| 216,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,003,000                          | 99.86%              |
| 219,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,006,000                          | 99.87%              |
| 221,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,008,000                          | 99.87%              |
| 240,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,027,000                          | 99.90%              |
| 246,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,033,000                          | 99.91%              |
| 275,000           | 0               | 5,678            | 0                        | 62,787,000         | 1              | 63,062,000                          | 99.96%              |
| 303,000           | 1               | 5,679            | 303,000                  | 63,090,000         | 0              | 63,090,000                          | 100.00%             |
| 316,000           | 0               | 5,679            | 0                        | 63,090,000         | 0              | 63,090,000                          | 100.00%             |
| 387,000           | 0               | 5,679            | 0                        | 63,090,000         | 0              | 63,090,000                          | 100.00%             |
| 579,000           | 0               | 5,679            | 0                        | 63,090,000         | 0              | 63,090,000                          | 100.00%             |
| 688,000           | 0               | 5,679            | 0                        | 63,090,000         | 0              | 63,090,000                          | 100.00%             |

Company: Santando Utilities Corporation

Schedule: E-14  
Page 160 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1,492                     | 1,492                      | 0                                     | 0                            | 38,404                   | 0                                              | 0.00%                         |
| 1,000                       | 1,554                     | 3,046                      | 1,554,000                             | 1,554,000                    | 36,850                   | 38,404,000                                     | 7.01%                         |
| 2,000                       | 2,537                     | 5,583                      | 5,074,000                             | 6,628,000                    | 34,313                   | 75,254,000                                     | 13.74%                        |
| 3,000                       | 2,839                     | 8,422                      | 8,517,000                             | 15,145,000                   | 31,474                   | 109,567,000                                    | 20.00%                        |
| 4,000                       | 2,991                     | 11,413                     | 11,964,000                            | 27,109,000                   | 28,483                   | 141,041,000                                    | 25.74%                        |
| 5,000                       | 2,639                     | 14,052                     | 13,195,000                            | 40,304,000                   | 25,844                   | 169,524,000                                    | 30.94%                        |
| 6,000                       | 2,244                     | 16,296                     | 13,464,000                            | 53,768,000                   | 23,600                   | 195,368,000                                    | 35.66%                        |
| 7,000                       | 1,930                     | 18,226                     | 13,510,000                            | 67,278,000                   | 21,670                   | 218,968,000                                    | 39.97%                        |
| 8,000                       | 1,624                     | 19,850                     | 12,992,000                            | 80,270,000                   | 20,046                   | 240,638,000                                    | 43.92%                        |
| 9,000                       | 1,449                     | 21,299                     | 13,041,000                            | 93,311,000                   | 18,597                   | 260,684,000                                    | 47.58%                        |
| 10,000                      | 1,273                     | 22,572                     | 12,730,000                            | 106,041,000                  | 17,324                   | 279,281,000                                    | 50.98%                        |
| 11,000                      | 1,120                     | 23,692                     | 12,320,000                            | 118,361,000                  | 16,204                   | 296,605,000                                    | 54.14%                        |
| 12,000                      | 1,021                     | 24,713                     | 12,252,000                            | 130,613,000                  | 15,183                   | 312,809,000                                    | 57.10%                        |
| 13,000                      | 965                       | 25,678                     | 12,545,000                            | 143,158,000                  | 14,218                   | 327,992,000                                    | 59.87%                        |
| 14,000                      | 931                       | 26,609                     | 13,034,000                            | 156,192,000                  | 13,287                   | 342,210,000                                    | 62.46%                        |
| 15,000                      | 833                       | 27,442                     | 12,495,000                            | 168,687,000                  | 12,454                   | 355,497,000                                    | 64.89%                        |
| 16,000                      | 855                       | 28,297                     | 13,680,000                            | 182,367,000                  | 11,599                   | 367,951,000                                    | 67.16%                        |
| 17,000                      | 729                       | 29,026                     | 12,393,000                            | 194,760,000                  | 10,870                   | 379,550,000                                    | 69.28%                        |
| 18,000                      | 700                       | 29,726                     | 12,600,000                            | 207,360,000                  | 10,170                   | 390,420,000                                    | 71.26%                        |
| 19,000                      | 673                       | 30,399                     | 12,787,000                            | 220,147,000                  | 9,497                    | 400,590,000                                    | 73.12%                        |
| 20,000                      | 586                       | 30,985                     | 11,720,000                            | 231,867,000                  | 8,911                    | 410,087,000                                    | 74.85%                        |
| 21,000                      | 573                       | 31,558                     | 12,033,000                            | 243,900,000                  | 8,338                    | 418,998,000                                    | 76.48%                        |
| 22,000                      | 535                       | 32,093                     | 11,770,000                            | 255,670,000                  | 7,803                    | 427,336,000                                    | 78.00%                        |
| 23,000                      | 518                       | 32,611                     | 11,914,000                            | 267,584,000                  | 7,285                    | 435,139,000                                    | 79.43%                        |
| 24,000                      | 486                       | 33,097                     | 11,664,000                            | 279,248,000                  | 6,799                    | 442,424,000                                    | 80.76%                        |
| 25,000                      | 444                       | 33,541                     | 11,100,000                            | 290,348,000                  | 6,355                    | 449,223,000                                    | 82.00%                        |
| 26,000                      | 407                       | 33,948                     | 10,582,000                            | 300,930,000                  | 5,948                    | 455,578,000                                    | 83.16%                        |
| 27,000                      | 426                       | 34,374                     | 11,502,000                            | 312,432,000                  | 5,522                    | 461,526,000                                    | 84.24%                        |
| 28,000                      | 370                       | 34,744                     | 10,360,000                            | 322,792,000                  | 5,152                    | 467,048,000                                    | 85.25%                        |
| 29,000                      | 359                       | 35,103                     | 10,411,000                            | 333,203,000                  | 4,793                    | 472,200,000                                    | 86.19%                        |
| 30,000                      | 322                       | 35,425                     | 9,660,000                             | 342,863,000                  | 4,471                    | 476,993,000                                    | 87.07%                        |
| 31,000                      | 312                       | 35,737                     | 9,672,000                             | 352,535,000                  | 4,159                    | 481,464,000                                    | 87.88%                        |
| 32,000                      | 303                       | 36,040                     | 9,696,000                             | 362,231,000                  | 3,856                    | 485,623,000                                    | 88.64%                        |
| 33,000                      | 248                       | 36,288                     | 8,184,000                             | 370,415,000                  | 3,608                    | 489,479,000                                    | 89.35%                        |
| 34,000                      | 238                       | 36,526                     | 8,092,000                             | 378,507,000                  | 3,370                    | 493,087,000                                    | 90.00%                        |
| 35,000                      | 252                       | 36,778                     | 8,820,000                             | 387,327,000                  | 3,118                    | 496,457,000                                    | 90.62%                        |
| 36,000                      | 228                       | 37,006                     | 8,208,000                             | 395,535,000                  | 2,890                    | 499,575,000                                    | 91.19%                        |
| 37,000                      | 211                       | 37,217                     | 7,807,000                             | 403,342,000                  | 2,679                    | 502,465,000                                    | 91.72%                        |
| 38,000                      | 214                       | 37,431                     | 8,132,000                             | 411,474,000                  | 2,465                    | 505,144,000                                    | 92.21%                        |
| 39,000                      | 173                       | 37,604                     | 6,747,000                             | 418,221,000                  | 2,292                    | 507,609,000                                    | 92.66%                        |
| 40,000                      | 145                       | 37,749                     | 5,800,000                             | 424,021,000                  | 2,147                    | 509,901,000                                    | 93.07%                        |
| 41,000                      | 139                       | 37,888                     | 5,699,000                             | 429,720,000                  | 2,008                    | 512,048,000                                    | 93.47%                        |
| 42,000                      | 136                       | 38,024                     | 5,712,000                             | 435,432,000                  | 1,872                    | 514,056,000                                    | 93.83%                        |
| 43,000                      | 131                       | 38,155                     | 5,633,000                             | 441,065,000                  | 1,741                    | 515,928,000                                    | 94.17%                        |
| 44,000                      | 127                       | 38,282                     | 5,588,000                             | 446,653,000                  | 1,614                    | 517,669,000                                    | 94.49%                        |
| 45,000                      | 147                       | 38,429                     | 6,615,000                             | 453,268,000                  | 1,467                    | 519,283,000                                    | 94.79%                        |
| 46,000                      | 106                       | 38,535                     | 4,876,000                             | 458,144,000                  | 1,361                    | 520,750,000                                    | 95.05%                        |
| 47,000                      | 78                        | 38,613                     | 3,666,000                             | 461,810,000                  | 1,283                    | 522,111,000                                    | 95.30%                        |
| 48,000                      | 91                        | 38,704                     | 4,368,000                             | 466,178,000                  | 1,192                    | 523,394,000                                    | 95.54%                        |
| 49,000                      | 80                        | 38,784                     | 3,920,000                             | 470,098,000                  | 1,112                    | 524,586,000                                    | 95.75%                        |
| 50,000                      | 67                        | 38,851                     | 3,350,000                             | 473,448,000                  | 1,045                    | 525,698,000                                    | 95.96%                        |
| 51,000                      | 64                        | 38,915                     | 3,264,000                             | 476,712,000                  | 981                      | 526,743,000                                    | 96.15%                        |
| 52,000                      | 70                        | 38,985                     | 3,640,000                             | 480,352,000                  | 911                      | 527,724,000                                    | 96.33%                        |
| 53,000                      | 51                        | 39,036                     | 2,703,000                             | 483,055,000                  | 860                      | 528,635,000                                    | 96.49%                        |
| 54,000                      | 51                        | 39,087                     | 2,754,000                             | 485,809,000                  | 809                      | 529,495,000                                    | 96.65%                        |
| 55,000                      | 45                        | 39,132                     | 2,475,000                             | 488,284,000                  | 764                      | 530,304,000                                    | 96.80%                        |
| 56,000                      | 57                        | 39,189                     | 3,192,000                             | 491,476,000                  | 707                      | 531,068,000                                    | 96.94%                        |
| 57,000                      | 45                        | 39,234                     | 2,565,000                             | 494,041,000                  | 662                      | 531,775,000                                    | 97.07%                        |
| 58,000                      | 40                        | 39,274                     | 2,320,000                             | 496,361,000                  | 622                      | 532,437,000                                    | 97.19%                        |
| 59,000                      | 33                        | 39,307                     | 1,947,000                             | 498,308,000                  | 589                      | 533,059,000                                    | 97.30%                        |
| 60,000                      | 29                        | 39,336                     | 1,740,000                             | 500,048,000                  | 560                      | 533,648,000                                    | 97.41%                        |
| 61,000                      | 20                        | 39,356                     | 1,220,000                             | 501,268,000                  | 540                      | 534,208,000                                    | 97.51%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 62,000            | 39              | 39,395           | 2,418,000                | 503,686,000        | 501            | 534,748,000                       | 97.61%              |
| 63,000            | 29              | 39,424           | 1,827,000                | 505,513,000        | 472            | 535,249,000                       | 97.70%              |
| 64,000            | 31              | 39,455           | 1,984,000                | 507,497,000        | 441            | 535,721,000                       | 97.79%              |
| 65,000            | 23              | 39,478           | 1,495,000                | 508,992,000        | 418            | 536,162,000                       | 97.87%              |
| 66,000            | 27              | 39,505           | 1,782,000                | 510,774,000        | 391            | 536,580,000                       | 97.94%              |
| 67,000            | 23              | 39,528           | 1,541,000                | 512,315,000        | 368            | 536,971,000                       | 98.01%              |
| 68,000            | 21              | 39,549           | 1,428,000                | 513,743,000        | 347            | 537,339,000                       | 98.08%              |
| 69,000            | 15              | 39,564           | 1,035,000                | 514,778,000        | 332            | 537,686,000                       | 98.15%              |
| 70,000            | 16              | 39,580           | 1,120,000                | 515,898,000        | 316            | 538,018,000                       | 98.21%              |
| 71,000            | 14              | 39,594           | 994,000                  | 516,892,000        | 302            | 538,334,000                       | 98.26%              |
| 72,000            | 15              | 39,609           | 1,080,000                | 517,972,000        | 287            | 538,636,000                       | 98.32%              |
| 73,000            | 17              | 39,626           | 1,241,000                | 519,213,000        | 270            | 538,923,000                       | 98.37%              |
| 74,000            | 8               | 39,634           | 592,000                  | 519,805,000        | 262            | 539,193,000                       | 98.42%              |
| 75,000            | 16              | 39,650           | 1,200,000                | 521,005,000        | 246            | 539,455,000                       | 98.47%              |
| 76,000            | 14              | 39,664           | 1,064,000                | 522,069,000        | 232            | 539,701,000                       | 98.51%              |
| 77,000            | 9               | 39,673           | 693,000                  | 522,762,000        | 223            | 539,933,000                       | 98.56%              |
| 78,000            | 10              | 39,683           | 780,000                  | 523,542,000        | 213            | 540,156,000                       | 98.60%              |
| 79,000            | 8               | 39,691           | 632,000                  | 524,174,000        | 205            | 540,369,000                       | 98.64%              |
| 80,000            | 10              | 39,701           | 800,000                  | 524,974,000        | 195            | 540,574,000                       | 98.67%              |
| 81,000            | 10              | 39,711           | 810,000                  | 525,784,000        | 185            | 540,769,000                       | 98.71%              |
| 82,000            | 8               | 39,719           | 656,000                  | 526,440,000        | 177            | 540,954,000                       | 98.74%              |
| 83,000            | 10              | 39,729           | 830,000                  | 527,270,000        | 167            | 541,131,000                       | 98.77%              |
| 84,000            | 6               | 39,735           | 504,000                  | 527,774,000        | 161            | 541,298,000                       | 98.80%              |
| 85,000            | 8               | 39,743           | 680,000                  | 528,454,000        | 153            | 541,459,000                       | 98.83%              |
| 86,000            | 8               | 39,751           | 688,000                  | 529,142,000        | 145            | 541,612,000                       | 98.86%              |
| 87,000            | 4               | 39,755           | 348,000                  | 529,490,000        | 141            | 541,757,000                       | 98.89%              |
| 88,000            | 8               | 39,763           | 704,000                  | 530,194,000        | 133            | 541,898,000                       | 98.91%              |
| 89,000            | 5               | 39,768           | 445,000                  | 530,639,000        | 128            | 542,031,000                       | 98.94%              |
| 90,000            | 3               | 39,771           | 270,000                  | 530,909,000        | 125            | 542,159,000                       | 98.96%              |
| 91,000            | 1               | 39,772           | 91,000                   | 531,000,000        | 124            | 542,284,000                       | 98.98%              |
| 92,000            | 2               | 39,774           | 184,000                  | 531,184,000        | 122            | 542,408,000                       | 99.01%              |
| 93,000            | 7               | 39,781           | 651,000                  | 531,835,000        | 115            | 542,530,000                       | 99.03%              |
| 94,000            | 3               | 39,784           | 282,000                  | 532,117,000        | 112            | 542,645,000                       | 99.05%              |
| 95,000            | 5               | 39,789           | 475,000                  | 532,592,000        | 107            | 542,757,000                       | 99.07%              |
| 96,000            | 5               | 39,794           | 480,000                  | 533,072,000        | 102            | 542,864,000                       | 99.09%              |
| 97,000            | 2               | 39,796           | 194,000                  | 533,266,000        | 100            | 542,966,000                       | 99.11%              |
| 98,000            | 5               | 39,801           | 490,000                  | 533,756,000        | 95             | 543,066,000                       | 99.13%              |
| 99,000            | 3               | 39,804           | 297,000                  | 534,053,000        | 92             | 543,161,000                       | 99.14%              |
| 100,000           | 2               | 39,806           | 200,000                  | 534,253,000        | 90             | 543,253,000                       | 99.16%              |
| 101,000           | 5               | 39,811           | 505,000                  | 534,758,000        | 85             | 543,343,000                       | 99.18%              |
| 102,000           | 2               | 39,813           | 204,000                  | 534,962,000        | 83             | 543,428,000                       | 99.19%              |
| 103,000           | 3               | 39,816           | 309,000                  | 535,271,000        | 80             | 543,511,000                       | 99.21%              |
| 104,000           | 1               | 39,817           | 104,000                  | 535,375,000        | 79             | 543,591,000                       | 99.22%              |
| 105,000           | 0               | 39,817           | 0                        | 535,375,000        | 79             | 543,670,000                       | 99.24%              |
| 106,000           | 0               | 39,817           | 0                        | 535,375,000        | 79             | 543,749,000                       | 99.25%              |
| 107,000           | 2               | 39,819           | 214,000                  | 535,589,000        | 77             | 543,828,000                       | 99.27%              |
| 108,000           | 2               | 39,821           | 216,000                  | 535,805,000        | 75             | 543,905,000                       | 99.28%              |
| 109,000           | 3               | 39,824           | 327,000                  | 536,132,000        | 72             | 543,980,000                       | 99.29%              |
| 110,000           | 1               | 39,825           | 110,000                  | 536,242,000        | 71             | 544,052,000                       | 99.31%              |
| 111,000           | 2               | 39,827           | 222,000                  | 536,464,000        | 69             | 544,123,000                       | 99.32%              |
| 112,000           | 1               | 39,828           | 112,000                  | 536,576,000        | 68             | 544,192,000                       | 99.33%              |
| 113,000           | 3               | 39,831           | 339,000                  | 536,915,000        | 65             | 544,260,000                       | 99.35%              |
| 114,000           | 4               | 39,835           | 456,000                  | 537,371,000        | 61             | 544,325,000                       | 99.36%              |
| 115,000           | 0               | 39,835           | 0                        | 537,371,000        | 61             | 544,386,000                       | 99.37%              |
| 116,000           | 2               | 39,837           | 232,000                  | 537,603,000        | 59             | 544,447,000                       | 99.38%              |
| 117,000           | 3               | 39,840           | 351,000                  | 537,954,000        | 56             | 544,506,000                       | 99.39%              |
| 118,000           | 1               | 39,841           | 118,000                  | 538,072,000        | 55             | 544,562,000                       | 99.40%              |
| 119,000           | 1               | 39,842           | 119,000                  | 538,191,000        | 54             | 544,617,000                       | 99.41%              |
| 120,000           | 3               | 39,845           | 360,000                  | 538,551,000        | 51             | 544,671,000                       | 99.42%              |
| 121,000           | 1               | 39,846           | 121,000                  | 538,672,000        | 50             | 544,722,000                       | 99.43%              |
| 122,000           | 2               | 39,848           | 244,000                  | 538,916,000        | 48             | 544,772,000                       | 99.44%              |
| 123,000           | 1               | 39,849           | 123,000                  | 539,039,000        | 47             | 544,820,000                       | 99.45%              |
| 124,000           | 3               | 39,852           | 372,000                  | 539,411,000        | 44             | 544,867,000                       | 99.46%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 125,000           | 1               | 39,853           | 125,000                  | 539,536,000        | 43             | 544,911,000                       | 99.46%              |
| 126,000           | 2               | 39,855           | 252,000                  | 539,788,000        | 41             | 544,954,000                       | 99.47%              |
| 127,000           | 2               | 39,857           | 254,000                  | 540,042,000        | 39             | 544,995,000                       | 99.48%              |
| 128,000           | 1               | 39,858           | 128,000                  | 540,170,000        | 38             | 545,034,000                       | 99.49%              |
| 130,000           | 1               | 39,859           | 130,000                  | 540,300,000        | 37             | 545,110,000                       | 99.50%              |
| 131,000           | 1               | 39,860           | 131,000                  | 540,431,000        | 36             | 545,147,000                       | 99.51%              |
| 132,000           | 1               | 39,861           | 132,000                  | 540,563,000        | 35             | 545,183,000                       | 99.51%              |
| 133,000           | 1               | 39,862           | 133,000                  | 540,696,000        | 34             | 545,218,000                       | 99.52%              |
| 134,000           | 2               | 39,864           | 268,000                  | 540,964,000        | 32             | 545,252,000                       | 99.53%              |
| 135,000           | 2               | 39,866           | 270,000                  | 541,234,000        | 30             | 545,284,000                       | 99.53%              |
| 136,000           | 0               | 39,866           | 0                        | 541,234,000        | 30             | 545,314,000                       | 99.54%              |
| 139,000           | 0               | 39,866           | 0                        | 541,234,000        | 30             | 545,404,000                       | 99.55%              |
| 140,000           | 1               | 39,867           | 140,000                  | 541,374,000        | 29             | 545,434,000                       | 99.56%              |
| 142,000           | 1               | 39,868           | 142,000                  | 541,516,000        | 28             | 545,492,000                       | 99.57%              |
| 143,000           | 1               | 39,869           | 143,000                  | 541,659,000        | 27             | 545,520,000                       | 99.58%              |
| 147,000           | 0               | 39,869           | 0                        | 541,659,000        | 27             | 545,628,000                       | 99.59%              |
| 148,000           | 1               | 39,870           | 148,000                  | 541,807,000        | 26             | 545,655,000                       | 99.60%              |
| 149,000           | 1               | 39,871           | 149,000                  | 541,956,000        | 25             | 545,681,000                       | 99.60%              |
| 150,000           | 0               | 39,871           | 0                        | 541,956,000        | 25             | 545,706,000                       | 99.61%              |
| 152,000           | 1               | 39,872           | 152,000                  | 542,108,000        | 24             | 545,756,000                       | 99.62%              |
| 154,000           | 1               | 39,873           | 154,000                  | 542,262,000        | 23             | 545,804,000                       | 99.63%              |
| 155,000           | 0               | 39,873           | 0                        | 542,262,000        | 23             | 545,827,000                       | 99.63%              |
| 158,000           | 1               | 39,874           | 158,000                  | 542,420,000        | 22             | 545,896,000                       | 99.64%              |
| 159,000           | 2               | 39,876           | 318,000                  | 542,738,000        | 20             | 545,918,000                       | 99.65%              |
| 160,000           | 1               | 39,877           | 160,000                  | 542,898,000        | 19             | 545,938,000                       | 99.65%              |
| 163,000           | 0               | 39,877           | 0                        | 542,898,000        | 19             | 545,995,000                       | 99.66%              |
| 168,000           | 0               | 39,877           | 0                        | 542,898,000        | 19             | 546,090,000                       | 99.68%              |
| 169,000           | 1               | 39,878           | 169,000                  | 543,067,000        | 18             | 546,109,000                       | 99.68%              |
| 171,000           | 1               | 39,879           | 171,000                  | 543,238,000        | 17             | 546,145,000                       | 99.69%              |
| 172,000           | 1               | 39,880           | 172,000                  | 543,410,000        | 16             | 546,162,000                       | 99.69%              |
| 173,000           | 0               | 39,880           | 0                        | 543,410,000        | 16             | 546,178,000                       | 99.70%              |
| 175,000           | 0               | 39,880           | 0                        | 543,410,000        | 16             | 546,210,000                       | 99.70%              |
| 177,000           | 1               | 39,881           | 177,000                  | 543,587,000        | 15             | 546,242,000                       | 99.71%              |
| 183,000           | 1               | 39,882           | 183,000                  | 543,770,000        | 14             | 546,332,000                       | 99.72%              |
| 185,000           | 2               | 39,884           | 370,000                  | 544,140,000        | 12             | 546,360,000                       | 99.73%              |
| 191,000           | 2               | 39,886           | 382,000                  | 544,522,000        | 10             | 546,432,000                       | 99.74%              |
| 197,000           | 0               | 39,886           | 0                        | 544,522,000        | 10             | 546,492,000                       | 99.75%              |
| 207,000           | 0               | 39,886           | 0                        | 544,522,000        | 10             | 546,592,000                       | 99.77%              |
| 213,000           | 1               | 39,887           | 213,000                  | 544,735,000        | 9              | 546,652,000                       | 99.78%              |
| 214,000           | 0               | 39,887           | 0                        | 544,735,000        | 9              | 546,661,000                       | 99.78%              |
| 216,000           | 1               | 39,888           | 216,000                  | 544,951,000        | 8              | 546,679,000                       | 99.79%              |
| 219,000           | 1               | 39,889           | 219,000                  | 545,170,000        | 7              | 546,703,000                       | 99.79%              |
| 221,000           | 1               | 39,890           | 221,000                  | 545,391,000        | 6              | 546,717,000                       | 99.79%              |
| 240,000           | 1               | 39,891           | 240,000                  | 545,631,000        | 5              | 546,831,000                       | 99.81%              |
| 246,000           | 1               | 39,892           | 246,000                  | 545,877,000        | 4              | 546,861,000                       | 99.82%              |
| 275,000           | 0               | 39,892           | 0                        | 545,877,000        | 4              | 546,977,000                       | 99.84%              |
| 303,000           | 0               | 39,892           | 0                        | 545,877,000        | 4              | 547,089,000                       | 99.86%              |
| 316,000           | 1               | 39,893           | 316,000                  | 546,193,000        | 3              | 547,141,000                       | 99.87%              |
| 387,000           | 1               | 39,894           | 387,000                  | 546,580,000        | 2              | 547,354,000                       | 99.91%              |
| 579,000           | 1               | 39,895           | 579,000                  | 547,159,000        | 1              | 547,738,000                       | 99.98%              |
| 688,000           | 1               | 39,896           | 688,000                  | 547,847,000        | 0              | 547,847,000                       | 100.00%             |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: September through December 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                         | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[[ (1)*(6) ] + (5) ] | Percentage of Total |
| 0                 | 752             | 752              | 0                        | 0                  | 22,051         | 0                                           | 0.00%               |
| 1,000             | 874             | 1,626            | 874,000                  | 874,000            | 21,177         | 22,051,000                                  | 6.31%               |
| 2,000             | 1,274           | 2,900            | 2,546,000                | 3,422,000          | 19,903         | 43,228,000                                  | 12.36%              |
| 3,000             | 1,371           | 4,271            | 4,113,000                | 7,535,000          | 18,532         | 63,131,000                                  | 18.06%              |
| 4,000             | 1,438           | 5,709            | 5,752,000                | 13,287,000         | 17,094         | 81,663,000                                  | 23.36%              |
| 5,000             | 1,279           | 6,988            | 6,395,000                | 19,682,000         | 15,815         | 98,757,000                                  | 28.25%              |
| 6,000             | 1,122           | 8,110            | 6,732,000                | 26,414,000         | 14,693         | 114,572,000                                 | 32.77%              |
| 7,000             | 992             | 9,102            | 6,944,000                | 33,358,000         | 13,701         | 129,265,000                                 | 36.97%              |
| 8,000             | 797             | 9,899            | 6,376,000                | 39,734,000         | 12,904         | 142,966,000                                 | 40.89%              |
| 9,000             | 728             | 10,627           | 6,552,000                | 46,286,000         | 12,176         | 155,870,000                                 | 44.58%              |
| 10,000            | 703             | 11,330           | 7,030,000                | 53,316,000         | 11,473         | 168,046,000                                 | 48.06%              |
| 11,000            | 613             | 11,943           | 6,743,000                | 60,059,000         | 10,860         | 179,519,000                                 | 51.35%              |
| 12,000            | 622             | 12,565           | 7,464,000                | 67,523,000         | 10,238         | 190,379,000                                 | 54.45%              |
| 13,000            | 551             | 13,116           | 7,163,000                | 74,686,000         | 9,687          | 200,617,000                                 | 57.38%              |
| 14,000            | 522             | 13,638           | 7,308,000                | 81,994,000         | 9,165          | 210,304,000                                 | 60.15%              |
| 15,000            | 522             | 14,160           | 7,830,000                | 89,824,000         | 8,643          | 219,469,000                                 | 62.77%              |
| 16,000            | 521             | 14,681           | 8,336,000                | 98,160,000         | 8,122          | 228,112,000                                 | 65.24%              |
| 17,000            | 467             | 15,148           | 7,939,000                | 106,099,000        | 7,655          | 236,234,000                                 | 67.57%              |
| 18,000            | 459             | 15,607           | 8,262,000                | 114,361,000        | 7,196          | 243,889,000                                 | 69.76%              |
| 19,000            | 485             | 16,092           | 9,215,000                | 123,576,000        | 6,711          | 251,085,000                                 | 71.82%              |
| 20,000            | 454             | 16,546           | 9,080,000                | 132,656,000        | 6,257          | 257,796,000                                 | 73.73%              |
| 21,000            | 426             | 16,972           | 8,946,000                | 141,602,000        | 5,831          | 264,053,000                                 | 75.52%              |
| 22,000            | 412             | 17,384           | 9,064,000                | 150,666,000        | 5,419          | 269,884,000                                 | 77.19%              |
| 23,000            | 335             | 17,719           | 7,705,000                | 158,371,000        | 5,084          | 275,303,000                                 | 78.74%              |
| 24,000            | 374             | 18,093           | 8,976,000                | 167,347,000        | 4,710          | 280,387,000                                 | 80.20%              |
| 25,000            | 324             | 18,417           | 8,100,000                | 175,447,000        | 4,386          | 285,097,000                                 | 81.54%              |
| 26,000            | 286             | 18,703           | 7,436,000                | 182,883,000        | 4,100          | 289,483,000                                 | 82.80%              |
| 27,000            | 290             | 18,993           | 7,830,000                | 190,713,000        | 3,810          | 293,583,000                                 | 83.97%              |
| 28,000            | 254             | 19,247           | 7,112,000                | 197,825,000        | 3,556          | 297,393,000                                 | 85.06%              |
| 29,000            | 249             | 19,496           | 7,221,000                | 205,046,000        | 3,307          | 300,949,000                                 | 86.08%              |
| 30,000            | 232             | 19,728           | 6,960,000                | 212,006,000        | 3,075          | 304,256,000                                 | 87.02%              |
| 31,000            | 233             | 19,961           | 7,223,000                | 219,229,000        | 2,842          | 307,331,000                                 | 87.90%              |
| 32,000            | 171             | 20,132           | 5,472,000                | 224,701,000        | 2,671          | 310,173,000                                 | 88.72%              |
| 33,000            | 232             | 20,364           | 7,656,000                | 232,357,000        | 2,439          | 312,844,000                                 | 89.48%              |
| 34,000            | 175             | 20,539           | 5,950,000                | 238,307,000        | 2,264          | 315,283,000                                 | 90.18%              |
| 35,000            | 151             | 20,690           | 5,285,000                | 243,592,000        | 2,113          | 317,547,000                                 | 90.82%              |
| 36,000            | 149             | 20,839           | 5,364,000                | 248,956,000        | 1,964          | 319,660,000                                 | 91.43%              |
| 37,000            | 137             | 20,976           | 5,069,000                | 254,025,000        | 1,827          | 321,624,000                                 | 91.99%              |
| 38,000            | 137             | 21,113           | 5,206,000                | 259,231,000        | 1,690          | 323,451,000                                 | 92.51%              |
| 39,000            | 130             | 21,243           | 5,070,000                | 264,301,000        | 1,560          | 325,141,000                                 | 93.00%              |
| 40,000            | 121             | 21,364           | 4,840,000                | 269,141,000        | 1,439          | 326,701,000                                 | 93.44%              |
| 41,000            | 96              | 21,460           | 3,936,000                | 273,077,000        | 1,343          | 328,140,000                                 | 93.85%              |
| 42,000            | 105             | 21,565           | 4,410,000                | 277,487,000        | 1,238          | 329,483,000                                 | 94.24%              |
| 43,000            | 105             | 21,670           | 4,515,000                | 282,002,000        | 1,133          | 330,721,000                                 | 94.59%              |
| 44,000            | 77              | 21,747           | 3,388,000                | 285,390,000        | 1,056          | 331,854,000                                 | 94.92%              |
| 45,000            | 86              | 21,833           | 3,870,000                | 289,260,000        | 970            | 332,910,000                                 | 95.22%              |
| 46,000            | 56              | 21,889           | 2,576,000                | 291,836,000        | 914            | 333,880,000                                 | 95.50%              |
| 47,000            | 66              | 21,955           | 3,102,000                | 294,938,000        | 848            | 334,794,000                                 | 95.76%              |
| 48,000            | 54              | 22,009           | 2,592,000                | 297,530,000        | 794            | 335,642,000                                 | 96.00%              |
| 49,000            | 64              | 22,073           | 3,136,000                | 300,666,000        | 730            | 336,436,000                                 | 96.23%              |
| 50,000            | 38              | 22,111           | 1,900,000                | 302,566,000        | 692            | 337,166,000                                 | 96.44%              |
| 51,000            | 45              | 22,156           | 2,295,000                | 304,861,000        | 647            | 337,858,000                                 | 96.63%              |
| 52,000            | 35              | 22,191           | 1,820,000                | 306,681,000        | 612            | 338,505,000                                 | 96.82%              |
| 53,000            | 40              | 22,231           | 2,120,000                | 308,801,000        | 572            | 339,117,000                                 | 96.99%              |
| 54,000            | 37              | 22,268           | 1,998,000                | 310,799,000        | 535            | 339,689,000                                 | 97.16%              |
| 55,000            | 43              | 22,311           | 2,365,000                | 313,164,000        | 492            | 340,224,000                                 | 97.31%              |
| 56,000            | 37              | 22,348           | 2,072,000                | 315,236,000        | 455            | 340,716,000                                 | 97.45%              |
| 57,000            | 30              | 22,378           | 1,710,000                | 316,946,000        | 425            | 341,171,000                                 | 97.58%              |
| 58,000            | 29              | 22,407           | 1,682,000                | 318,628,000        | 396            | 341,596,000                                 | 97.70%              |
| 59,000            | 22              | 22,429           | 1,298,000                | 319,926,000        | 374            | 341,992,000                                 | 97.82%              |
| 60,000            | 32              | 22,461           | 1,920,000                | 321,846,000        | 342            | 342,366,000                                 | 97.92%              |
| 61,000            | 22              | 22,483           | 1,342,000                | 323,188,000        | 320            | 342,708,000                                 | 98.02%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: September through December 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 62,000            | 20              | 22,503           | 1,240,000                | 324,428,000        | 300            | 343,028,000                       | 98.11%              |
| 63,000            | 14              | 22,517           | 882,000                  | 325,310,000        | 286            | 343,328,000                       | 98.20%              |
| 64,000            | 21              | 22,538           | 1,344,000                | 326,654,000        | 265            | 343,614,000                       | 98.28%              |
| 65,000            | 17              | 22,555           | 1,105,000                | 327,759,000        | 248            | 343,879,000                       | 98.36%              |
| 66,000            | 15              | 22,570           | 990,000                  | 328,749,000        | 233            | 344,127,000                       | 98.43%              |
| 67,000            | 7               | 22,577           | 469,000                  | 329,218,000        | 226            | 344,360,000                       | 98.49%              |
| 68,000            | 8               | 22,585           | 544,000                  | 329,762,000        | 218            | 344,586,000                       | 98.56%              |
| 69,000            | 7               | 22,592           | 483,000                  | 330,245,000        | 211            | 344,804,000                       | 98.62%              |
| 70,000            | 10              | 22,602           | 700,000                  | 330,945,000        | 201            | 345,015,000                       | 98.68%              |
| 71,000            | 12              | 22,614           | 852,000                  | 331,797,000        | 189            | 345,216,000                       | 98.74%              |
| 72,000            | 10              | 22,624           | 720,000                  | 332,517,000        | 179            | 345,405,000                       | 98.79%              |
| 73,000            | 18              | 22,642           | 1,314,000                | 333,831,000        | 161            | 345,584,000                       | 98.84%              |
| 74,000            | 6               | 22,648           | 444,000                  | 334,275,000        | 155            | 345,745,000                       | 98.89%              |
| 75,000            | 9               | 22,657           | 675,000                  | 334,950,000        | 146            | 345,900,000                       | 98.93%              |
| 76,000            | 4               | 22,661           | 304,000                  | 335,254,000        | 142            | 346,046,000                       | 98.98%              |
| 77,000            | 8               | 22,669           | 616,000                  | 335,870,000        | 134            | 346,188,000                       | 99.02%              |
| 78,000            | 4               | 22,673           | 312,000                  | 336,182,000        | 130            | 346,322,000                       | 99.05%              |
| 79,000            | 3               | 22,676           | 237,000                  | 336,419,000        | 127            | 346,452,000                       | 99.09%              |
| 80,000            | 6               | 22,682           | 480,000                  | 336,899,000        | 121            | 346,579,000                       | 99.13%              |
| 81,000            | 9               | 22,691           | 729,000                  | 337,628,000        | 112            | 346,700,000                       | 99.16%              |
| 82,000            | 7               | 22,698           | 574,000                  | 338,202,000        | 105            | 346,812,000                       | 99.20%              |
| 83,000            | 5               | 22,703           | 415,000                  | 338,617,000        | 100            | 346,917,000                       | 99.23%              |
| 84,000            | 4               | 22,707           | 336,000                  | 338,953,000        | 96             | 347,017,000                       | 99.25%              |
| 85,000            | 5               | 22,712           | 425,000                  | 339,378,000        | 91             | 347,113,000                       | 99.28%              |
| 86,000            | 6               | 22,718           | 516,000                  | 339,894,000        | 85             | 347,204,000                       | 99.31%              |
| 87,000            | 6               | 22,724           | 522,000                  | 340,416,000        | 79             | 347,289,000                       | 99.33%              |
| 88,000            | 1               | 22,725           | 88,000                   | 340,504,000        | 78             | 347,368,000                       | 99.35%              |
| 89,000            | 4               | 22,729           | 356,000                  | 340,860,000        | 74             | 347,446,000                       | 99.38%              |
| 90,000            | 0               | 22,729           | 0                        | 340,860,000        | 74             | 347,520,000                       | 99.40%              |
| 91,000            | 2               | 22,731           | 182,000                  | 341,042,000        | 72             | 347,594,000                       | 99.42%              |
| 92,000            | 6               | 22,737           | 552,000                  | 341,594,000        | 66             | 347,666,000                       | 99.44%              |
| 93,000            | 2               | 22,739           | 186,000                  | 341,780,000        | 64             | 347,732,000                       | 99.46%              |
| 94,000            | 4               | 22,743           | 376,000                  | 342,156,000        | 60             | 347,796,000                       | 99.48%              |
| 95,000            | 1               | 22,744           | 95,000                   | 342,251,000        | 59             | 347,856,000                       | 99.49%              |
| 96,000            | 4               | 22,748           | 384,000                  | 342,635,000        | 55             | 347,915,000                       | 99.51%              |
| 97,000            | 2               | 22,750           | 194,000                  | 342,829,000        | 53             | 347,970,000                       | 99.53%              |
| 98,000            | 3               | 22,753           | 294,000                  | 343,123,000        | 50             | 348,023,000                       | 99.54%              |
| 99,000            | 1               | 22,754           | 99,000                   | 343,222,000        | 49             | 348,073,000                       | 99.56%              |
| 100,000           | 2               | 22,756           | 200,000                  | 343,422,000        | 47             | 348,122,000                       | 99.57%              |
| 101,000           | 1               | 22,757           | 101,000                  | 343,523,000        | 46             | 348,169,000                       | 99.58%              |
| 102,000           | 0               | 22,757           | 0                        | 343,523,000        | 46             | 348,215,000                       | 99.60%              |
| 103,000           | 1               | 22,758           | 103,000                  | 343,626,000        | 45             | 348,261,000                       | 99.61%              |
| 104,000           | 0               | 22,758           | 0                        | 343,626,000        | 45             | 348,306,000                       | 99.62%              |
| 105,000           | 3               | 22,761           | 315,000                  | 343,941,000        | 42             | 348,351,000                       | 99.64%              |
| 106,000           | 4               | 22,765           | 424,000                  | 344,365,000        | 38             | 348,393,000                       | 99.65%              |
| 107,000           | 0               | 22,765           | 0                        | 344,365,000        | 38             | 348,431,000                       | 99.66%              |
| 108,000           | 2               | 22,767           | 216,000                  | 344,581,000        | 36             | 348,469,000                       | 99.67%              |
| 109,000           | 3               | 22,770           | 327,000                  | 344,908,000        | 33             | 348,505,000                       | 99.68%              |
| 110,000           | 2               | 22,772           | 220,000                  | 345,128,000        | 31             | 348,538,000                       | 99.69%              |
| 111,000           | 1               | 22,773           | 111,000                  | 345,239,000        | 30             | 348,569,000                       | 99.70%              |
| 112,000           | 0               | 22,773           | 0                        | 345,239,000        | 30             | 348,599,000                       | 99.71%              |
| 113,000           | 0               | 22,773           | 0                        | 345,239,000        | 30             | 348,629,000                       | 99.71%              |
| 114,000           | 1               | 22,774           | 114,000                  | 345,353,000        | 29             | 348,659,000                       | 99.72%              |
| 115,000           | 2               | 22,776           | 230,000                  | 345,583,000        | 27             | 348,688,000                       | 99.73%              |
| 116,000           | 0               | 22,776           | 0                        | 345,583,000        | 27             | 348,715,000                       | 99.74%              |
| 117,000           | 2               | 22,778           | 234,000                  | 345,817,000        | 25             | 348,742,000                       | 99.75%              |
| 118,000           | 1               | 22,779           | 118,000                  | 345,935,000        | 24             | 348,767,000                       | 99.75%              |
| 119,000           | 0               | 22,779           | 0                        | 345,935,000        | 24             | 348,791,000                       | 99.76%              |
| 120,000           | 2               | 22,781           | 240,000                  | 346,175,000        | 22             | 348,815,000                       | 99.77%              |
| 121,000           | 0               | 22,781           | 0                        | 346,175,000        | 22             | 348,837,000                       | 99.77%              |
| 122,000           | 3               | 22,784           | 366,000                  | 346,541,000        | 19             | 348,859,000                       | 99.78%              |
| 123,000           | 0               | 22,784           | 0                        | 346,541,000        | 19             | 348,878,000                       | 99.79%              |
| 124,000           | 0               | 22,784           | 0                        | 346,541,000        | 19             | 348,897,000                       | 99.79%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 125,000           | 0               | 22,784           | 0                        | 346,541,000        | 19             | 348,916,000                         | 99.80%              |
| 126,000           | 0               | 22,784           | 0                        | 346,541,000        | 19             | 348,935,000                         | 99.80%              |
| 127,000           | 1               | 22,785           | 127,000                  | 346,668,000        | 18             | 348,954,000                         | 99.81%              |
| 128,000           | 0               | 22,785           | 0                        | 346,668,000        | 18             | 348,972,000                         | 99.81%              |
| 130,000           | 0               | 22,785           | 0                        | 346,668,000        | 18             | 349,008,000                         | 99.82%              |
| 131,000           | 1               | 22,786           | 131,000                  | 346,799,000        | 17             | 349,026,000                         | 99.83%              |
| 132,000           | 0               | 22,786           | 0                        | 346,799,000        | 17             | 349,043,000                         | 99.83%              |
| 133,000           | 0               | 22,786           | 0                        | 346,799,000        | 17             | 349,060,000                         | 99.84%              |
| 134,000           | 0               | 22,786           | 0                        | 346,799,000        | 17             | 349,077,000                         | 99.84%              |
| 135,000           | 0               | 22,786           | 0                        | 346,799,000        | 17             | 349,094,000                         | 99.85%              |
| 136,000           | 1               | 22,787           | 136,000                  | 346,935,000        | 16             | 349,111,000                         | 99.85%              |
| 139,000           | 2               | 22,789           | 278,000                  | 347,213,000        | 14             | 349,159,000                         | 99.87%              |
| 140,000           | 1               | 22,790           | 140,000                  | 347,353,000        | 13             | 349,173,000                         | 99.87%              |
| 142,000           | 0               | 22,790           | 0                        | 347,353,000        | 13             | 349,199,000                         | 99.88%              |
| 143,000           | 1               | 22,791           | 143,000                  | 347,496,000        | 12             | 349,212,000                         | 99.88%              |
| 147,000           | 1               | 22,792           | 147,000                  | 347,643,000        | 11             | 349,260,000                         | 99.90%              |
| 148,000           | 0               | 22,792           | 0                        | 347,643,000        | 11             | 349,271,000                         | 99.90%              |
| 149,000           | 0               | 22,792           | 0                        | 347,643,000        | 11             | 349,282,000                         | 99.90%              |
| 150,000           | 1               | 22,793           | 150,000                  | 347,793,000        | 10             | 349,293,000                         | 99.90%              |
| 152,000           | 0               | 22,793           | 0                        | 347,793,000        | 10             | 349,313,000                         | 99.91%              |
| 154,000           | 1               | 22,794           | 154,000                  | 347,947,000        | 9              | 349,333,000                         | 99.92%              |
| 155,000           | 1               | 22,795           | 155,000                  | 348,102,000        | 8              | 349,342,000                         | 99.92%              |
| 158,000           | 1               | 22,796           | 158,000                  | 348,260,000        | 7              | 349,366,000                         | 99.93%              |
| 159,000           | 0               | 22,796           | 0                        | 348,260,000        | 7              | 349,373,000                         | 99.93%              |
| 160,000           | 0               | 22,796           | 0                        | 348,260,000        | 7              | 349,380,000                         | 99.93%              |
| 163,000           | 1               | 22,797           | 163,000                  | 348,423,000        | 6              | 349,401,000                         | 99.94%              |
| 168,000           | 0               | 22,797           | 0                        | 348,423,000        | 6              | 349,431,000                         | 99.94%              |
| 169,000           | 1               | 22,798           | 169,000                  | 348,592,000        | 5              | 349,437,000                         | 99.95%              |
| 171,000           | 0               | 22,798           | 0                        | 348,592,000        | 5              | 349,447,000                         | 99.95%              |
| 172,000           | 0               | 22,798           | 0                        | 348,592,000        | 5              | 349,452,000                         | 99.95%              |
| 173,000           | 1               | 22,799           | 173,000                  | 348,765,000        | 4              | 349,457,000                         | 99.95%              |
| 175,000           | 1               | 22,800           | 175,000                  | 348,940,000        | 3              | 349,465,000                         | 99.95%              |
| 177,000           | 0               | 22,800           | 0                        | 348,940,000        | 3              | 349,471,000                         | 99.96%              |
| 183,000           | 0               | 22,800           | 0                        | 348,940,000        | 3              | 349,489,000                         | 99.96%              |
| 185,000           | 0               | 22,800           | 0                        | 348,940,000        | 3              | 349,495,000                         | 99.96%              |
| 191,000           | 0               | 22,800           | 0                        | 348,940,000        | 3              | 349,513,000                         | 99.97%              |
| 197,000           | 1               | 22,801           | 197,000                  | 349,137,000        | 2              | 349,531,000                         | 99.97%              |
| 207,000           | 0               | 22,801           | 0                        | 349,137,000        | 2              | 349,551,000                         | 99.98%              |
| 213,000           | 0               | 22,801           | 0                        | 349,137,000        | 2              | 349,563,000                         | 99.98%              |
| 214,000           | 1               | 22,802           | 214,000                  | 349,351,000        | 1              | 349,565,000                         | 99.98%              |
| 216,000           | 0               | 22,802           | 0                        | 349,351,000        | 1              | 349,567,000                         | 99.98%              |
| 219,000           | 0               | 22,802           | 0                        | 349,351,000        | 1              | 349,570,000                         | 99.98%              |
| 221,000           | 0               | 22,802           | 0                        | 349,351,000        | 1              | 349,572,000                         | 99.98%              |
| 240,000           | 0               | 22,802           | 0                        | 349,351,000        | 1              | 349,591,000                         | 99.99%              |
| 246,000           | 0               | 22,802           | 0                        | 349,351,000        | 1              | 349,597,000                         | 99.99%              |
| 275,000           | 1               | 22,803           | 275,000                  | 349,626,000        | 0              | 349,626,000                         | 100.00%             |
| 303,000           | 0               | 22,803           | 0                        | 349,626,000        | 0              | 349,626,000                         | 100.00%             |
| 316,000           | 0               | 22,803           | 0                        | 349,626,000        | 0              | 349,626,000                         | 100.00%             |
| 387,000           | 0               | 22,803           | 0                        | 349,626,000        | 0              | 349,626,000                         | 100.00%             |
| 579,000           | 0               | 22,803           | 0                        | 349,626,000        | 0              | 349,626,000                         | 100.00%             |
| 688,000           | 0               | 22,803           | 0                        | 349,626,000        | 0              | 349,626,000                         | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Residential

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                        | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|--------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+ (5)] | Percentage<br>of Total |
| 0                    | 717                | 717                 | 0                              | 0                     | 24,933            | 0                                          | 0.00%                  |
| 1,000                | 735                | 1,452               | 735,000                        | 735,000               | 24,198            | 24,933,000                                 | 4.92%                  |
| 2,000                | 1,064              | 2,516               | 2,128,000                      | 2,863,000             | 23,134            | 49,131,000                                 | 9.70%                  |
| 3,000                | 1,179              | 3,695               | 3,537,000                      | 6,400,000             | 21,955            | 72,265,000                                 | 14.27%                 |
| 4,000                | 1,228              | 4,923               | 4,912,000                      | 11,312,000            | 20,727            | 94,220,000                                 | 18.60%                 |
| 5,000                | 1,135              | 6,058               | 5,675,000                      | 16,987,000            | 19,592            | 114,947,000                                | 22.69%                 |
| 6,000                | 985                | 7,043               | 5,910,000                      | 22,897,000            | 18,607            | 134,539,000                                | 26.56%                 |
| 7,000                | 969                | 8,012               | 6,783,000                      | 29,680,000            | 17,638            | 153,146,000                                | 30.24%                 |
| 8,000                | 834                | 8,846               | 6,672,000                      | 36,352,000            | 16,804            | 170,784,000                                | 33.72%                 |
| 9,000                | 756                | 9,602               | 6,804,000                      | 43,156,000            | 16,048            | 187,588,000                                | 37.04%                 |
| 10,000               | 671                | 10,273              | 6,710,000                      | 49,866,000            | 15,377            | 203,636,000                                | 40.20%                 |
| 11,000               | 616                | 10,889              | 6,776,000                      | 56,642,000            | 14,761            | 219,013,000                                | 43.24%                 |
| 12,000               | 565                | 11,454              | 6,780,000                      | 63,422,000            | 14,196            | 233,774,000                                | 46.15%                 |
| 13,000               | 538                | 11,992              | 6,994,000                      | 70,416,000            | 13,658            | 247,970,000                                | 48.96%                 |
| 14,000               | 610                | 12,602              | 8,540,000                      | 78,956,000            | 13,048            | 261,628,000                                | 51.65%                 |
| 15,000               | 569                | 13,171              | 8,535,000                      | 87,491,000            | 12,479            | 274,676,000                                | 54.23%                 |
| 16,000               | 507                | 13,678              | 8,112,000                      | 95,603,000            | 11,972            | 287,155,000                                | 56.69%                 |
| 17,000               | 566                | 14,244              | 9,622,000                      | 105,225,000           | 11,406            | 299,127,000                                | 59.06%                 |
| 18,000               | 507                | 14,751              | 9,126,000                      | 114,351,000           | 10,899            | 310,533,000                                | 61.31%                 |
| 19,000               | 525                | 15,276              | 9,975,000                      | 124,326,000           | 10,374            | 321,432,000                                | 63.46%                 |
| 20,000               | 517                | 15,793              | 10,340,000                     | 134,666,000           | 9,857             | 331,806,000                                | 65.51%                 |
| 21,000               | 478                | 16,271              | 10,038,000                     | 144,704,000           | 9,379             | 341,663,000                                | 67.46%                 |
| 22,000               | 501                | 16,772              | 11,022,000                     | 155,726,000           | 8,878             | 351,042,000                                | 69.31%                 |
| 23,000               | 464                | 17,236              | 10,672,000                     | 166,398,000           | 8,414             | 359,920,000                                | 71.06%                 |
| 24,000               | 448                | 17,684              | 10,752,000                     | 177,150,000           | 7,966             | 368,334,000                                | 72.72%                 |
| 25,000               | 458                | 18,142              | 11,450,000                     | 188,600,000           | 7,508             | 376,300,000                                | 74.29%                 |
| 26,000               | 414                | 18,556              | 10,764,000                     | 199,364,000           | 7,094             | 383,808,000                                | 75.78%                 |
| 27,000               | 403                | 18,959              | 10,881,000                     | 210,245,000           | 6,691             | 390,902,000                                | 77.18%                 |
| 28,000               | 381                | 19,340              | 10,668,000                     | 220,913,000           | 6,310             | 397,593,000                                | 78.50%                 |
| 29,000               | 361                | 19,701              | 10,469,000                     | 231,382,000           | 5,949             | 403,903,000                                | 79.74%                 |
| 30,000               | 378                | 20,079              | 11,340,000                     | 242,722,000           | 5,571             | 409,852,000                                | 80.92%                 |
| 31,000               | 324                | 20,403              | 10,044,000                     | 252,766,000           | 5,247             | 415,423,000                                | 82.02%                 |
| 32,000               | 326                | 20,729              | 10,432,000                     | 263,198,000           | 4,921             | 420,670,000                                | 83.05%                 |
| 33,000               | 305                | 21,034              | 10,065,000                     | 273,263,000           | 4,616             | 425,591,000                                | 84.03%                 |
| 34,000               | 260                | 21,294              | 8,840,000                      | 282,103,000           | 4,356             | 430,207,000                                | 84.94%                 |
| 35,000               | 254                | 21,548              | 8,890,000                      | 290,993,000           | 4,102             | 434,563,000                                | 85.80%                 |
| 36,000               | 256                | 21,804              | 9,216,000                      | 300,209,000           | 3,846             | 438,665,000                                | 86.61%                 |
| 37,000               | 264                | 22,068              | 9,768,000                      | 309,977,000           | 3,582             | 442,511,000                                | 87.37%                 |
| 38,000               | 226                | 22,294              | 8,588,000                      | 318,565,000           | 3,356             | 446,093,000                                | 88.07%                 |
| 39,000               | 218                | 22,512              | 8,502,000                      | 327,067,000           | 3,138             | 449,449,000                                | 88.74%                 |
| 40,000               | 191                | 22,703              | 7,640,000                      | 334,707,000           | 2,947             | 452,587,000                                | 89.36%                 |
| 41,000               | 195                | 22,898              | 7,995,000                      | 342,702,000           | 2,752             | 455,534,000                                | 89.94%                 |
| 42,000               | 180                | 23,078              | 7,560,000                      | 350,262,000           | 2,572             | 458,286,000                                | 90.48%                 |
| 43,000               | 158                | 23,236              | 6,794,000                      | 357,056,000           | 2,414             | 460,858,000                                | 90.99%                 |
| 44,000               | 151                | 23,387              | 6,644,000                      | 363,700,000           | 2,263             | 463,272,000                                | 91.46%                 |
| 45,000               | 140                | 23,527              | 6,300,000                      | 370,000,000           | 2,123             | 465,535,000                                | 91.91%                 |
| 46,000               | 121                | 23,648              | 5,566,000                      | 375,566,000           | 2,002             | 467,658,000                                | 92.33%                 |
| 47,000               | 116                | 23,764              | 5,452,000                      | 381,018,000           | 1,886             | 469,660,000                                | 92.73%                 |
| 48,000               | 124                | 23,888              | 5,952,000                      | 386,970,000           | 1,762             | 471,546,000                                | 93.10%                 |
| 49,000               | 113                | 24,001              | 5,537,000                      | 392,507,000           | 1,649             | 473,308,000                                | 93.45%                 |
| 50,000               | 115                | 24,116              | 5,750,000                      | 398,257,000           | 1,534             | 474,957,000                                | 93.77%                 |
| 51,000               | 79                 | 24,195              | 4,029,000                      | 402,286,000           | 1,455             | 476,491,000                                | 94.07%                 |
| 52,000               | 85                 | 24,280              | 4,420,000                      | 406,706,000           | 1,370             | 477,946,000                                | 94.36%                 |
| 53,000               | 80                 | 24,360              | 4,240,000                      | 410,946,000           | 1,290             | 479,316,000                                | 94.63%                 |
| 54,000               | 63                 | 24,423              | 3,402,000                      | 414,348,000           | 1,227             | 480,606,000                                | 94.89%                 |
| 55,000               | 73                 | 24,496              | 4,015,000                      | 418,363,000           | 1,154             | 481,833,000                                | 95.13%                 |
| 56,000               | 62                 | 24,558              | 3,472,000                      | 421,835,000           | 1,092             | 482,987,000                                | 95.36%                 |
| 57,000               | 62                 | 24,620              | 3,534,000                      | 425,369,000           | 1,030             | 484,079,000                                | 95.57%                 |
| 58,000               | 65                 | 24,685              | 3,770,000                      | 429,139,000           | 965               | 485,109,000                                | 95.78%                 |
| 59,000               | 49                 | 24,734              | 2,891,000                      | 432,030,000           | 916               | 486,074,000                                | 95.97%                 |
| 60,000               | 56                 | 24,790              | 3,360,000                      | 435,390,000           | 860               | 486,990,000                                | 96.15%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: Test Year

Meter Size: 5/8"

Customer Class: Residential

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 61,000            | 44              | 24,834           | 2,684,000                | 438,074,000        | 816            | 487,850,000                       | 96.32%              |
| 62,000            | 42              | 24,876           | 2,604,000                | 440,678,000        | 774            | 488,666,000                       | 96.48%              |
| 63,000            | 31              | 24,907           | 1,953,000                | 442,631,000        | 743            | 489,440,000                       | 96.63%              |
| 64,000            | 42              | 24,949           | 2,688,000                | 445,319,000        | 701            | 490,183,000                       | 96.78%              |
| 65,000            | 34              | 24,983           | 2,210,000                | 447,529,000        | 667            | 490,884,000                       | 96.92%              |
| 66,000            | 32              | 25,015           | 2,112,000                | 449,641,000        | 635            | 491,551,000                       | 97.05%              |
| 67,000            | 37              | 25,052           | 2,479,000                | 452,120,000        | 598            | 492,186,000                       | 97.17%              |
| 68,000            | 32              | 25,084           | 2,176,000                | 454,296,000        | 566            | 492,784,000                       | 97.29%              |
| 69,000            | 31              | 25,115           | 2,139,000                | 456,435,000        | 535            | 493,350,000                       | 97.40%              |
| 70,000            | 21              | 25,136           | 1,470,000                | 457,905,000        | 514            | 493,885,000                       | 97.51%              |
| 71,000            | 24              | 25,160           | 1,704,000                | 459,609,000        | 490            | 494,399,000                       | 97.61%              |
| 72,000            | 21              | 25,181           | 1,512,000                | 461,121,000        | 469            | 494,889,000                       | 97.71%              |
| 73,000            | 23              | 25,204           | 1,679,000                | 462,800,000        | 446            | 495,358,000                       | 97.80%              |
| 74,000            | 23              | 25,227           | 1,702,000                | 464,502,000        | 423            | 495,804,000                       | 97.89%              |
| 75,000            | 31              | 25,258           | 2,325,000                | 466,827,000        | 392            | 496,227,000                       | 97.97%              |
| 76,000            | 13              | 25,271           | 988,000                  | 467,815,000        | 379            | 496,619,000                       | 98.05%              |
| 77,000            | 18              | 25,289           | 1,386,000                | 469,201,000        | 361            | 496,998,000                       | 98.12%              |
| 78,000            | 18              | 25,307           | 1,404,000                | 470,605,000        | 343            | 497,359,000                       | 98.19%              |
| 79,000            | 21              | 25,328           | 1,659,000                | 472,264,000        | 322            | 497,702,000                       | 98.26%              |
| 80,000            | 9               | 25,337           | 720,000                  | 472,984,000        | 313            | 498,024,000                       | 98.33%              |
| 81,000            | 9               | 25,346           | 729,000                  | 473,713,000        | 304            | 498,337,000                       | 98.39%              |
| 82,000            | 18              | 25,364           | 1,476,000                | 475,189,000        | 286            | 498,641,000                       | 98.45%              |
| 83,000            | 15              | 25,379           | 1,245,000                | 476,434,000        | 271            | 498,927,000                       | 98.50%              |
| 84,000            | 13              | 25,392           | 1,092,000                | 477,526,000        | 258            | 499,198,000                       | 98.56%              |
| 85,000            | 19              | 25,411           | 1,615,000                | 479,141,000        | 239            | 499,456,000                       | 98.61%              |
| 86,000            | 14              | 25,425           | 1,204,000                | 480,345,000        | 225            | 499,695,000                       | 98.66%              |
| 87,000            | 10              | 25,435           | 870,000                  | 481,215,000        | 215            | 499,920,000                       | 98.70%              |
| 88,000            | 10              | 25,445           | 880,000                  | 482,095,000        | 205            | 500,135,000                       | 98.74%              |
| 89,000            | 8               | 25,453           | 712,000                  | 482,807,000        | 197            | 500,340,000                       | 98.78%              |
| 90,000            | 8               | 25,461           | 720,000                  | 483,527,000        | 189            | 500,537,000                       | 98.82%              |
| 91,000            | 7               | 25,468           | 637,000                  | 484,164,000        | 182            | 500,726,000                       | 98.86%              |
| 92,000            | 4               | 25,472           | 368,000                  | 484,532,000        | 178            | 500,908,000                       | 98.90%              |
| 93,000            | 7               | 25,479           | 651,000                  | 485,183,000        | 171            | 501,086,000                       | 98.93%              |
| 94,000            | 8               | 25,487           | 752,000                  | 485,935,000        | 163            | 501,257,000                       | 98.96%              |
| 95,000            | 11              | 25,498           | 1,045,000                | 486,980,000        | 152            | 501,420,000                       | 99.00%              |
| 96,000            | 9               | 25,507           | 864,000                  | 487,844,000        | 143            | 501,572,000                       | 99.03%              |
| 97,000            | 7               | 25,514           | 679,000                  | 488,523,000        | 136            | 501,715,000                       | 99.05%              |
| 98,000            | 3               | 25,517           | 294,000                  | 488,817,000        | 133            | 501,851,000                       | 99.08%              |
| 99,000            | 3               | 25,520           | 297,000                  | 489,114,000        | 130            | 501,984,000                       | 99.11%              |
| 100,000           | 5               | 25,525           | 500,000                  | 489,614,000        | 125            | 502,114,000                       | 99.13%              |
| 101,000           | 3               | 25,528           | 303,000                  | 489,917,000        | 122            | 502,239,000                       | 99.16%              |
| 102,000           | 5               | 25,533           | 510,000                  | 490,427,000        | 117            | 502,361,000                       | 99.18%              |
| 103,000           | 2               | 25,535           | 206,000                  | 490,633,000        | 115            | 502,478,000                       | 99.21%              |
| 104,000           | 4               | 25,539           | 416,000                  | 491,049,000        | 111            | 502,593,000                       | 99.23%              |
| 105,000           | 4               | 25,543           | 420,000                  | 491,469,000        | 107            | 502,704,000                       | 99.25%              |
| 106,000           | 5               | 25,548           | 530,000                  | 491,999,000        | 102            | 502,811,000                       | 99.27%              |
| 107,000           | 2               | 25,550           | 214,000                  | 492,213,000        | 100            | 502,913,000                       | 99.29%              |
| 108,000           | 3               | 25,553           | 324,000                  | 492,537,000        | 97             | 503,013,000                       | 99.31%              |
| 109,000           | 4               | 25,557           | 436,000                  | 492,973,000        | 93             | 503,110,000                       | 99.33%              |
| 110,000           | 5               | 25,562           | 550,000                  | 493,523,000        | 88             | 503,203,000                       | 99.35%              |
| 111,000           | 1               | 25,563           | 111,000                  | 493,634,000        | 87             | 503,291,000                       | 99.37%              |
| 112,000           | 2               | 25,565           | 224,000                  | 493,858,000        | 85             | 503,378,000                       | 99.38%              |
| 113,000           | 3               | 25,568           | 339,000                  | 494,197,000        | 82             | 503,463,000                       | 99.40%              |
| 114,000           | 2               | 25,570           | 228,000                  | 494,425,000        | 80             | 503,545,000                       | 99.42%              |
| 115,000           | 2               | 25,572           | 230,000                  | 494,655,000        | 78             | 503,625,000                       | 99.43%              |
| 117,000           | 3               | 25,575           | 351,000                  | 495,006,000        | 75             | 503,781,000                       | 99.46%              |
| 118,000           | 3               | 25,578           | 354,000                  | 495,360,000        | 72             | 503,856,000                       | 99.48%              |
| 119,000           | 4               | 25,582           | 476,000                  | 495,836,000        | 68             | 503,928,000                       | 99.49%              |
| 120,000           | 1               | 25,583           | 120,000                  | 495,956,000        | 67             | 503,996,000                       | 99.50%              |
| 121,000           | 4               | 25,587           | 484,000                  | 496,440,000        | 63             | 504,063,000                       | 99.52%              |
| 122,000           | 4               | 25,591           | 488,000                  | 496,928,000        | 59             | 504,126,000                       | 99.53%              |
| 123,000           | 4               | 25,595           | 492,000                  | 497,420,000        | 55             | 504,185,000                       | 99.54%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Cieciarski

Period: Test Year

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                  | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|--------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[(1)*(6)]+(5) | Percentage of Total |
| 124,000           | 3               | 25,598           | 372,000                  | 497,792,000        | 52             | 504,240,000                          | 99.55%              |
| 125,000           | 1               | 25,599           | 125,000                  | 497,917,000        | 51             | 504,292,000                          | 99.56%              |
| 126,000           | 1               | 25,600           | 126,000                  | 498,043,000        | 50             | 504,343,000                          | 99.57%              |
| 127,000           | 1               | 25,601           | 127,000                  | 498,170,000        | 49             | 504,393,000                          | 99.58%              |
| 128,000           | 4               | 25,605           | 512,000                  | 498,682,000        | 45             | 504,442,000                          | 99.59%              |
| 130,000           | 3               | 25,608           | 390,000                  | 499,072,000        | 42             | 504,532,000                          | 99.61%              |
| 132,000           | 1               | 25,609           | 132,000                  | 499,204,000        | 41             | 504,616,000                          | 99.63%              |
| 134,000           | 1               | 25,610           | 134,000                  | 499,338,000        | 40             | 504,698,000                          | 99.64%              |
| 136,000           | 1               | 25,611           | 136,000                  | 499,474,000        | 39             | 504,778,000                          | 99.66%              |
| 140,000           | 1               | 25,612           | 140,000                  | 499,614,000        | 38             | 504,934,000                          | 99.69%              |
| 141,000           | 3               | 25,615           | 423,000                  | 500,037,000        | 35             | 504,972,000                          | 99.70%              |
| 142,000           | 3               | 25,618           | 426,000                  | 500,463,000        | 32             | 505,007,000                          | 99.70%              |
| 143,000           | 2               | 25,620           | 286,000                  | 500,749,000        | 30             | 505,039,000                          | 99.71%              |
| 144,000           | 1               | 25,621           | 144,000                  | 500,893,000        | 29             | 505,069,000                          | 99.72%              |
| 145,000           | 1               | 25,622           | 145,000                  | 501,038,000        | 28             | 505,098,000                          | 99.72%              |
| 146,000           | 1               | 25,623           | 146,000                  | 501,184,000        | 27             | 505,126,000                          | 99.73%              |
| 147,000           | 1               | 25,624           | 147,000                  | 501,331,000        | 26             | 505,153,000                          | 99.73%              |
| 148,000           | 1               | 25,625           | 148,000                  | 501,479,000        | 25             | 505,179,000                          | 99.74%              |
| 151,000           | 2               | 25,627           | 302,000                  | 501,781,000        | 23             | 505,254,000                          | 99.75%              |
| 154,000           | 3               | 25,630           | 462,000                  | 502,243,000        | 20             | 505,323,000                          | 99.77%              |
| 156,000           | 1               | 25,631           | 156,000                  | 502,399,000        | 19             | 505,363,000                          | 99.77%              |
| 157,000           | 1               | 25,632           | 157,000                  | 502,556,000        | 18             | 505,382,000                          | 99.78%              |
| 161,000           | 2               | 25,634           | 322,000                  | 502,878,000        | 16             | 505,454,000                          | 99.79%              |
| 164,000           | 2               | 25,636           | 328,000                  | 503,206,000        | 14             | 505,502,000                          | 99.80%              |
| 165,000           | 1               | 25,637           | 165,000                  | 503,371,000        | 13             | 505,516,000                          | 99.80%              |
| 175,000           | 1               | 25,638           | 175,000                  | 503,546,000        | 12             | 505,646,000                          | 99.83%              |
| 176,000           | 2               | 25,640           | 352,000                  | 503,898,000        | 10             | 505,658,000                          | 99.83%              |
| 178,000           | 1               | 25,641           | 178,000                  | 504,076,000        | 9              | 505,678,000                          | 99.84%              |
| 186,000           | 1               | 25,642           | 186,000                  | 504,262,000        | 8              | 505,750,000                          | 99.85%              |
| 197,000           | 1               | 25,643           | 197,000                  | 504,459,000        | 7              | 505,838,000                          | 99.87%              |
| 208,000           | 1               | 25,644           | 208,000                  | 504,667,000        | 6              | 505,915,000                          | 99.88%              |
| 209,000           | 1               | 25,645           | 209,000                  | 504,876,000        | 5              | 505,921,000                          | 99.88%              |
| 290,000           | 1               | 25,646           | 290,000                  | 505,166,000        | 4              | 506,326,000                          | 99.96%              |
| 291,000           | 1               | 25,647           | 291,000                  | 505,457,000        | 3              | 506,330,000                          | 99.97%              |
| 310,000           | 1               | 25,648           | 310,000                  | 505,767,000        | 2              | 506,387,000                          | 99.98%              |
| 353,000           | 1               | 25,649           | 353,000                  | 506,120,000        | 1              | 506,473,000                          | 99.99%              |
| 384,000           | 1               | 25,650           | 384,000                  | 506,504,000        | 0              | 506,504,000                          | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 169 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 65              | 65               | 0                        | 0                  | 2,047          | 0                                 | 0.00%               |
| 1,000             | 44              | 109              | 44,000                   | 44,000             | 2,003          | 2,047,000                         | 6.29%               |
| 2,000             | 75              | 184              | 150,000                  | 194,000            | 1,928          | 4,050,000                         | 12.45%              |
| 3,000             | 100             | 284              | 300,000                  | 494,000            | 1,828          | 5,978,000                         | 18.38%              |
| 4,000             | 113             | 397              | 452,000                  | 946,000            | 1,715          | 7,806,000                         | 24.00%              |
| 5,000             | 137             | 534              | 685,000                  | 1,631,000          | 1,578          | 9,521,000                         | 29.27%              |
| 6,000             | 128             | 662              | 768,000                  | 2,399,000          | 1,450          | 11,099,000                        | 34.13%              |
| 7,000             | 109             | 771              | 763,000                  | 3,162,000          | 1,341          | 12,549,000                        | 38.58%              |
| 8,000             | 121             | 892              | 968,000                  | 4,130,000          | 1,220          | 13,890,000                        | 42.71%              |
| 9,000             | 109             | 1,001            | 981,000                  | 5,111,000          | 1,111          | 15,110,000                        | 46.46%              |
| 10,000            | 86              | 1,087            | 860,000                  | 5,971,000          | 1,025          | 16,221,000                        | 49.87%              |
| 11,000            | 80              | 1,167            | 880,000                  | 6,851,000          | 945            | 17,246,000                        | 53.03%              |
| 12,000            | 62              | 1,229            | 744,000                  | 7,595,000          | 883            | 18,191,000                        | 55.93%              |
| 13,000            | 67              | 1,296            | 871,000                  | 8,466,000          | 816            | 19,074,000                        | 58.65%              |
| 14,000            | 53              | 1,349            | 742,000                  | 9,208,000          | 763            | 19,890,000                        | 61.15%              |
| 15,000            | 50              | 1,399            | 750,000                  | 9,958,000          | 713            | 20,653,000                        | 63.50%              |
| 16,000            | 43              | 1,442            | 688,000                  | 10,646,000         | 670            | 21,366,000                        | 65.69%              |
| 17,000            | 51              | 1,493            | 867,000                  | 11,513,000         | 619            | 22,036,000                        | 67.75%              |
| 18,000            | 38              | 1,531            | 684,000                  | 12,197,000         | 581            | 22,655,000                        | 69.66%              |
| 19,000            | 28              | 1,559            | 532,000                  | 12,729,000         | 553            | 23,236,000                        | 71.44%              |
| 20,000            | 36              | 1,595            | 720,000                  | 13,449,000         | 517            | 23,789,000                        | 73.14%              |
| 21,000            | 30              | 1,625            | 630,000                  | 14,079,000         | 487            | 24,306,000                        | 74.73%              |
| 22,000            | 32              | 1,657            | 704,000                  | 14,783,000         | 455            | 24,793,000                        | 76.23%              |
| 23,000            | 34              | 1,691            | 782,000                  | 15,565,000         | 421            | 25,248,000                        | 77.63%              |
| 24,000            | 26              | 1,717            | 624,000                  | 16,189,000         | 395            | 25,669,000                        | 78.92%              |
| 25,000            | 25              | 1,742            | 625,000                  | 16,814,000         | 370            | 26,064,000                        | 80.14%              |
| 26,000            | 20              | 1,762            | 520,000                  | 17,334,000         | 350            | 26,434,000                        | 81.28%              |
| 27,000            | 24              | 1,786            | 648,000                  | 17,982,000         | 326            | 26,784,000                        | 82.35%              |
| 28,000            | 21              | 1,807            | 588,000                  | 18,570,000         | 305            | 27,110,000                        | 83.35%              |
| 29,000            | 20              | 1,827            | 580,000                  | 19,150,000         | 285            | 27,415,000                        | 84.29%              |
| 30,000            | 22              | 1,849            | 660,000                  | 19,810,000         | 263            | 27,700,000                        | 85.17%              |
| 31,000            | 8               | 1,857            | 248,000                  | 20,058,000         | 255            | 27,963,000                        | 85.98%              |
| 32,000            | 15              | 1,872            | 480,000                  | 20,538,000         | 240            | 28,218,000                        | 86.76%              |
| 33,000            | 20              | 1,892            | 660,000                  | 21,198,000         | 220            | 28,458,000                        | 87.50%              |
| 34,000            | 6               | 1,898            | 204,000                  | 21,402,000         | 214            | 28,678,000                        | 88.17%              |
| 35,000            | 20              | 1,918            | 700,000                  | 22,102,000         | 194            | 28,892,000                        | 88.83%              |
| 36,000            | 12              | 1,930            | 432,000                  | 22,534,000         | 182            | 29,086,000                        | 89.43%              |
| 37,000            | 12              | 1,942            | 444,000                  | 22,978,000         | 170            | 29,268,000                        | 89.99%              |
| 38,000            | 13              | 1,955            | 494,000                  | 23,472,000         | 157            | 29,438,000                        | 90.51%              |
| 39,000            | 6               | 1,961            | 234,000                  | 23,706,000         | 151            | 29,595,000                        | 90.99%              |
| 40,000            | 13              | 1,974            | 520,000                  | 24,226,000         | 138            | 29,746,000                        | 91.46%              |
| 41,000            | 12              | 1,986            | 492,000                  | 24,718,000         | 126            | 29,884,000                        | 91.88%              |
| 42,000            | 13              | 1,999            | 546,000                  | 25,264,000         | 113            | 30,010,000                        | 92.27%              |
| 43,000            | 3               | 2,002            | 129,000                  | 25,393,000         | 110            | 30,123,000                        | 92.62%              |
| 44,000            | 4               | 2,006            | 176,000                  | 25,569,000         | 106            | 30,233,000                        | 92.96%              |
| 45,000            | 4               | 2,010            | 180,000                  | 25,749,000         | 102            | 30,339,000                        | 93.28%              |
| 46,000            | 4               | 2,014            | 184,000                  | 25,933,000         | 98             | 30,441,000                        | 93.60%              |
| 47,000            | 7               | 2,021            | 329,000                  | 26,262,000         | 91             | 30,539,000                        | 93.90%              |
| 48,000            | 4               | 2,025            | 192,000                  | 26,454,000         | 87             | 30,630,000                        | 94.18%              |
| 49,000            | 7               | 2,032            | 343,000                  | 26,797,000         | 80             | 30,717,000                        | 94.44%              |
| 50,000            | 9               | 2,041            | 450,000                  | 27,247,000         | 71             | 30,797,000                        | 94.69%              |
| 51,000            | 4               | 2,045            | 204,000                  | 27,451,000         | 67             | 30,868,000                        | 94.91%              |
| 52,000            | 5               | 2,050            | 260,000                  | 27,711,000         | 62             | 30,935,000                        | 95.11%              |
| 53,000            | 5               | 2,055            | 265,000                  | 27,976,000         | 57             | 30,997,000                        | 95.31%              |
| 54,000            | 1               | 2,056            | 54,000                   | 28,030,000         | 56             | 31,054,000                        | 95.48%              |
| 55,000            | 1               | 2,057            | 55,000                   | 28,085,000         | 55             | 31,110,000                        | 95.65%              |
| 56,000            | 1               | 2,058            | 56,000                   | 28,141,000         | 54             | 31,165,000                        | 95.82%              |
| 57,000            | 0               | 2,058            | 0                        | 28,141,000         | 54             | 31,219,000                        | 95.99%              |
| 58,000            | 3               | 2,061            | 174,000                  | 28,315,000         | 51             | 31,273,000                        | 96.15%              |
| 59,000            | 4               | 2,065            | 236,000                  | 28,551,000         | 47             | 31,324,000                        | 96.31%              |
| 60,000            | 3               | 2,068            | 180,000                  | 28,731,000         | 44             | 31,371,000                        | 96.45%              |
| 61,000            | 2               | 2,070            | 122,000                  | 28,853,000         | 42             | 31,415,000                        | 96.59%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 170 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Cicierski

Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)+(5)]$ | Percentage of Total |
| 62,000            | 6               | 2,076            | 372,000                  | 29,225,000         | 36             | 31,457,000                          | 96.72%              |
| 63,000            | 1               | 2,077            | 63,000                   | 29,288,000         | 35             | 31,493,000                          | 96.83%              |
| 64,000            | 2               | 2,079            | 128,000                  | 29,416,000         | 33             | 31,528,000                          | 96.94%              |
| 65,000            | 1               | 2,080            | 65,000                   | 29,481,000         | 32             | 31,561,000                          | 97.04%              |
| 66,000            | 4               | 2,084            | 264,000                  | 29,745,000         | 28             | 31,593,000                          | 97.14%              |
| 67,000            | 2               | 2,086            | 134,000                  | 29,879,000         | 26             | 31,621,000                          | 97.22%              |
| 68,000            | 0               | 2,086            | 0                        | 29,879,000         | 26             | 31,647,000                          | 97.30%              |
| 69,000            | 5               | 2,091            | 345,000                  | 30,224,000         | 21             | 31,673,000                          | 97.38%              |
| 70,000            | 0               | 2,091            | 0                        | 30,224,000         | 21             | 31,694,000                          | 97.45%              |
| 71,000            | 0               | 2,091            | 0                        | 30,224,000         | 21             | 31,715,000                          | 97.51%              |
| 72,000            | 0               | 2,091            | 0                        | 30,224,000         | 21             | 31,736,000                          | 97.58%              |
| 73,000            | 0               | 2,091            | 0                        | 30,224,000         | 21             | 31,757,000                          | 97.64%              |
| 74,000            | 0               | 2,091            | 0                        | 30,224,000         | 21             | 31,778,000                          | 97.71%              |
| 75,000            | 1               | 2,092            | 75,000                   | 30,299,000         | 20             | 31,799,000                          | 97.77%              |
| 76,000            | 1               | 2,093            | 76,000                   | 30,375,000         | 19             | 31,819,000                          | 97.83%              |
| 77,000            | 1               | 2,094            | 77,000                   | 30,452,000         | 18             | 31,838,000                          | 97.89%              |
| 78,000            | 0               | 2,094            | 0                        | 30,452,000         | 18             | 31,856,000                          | 97.95%              |
| 79,000            | 0               | 2,094            | 0                        | 30,452,000         | 18             | 31,874,000                          | 98.00%              |
| 80,000            | 1               | 2,095            | 80,000                   | 30,532,000         | 17             | 31,892,000                          | 98.06%              |
| 81,000            | 0               | 2,095            | 0                        | 30,532,000         | 17             | 31,909,000                          | 98.11%              |
| 82,000            | 0               | 2,095            | 0                        | 30,532,000         | 17             | 31,926,000                          | 98.16%              |
| 83,000            | 0               | 2,095            | 0                        | 30,532,000         | 17             | 31,943,000                          | 98.21%              |
| 84,000            | 0               | 2,095            | 0                        | 30,532,000         | 17             | 31,960,000                          | 98.27%              |
| 85,000            | 1               | 2,096            | 85,000                   | 30,617,000         | 16             | 31,977,000                          | 98.32%              |
| 86,000            | 1               | 2,097            | 86,000                   | 30,703,000         | 15             | 31,993,000                          | 98.37%              |
| 87,000            | 0               | 2,097            | 0                        | 30,703,000         | 15             | 32,008,000                          | 98.41%              |
| 88,000            | 2               | 2,099            | 176,000                  | 30,879,000         | 13             | 32,023,000                          | 98.46%              |
| 89,000            | 1               | 2,100            | 89,000                   | 30,968,000         | 12             | 32,036,000                          | 98.50%              |
| 90,000            | 0               | 2,100            | 0                        | 30,968,000         | 12             | 32,048,000                          | 98.54%              |
| 91,000            | 3               | 2,103            | 273,000                  | 31,241,000         | 9              | 32,060,000                          | 98.57%              |
| 92,000            | 0               | 2,103            | 0                        | 31,241,000         | 9              | 32,069,000                          | 98.60%              |
| 93,000            | 0               | 2,103            | 0                        | 31,241,000         | 9              | 32,078,000                          | 98.63%              |
| 94,000            | 1               | 2,104            | 94,000                   | 31,335,000         | 8              | 32,087,000                          | 98.66%              |
| 95,000            | 0               | 2,104            | 0                        | 31,335,000         | 8              | 32,095,000                          | 98.68%              |
| 96,000            | 0               | 2,104            | 0                        | 31,335,000         | 8              | 32,103,000                          | 98.71%              |
| 97,000            | 0               | 2,104            | 0                        | 31,335,000         | 8              | 32,111,000                          | 98.73%              |
| 98,000            | 1               | 2,105            | 98,000                   | 31,433,000         | 7              | 32,119,000                          | 98.75%              |
| 99,000            | 0               | 2,105            | 0                        | 31,433,000         | 7              | 32,126,000                          | 98.78%              |
| 100,000           | 0               | 2,105            | 0                        | 31,433,000         | 7              | 32,133,000                          | 98.80%              |
| 101,000           | 0               | 2,105            | 0                        | 31,433,000         | 7              | 32,140,000                          | 98.82%              |
| 102,000           | 1               | 2,106            | 102,000                  | 31,535,000         | 6              | 32,147,000                          | 98.84%              |
| 103,000           | 0               | 2,106            | 0                        | 31,535,000         | 6              | 32,153,000                          | 98.86%              |
| 104,000           | 0               | 2,106            | 0                        | 31,535,000         | 6              | 32,159,000                          | 98.88%              |
| 105,000           | 1               | 2,107            | 105,000                  | 31,640,000         | 5              | 32,165,000                          | 98.90%              |
| 106,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,170,000                          | 98.91%              |
| 107,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,175,000                          | 98.93%              |
| 108,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,180,000                          | 98.94%              |
| 109,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,185,000                          | 98.96%              |
| 110,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,190,000                          | 98.97%              |
| 111,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,195,000                          | 98.99%              |
| 112,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,200,000                          | 99.00%              |
| 113,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,205,000                          | 99.02%              |
| 114,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,210,000                          | 99.03%              |
| 115,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,215,000                          | 99.05%              |
| 117,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,225,000                          | 99.08%              |
| 118,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,230,000                          | 99.10%              |
| 119,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,235,000                          | 99.11%              |
| 120,000           | 0               | 2,107            | 0                        | 31,640,000         | 5              | 32,240,000                          | 99.13%              |
| 121,000           | 1               | 2,108            | 121,000                  | 31,761,000         | 4              | 32,245,000                          | 99.14%              |
| 122,000           | 0               | 2,108            | 0                        | 31,761,000         | 4              | 32,249,000                          | 99.15%              |
| 123,000           | 0               | 2,108            | 0                        | 31,761,000         | 4              | 32,253,000                          | 99.17%              |
| 124,000           | 0               | 2,108            | 0                        | 31,761,000         | 4              | 32,257,000                          | 99.18%              |
| 125,000           | 1               | 2,109            | 125,000                  | 31,886,000         | 3              | 32,261,000                          | 99.19%              |

Company: Santando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>(((1)*(6))+5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 126,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,264,000                                     | 99.20%                        |
| 127,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,267,000                                     | 99.21%                        |
| 128,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,270,000                                     | 99.22%                        |
| 130,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,276,000                                     | 99.24%                        |
| 132,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,282,000                                     | 99.26%                        |
| 134,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,288,000                                     | 99.27%                        |
| 136,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,294,000                                     | 99.29%                        |
| 140,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,306,000                                     | 99.33%                        |
| 141,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,309,000                                     | 99.34%                        |
| 142,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,312,000                                     | 99.35%                        |
| 143,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,315,000                                     | 99.36%                        |
| 144,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,318,000                                     | 99.37%                        |
| 145,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,321,000                                     | 99.38%                        |
| 146,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,324,000                                     | 99.39%                        |
| 147,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,327,000                                     | 99.39%                        |
| 148,000                     | 0                         | 2,109                      | 0                                     | 31,886,000                   | 3                        | 32,330,000                                     | 99.40%                        |
| 151,000                     | 1                         | 2,110                      | 151,000                               | 32,037,000                   | 2                        | 32,339,000                                     | 99.43%                        |
| 154,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,345,000                                     | 99.45%                        |
| 156,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,349,000                                     | 99.46%                        |
| 157,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,351,000                                     | 99.47%                        |
| 161,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,359,000                                     | 99.49%                        |
| 164,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,365,000                                     | 99.51%                        |
| 165,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,367,000                                     | 99.52%                        |
| 175,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,387,000                                     | 99.58%                        |
| 176,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,389,000                                     | 99.58%                        |
| 178,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,393,000                                     | 99.60%                        |
| 186,000                     | 0                         | 2,110                      | 0                                     | 32,037,000                   | 2                        | 32,409,000                                     | 99.65%                        |
| 197,000                     | 1                         | 2,111                      | 197,000                               | 32,234,000                   | 1                        | 32,431,000                                     | 99.71%                        |
| 208,000                     | 0                         | 2,111                      | 0                                     | 32,234,000                   | 1                        | 32,442,000                                     | 99.75%                        |
| 209,000                     | 0                         | 2,111                      | 0                                     | 32,234,000                   | 1                        | 32,443,000                                     | 99.75%                        |
| 290,000                     | 1                         | 2,112                      | 290,000                               | 32,524,000                   | 0                        | 32,524,000                                     | 100.00%                       |
| 291,000                     | 0                         | 2,112                      | 0                                     | 32,524,000                   | 0                        | 32,524,000                                     | 100.00%                       |
| 310,000                     | 0                         | 2,112                      | 0                                     | 32,524,000                   | 0                        | 32,524,000                                     | 100.00%                       |
| 353,000                     | 0                         | 2,112                      | 0                                     | 32,524,000                   | 0                        | 32,524,000                                     | 100.00%                       |
| 384,000                     | 0                         | 2,112                      | 0                                     | 32,524,000                   | 0                        | 32,524,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: February through August 2010

Meter Size: 5/8"

Customer Class: Residential

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 480                | 480                 | 0                              | 0                     | 14,493            | 0                                       | 0.00%                  |
| 1,000                | 455                | 935                 | 455,000                        | 455,000               | 14,038            | 14,493,000                              | 5.12%                  |
| 2,000                | 666                | 1,601               | 1,332,000                      | 1,787,000             | 13,372            | 28,531,000                              | 10.09%                 |
| 3,000                | 731                | 2,332               | 2,193,000                      | 3,980,000             | 12,641            | 41,903,000                              | 14.82%                 |
| 4,000                | 779                | 3,111               | 3,116,000                      | 7,096,000             | 11,862            | 54,544,000                              | 19.29%                 |
| 5,000                | 716                | 3,827               | 3,580,000                      | 10,676,000            | 11,146            | 66,406,000                              | 23.48%                 |
| 6,000                | 622                | 4,449               | 3,732,000                      | 14,408,000            | 10,524            | 77,552,000                              | 27.42%                 |
| 7,000                | 607                | 5,056               | 4,249,000                      | 18,657,000            | 9,917             | 88,076,000                              | 31.14%                 |
| 8,000                | 504                | 5,560               | 4,032,000                      | 22,689,000            | 9,413             | 97,993,000                              | 34.65%                 |
| 9,000                | 432                | 5,992               | 3,888,000                      | 26,577,000            | 8,981             | 107,406,000                             | 37.98%                 |
| 10,000               | 401                | 6,393               | 4,010,000                      | 30,587,000            | 8,580             | 116,387,000                             | 41.16%                 |
| 11,000               | 342                | 6,735               | 3,762,000                      | 34,349,000            | 8,238             | 124,967,000                             | 44.19%                 |
| 12,000               | 336                | 7,071               | 4,032,000                      | 38,381,000            | 7,902             | 133,205,000                             | 47.10%                 |
| 13,000               | 307                | 7,378               | 3,991,000                      | 42,372,000            | 7,595             | 141,107,000                             | 49.90%                 |
| 14,000               | 359                | 7,737               | 5,026,000                      | 47,398,000            | 7,236             | 148,702,000                             | 52.58%                 |
| 15,000               | 341                | 8,078               | 5,115,000                      | 52,513,000            | 6,895             | 155,938,000                             | 55.14%                 |
| 16,000               | 300                | 8,378               | 4,800,000                      | 57,313,000            | 6,595             | 162,833,000                             | 57.58%                 |
| 17,000               | 318                | 8,696               | 5,406,000                      | 62,719,000            | 6,277             | 169,428,000                             | 59.91%                 |
| 18,000               | 297                | 8,993               | 5,346,000                      | 68,065,000            | 5,980             | 175,705,000                             | 62.13%                 |
| 19,000               | 293                | 9,286               | 5,567,000                      | 73,632,000            | 5,687             | 181,685,000                             | 64.25%                 |
| 20,000               | 288                | 9,574               | 5,760,000                      | 79,392,000            | 5,399             | 187,372,000                             | 66.26%                 |
| 21,000               | 270                | 9,844               | 5,670,000                      | 85,062,000            | 5,129             | 192,771,000                             | 68.17%                 |
| 22,000               | 283                | 10,127              | 6,226,000                      | 91,288,000            | 4,846             | 197,900,000                             | 69.98%                 |
| 23,000               | 247                | 10,374              | 5,681,000                      | 96,969,000            | 4,599             | 202,746,000                             | 71.69%                 |
| 24,000               | 244                | 10,618              | 5,856,000                      | 102,825,000           | 4,355             | 207,345,000                             | 73.32%                 |
| 25,000               | 259                | 10,877              | 6,475,000                      | 109,300,000           | 4,096             | 211,700,000                             | 74.86%                 |
| 26,000               | 228                | 11,105              | 5,928,000                      | 115,228,000           | 3,868             | 215,796,000                             | 76.31%                 |
| 27,000               | 214                | 11,319              | 5,778,000                      | 121,006,000           | 3,654             | 219,664,000                             | 77.67%                 |
| 28,000               | 220                | 11,539              | 6,160,000                      | 127,166,000           | 3,434             | 223,318,000                             | 78.97%                 |
| 29,000               | 201                | 11,740              | 5,829,000                      | 132,995,000           | 3,233             | 226,752,000                             | 80.18%                 |
| 30,000               | 193                | 11,933              | 5,790,000                      | 138,785,000           | 3,040             | 229,985,000                             | 81.32%                 |
| 31,000               | 187                | 12,120              | 5,797,000                      | 144,582,000           | 2,853             | 233,025,000                             | 82.40%                 |
| 32,000               | 166                | 12,286              | 5,312,000                      | 149,894,000           | 2,687             | 235,878,000                             | 83.41%                 |
| 33,000               | 160                | 12,446              | 5,280,000                      | 155,174,000           | 2,527             | 238,565,000                             | 84.36%                 |
| 34,000               | 136                | 12,582              | 4,624,000                      | 159,798,000           | 2,391             | 241,092,000                             | 85.25%                 |
| 35,000               | 140                | 12,722              | 4,900,000                      | 164,698,000           | 2,251             | 243,483,000                             | 86.10%                 |
| 36,000               | 142                | 12,864              | 5,112,000                      | 169,810,000           | 2,109             | 245,734,000                             | 86.89%                 |
| 37,000               | 145                | 13,009              | 5,365,000                      | 175,175,000           | 1,964             | 247,843,000                             | 87.64%                 |
| 38,000               | 117                | 13,126              | 4,446,000                      | 179,621,000           | 1,847             | 249,807,000                             | 88.33%                 |
| 39,000               | 121                | 13,247              | 4,719,000                      | 184,340,000           | 1,726             | 251,654,000                             | 88.99%                 |
| 40,000               | 106                | 13,353              | 4,240,000                      | 188,580,000           | 1,620             | 253,380,000                             | 89.60%                 |
| 41,000               | 106                | 13,459              | 4,346,000                      | 192,926,000           | 1,514             | 255,000,000                             | 90.17%                 |
| 42,000               | 94                 | 13,553              | 3,948,000                      | 196,874,000           | 1,420             | 256,514,000                             | 90.71%                 |
| 43,000               | 80                 | 13,633              | 3,440,000                      | 200,314,000           | 1,340             | 257,934,000                             | 91.21%                 |
| 44,000               | 84                 | 13,717              | 3,696,000                      | 204,010,000           | 1,256             | 259,274,000                             | 91.68%                 |
| 45,000               | 80                 | 13,797              | 3,600,000                      | 207,610,000           | 1,176             | 260,530,000                             | 92.13%                 |
| 46,000               | 74                 | 13,871              | 3,404,000                      | 211,014,000           | 1,102             | 261,706,000                             | 92.54%                 |
| 47,000               | 64                 | 13,935              | 3,008,000                      | 214,022,000           | 1,038             | 262,808,000                             | 92.93%                 |
| 48,000               | 65                 | 14,000              | 3,120,000                      | 217,142,000           | 973               | 263,848,000                             | 93.30%                 |
| 49,000               | 71                 | 14,071              | 3,479,000                      | 220,621,000           | 902               | 264,819,000                             | 93.64%                 |
| 50,000               | 57                 | 14,128              | 2,850,000                      | 223,471,000           | 845               | 265,721,000                             | 93.96%                 |
| 51,000               | 38                 | 14,166              | 1,938,000                      | 225,409,000           | 807               | 266,566,000                             | 94.26%                 |
| 52,000               | 54                 | 14,220              | 2,808,000                      | 228,217,000           | 753               | 267,373,000                             | 94.54%                 |
| 53,000               | 49                 | 14,269              | 2,597,000                      | 230,814,000           | 704               | 268,126,000                             | 94.81%                 |
| 54,000               | 36                 | 14,305              | 1,944,000                      | 232,758,000           | 668               | 268,830,000                             | 95.06%                 |
| 55,000               | 43                 | 14,348              | 2,365,000                      | 235,123,000           | 625               | 269,498,000                             | 95.30%                 |
| 56,000               | 37                 | 14,385              | 2,072,000                      | 237,195,000           | 588               | 270,123,000                             | 95.52%                 |
| 57,000               | 33                 | 14,418              | 1,881,000                      | 239,076,000           | 555               | 270,711,000                             | 95.73%                 |
| 58,000               | 44                 | 14,462              | 2,552,000                      | 241,628,000           | 511               | 271,266,000                             | 95.92%                 |
| 59,000               | 24                 | 14,486              | 1,416,000                      | 243,044,000           | 487               | 271,777,000                             | 96.10%                 |
| 60,000               | 31                 | 14,517              | 1,860,000                      | 244,904,000           | 456               | 272,264,000                             | 96.27%                 |
| 61,000               | 30                 | 14,547              | 1,830,000                      | 246,734,000           | 426               | 272,720,000                             | 96.44%                 |



Company: Saniando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: February through August 2010  
Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 62,000            | 15              | 14,562           | 930,000                  | 247,664,000        | 411            | 273,146,000                       | 96.59%              |
| 63,000            | 20              | 14,582           | 1,260,000                | 248,924,000        | 391            | 273,557,000                       | 96.73%              |
| 64,000            | 19              | 14,601           | 1,216,000                | 250,140,000        | 372            | 273,948,000                       | 96.87%              |
| 65,000            | 13              | 14,614           | 845,000                  | 250,985,000        | 359            | 274,320,000                       | 97.00%              |
| 66,000            | 16              | 14,630           | 1,056,000                | 252,041,000        | 343            | 274,679,000                       | 97.13%              |
| 67,000            | 19              | 14,649           | 1,273,000                | 253,314,000        | 324            | 275,022,000                       | 97.25%              |
| 68,000            | 19              | 14,668           | 1,292,000                | 254,606,000        | 305            | 275,346,000                       | 97.36%              |
| 69,000            | 14              | 14,682           | 966,000                  | 255,572,000        | 291            | 275,651,000                       | 97.47%              |
| 70,000            | 12              | 14,694           | 840,000                  | 256,412,000        | 279            | 275,942,000                       | 97.57%              |
| 71,000            | 13              | 14,707           | 923,000                  | 257,335,000        | 266            | 276,221,000                       | 97.67%              |
| 72,000            | 11              | 14,718           | 792,000                  | 258,127,000        | 255            | 276,487,000                       | 97.77%              |
| 73,000            | 10              | 14,728           | 730,000                  | 258,857,000        | 245            | 276,742,000                       | 97.86%              |
| 74,000            | 14              | 14,742           | 1,036,000                | 259,893,000        | 231            | 276,987,000                       | 97.94%              |
| 75,000            | 14              | 14,756           | 1,050,000                | 260,943,000        | 217            | 277,218,000                       | 98.03%              |
| 76,000            | 3               | 14,759           | 228,000                  | 261,171,000        | 214            | 277,435,000                       | 98.10%              |
| 77,000            | 9               | 14,768           | 693,000                  | 261,864,000        | 205            | 277,649,000                       | 98.18%              |
| 78,000            | 9               | 14,777           | 702,000                  | 262,566,000        | 196            | 277,854,000                       | 98.25%              |
| 79,000            | 15              | 14,792           | 1,185,000                | 263,751,000        | 181            | 278,050,000                       | 98.32%              |
| 80,000            | 5               | 14,797           | 400,000                  | 264,151,000        | 176            | 278,231,000                       | 98.38%              |
| 81,000            | 5               | 14,802           | 405,000                  | 264,556,000        | 171            | 278,407,000                       | 98.45%              |
| 82,000            | 10              | 14,812           | 820,000                  | 265,376,000        | 161            | 278,578,000                       | 98.51%              |
| 83,000            | 9               | 14,821           | 747,000                  | 266,123,000        | 152            | 278,739,000                       | 98.56%              |
| 84,000            | 8               | 14,829           | 672,000                  | 266,795,000        | 144            | 278,891,000                       | 98.62%              |
| 85,000            | 12              | 14,841           | 1,020,000                | 267,815,000        | 132            | 279,035,000                       | 98.67%              |
| 86,000            | 6               | 14,847           | 516,000                  | 268,331,000        | 126            | 279,167,000                       | 98.72%              |
| 87,000            | 5               | 14,852           | 435,000                  | 268,766,000        | 121            | 279,293,000                       | 98.76%              |
| 88,000            | 4               | 14,856           | 352,000                  | 269,118,000        | 117            | 279,414,000                       | 98.80%              |
| 89,000            | 3               | 14,859           | 267,000                  | 269,385,000        | 114            | 279,531,000                       | 98.84%              |
| 90,000            | 7               | 14,866           | 630,000                  | 270,015,000        | 107            | 279,645,000                       | 98.88%              |
| 91,000            | 4               | 14,870           | 364,000                  | 270,379,000        | 103            | 279,752,000                       | 98.92%              |
| 92,000            | 1               | 14,871           | 92,000                   | 270,471,000        | 102            | 279,855,000                       | 98.96%              |
| 93,000            | 4               | 14,875           | 372,000                  | 270,843,000        | 98             | 279,957,000                       | 98.99%              |
| 94,000            | 3               | 14,878           | 282,000                  | 271,125,000        | 95             | 280,055,000                       | 99.03%              |
| 95,000            | 9               | 14,887           | 855,000                  | 271,980,000        | 86             | 280,150,000                       | 99.06%              |
| 96,000            | 4               | 14,891           | 384,000                  | 272,364,000        | 82             | 280,236,000                       | 99.09%              |
| 97,000            | 5               | 14,896           | 485,000                  | 272,849,000        | 77             | 280,318,000                       | 99.12%              |
| 98,000            | 1               | 14,897           | 98,000                   | 272,947,000        | 76             | 280,395,000                       | 99.15%              |
| 99,000            | 2               | 14,899           | 198,000                  | 273,145,000        | 74             | 280,471,000                       | 99.18%              |
| 100,000           | 3               | 14,902           | 300,000                  | 273,445,000        | 71             | 280,545,000                       | 99.20%              |
| 101,000           | 2               | 14,904           | 202,000                  | 273,647,000        | 69             | 280,616,000                       | 99.23%              |
| 102,000           | 3               | 14,907           | 306,000                  | 273,953,000        | 66             | 280,685,000                       | 99.25%              |
| 103,000           | 0               | 14,907           | 0                        | 273,953,000        | 66             | 280,751,000                       | 99.28%              |
| 104,000           | 1               | 14,908           | 104,000                  | 274,057,000        | 65             | 280,817,000                       | 99.30%              |
| 105,000           | 2               | 14,910           | 210,000                  | 274,267,000        | 63             | 280,882,000                       | 99.32%              |
| 106,000           | 3               | 14,913           | 318,000                  | 274,585,000        | 60             | 280,945,000                       | 99.34%              |
| 107,000           | 2               | 14,915           | 214,000                  | 274,799,000        | 58             | 281,005,000                       | 99.37%              |
| 108,000           | 2               | 14,917           | 216,000                  | 275,015,000        | 56             | 281,063,000                       | 99.39%              |
| 109,000           | 3               | 14,920           | 327,000                  | 275,342,000        | 53             | 281,119,000                       | 99.41%              |
| 110,000           | 4               | 14,924           | 440,000                  | 275,782,000        | 49             | 281,172,000                       | 99.42%              |
| 111,000           | 0               | 14,924           | 0                        | 275,782,000        | 49             | 281,221,000                       | 99.44%              |
| 112,000           | 1               | 14,925           | 112,000                  | 275,894,000        | 48             | 281,270,000                       | 99.46%              |
| 113,000           | 2               | 14,927           | 226,000                  | 276,120,000        | 46             | 281,318,000                       | 99.48%              |
| 114,000           | 2               | 14,929           | 228,000                  | 276,348,000        | 44             | 281,364,000                       | 99.49%              |
| 115,000           | 2               | 14,931           | 230,000                  | 276,578,000        | 42             | 281,408,000                       | 99.51%              |
| 117,000           | 3               | 14,934           | 351,000                  | 276,929,000        | 39             | 281,492,000                       | 99.54%              |
| 118,000           | 3               | 14,937           | 354,000                  | 277,283,000        | 36             | 281,531,000                       | 99.55%              |
| 119,000           | 3               | 14,940           | 357,000                  | 277,640,000        | 33             | 281,567,000                       | 99.56%              |
| 120,000           | 1               | 14,941           | 120,000                  | 277,760,000        | 32             | 281,600,000                       | 99.58%              |
| 121,000           | 0               | 14,941           | 0                        | 277,760,000        | 32             | 281,632,000                       | 99.59%              |
| 122,000           | 2               | 14,943           | 244,000                  | 278,004,000        | 30             | 281,664,000                       | 99.60%              |
| 123,000           | 3               | 14,946           | 369,000                  | 278,373,000        | 27             | 281,694,000                       | 99.61%              |
| 124,000           | 0               | 14,946           | 0                        | 278,373,000        | 27             | 281,721,000                       | 99.62%              |
| 125,000           | 0               | 14,946           | 0                        | 278,373,000        | 27             | 281,748,000                       | 99.63%              |

Company: Sanlando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                        | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|--------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))*+(5)] | Percentage<br>of Total |
| 126,000              | 1                  | 14,947              | 126,000                        | 278,499,000           | 26                | 281,775,000                                | 99.64%                 |
| 127,000              | 1                  | 14,948              | 127,000                        | 278,626,000           | 25                | 281,801,000                                | 99.65%                 |
| 128,000              | 1                  | 14,949              | 128,000                        | 278,754,000           | 24                | 281,826,000                                | 99.66%                 |
| 130,000              | 2                  | 14,951              | 260,000                        | 279,014,000           | 22                | 281,874,000                                | 99.67%                 |
| 132,000              | 0                  | 14,951              | 0                              | 279,014,000           | 22                | 281,918,000                                | 99.69%                 |
| 134,000              | 1                  | 14,952              | 134,000                        | 279,148,000           | 21                | 281,962,000                                | 99.70%                 |
| 136,000              | 0                  | 14,952              | 0                              | 279,148,000           | 21                | 282,004,000                                | 99.72%                 |
| 140,000              | 1                  | 14,953              | 140,000                        | 279,288,000           | 20                | 282,088,000                                | 99.75%                 |
| 141,000              | 2                  | 14,955              | 282,000                        | 279,570,000           | 18                | 282,108,000                                | 99.76%                 |
| 142,000              | 1                  | 14,956              | 142,000                        | 279,712,000           | 17                | 282,126,000                                | 99.76%                 |
| 143,000              | 1                  | 14,957              | 143,000                        | 279,855,000           | 16                | 282,143,000                                | 99.77%                 |
| 144,000              | 0                  | 14,957              | 0                              | 279,855,000           | 16                | 282,159,000                                | 99.77%                 |
| 145,000              | 0                  | 14,957              | 0                              | 279,855,000           | 16                | 282,175,000                                | 99.78%                 |
| 146,000              | 1                  | 14,958              | 146,000                        | 280,001,000           | 15                | 282,191,000                                | 99.78%                 |
| 147,000              | 1                  | 14,959              | 147,000                        | 280,148,000           | 14                | 282,206,000                                | 99.79%                 |
| 148,000              | 0                  | 14,959              | 0                              | 280,148,000           | 14                | 282,220,000                                | 99.79%                 |
| 151,000              | 0                  | 14,959              | 0                              | 280,148,000           | 14                | 282,262,000                                | 99.81%                 |
| 154,000              | 3                  | 14,962              | 462,000                        | 280,610,000           | 11                | 282,304,000                                | 99.82%                 |
| 156,000              | 1                  | 14,963              | 156,000                        | 280,766,000           | 10                | 282,326,000                                | 99.83%                 |
| 157,000              | 0                  | 14,963              | 0                              | 280,766,000           | 10                | 282,336,000                                | 99.84%                 |
| 161,000              | 1                  | 14,964              | 161,000                        | 280,927,000           | 9                 | 282,376,000                                | 99.85%                 |
| 164,000              | 2                  | 14,966              | 328,000                        | 281,255,000           | 7                 | 282,403,000                                | 99.86%                 |
| 165,000              | 1                  | 14,967              | 165,000                        | 281,420,000           | 6                 | 282,410,000                                | 99.86%                 |
| 175,000              | 0                  | 14,967              | 0                              | 281,420,000           | 6                 | 282,470,000                                | 99.88%                 |
| 176,000              | 1                  | 14,968              | 176,000                        | 281,596,000           | 5                 | 282,476,000                                | 99.89%                 |
| 178,000              | 0                  | 14,968              | 0                              | 281,596,000           | 5                 | 282,486,000                                | 99.89%                 |
| 186,000              | 1                  | 14,969              | 186,000                        | 281,782,000           | 4                 | 282,526,000                                | 99.90%                 |
| 197,000              | 0                  | 14,969              | 0                              | 281,782,000           | 4                 | 282,570,000                                | 99.92%                 |
| 208,000              | 1                  | 14,970              | 208,000                        | 281,990,000           | 3                 | 282,614,000                                | 99.93%                 |
| 209,000              | 1                  | 14,971              | 209,000                        | 282,199,000           | 2                 | 282,617,000                                | 99.94%                 |
| 290,000              | 0                  | 14,971              | 0                              | 282,199,000           | 2                 | 282,779,000                                | 99.99%                 |
| 291,000              | 1                  | 14,972              | 291,000                        | 282,490,000           | 1                 | 282,781,000                                | 99.99%                 |
| 310,000              | 1                  | 14,973              | 310,000                        | 282,800,000           | 0                 | 282,800,000                                | 100.00%                |
| 353,000              | 0                  | 14,973              | 0                              | 282,800,000           | 0                 | 282,800,000                                | 100.00%                |
| 384,000              | 0                  | 14,973              | 0                              | 282,800,000           | 0                 | 282,800,000                                | 100.00%                |

Company: Santando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Cicierski

Water [ ] or Sewer [x]  
Period: September through December 2010  
Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 0                 | 172             | 172              | 0                        | 0                  | 8,393          | 0                                   | 0.00%               |
| 1,000             | 236             | 408              | 236,000                  | 236,000            | 8,157          | 8,393,000                           | 4.39%               |
| 2,000             | 323             | 731              | 646,000                  | 882,000            | 7,834          | 16,550,000                          | 8.66%               |
| 3,000             | 348             | 1,079            | 1,044,000                | 1,926,000          | 7,486          | 24,384,000                          | 12.75%              |
| 4,000             | 336             | 1,415            | 1,344,000                | 3,270,000          | 7,150          | 31,870,000                          | 16.67%              |
| 5,000             | 282             | 1,697            | 1,410,000                | 4,680,000          | 6,868          | 39,020,000                          | 20.41%              |
| 6,000             | 235             | 1,932            | 1,410,000                | 6,090,000          | 6,633          | 45,888,000                          | 24.00%              |
| 7,000             | 253             | 2,185            | 1,771,000                | 7,861,000          | 6,380          | 52,521,000                          | 27.47%              |
| 8,000             | 209             | 2,394            | 1,672,000                | 9,533,000          | 6,171          | 58,901,000                          | 30.81%              |
| 9,000             | 215             | 2,609            | 1,935,000                | 11,468,000         | 5,956          | 65,072,000                          | 34.04%              |
| 10,000            | 184             | 2,793            | 1,840,000                | 13,308,000         | 5,772          | 71,028,000                          | 37.15%              |
| 11,000            | 194             | 2,987            | 2,134,000                | 15,442,000         | 5,578          | 76,800,000                          | 40.17%              |
| 12,000            | 167             | 3,154            | 2,004,000                | 17,446,000         | 5,411          | 82,378,000                          | 43.09%              |
| 13,000            | 164             | 3,318            | 2,132,000                | 19,578,000         | 5,247          | 87,789,000                          | 45.92%              |
| 14,000            | 198             | 3,516            | 2,772,000                | 22,350,000         | 5,049          | 93,036,000                          | 48.66%              |
| 15,000            | 178             | 3,694            | 2,670,000                | 25,020,000         | 4,871          | 98,085,000                          | 51.31%              |
| 16,000            | 164             | 3,858            | 2,624,000                | 27,644,000         | 4,707          | 102,956,000                         | 53.85%              |
| 17,000            | 197             | 4,055            | 3,349,000                | 30,993,000         | 4,510          | 107,663,000                         | 56.31%              |
| 18,000            | 172             | 4,227            | 3,096,000                | 34,089,000         | 4,338          | 112,173,000                         | 58.67%              |
| 19,000            | 204             | 4,431            | 3,876,000                | 37,965,000         | 4,134          | 116,511,000                         | 60.94%              |
| 20,000            | 193             | 4,624            | 3,860,000                | 41,825,000         | 3,941          | 120,645,000                         | 63.11%              |
| 21,000            | 178             | 4,802            | 3,738,000                | 45,563,000         | 3,763          | 124,586,000                         | 65.17%              |
| 22,000            | 186             | 4,988            | 4,092,000                | 49,655,000         | 3,577          | 128,349,000                         | 67.14%              |
| 23,000            | 183             | 5,171            | 4,209,000                | 53,864,000         | 3,394          | 131,926,000                         | 69.01%              |
| 24,000            | 178             | 5,349            | 4,272,000                | 58,136,000         | 3,216          | 135,320,000                         | 70.78%              |
| 25,000            | 174             | 5,523            | 4,350,000                | 62,486,000         | 3,042          | 138,536,000                         | 72.46%              |
| 26,000            | 166             | 5,689            | 4,316,000                | 66,802,000         | 2,876          | 141,578,000                         | 74.05%              |
| 27,000            | 165             | 5,854            | 4,455,000                | 71,257,000         | 2,711          | 144,454,000                         | 75.56%              |
| 28,000            | 140             | 5,994            | 3,920,000                | 75,177,000         | 2,571          | 147,165,000                         | 76.98%              |
| 29,000            | 140             | 6,134            | 4,060,000                | 79,237,000         | 2,431          | 149,736,000                         | 78.32%              |
| 30,000            | 163             | 6,297            | 4,890,000                | 84,127,000         | 2,268          | 152,167,000                         | 79.59%              |
| 31,000            | 129             | 6,426            | 3,999,000                | 88,126,000         | 2,139          | 154,435,000                         | 80.78%              |
| 32,000            | 145             | 6,571            | 4,640,000                | 92,766,000         | 1,994          | 156,574,000                         | 81.90%              |
| 33,000            | 125             | 6,696            | 4,125,000                | 96,891,000         | 1,869          | 158,568,000                         | 82.94%              |
| 34,000            | 118             | 6,814            | 4,012,000                | 100,903,000        | 1,751          | 160,437,000                         | 83.92%              |
| 35,000            | 94              | 6,908            | 3,290,000                | 104,193,000        | 1,657          | 162,188,000                         | 84.84%              |
| 36,000            | 102             | 7,010            | 3,672,000                | 107,865,000        | 1,555          | 163,845,000                         | 85.70%              |
| 37,000            | 107             | 7,117            | 3,959,000                | 111,824,000        | 1,448          | 165,400,000                         | 86.52%              |
| 38,000            | 96              | 7,213            | 3,648,000                | 115,472,000        | 1,352          | 166,848,000                         | 87.27%              |
| 39,000            | 91              | 7,304            | 3,549,000                | 119,021,000        | 1,261          | 168,200,000                         | 87.98%              |
| 40,000            | 72              | 7,376            | 2,880,000                | 121,901,000        | 1,189          | 169,461,000                         | 88.64%              |
| 41,000            | 77              | 7,453            | 3,157,000                | 125,058,000        | 1,112          | 170,650,000                         | 89.26%              |
| 42,000            | 73              | 7,526            | 3,066,000                | 128,124,000        | 1,039          | 171,762,000                         | 89.84%              |
| 43,000            | 75              | 7,601            | 3,225,000                | 131,349,000        | 964            | 172,801,000                         | 90.39%              |
| 44,000            | 63              | 7,664            | 2,772,000                | 134,121,000        | 901            | 173,765,000                         | 90.89%              |
| 45,000            | 56              | 7,720            | 2,520,000                | 136,641,000        | 845            | 174,666,000                         | 91.36%              |
| 46,000            | 43              | 7,763            | 1,978,000                | 138,619,000        | 802            | 175,511,000                         | 91.80%              |
| 47,000            | 45              | 7,808            | 2,115,000                | 140,734,000        | 757            | 176,313,000                         | 92.22%              |
| 48,000            | 55              | 7,863            | 2,640,000                | 143,374,000        | 702            | 177,070,000                         | 92.62%              |
| 49,000            | 35              | 7,898            | 1,715,000                | 145,089,000        | 667            | 177,772,000                         | 92.99%              |
| 50,000            | 49              | 7,947            | 2,450,000                | 147,539,000        | 618            | 178,439,000                         | 93.34%              |
| 51,000            | 37              | 7,984            | 1,887,000                | 149,426,000        | 581            | 179,057,000                         | 93.66%              |
| 52,000            | 26              | 8,010            | 1,352,000                | 150,778,000        | 555            | 179,638,000                         | 93.96%              |
| 53,000            | 26              | 8,036            | 1,378,000                | 152,156,000        | 529            | 180,193,000                         | 94.25%              |
| 54,000            | 26              | 8,062            | 1,404,000                | 153,560,000        | 503            | 180,722,000                         | 94.53%              |
| 55,000            | 29              | 8,091            | 1,595,000                | 155,155,000        | 474            | 181,225,000                         | 94.79%              |
| 56,000            | 24              | 8,115            | 1,344,000                | 156,499,000        | 450            | 181,699,000                         | 95.04%              |
| 57,000            | 29              | 8,144            | 1,653,000                | 158,152,000        | 421            | 182,149,000                         | 95.28%              |
| 58,000            | 18              | 8,162            | 1,044,000                | 159,196,000        | 403            | 182,570,000                         | 95.50%              |
| 59,000            | 21              | 8,183            | 1,239,000                | 160,435,000        | 382            | 182,973,000                         | 95.71%              |
| 60,000            | 22              | 8,205            | 1,320,000                | 161,755,000        | 360            | 183,355,000                         | 95.91%              |
| 61,000            | 12              | 8,217            | 732,000                  | 162,487,000        | 348            | 183,715,000                         | 96.10%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: September through December 2010

Customer Class: Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 62,000            | 21              | 8,238            | 1,302,000                | 163,789,000        | 327            | 184,063,000                       | 96.28%              |
| 63,000            | 10              | 8,248            | 630,000                  | 164,419,000        | 317            | 184,390,000                       | 96.45%              |
| 64,000            | 21              | 8,269            | 1,344,000                | 165,763,000        | 296            | 184,707,000                       | 96.61%              |
| 65,000            | 20              | 8,289            | 1,300,000                | 167,063,000        | 276            | 185,003,000                       | 96.77%              |
| 66,000            | 12              | 8,301            | 792,000                  | 167,855,000        | 264            | 185,279,000                       | 96.91%              |
| 67,000            | 16              | 8,317            | 1,072,000                | 168,927,000        | 248            | 185,543,000                       | 97.05%              |
| 68,000            | 13              | 8,330            | 884,000                  | 169,811,000        | 235            | 185,791,000                       | 97.18%              |
| 69,000            | 12              | 8,342            | 828,000                  | 170,639,000        | 223            | 186,026,000                       | 97.30%              |
| 70,000            | 9               | 8,351            | 630,000                  | 171,269,000        | 214            | 186,249,000                       | 97.42%              |
| 71,000            | 11              | 8,362            | 781,000                  | 172,050,000        | 203            | 186,463,000                       | 97.53%              |
| 72,000            | 10              | 8,372            | 720,000                  | 172,770,000        | 193            | 186,666,000                       | 97.64%              |
| 73,000            | 13              | 8,385            | 949,000                  | 173,719,000        | 180            | 186,859,000                       | 97.74%              |
| 74,000            | 9               | 8,394            | 666,000                  | 174,385,000        | 171            | 187,039,000                       | 97.83%              |
| 75,000            | 16              | 8,410            | 1,200,000                | 175,585,000        | 155            | 187,210,000                       | 97.92%              |
| 76,000            | 9               | 8,419            | 684,000                  | 176,269,000        | 146            | 187,365,000                       | 98.00%              |
| 77,000            | 8               | 8,427            | 616,000                  | 176,885,000        | 138            | 187,511,000                       | 98.08%              |
| 78,000            | 9               | 8,436            | 702,000                  | 177,587,000        | 129            | 187,649,000                       | 98.15%              |
| 79,000            | 6               | 8,442            | 474,000                  | 178,061,000        | 123            | 187,778,000                       | 98.22%              |
| 80,000            | 3               | 8,445            | 240,000                  | 178,301,000        | 120            | 187,901,000                       | 98.28%              |
| 81,000            | 4               | 8,449            | 324,000                  | 178,625,000        | 116            | 188,021,000                       | 98.35%              |
| 82,000            | 8               | 8,457            | 656,000                  | 179,281,000        | 108            | 188,137,000                       | 98.41%              |
| 83,000            | 6               | 8,463            | 498,000                  | 179,779,000        | 102            | 188,245,000                       | 98.46%              |
| 84,000            | 5               | 8,468            | 420,000                  | 180,199,000        | 97             | 188,347,000                       | 98.52%              |
| 85,000            | 6               | 8,474            | 510,000                  | 180,709,000        | 91             | 188,444,000                       | 98.57%              |
| 86,000            | 7               | 8,481            | 602,000                  | 181,311,000        | 84             | 188,535,000                       | 98.62%              |
| 87,000            | 5               | 8,486            | 435,000                  | 181,746,000        | 79             | 188,619,000                       | 98.66%              |
| 88,000            | 4               | 8,490            | 352,000                  | 182,098,000        | 75             | 188,698,000                       | 98.70%              |
| 89,000            | 4               | 8,494            | 356,000                  | 182,454,000        | 71             | 188,773,000                       | 98.74%              |
| 90,000            | 1               | 8,495            | 90,000                   | 182,544,000        | 70             | 188,844,000                       | 98.78%              |
| 91,000            | 0               | 8,495            | 0                        | 182,544,000        | 70             | 188,914,000                       | 98.81%              |
| 92,000            | 3               | 8,498            | 276,000                  | 182,820,000        | 67             | 188,984,000                       | 98.85%              |
| 93,000            | 3               | 8,501            | 279,000                  | 183,099,000        | 64             | 189,051,000                       | 98.89%              |
| 94,000            | 4               | 8,505            | 376,000                  | 183,475,000        | 60             | 189,115,000                       | 98.92%              |
| 95,000            | 2               | 8,507            | 190,000                  | 183,665,000        | 58             | 189,175,000                       | 98.95%              |
| 96,000            | 5               | 8,512            | 480,000                  | 184,145,000        | 53             | 189,233,000                       | 98.98%              |
| 97,000            | 2               | 8,514            | 194,000                  | 184,339,000        | 51             | 189,286,000                       | 99.01%              |
| 98,000            | 1               | 8,515            | 98,000                   | 184,437,000        | 50             | 189,337,000                       | 99.04%              |
| 99,000            | 1               | 8,516            | 99,000                   | 184,536,000        | 49             | 189,387,000                       | 99.06%              |
| 100,000           | 2               | 8,518            | 200,000                  | 184,736,000        | 47             | 189,436,000                       | 99.09%              |
| 101,000           | 1               | 8,519            | 101,000                  | 184,837,000        | 46             | 189,483,000                       | 99.11%              |
| 102,000           | 1               | 8,520            | 102,000                  | 184,939,000        | 45             | 189,529,000                       | 99.14%              |
| 103,000           | 2               | 8,522            | 206,000                  | 185,145,000        | 43             | 189,574,000                       | 99.16%              |
| 104,000           | 3               | 8,525            | 312,000                  | 185,457,000        | 40             | 189,617,000                       | 99.18%              |
| 105,000           | 1               | 8,526            | 105,000                  | 185,562,000        | 39             | 189,657,000                       | 99.20%              |
| 106,000           | 2               | 8,528            | 212,000                  | 185,774,000        | 37             | 189,696,000                       | 99.22%              |
| 107,000           | 0               | 8,528            | 0                        | 185,774,000        | 37             | 189,733,000                       | 99.24%              |
| 108,000           | 1               | 8,529            | 108,000                  | 185,882,000        | 36             | 189,770,000                       | 99.26%              |
| 109,000           | 1               | 8,530            | 109,000                  | 185,991,000        | 35             | 189,806,000                       | 99.28%              |
| 110,000           | 1               | 8,531            | 110,000                  | 186,101,000        | 34             | 189,841,000                       | 99.30%              |
| 111,000           | 1               | 8,532            | 111,000                  | 186,212,000        | 33             | 189,875,000                       | 99.32%              |
| 112,000           | 1               | 8,533            | 112,000                  | 186,324,000        | 32             | 189,908,000                       | 99.33%              |
| 113,000           | 1               | 8,534            | 113,000                  | 186,437,000        | 31             | 189,940,000                       | 99.35%              |
| 114,000           | 0               | 8,534            | 0                        | 186,437,000        | 31             | 189,971,000                       | 99.37%              |
| 115,000           | 0               | 8,534            | 0                        | 186,437,000        | 31             | 190,002,000                       | 99.38%              |
| 117,000           | 0               | 8,534            | 0                        | 186,437,000        | 31             | 190,064,000                       | 99.42%              |
| 118,000           | 0               | 8,534            | 0                        | 186,437,000        | 31             | 190,095,000                       | 99.43%              |
| 119,000           | 1               | 8,535            | 119,000                  | 186,556,000        | 30             | 190,126,000                       | 99.45%              |
| 120,000           | 0               | 8,535            | 0                        | 186,556,000        | 30             | 190,156,000                       | 99.46%              |
| 121,000           | 3               | 8,538            | 363,000                  | 186,919,000        | 27             | 190,186,000                       | 99.48%              |
| 122,000           | 2               | 8,540            | 244,000                  | 187,163,000        | 25             | 190,213,000                       | 99.49%              |
| 123,000           | 1               | 8,541            | 123,000                  | 187,286,000        | 24             | 190,238,000                       | 99.51%              |
| 124,000           | 3               | 8,544            | 372,000                  | 187,658,000        | 21             | 190,262,000                       | 99.52%              |
| 125,000           | 0               | 8,544            | 0                        | 187,658,000        | 21             | 190,283,000                       | 99.53%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: September through December 2010

Customer Class: Residential

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                         | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]}{(5)}$ | Percentage of Total |
| 126,000           | 0               | 8,544            | 0                        | 187,658,000        | 21             | 190,304,000                                 | 99.54%              |
| 127,000           | 0               | 8,544            | 0                        | 187,658,000        | 21             | 190,325,000                                 | 99.55%              |
| 128,000           | 3               | 8,547            | 384,000                  | 188,042,000        | 18             | 190,346,000                                 | 99.56%              |
| 130,000           | 1               | 8,548            | 130,000                  | 188,172,000        | 17             | 190,382,000                                 | 99.58%              |
| 132,000           | 1               | 8,549            | 132,000                  | 188,304,000        | 16             | 190,416,000                                 | 99.60%              |
| 134,000           | 0               | 8,549            | 0                        | 188,304,000        | 16             | 190,448,000                                 | 99.62%              |
| 136,000           | 1               | 8,550            | 136,000                  | 188,440,000        | 15             | 190,480,000                                 | 99.63%              |
| 140,000           | 0               | 8,550            | 0                        | 188,440,000        | 15             | 190,540,000                                 | 99.67%              |
| 141,000           | 1               | 8,551            | 141,000                  | 188,581,000        | 14             | 190,555,000                                 | 99.67%              |
| 142,000           | 2               | 8,553            | 284,000                  | 188,865,000        | 12             | 190,569,000                                 | 99.68%              |
| 143,000           | 1               | 8,554            | 143,000                  | 189,008,000        | 11             | 190,581,000                                 | 99.69%              |
| 144,000           | 1               | 8,555            | 144,000                  | 189,152,000        | 10             | 190,592,000                                 | 99.69%              |
| 145,000           | 1               | 8,556            | 145,000                  | 189,297,000        | 9              | 190,602,000                                 | 99.70%              |
| 146,000           | 0               | 8,556            | 0                        | 189,297,000        | 9              | 190,611,000                                 | 99.70%              |
| 147,000           | 0               | 8,556            | 0                        | 189,297,000        | 9              | 190,620,000                                 | 99.71%              |
| 148,000           | 1               | 8,557            | 148,000                  | 189,445,000        | 8              | 190,629,000                                 | 99.71%              |
| 151,000           | 1               | 8,558            | 151,000                  | 189,596,000        | 7              | 190,653,000                                 | 99.72%              |
| 154,000           | 0               | 8,558            | 0                        | 189,596,000        | 7              | 190,674,000                                 | 99.74%              |
| 156,000           | 0               | 8,558            | 0                        | 189,596,000        | 7              | 190,688,000                                 | 99.74%              |
| 157,000           | 1               | 8,559            | 157,000                  | 189,753,000        | 6              | 190,695,000                                 | 99.75%              |
| 161,000           | 1               | 8,560            | 161,000                  | 189,914,000        | 5              | 190,719,000                                 | 99.76%              |
| 164,000           | 0               | 8,560            | 0                        | 189,914,000        | 5              | 190,734,000                                 | 99.77%              |
| 165,000           | 0               | 8,560            | 0                        | 189,914,000        | 5              | 190,739,000                                 | 99.77%              |
| 175,000           | 1               | 8,561            | 175,000                  | 190,089,000        | 4              | 190,789,000                                 | 99.80%              |
| 176,000           | 1               | 8,562            | 176,000                  | 190,265,000        | 3              | 190,793,000                                 | 99.80%              |
| 178,000           | 1               | 8,563            | 178,000                  | 190,443,000        | 2              | 190,799,000                                 | 99.80%              |
| 186,000           | 0               | 8,563            | 0                        | 190,443,000        | 2              | 190,815,000                                 | 99.81%              |
| 197,000           | 0               | 8,563            | 0                        | 190,443,000        | 2              | 190,837,000                                 | 99.82%              |
| 208,000           | 0               | 8,563            | 0                        | 190,443,000        | 2              | 190,859,000                                 | 99.83%              |
| 209,000           | 0               | 8,563            | 0                        | 190,443,000        | 2              | 190,861,000                                 | 99.83%              |
| 290,000           | 0               | 8,563            | 0                        | 190,443,000        | 2              | 191,023,000                                 | 99.92%              |
| 291,000           | 0               | 8,563            | 0                        | 190,443,000        | 2              | 191,025,000                                 | 99.92%              |
| 310,000           | 0               | 8,563            | 0                        | 190,443,000        | 2              | 191,063,000                                 | 99.94%              |
| 353,000           | 1               | 8,564            | 353,000                  | 190,796,000        | 1              | 191,149,000                                 | 99.98%              |
| 384,000           | 1               | 8,565            | 384,000                  | 191,180,000        | 0              | 191,180,000                                 | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 12                        | 12                         | 0                                     | 0                            | 241                      | 0                                              | 0.00%                         |
| 1,000                       | 15                        | 27                         | 15,000                                | 15,000                       | 226                      | 241,000                                        | 15.87%                        |
| 2,000                       | 30                        | 57                         | 60,000                                | 75,000                       | 196                      | 467,000                                        | 30.74%                        |
| 3,000                       | 33                        | 90                         | 99,000                                | 174,000                      | 163                      | 663,000                                        | 43.65%                        |
| 4,000                       | 31                        | 121                        | 124,000                               | 298,000                      | 132                      | 826,000                                        | 54.38%                        |
| 5,000                       | 21                        | 142                        | 105,000                               | 403,000                      | 111                      | 958,000                                        | 63.07%                        |
| 6,000                       | 25                        | 167                        | 150,000                               | 553,000                      | 86                       | 1,069,000                                      | 70.38%                        |
| 7,000                       | 26                        | 193                        | 182,000                               | 735,000                      | 60                       | 1,155,000                                      | 76.04%                        |
| 8,000                       | 18                        | 211                        | 144,000                               | 879,000                      | 42                       | 1,215,000                                      | 79.99%                        |
| 9,000                       | 12                        | 223                        | 108,000                               | 987,000                      | 30                       | 1,257,000                                      | 82.75%                        |
| 10,000                      | 7                         | 230                        | 70,000                                | 1,057,000                    | 23                       | 1,287,000                                      | 84.73%                        |
| 11,000                      | 6                         | 236                        | 66,000                                | 1,123,000                    | 17                       | 1,310,000                                      | 86.24%                        |
| 12,000                      | 9                         | 245                        | 108,000                               | 1,231,000                    | 8                        | 1,327,000                                      | 87.36%                        |
| 13,000                      | 1                         | 246                        | 13,000                                | 1,244,000                    | 7                        | 1,335,000                                      | 87.89%                        |
| 14,000                      | 1                         | 247                        | 14,000                                | 1,258,000                    | 6                        | 1,342,000                                      | 88.35%                        |
| 15,000                      | 1                         | 248                        | 15,000                                | 1,273,000                    | 5                        | 1,348,000                                      | 88.74%                        |
| 20,000                      | 1                         | 249                        | 20,000                                | 1,293,000                    | 4                        | 1,373,000                                      | 90.39%                        |
| 33,000                      | 1                         | 250                        | 33,000                                | 1,326,000                    | 3                        | 1,425,000                                      | 93.81%                        |
| 35,000                      | 1                         | 251                        | 35,000                                | 1,361,000                    | 2                        | 1,431,000                                      | 94.21%                        |
| 56,000                      | 1                         | 252                        | 56,000                                | 1,417,000                    | 1                        | 1,473,000                                      | 96.97%                        |
| 102,000                     | 1                         | 253                        | 102,000                               | 1,519,000                    | 0                        | 1,519,000                                      | 100.00%                       |

Company: Saniando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+ (5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 0                           | 0                         | 0                          | 0                                     | 0                            | 21                       | 0                                                 | 0.00%                         |
| 1,000                       | 0                         | 0                          | 0                                     | 0                            | 21                       | 21,000                                            | 9.38%                         |
| 2,000                       | 2                         | 2                          | 4,000                                 | 4,000                        | 19                       | 42,000                                            | 18.75%                        |
| 3,000                       | 1                         | 3                          | 3,000                                 | 7,000                        | 18                       | 61,000                                            | 27.23%                        |
| 4,000                       | 4                         | 7                          | 16,000                                | 23,000                       | 14                       | 79,000                                            | 35.27%                        |
| 5,000                       | 1                         | 8                          | 5,000                                 | 28,000                       | 13                       | 93,000                                            | 41.52%                        |
| 6,000                       | 3                         | 11                         | 18,000                                | 46,000                       | 10                       | 106,000                                           | 47.32%                        |
| 7,000                       | 4                         | 15                         | 28,000                                | 74,000                       | 6                        | 116,000                                           | 51.79%                        |
| 8,000                       | 2                         | 17                         | 16,000                                | 90,000                       | 4                        | 122,000                                           | 54.46%                        |
| 9,000                       | 0                         | 17                         | 0                                     | 90,000                       | 4                        | 126,000                                           | 56.25%                        |
| 10,000                      | 2                         | 19                         | 20,000                                | 110,000                      | 2                        | 130,000                                           | 58.04%                        |
| 11,000                      | 0                         | 19                         | 0                                     | 110,000                      | 2                        | 132,000                                           | 58.93%                        |
| 12,000                      | 1                         | 20                         | 12,000                                | 122,000                      | 1                        | 134,000                                           | 59.82%                        |
| 13,000                      | 0                         | 20                         | 0                                     | 122,000                      | 1                        | 135,000                                           | 60.27%                        |
| 14,000                      | 0                         | 20                         | 0                                     | 122,000                      | 1                        | 136,000                                           | 60.71%                        |
| 15,000                      | 0                         | 20                         | 0                                     | 122,000                      | 1                        | 137,000                                           | 61.16%                        |
| 20,000                      | 0                         | 20                         | 0                                     | 122,000                      | 1                        | 142,000                                           | 63.39%                        |
| 33,000                      | 0                         | 20                         | 0                                     | 122,000                      | 1                        | 155,000                                           | 69.20%                        |
| 35,000                      | 0                         | 20                         | 0                                     | 122,000                      | 1                        | 157,000                                           | 70.09%                        |
| 56,000                      | 0                         | 20                         | 0                                     | 122,000                      | 1                        | 178,000                                           | 79.46%                        |
| 102,000                     | 1                         | 21                         | 102,000                               | 224,000                      | 0                        | 224,000                                           | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 5                         | 5                          | 0                                     | 0                            | 142                      | 0                                              | 0.00%                         |
| 1,000                       | 10                        | 15                         | 10,000                                | 10,000                       | 132                      | 142,000                                        | 17.19%                        |
| 2,000                       | 14                        | 29                         | 28,000                                | 38,000                       | 118                      | 274,000                                        | 33.17%                        |
| 3,000                       | 20                        | 49                         | 60,000                                | 98,000                       | 98                       | 392,000                                        | 47.46%                        |
| 4,000                       | 17                        | 66                         | 68,000                                | 166,000                      | 81                       | 490,000                                        | 59.32%                        |
| 5,000                       | 15                        | 81                         | 75,000                                | 241,000                      | 66                       | 571,000                                        | 69.13%                        |
| 6,000                       | 15                        | 96                         | 90,000                                | 331,000                      | 51                       | 637,000                                        | 77.12%                        |
| 7,000                       | 13                        | 109                        | 91,000                                | 422,000                      | 38                       | 688,000                                        | 83.29%                        |
| 8,000                       | 11                        | 120                        | 88,000                                | 510,000                      | 27                       | 726,000                                        | 87.89%                        |
| 9,000                       | 10                        | 130                        | 90,000                                | 600,000                      | 17                       | 753,000                                        | 91.16%                        |
| 10,000                      | 4                         | 134                        | 40,000                                | 640,000                      | 13                       | 770,000                                        | 93.22%                        |
| 11,000                      | 4                         | 138                        | 44,000                                | 684,000                      | 9                        | 783,000                                        | 94.79%                        |
| 12,000                      | 5                         | 143                        | 60,000                                | 744,000                      | 4                        | 792,000                                        | 95.88%                        |
| 13,000                      | 1                         | 144                        | 13,000                                | 757,000                      | 3                        | 796,000                                        | 96.37%                        |
| 14,000                      | 1                         | 145                        | 14,000                                | 771,000                      | 2                        | 799,000                                        | 96.73%                        |
| 15,000                      | 0                         | 145                        | 0                                     | 771,000                      | 2                        | 801,000                                        | 96.97%                        |
| 20,000                      | 1                         | 146                        | 20,000                                | 791,000                      | 1                        | 811,000                                        | 98.18%                        |
| 33,000                      | 0                         | 146                        | 0                                     | 791,000                      | 1                        | 824,000                                        | 99.76%                        |
| 35,000                      | 1                         | 147                        | 35,000                                | 826,000                      | 0                        | 826,000                                        | 100.00%                       |
| 56,000                      | 0                         | 147                        | 0                                     | 826,000                      | 0                        | 826,000                                        | 100.00%                       |
| 102,000                     | 0                         | 147                        | 0                                     | 826,000                      | 0                        | 826,000                                        | 100.00%                       |



Company: Santando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 7                         | 7                          | 0                                     | 0                            | 78                       | 0                                              | 0.00%                         |
| 1,000                       | 5                         | 12                         | 5,000                                 | 5,000                        | 73                       | 78,000                                         | 16.63%                        |
| 2,000                       | 14                        | 26                         | 28,000                                | 33,000                       | 59                       | 151,000                                        | 32.20%                        |
| 3,000                       | 12                        | 38                         | 36,000                                | 69,000                       | 47                       | 210,000                                        | 44.78%                        |
| 4,000                       | 10                        | 48                         | 40,000                                | 109,000                      | 37                       | 257,000                                        | 54.80%                        |
| 5,000                       | 5                         | 53                         | 25,000                                | 134,000                      | 32                       | 294,000                                        | 62.69%                        |
| 6,000                       | 7                         | 60                         | 42,000                                | 176,000                      | 25                       | 326,000                                        | 69.51%                        |
| 7,000                       | 9                         | 69                         | 63,000                                | 239,000                      | 16                       | 351,000                                        | 74.84%                        |
| 8,000                       | 5                         | 74                         | 40,000                                | 279,000                      | 11                       | 367,000                                        | 78.25%                        |
| 9,000                       | 2                         | 76                         | 18,000                                | 297,000                      | 9                        | 378,000                                        | 80.60%                        |
| 10,000                      | 1                         | 77                         | 10,000                                | 307,000                      | 8                        | 387,000                                        | 82.52%                        |
| 11,000                      | 2                         | 79                         | 22,000                                | 329,000                      | 6                        | 395,000                                        | 84.22%                        |
| 12,000                      | 3                         | 82                         | 36,000                                | 365,000                      | 3                        | 401,000                                        | 85.50%                        |
| 13,000                      | 0                         | 82                         | 0                                     | 365,000                      | 3                        | 404,000                                        | 86.14%                        |
| 14,000                      | 0                         | 82                         | 0                                     | 365,000                      | 3                        | 407,000                                        | 86.78%                        |
| 15,000                      | 1                         | 83                         | 15,000                                | 380,000                      | 2                        | 410,000                                        | 87.42%                        |
| 20,000                      | 0                         | 83                         | 0                                     | 380,000                      | 2                        | 420,000                                        | 89.55%                        |
| 33,000                      | 1                         | 84                         | 33,000                                | 413,000                      | 1                        | 446,000                                        | 95.10%                        |
| 35,000                      | 0                         | 84                         | 0                                     | 413,000                      | 1                        | 448,000                                        | 95.52%                        |
| 56,000                      | 1                         | 85                         | 56,000                                | 469,000                      | 0                        | 469,000                                        | 100.00%                       |
| 102,000                     | 0                         | 85                         | 0                                     | 469,000                      | 0                        | 469,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 1,000                | 1                  | 1                   | 1,000                          | 1,000                 | 107               | 108,000                                   | 13.81%                 |
| 2,000                | 7                  | 8                   | 14,000                         | 15,000                | 100               | 215,000                                   | 27.49%                 |
| 3,000                | 9                  | 17                  | 27,000                         | 42,000                | 91                | 315,000                                   | 40.28%                 |
| 4,000                | 16                 | 33                  | 64,000                         | 106,000               | 75                | 406,000                                   | 51.92%                 |
| 5,000                | 10                 | 43                  | 50,000                         | 156,000               | 65                | 481,000                                   | 61.51%                 |
| 6,000                | 11                 | 54                  | 66,000                         | 222,000               | 54                | 546,000                                   | 69.82%                 |
| 7,000                | 10                 | 64                  | 70,000                         | 292,000               | 44                | 600,000                                   | 76.73%                 |
| 8,000                | 8                  | 72                  | 64,000                         | 356,000               | 36                | 644,000                                   | 82.35%                 |
| 9,000                | 12                 | 84                  | 108,000                        | 464,000               | 24                | 680,000                                   | 86.96%                 |
| 10,000               | 4                  | 88                  | 40,000                         | 504,000               | 20                | 704,000                                   | 90.03%                 |
| 11,000               | 4                  | 92                  | 44,000                         | 548,000               | 16                | 724,000                                   | 92.58%                 |
| 12,000               | 5                  | 97                  | 60,000                         | 608,000               | 11                | 740,000                                   | 94.63%                 |
| 13,000               | 3                  | 100                 | 39,000                         | 647,000               | 8                 | 751,000                                   | 96.04%                 |
| 15,000               | 3                  | 103                 | 45,000                         | 692,000               | 5                 | 767,000                                   | 98.08%                 |
| 16,000               | 2                  | 105                 | 32,000                         | 724,000               | 3                 | 772,000                                   | 98.72%                 |
| 17,000               | 1                  | 106                 | 17,000                         | 741,000               | 2                 | 775,000                                   | 99.10%                 |
| 18,000               | 1                  | 107                 | 18,000                         | 759,000               | 1                 | 777,000                                   | 99.36%                 |
| 23,000               | 1                  | 108                 | 23,000                         | 782,000               | 0                 | 782,000                                   | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 1,000                       | 0                         | 0                          | 0                                     | 0                            | 9                        | 9,000                                          | 11.54%                        |
| 2,000                       | 0                         | 0                          | 0                                     | 0                            | 9                        | 18,000                                         | 23.08%                        |
| 3,000                       | 0                         | 0                          | 0                                     | 0                            | 9                        | 27,000                                         | 34.62%                        |
| 4,000                       | 3                         | 3                          | 12,000                                | 12,000                       | 6                        | 36,000                                         | 46.15%                        |
| 5,000                       | 1                         | 4                          | 5,000                                 | 17,000                       | 5                        | 42,000                                         | 53.85%                        |
| 6,000                       | 0                         | 4                          | 0                                     | 17,000                       | 5                        | 47,000                                         | 60.26%                        |
| 7,000                       | 0                         | 4                          | 0                                     | 17,000                       | 5                        | 52,000                                         | 66.67%                        |
| 8,000                       | 1                         | 5                          | 8,000                                 | 25,000                       | 4                        | 57,000                                         | 73.08%                        |
| 9,000                       | 2                         | 7                          | 18,000                                | 43,000                       | 2                        | 61,000                                         | 78.21%                        |
| 10,000                      | 0                         | 7                          | 0                                     | 43,000                       | 2                        | 63,000                                         | 80.77%                        |
| 11,000                      | 0                         | 7                          | 0                                     | 43,000                       | 2                        | 65,000                                         | 83.33%                        |
| 12,000                      | 1                         | 8                          | 12,000                                | 55,000                       | 1                        | 67,000                                         | 85.90%                        |
| 13,000                      | 0                         | 8                          | 0                                     | 55,000                       | 1                        | 68,000                                         | 87.18%                        |
| 15,000                      | 0                         | 8                          | 0                                     | 55,000                       | 1                        | 70,000                                         | 89.74%                        |
| 16,000                      | 0                         | 8                          | 0                                     | 55,000                       | 1                        | 71,000                                         | 91.03%                        |
| 17,000                      | 0                         | 8                          | 0                                     | 55,000                       | 1                        | 72,000                                         | 92.31%                        |
| 18,000                      | 0                         | 8                          | 0                                     | 55,000                       | 1                        | 73,000                                         | 93.59%                        |
| 23,000                      | 1                         | 9                          | 23,000                                | 78,000                       | 0                        | 78,000                                         | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecielski

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 1,000                       | 0                         | 0                          | 0                                     | 0                            | 63                       | 63,000                                         | 14.72%                        |
| 2,000                       | 7                         | 7                          | 14,000                                | 14,000                       | 56                       | 126,000                                        | 29.44%                        |
| 3,000                       | 7                         | 14                         | 21,000                                | 35,000                       | 49                       | 182,000                                        | 42.52%                        |
| 4,000                       | 7                         | 21                         | 28,000                                | 63,000                       | 42                       | 231,000                                        | 53.97%                        |
| 5,000                       | 4                         | 25                         | 20,000                                | 83,000                       | 38                       | 273,000                                        | 63.79%                        |
| 6,000                       | 10                        | 35                         | 60,000                                | 143,000                      | 28                       | 311,000                                        | 72.66%                        |
| 7,000                       | 7                         | 42                         | 49,000                                | 192,000                      | 21                       | 339,000                                        | 79.21%                        |
| 8,000                       | 3                         | 45                         | 24,000                                | 216,000                      | 18                       | 360,000                                        | 84.11%                        |
| 9,000                       | 4                         | 49                         | 36,000                                | 252,000                      | 14                       | 378,000                                        | 88.32%                        |
| 10,000                      | 3                         | 52                         | 30,000                                | 282,000                      | 11                       | 392,000                                        | 91.59%                        |
| 11,000                      | 3                         | 55                         | 33,000                                | 315,000                      | 8                        | 403,000                                        | 94.16%                        |
| 12,000                      | 3                         | 58                         | 36,000                                | 351,000                      | 5                        | 411,000                                        | 96.03%                        |
| 13,000                      | 1                         | 59                         | 13,000                                | 364,000                      | 4                        | 416,000                                        | 97.20%                        |
| 15,000                      | 2                         | 61                         | 30,000                                | 394,000                      | 2                        | 424,000                                        | 99.07%                        |
| 16,000                      | 1                         | 62                         | 16,000                                | 410,000                      | 1                        | 426,000                                        | 99.53%                        |
| 17,000                      | 0                         | 62                         | 0                                     | 410,000                      | 1                        | 427,000                                        | 99.77%                        |
| 18,000                      | 1                         | 63                         | 18,000                                | 428,000                      | 0                        | 428,000                                        | 100.00%                       |
| 23,000                      | 0                         | 63                         | 0                                     | 428,000                      | 0                        | 428,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 1,000                       | 1                         | 1                          | 1,000                                 | 1,000                        | 35                       | 36,000                                         | 13.04%                        |
| 2,000                       | 0                         | 1                          | 0                                     | 1,000                        | 35                       | 71,000                                         | 25.72%                        |
| 3,000                       | 2                         | 3                          | 6,000                                 | 7,000                        | 33                       | 106,000                                        | 38.41%                        |
| 4,000                       | 6                         | 9                          | 24,000                                | 31,000                       | 27                       | 139,000                                        | 50.36%                        |
| 5,000                       | 5                         | 14                         | 25,000                                | 56,000                       | 22                       | 166,000                                        | 60.14%                        |
| 6,000                       | 1                         | 15                         | 6,000                                 | 62,000                       | 21                       | 188,000                                        | 68.12%                        |
| 7,000                       | 3                         | 18                         | 21,000                                | 83,000                       | 18                       | 209,000                                        | 75.72%                        |
| 8,000                       | 4                         | 22                         | 32,000                                | 115,000                      | 14                       | 227,000                                        | 82.25%                        |
| 9,000                       | 6                         | 28                         | 54,000                                | 169,000                      | 8                        | 241,000                                        | 87.32%                        |
| 10,000                      | 1                         | 29                         | 10,000                                | 179,000                      | 7                        | 249,000                                        | 90.22%                        |
| 11,000                      | 1                         | 30                         | 11,000                                | 190,000                      | 6                        | 256,000                                        | 92.75%                        |
| 12,000                      | 1                         | 31                         | 12,000                                | 202,000                      | 5                        | 262,000                                        | 94.93%                        |
| 13,000                      | 2                         | 33                         | 26,000                                | 228,000                      | 3                        | 267,000                                        | 96.74%                        |
| 15,000                      | 1                         | 34                         | 15,000                                | 243,000                      | 2                        | 273,000                                        | 98.91%                        |
| 16,000                      | 1                         | 35                         | 16,000                                | 259,000                      | 1                        | 275,000                                        | 99.64%                        |
| 17,000                      | 1                         | 36                         | 17,000                                | 276,000                      | 0                        | 276,000                                        | 100.00%                       |
| 18,000                      | 0                         | 36                         | 0                                     | 276,000                      | 0                        | 276,000                                        | 100.00%                       |
| 23,000                      | 0                         | 36                         | 0                                     | 276,000                      | 0                        | 276,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Cieciarski

Water ☐ or Sewer ☒

Period: Test Year

Meter Size: 1.5"

Customer Class: Multi-Residential

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>(((1)*(6))+(5)) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 0                           | 21                        | 21                         | 0                                     | 0                            | 795                      | 0                                                | 0.00%                         |
| 3,000                       | 1                         | 22                         | 3,000                                 | 3,000                        | 794                      | 2,385,000                                        | 9.11%                         |
| 4,000                       | 1                         | 23                         | 4,000                                 | 7,000                        | 793                      | 3,179,000                                        | 12.14%                        |
| 6,000                       | 2                         | 25                         | 12,000                                | 19,000                       | 791                      | 4,765,000                                        | 18.20%                        |
| 7,000                       | 5                         | 30                         | 35,000                                | 54,000                       | 786                      | 5,556,000                                        | 21.22%                        |
| 8,000                       | 6                         | 36                         | 48,000                                | 102,000                      | 780                      | 6,342,000                                        | 24.22%                        |
| 9,000                       | 3                         | 39                         | 27,000                                | 129,000                      | 777                      | 7,122,000                                        | 27.20%                        |
| 10,000                      | 1                         | 40                         | 10,000                                | 139,000                      | 776                      | 7,899,000                                        | 30.16%                        |
| 11,000                      | 6                         | 46                         | 66,000                                | 205,000                      | 770                      | 8,675,000                                        | 33.13%                        |
| 12,000                      | 12                        | 58                         | 144,000                               | 349,000                      | 758                      | 9,445,000                                        | 36.07%                        |
| 13,000                      | 8                         | 66                         | 104,000                               | 453,000                      | 750                      | 10,203,000                                       | 38.96%                        |
| 14,000                      | 11                        | 77                         | 154,000                               | 607,000                      | 739                      | 10,953,000                                       | 41.83%                        |
| 15,000                      | 9                         | 86                         | 135,000                               | 742,000                      | 730                      | 11,692,000                                       | 44.65%                        |
| 16,000                      | 18                        | 104                        | 288,000                               | 1,030,000                    | 712                      | 12,422,000                                       | 47.44%                        |
| 17,000                      | 20                        | 124                        | 340,000                               | 1,370,000                    | 692                      | 13,104,000                                       | 50.15%                        |
| 18,000                      | 17                        | 141                        | 306,000                               | 1,676,000                    | 675                      | 13,826,000                                       | 52.80%                        |
| 19,000                      | 17                        | 158                        | 323,000                               | 1,999,000                    | 658                      | 14,501,000                                       | 55.37%                        |
| 20,000                      | 27                        | 185                        | 540,000                               | 2,539,000                    | 631                      | 15,159,000                                       | 57.89%                        |
| 21,000                      | 23                        | 208                        | 483,000                               | 3,022,000                    | 608                      | 15,790,000                                       | 60.30%                        |
| 22,000                      | 13                        | 221                        | 286,000                               | 3,308,000                    | 595                      | 16,398,000                                       | 62.62%                        |
| 23,000                      | 24                        | 245                        | 552,000                               | 3,860,000                    | 571                      | 16,993,000                                       | 64.89%                        |
| 24,000                      | 21                        | 266                        | 504,000                               | 4,364,000                    | 550                      | 17,564,000                                       | 67.07%                        |
| 25,000                      | 22                        | 288                        | 550,000                               | 4,914,000                    | 528                      | 18,114,000                                       | 69.17%                        |
| 26,000                      | 27                        | 315                        | 702,000                               | 5,616,000                    | 501                      | 18,642,000                                       | 71.19%                        |
| 27,000                      | 26                        | 341                        | 702,000                               | 6,318,000                    | 475                      | 19,143,000                                       | 73.10%                        |
| 28,000                      | 28                        | 369                        | 784,000                               | 7,102,000                    | 447                      | 19,618,000                                       | 74.92%                        |
| 29,000                      | 18                        | 387                        | 522,000                               | 7,624,000                    | 429                      | 20,065,000                                       | 76.62%                        |
| 30,000                      | 38                        | 425                        | 1,140,000                             | 8,764,000                    | 391                      | 20,494,000                                       | 78.26%                        |
| 31,000                      | 32                        | 457                        | 992,000                               | 9,756,000                    | 359                      | 20,885,000                                       | 79.75%                        |
| 32,000                      | 27                        | 484                        | 864,000                               | 10,620,000                   | 332                      | 21,244,000                                       | 81.12%                        |
| 33,000                      | 25                        | 509                        | 825,000                               | 11,445,000                   | 307                      | 21,576,000                                       | 82.39%                        |
| 34,000                      | 24                        | 533                        | 816,000                               | 12,261,000                   | 283                      | 21,883,000                                       | 83.56%                        |
| 35,000                      | 20                        | 553                        | 700,000                               | 12,961,000                   | 263                      | 22,166,000                                       | 84.65%                        |
| 36,000                      | 14                        | 567                        | 504,000                               | 13,465,000                   | 249                      | 22,429,000                                       | 85.65%                        |
| 37,000                      | 17                        | 584                        | 629,000                               | 14,094,000                   | 232                      | 22,678,000                                       | 86.60%                        |
| 38,000                      | 21                        | 605                        | 798,000                               | 14,892,000                   | 211                      | 22,910,000                                       | 87.49%                        |
| 39,000                      | 13                        | 618                        | 507,000                               | 15,399,000                   | 198                      | 23,121,000                                       | 88.29%                        |
| 40,000                      | 16                        | 634                        | 640,000                               | 16,039,000                   | 182                      | 23,319,000                                       | 89.05%                        |
| 41,000                      | 18                        | 652                        | 738,000                               | 16,777,000                   | 164                      | 23,501,000                                       | 89.74%                        |
| 42,000                      | 8                         | 660                        | 336,000                               | 17,113,000                   | 156                      | 23,665,000                                       | 90.37%                        |
| 43,000                      | 14                        | 674                        | 602,000                               | 17,715,000                   | 142                      | 23,821,000                                       | 90.96%                        |
| 44,000                      | 14                        | 688                        | 616,000                               | 18,331,000                   | 128                      | 23,963,000                                       | 91.51%                        |
| 45,000                      | 16                        | 704                        | 720,000                               | 19,051,000                   | 112                      | 24,091,000                                       | 92.00%                        |
| 46,000                      | 10                        | 714                        | 460,000                               | 19,511,000                   | 102                      | 24,203,000                                       | 92.42%                        |
| 47,000                      | 12                        | 726                        | 564,000                               | 20,075,000                   | 90                       | 24,305,000                                       | 92.81%                        |
| 48,000                      | 11                        | 737                        | 528,000                               | 20,603,000                   | 79                       | 24,395,000                                       | 93.16%                        |
| 49,000                      | 6                         | 743                        | 294,000                               | 20,897,000                   | 73                       | 24,474,000                                       | 93.46%                        |
| 50,000                      | 5                         | 748                        | 250,000                               | 21,147,000                   | 68                       | 24,547,000                                       | 93.74%                        |
| 51,000                      | 6                         | 754                        | 306,000                               | 21,453,000                   | 62                       | 24,615,000                                       | 94.00%                        |
| 52,000                      | 7                         | 761                        | 364,000                               | 21,817,000                   | 55                       | 24,677,000                                       | 94.23%                        |
| 53,000                      | 3                         | 764                        | 159,000                               | 21,976,000                   | 52                       | 24,732,000                                       | 94.44%                        |
| 54,000                      | 3                         | 767                        | 162,000                               | 22,138,000                   | 49                       | 24,784,000                                       | 94.64%                        |
| 55,000                      | 3                         | 770                        | 165,000                               | 22,303,000                   | 46                       | 24,833,000                                       | 94.83%                        |
| 56,000                      | 3                         | 773                        | 168,000                               | 22,471,000                   | 43                       | 24,879,000                                       | 95.01%                        |
| 58,000                      | 1                         | 774                        | 58,000                                | 22,529,000                   | 42                       | 24,965,000                                       | 95.33%                        |
| 60,000                      | 3                         | 777                        | 180,000                               | 22,709,000                   | 39                       | 25,049,000                                       | 95.65%                        |
| 61,000                      | 2                         | 779                        | 122,000                               | 22,831,000                   | 37                       | 25,088,000                                       | 95.80%                        |
| 62,000                      | 1                         | 780                        | 62,000                                | 22,893,000                   | 36                       | 25,125,000                                       | 95.94%                        |
| 64,000                      | 1                         | 781                        | 64,000                                | 22,957,000                   | 35                       | 25,197,000                                       | 96.22%                        |
| 68,000                      | 1                         | 782                        | 68,000                                | 23,025,000                   | 34                       | 25,337,000                                       | 96.75%                        |
| 69,000                      | 3                         | 785                        | 207,000                               | 23,232,000                   | 31                       | 25,371,000                                       | 96.88%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 187 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 70,000                      | 1                         | 786                        | 70,000                                | 23,302,000                   | 30                       | 25,402,000                                       | 97.00%                        |
| 71,000                      | 2                         | 788                        | 142,000                               | 23,444,000                   | 28                       | 25,432,000                                       | 97.12%                        |
| 72,000                      | 4                         | 792                        | 288,000                               | 23,732,000                   | 24                       | 25,460,000                                       | 97.22%                        |
| 73,000                      | 1                         | 793                        | 73,000                                | 23,805,000                   | 23                       | 25,484,000                                       | 97.32%                        |
| 74,000                      | 2                         | 795                        | 148,000                               | 23,953,000                   | 21                       | 25,507,000                                       | 97.40%                        |
| 75,000                      | 2                         | 797                        | 150,000                               | 24,103,000                   | 19                       | 25,528,000                                       | 97.48%                        |
| 76,000                      | 2                         | 799                        | 152,000                               | 24,255,000                   | 17                       | 25,547,000                                       | 97.56%                        |
| 78,000                      | 2                         | 801                        | 156,000                               | 24,411,000                   | 15                       | 25,581,000                                       | 97.69%                        |
| 79,000                      | 1                         | 802                        | 79,000                                | 24,490,000                   | 14                       | 25,596,000                                       | 97.74%                        |
| 81,000                      | 1                         | 803                        | 81,000                                | 24,571,000                   | 13                       | 25,624,000                                       | 97.85%                        |
| 82,000                      | 2                         | 805                        | 164,000                               | 24,735,000                   | 11                       | 25,637,000                                       | 97.90%                        |
| 85,000                      | 1                         | 806                        | 85,000                                | 24,820,000                   | 10                       | 25,670,000                                       | 98.03%                        |
| 86,000                      | 1                         | 807                        | 86,000                                | 24,906,000                   | 9                        | 25,680,000                                       | 98.06%                        |
| 89,000                      | 1                         | 808                        | 89,000                                | 24,995,000                   | 8                        | 25,707,000                                       | 98.17%                        |
| 91,000                      | 1                         | 809                        | 91,000                                | 25,086,000                   | 7                        | 25,723,000                                       | 98.23%                        |
| 100,000                     | 1                         | 810                        | 100,000                               | 25,186,000                   | 6                        | 25,786,000                                       | 98.47%                        |
| 101,000                     | 1                         | 811                        | 101,000                               | 25,287,000                   | 5                        | 25,792,000                                       | 98.49%                        |
| 111,000                     | 1                         | 812                        | 111,000                               | 25,398,000                   | 4                        | 25,842,000                                       | 98.68%                        |
| 114,000                     | 1                         | 813                        | 114,000                               | 25,512,000                   | 3                        | 25,854,000                                       | 98.73%                        |
| 135,000                     | 1                         | 814                        | 135,000                               | 25,647,000                   | 2                        | 25,917,000                                       | 98.97%                        |
| 174,000                     | 1                         | 815                        | 174,000                               | 25,821,000                   | 1                        | 25,995,000                                       | 99.27%                        |
| 366,000                     | 1                         | 816                        | 366,000                               | 26,187,000                   | 0                        | 26,187,000                                       | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14  
Page 188 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water ☐ or Sewer ☒  
Period: January 2010  
Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6))+5)$ | Percentage of Total |
| 0                 | 2               | 2                | 0                        | 0                  | 66             | 0                                   | 0.00%               |
| 3,000             | 0               | 2                | 0                        | 0                  | 66             | 198,000                             | 8.03%               |
| 4,000             | 0               | 2                | 0                        | 0                  | 66             | 264,000                             | 10.71%              |
| 6,000             | 0               | 2                | 0                        | 0                  | 66             | 396,000                             | 16.06%              |
| 7,000             | 1               | 3                | 7,000                    | 7,000              | 65             | 462,000                             | 18.74%              |
| 8,000             | 0               | 3                | 0                        | 7,000              | 65             | 527,000                             | 21.38%              |
| 9,000             | 1               | 4                | 9,000                    | 16,000             | 64             | 592,000                             | 24.02%              |
| 10,000            | 0               | 4                | 0                        | 16,000             | 64             | 656,000                             | 26.61%              |
| 11,000            | 0               | 4                | 0                        | 16,000             | 64             | 720,000                             | 29.21%              |
| 12,000            | 0               | 4                | 0                        | 16,000             | 64             | 784,000                             | 31.81%              |
| 13,000            | 1               | 5                | 13,000                   | 29,000             | 63             | 848,000                             | 34.40%              |
| 14,000            | 0               | 5                | 0                        | 29,000             | 63             | 911,000                             | 36.96%              |
| 15,000            | 0               | 5                | 0                        | 29,000             | 63             | 974,000                             | 39.51%              |
| 16,000            | 0               | 5                | 0                        | 29,000             | 63             | 1,037,000                           | 42.07%              |
| 17,000            | 2               | 7                | 34,000                   | 63,000             | 61             | 1,100,000                           | 44.62%              |
| 18,000            | 1               | 8                | 18,000                   | 81,000             | 60             | 1,161,000                           | 47.10%              |
| 19,000            | 0               | 8                | 0                        | 81,000             | 60             | 1,221,000                           | 49.53%              |
| 20,000            | 3               | 11               | 60,000                   | 141,000            | 57             | 1,281,000                           | 51.97%              |
| 21,000            | 0               | 11               | 0                        | 141,000            | 57             | 1,338,000                           | 54.28%              |
| 22,000            | 1               | 12               | 22,000                   | 163,000            | 56             | 1,395,000                           | 56.59%              |
| 23,000            | 2               | 14               | 46,000                   | 209,000            | 54             | 1,451,000                           | 58.86%              |
| 24,000            | 1               | 15               | 24,000                   | 233,000            | 53             | 1,505,000                           | 61.05%              |
| 25,000            | 1               | 16               | 25,000                   | 258,000            | 52             | 1,558,000                           | 63.20%              |
| 26,000            | 1               | 17               | 26,000                   | 284,000            | 51             | 1,610,000                           | 65.31%              |
| 27,000            | 2               | 19               | 54,000                   | 338,000            | 49             | 1,661,000                           | 67.38%              |
| 28,000            | 2               | 21               | 56,000                   | 394,000            | 47             | 1,710,000                           | 69.37%              |
| 29,000            | 1               | 22               | 29,000                   | 423,000            | 46             | 1,757,000                           | 71.28%              |
| 30,000            | 3               | 25               | 90,000                   | 513,000            | 43             | 1,803,000                           | 73.14%              |
| 31,000            | 3               | 28               | 93,000                   | 606,000            | 40             | 1,846,000                           | 74.89%              |
| 32,000            | 2               | 30               | 64,000                   | 670,000            | 38             | 1,886,000                           | 76.51%              |
| 33,000            | 3               | 33               | 99,000                   | 769,000            | 35             | 1,924,000                           | 78.05%              |
| 34,000            | 2               | 35               | 68,000                   | 837,000            | 33             | 1,959,000                           | 79.47%              |
| 35,000            | 2               | 37               | 70,000                   | 907,000            | 31             | 1,992,000                           | 80.81%              |
| 36,000            | 0               | 37               | 0                        | 907,000            | 31             | 2,023,000                           | 82.07%              |
| 37,000            | 0               | 37               | 0                        | 907,000            | 31             | 2,054,000                           | 83.33%              |
| 38,000            | 2               | 39               | 76,000                   | 983,000            | 29             | 2,085,000                           | 84.58%              |
| 39,000            | 2               | 41               | 78,000                   | 1,061,000          | 27             | 2,114,000                           | 85.76%              |
| 40,000            | 2               | 43               | 80,000                   | 1,141,000          | 25             | 2,141,000                           | 86.86%              |
| 41,000            | 2               | 45               | 82,000                   | 1,223,000          | 23             | 2,166,000                           | 87.87%              |
| 42,000            | 1               | 46               | 42,000                   | 1,265,000          | 22             | 2,189,000                           | 88.80%              |
| 43,000            | 0               | 46               | 0                        | 1,265,000          | 22             | 2,211,000                           | 89.70%              |
| 44,000            | 3               | 49               | 132,000                  | 1,397,000          | 19             | 2,233,000                           | 90.59%              |
| 45,000            | 3               | 52               | 135,000                  | 1,532,000          | 16             | 2,252,000                           | 91.36%              |
| 46,000            | 0               | 52               | 0                        | 1,532,000          | 16             | 2,268,000                           | 92.01%              |
| 47,000            | 2               | 54               | 94,000                   | 1,626,000          | 14             | 2,284,000                           | 92.66%              |
| 48,000            | 2               | 56               | 96,000                   | 1,722,000          | 12             | 2,298,000                           | 93.23%              |
| 49,000            | 0               | 56               | 0                        | 1,722,000          | 12             | 2,310,000                           | 93.71%              |
| 50,000            | 1               | 57               | 50,000                   | 1,772,000          | 11             | 2,322,000                           | 94.20%              |
| 51,000            | 2               | 59               | 102,000                  | 1,874,000          | 9              | 2,333,000                           | 94.65%              |
| 52,000            | 2               | 61               | 104,000                  | 1,978,000          | 7              | 2,342,000                           | 95.01%              |
| 53,000            | 1               | 62               | 53,000                   | 2,031,000          | 6              | 2,349,000                           | 95.29%              |
| 54,000            | 1               | 63               | 54,000                   | 2,085,000          | 5              | 2,355,000                           | 95.54%              |
| 55,000            | 0               | 63               | 0                        | 2,085,000          | 5              | 2,360,000                           | 95.74%              |
| 56,000            | 0               | 63               | 0                        | 2,085,000          | 5              | 2,365,000                           | 95.94%              |
| 58,000            | 0               | 63               | 0                        | 2,085,000          | 5              | 2,375,000                           | 96.35%              |
| 60,000            | 0               | 63               | 0                        | 2,085,000          | 5              | 2,385,000                           | 96.75%              |
| 61,000            | 0               | 63               | 0                        | 2,085,000          | 5              | 2,390,000                           | 96.96%              |
| 62,000            | 0               | 63               | 0                        | 2,085,000          | 5              | 2,395,000                           | 97.16%              |
| 64,000            | 1               | 64               | 64,000                   | 2,149,000          | 4              | 2,405,000                           | 97.57%              |
| 68,000            | 0               | 64               | 0                        | 2,149,000          | 4              | 2,421,000                           | 98.22%              |
| 69,000            | 0               | 64               | 0                        | 2,149,000          | 4              | 2,425,000                           | 98.38%              |
| 70,000            | 0               | 64               | 0                        | 2,149,000          | 4              | 2,429,000                           | 98.54%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Cieciarski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 71,000            | 0               | 64               | 0                        | 2,149,000          | 4              | 2,433,000                         | 98.70%              |
| 72,000            | 1               | 65               | 72,000                   | 2,221,000          | 3              | 2,437,000                         | 98.86%              |
| 73,000            | 1               | 66               | 73,000                   | 2,294,000          | 2              | 2,440,000                         | 98.99%              |
| 74,000            | 0               | 66               | 0                        | 2,294,000          | 2              | 2,442,000                         | 99.07%              |
| 75,000            | 0               | 66               | 0                        | 2,294,000          | 2              | 2,444,000                         | 99.15%              |
| 76,000            | 0               | 66               | 0                        | 2,294,000          | 2              | 2,446,000                         | 99.23%              |
| 78,000            | 0               | 66               | 0                        | 2,294,000          | 2              | 2,450,000                         | 99.39%              |
| 79,000            | 0               | 66               | 0                        | 2,294,000          | 2              | 2,452,000                         | 99.47%              |
| 81,000            | 0               | 66               | 0                        | 2,294,000          | 2              | 2,456,000                         | 99.63%              |
| 82,000            | 1               | 67               | 82,000                   | 2,376,000          | 1              | 2,458,000                         | 99.72%              |
| 85,000            | 0               | 67               | 0                        | 2,376,000          | 1              | 2,461,000                         | 99.84%              |
| 86,000            | 0               | 67               | 0                        | 2,376,000          | 1              | 2,462,000                         | 99.88%              |
| 89,000            | 1               | 68               | 89,000                   | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 91,000            | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 100,000           | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 101,000           | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 111,000           | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 114,000           | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 135,000           | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 174,000           | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |
| 366,000           | 0               | 68               | 0                        | 2,465,000          | 0              | 2,465,000                         | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 14                        | 14                         | 0                                     | 0                            | 462                      | 0                                              | 0.00%                         |
| 3,000                       | 0                         | 14                         | 0                                     | 0                            | 462                      | 1,386,000                                      | 8.78%                         |
| 4,000                       | 1                         | 15                         | 4,000                                 | 4,000                        | 461                      | 1,848,000                                      | 11.71%                        |
| 6,000                       | 1                         | 16                         | 6,000                                 | 10,000                       | 460                      | 2,770,000                                      | 17.55%                        |
| 7,000                       | 4                         | 20                         | 28,000                                | 38,000                       | 456                      | 3,230,000                                      | 20.46%                        |
| 8,000                       | 4                         | 24                         | 32,000                                | 70,000                       | 452                      | 3,686,000                                      | 23.35%                        |
| 9,000                       | 2                         | 26                         | 18,000                                | 88,000                       | 450                      | 4,138,000                                      | 26.21%                        |
| 10,000                      | 1                         | 27                         | 10,000                                | 98,000                       | 449                      | 4,588,000                                      | 29.06%                        |
| 11,000                      | 2                         | 29                         | 22,000                                | 120,000                      | 447                      | 5,037,000                                      | 31.91%                        |
| 12,000                      | 9                         | 38                         | 108,000                               | 228,000                      | 438                      | 5,484,000                                      | 34.74%                        |
| 13,000                      | 2                         | 40                         | 26,000                                | 254,000                      | 436                      | 5,922,000                                      | 37.51%                        |
| 14,000                      | 8                         | 48                         | 112,000                               | 366,000                      | 428                      | 6,358,000                                      | 40.28%                        |
| 15,000                      | 5                         | 53                         | 75,000                                | 441,000                      | 423                      | 6,786,000                                      | 42.99%                        |
| 16,000                      | 11                        | 64                         | 176,000                               | 617,000                      | 412                      | 7,209,000                                      | 45.67%                        |
| 17,000                      | 9                         | 73                         | 153,000                               | 770,000                      | 403                      | 7,621,000                                      | 48.28%                        |
| 18,000                      | 9                         | 82                         | 162,000                               | 932,000                      | 394                      | 8,024,000                                      | 50.83%                        |
| 19,000                      | 7                         | 89                         | 133,000                               | 1,065,000                    | 387                      | 8,418,000                                      | 53.33%                        |
| 20,000                      | 13                        | 102                        | 260,000                               | 1,325,000                    | 374                      | 8,805,000                                      | 55.78%                        |
| 21,000                      | 16                        | 118                        | 336,000                               | 1,661,000                    | 358                      | 9,179,000                                      | 58.15%                        |
| 22,000                      | 8                         | 126                        | 176,000                               | 1,837,000                    | 350                      | 9,537,000                                      | 60.41%                        |
| 23,000                      | 15                        | 141                        | 345,000                               | 2,182,000                    | 335                      | 9,887,000                                      | 62.63%                        |
| 24,000                      | 11                        | 152                        | 264,000                               | 2,446,000                    | 324                      | 10,222,000                                     | 64.75%                        |
| 25,000                      | 10                        | 162                        | 250,000                               | 2,696,000                    | 314                      | 10,546,000                                     | 66.81%                        |
| 26,000                      | 17                        | 179                        | 442,000                               | 3,138,000                    | 297                      | 10,860,000                                     | 68.80%                        |
| 27,000                      | 14                        | 193                        | 378,000                               | 3,516,000                    | 283                      | 11,157,000                                     | 70.68%                        |
| 28,000                      | 19                        | 212                        | 532,000                               | 4,048,000                    | 264                      | 11,440,000                                     | 72.47%                        |
| 29,000                      | 11                        | 223                        | 319,000                               | 4,367,000                    | 253                      | 11,704,000                                     | 74.14%                        |
| 30,000                      | 21                        | 244                        | 630,000                               | 4,997,000                    | 232                      | 11,957,000                                     | 75.74%                        |
| 31,000                      | 13                        | 257                        | 403,000                               | 5,400,000                    | 219                      | 12,189,000                                     | 77.21%                        |
| 32,000                      | 16                        | 273                        | 512,000                               | 5,912,000                    | 203                      | 12,408,000                                     | 78.60%                        |
| 33,000                      | 13                        | 286                        | 429,000                               | 6,341,000                    | 190                      | 12,611,000                                     | 79.89%                        |
| 34,000                      | 15                        | 301                        | 510,000                               | 6,851,000                    | 175                      | 12,801,000                                     | 81.09%                        |
| 35,000                      | 10                        | 311                        | 350,000                               | 7,201,000                    | 165                      | 12,976,000                                     | 82.20%                        |
| 36,000                      | 9                         | 320                        | 324,000                               | 7,525,000                    | 156                      | 13,141,000                                     | 83.24%                        |
| 37,000                      | 11                        | 331                        | 407,000                               | 7,932,000                    | 145                      | 13,297,000                                     | 84.23%                        |
| 38,000                      | 14                        | 345                        | 532,000                               | 8,464,000                    | 131                      | 13,442,000                                     | 85.15%                        |
| 39,000                      | 9                         | 354                        | 351,000                               | 8,815,000                    | 122                      | 13,573,000                                     | 85.98%                        |
| 40,000                      | 9                         | 363                        | 360,000                               | 9,175,000                    | 113                      | 13,695,000                                     | 86.75%                        |
| 41,000                      | 11                        | 374                        | 451,000                               | 9,626,000                    | 102                      | 13,808,000                                     | 87.47%                        |
| 42,000                      | 5                         | 379                        | 210,000                               | 9,836,000                    | 97                       | 13,910,000                                     | 88.12%                        |
| 43,000                      | 11                        | 390                        | 473,000                               | 10,309,000                   | 86                       | 14,007,000                                     | 88.73%                        |
| 44,000                      | 9                         | 399                        | 396,000                               | 10,705,000                   | 77                       | 14,093,000                                     | 89.28%                        |
| 45,000                      | 7                         | 406                        | 315,000                               | 11,020,000                   | 70                       | 14,170,000                                     | 89.76%                        |
| 46,000                      | 9                         | 415                        | 414,000                               | 11,434,000                   | 61                       | 14,240,000                                     | 90.21%                        |
| 47,000                      | 5                         | 420                        | 235,000                               | 11,669,000                   | 56                       | 14,301,000                                     | 90.59%                        |
| 48,000                      | 7                         | 427                        | 336,000                               | 12,005,000                   | 49                       | 14,357,000                                     | 90.95%                        |
| 49,000                      | 3                         | 430                        | 147,000                               | 12,152,000                   | 46                       | 14,406,000                                     | 91.26%                        |
| 50,000                      | 1                         | 431                        | 50,000                                | 12,202,000                   | 45                       | 14,452,000                                     | 91.55%                        |
| 51,000                      | 1                         | 432                        | 51,000                                | 12,253,000                   | 44                       | 14,497,000                                     | 91.83%                        |
| 52,000                      | 3                         | 435                        | 156,000                               | 12,409,000                   | 41                       | 14,541,000                                     | 92.11%                        |
| 53,000                      | 2                         | 437                        | 106,000                               | 12,515,000                   | 39                       | 14,582,000                                     | 92.37%                        |
| 54,000                      | 1                         | 438                        | 54,000                                | 12,569,000                   | 38                       | 14,621,000                                     | 92.62%                        |
| 55,000                      | 3                         | 441                        | 165,000                               | 12,734,000                   | 35                       | 14,659,000                                     | 92.86%                        |
| 56,000                      | 2                         | 443                        | 112,000                               | 12,846,000                   | 33                       | 14,694,000                                     | 93.08%                        |
| 58,000                      | 1                         | 444                        | 58,000                                | 12,904,000                   | 32                       | 14,760,000                                     | 93.50%                        |
| 60,000                      | 3                         | 447                        | 180,000                               | 13,084,000                   | 29                       | 14,824,000                                     | 93.91%                        |
| 61,000                      | 1                         | 448                        | 61,000                                | 13,145,000                   | 28                       | 14,853,000                                     | 94.09%                        |
| 62,000                      | 1                         | 449                        | 62,000                                | 13,207,000                   | 27                       | 14,881,000                                     | 94.27%                        |
| 64,000                      | 0                         | 449                        | 0                                     | 13,207,000                   | 27                       | 14,935,000                                     | 94.61%                        |
| 68,000                      | 1                         | 450                        | 68,000                                | 13,275,000                   | 26                       | 15,043,000                                     | 95.29%                        |
| 69,000                      | 3                         | 453                        | 207,000                               | 13,482,000                   | 23                       | 15,069,000                                     | 95.46%                        |
| 70,000                      | 1                         | 454                        | 70,000                                | 13,552,000                   | 22                       | 15,092,000                                     | 95.60%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Cieciarski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]/(5)$ | Percentage of Total |
| 71,000            | 2               | 456              | 142,000                  | 13,694,000         | 20             | 15,114,000                          | 95.74%              |
| 72,000            | 2               | 458              | 144,000                  | 13,838,000         | 18             | 15,134,000                          | 95.87%              |
| 73,000            | 0               | 458              | 0                        | 13,838,000         | 18             | 15,152,000                          | 95.98%              |
| 74,000            | 1               | 459              | 74,000                   | 13,912,000         | 17             | 15,170,000                          | 96.10%              |
| 75,000            | 1               | 460              | 75,000                   | 13,987,000         | 16             | 15,187,000                          | 96.21%              |
| 76,000            | 2               | 462              | 152,000                  | 14,139,000         | 14             | 15,203,000                          | 96.31%              |
| 78,000            | 2               | 464              | 156,000                  | 14,295,000         | 12             | 15,231,000                          | 96.48%              |
| 79,000            | 1               | 465              | 79,000                   | 14,374,000         | 11             | 15,243,000                          | 96.56%              |
| 81,000            | 1               | 466              | 81,000                   | 14,455,000         | 10             | 15,265,000                          | 96.70%              |
| 82,000            | 1               | 467              | 82,000                   | 14,537,000         | 9              | 15,275,000                          | 96.76%              |
| 85,000            | 1               | 468              | 85,000                   | 14,622,000         | 8              | 15,302,000                          | 96.93%              |
| 86,000            | 1               | 469              | 86,000                   | 14,708,000         | 7              | 15,310,000                          | 96.98%              |
| 89,000            | 0               | 469              | 0                        | 14,708,000         | 7              | 15,331,000                          | 97.12%              |
| 91,000            | 1               | 470              | 91,000                   | 14,799,000         | 6              | 15,345,000                          | 97.21%              |
| 100,000           | 1               | 471              | 100,000                  | 14,899,000         | 5              | 15,399,000                          | 97.55%              |
| 101,000           | 1               | 472              | 101,000                  | 15,000,000         | 4              | 15,404,000                          | 97.58%              |
| 111,000           | 1               | 473              | 111,000                  | 15,111,000         | 3              | 15,444,000                          | 97.83%              |
| 114,000           | 0               | 473              | 0                        | 15,111,000         | 3              | 15,453,000                          | 97.89%              |
| 135,000           | 1               | 474              | 135,000                  | 15,246,000         | 2              | 15,516,000                          | 98.29%              |
| 174,000           | 1               | 475              | 174,000                  | 15,420,000         | 1              | 15,594,000                          | 98.78%              |
| 366,000           | 1               | 476              | 366,000                  | 15,786,000         | 0              | 15,786,000                          | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 192 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: September through December 2010  
Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 5               | 5                | 0                        | 0                  | 267            | 0                                 | 0.00%               |
| 3,000             | 1               | 6                | 3,000                    | 3,000              | 266            | 801,000                           | 10.09%              |
| 4,000             | 0               | 6                | 0                        | 3,000              | 266            | 1,067,000                         | 13.45%              |
| 6,000             | 1               | 7                | 6,000                    | 9,000              | 265            | 1,599,000                         | 20.15%              |
| 7,000             | 0               | 7                | 0                        | 9,000              | 265            | 1,864,000                         | 23.49%              |
| 8,000             | 2               | 9                | 16,000                   | 25,000             | 263            | 2,129,000                         | 26.83%              |
| 9,000             | 0               | 9                | 0                        | 25,000             | 263            | 2,392,000                         | 30.14%              |
| 10,000            | 0               | 9                | 0                        | 25,000             | 263            | 2,655,000                         | 33.46%              |
| 11,000            | 4               | 13               | 44,000                   | 69,000             | 259            | 2,918,000                         | 36.77%              |
| 12,000            | 3               | 16               | 36,000                   | 105,000            | 256            | 3,177,000                         | 40.03%              |
| 13,000            | 5               | 21               | 65,000                   | 170,000            | 251            | 3,433,000                         | 43.26%              |
| 14,000            | 3               | 24               | 42,000                   | 212,000            | 248            | 3,684,000                         | 46.42%              |
| 15,000            | 4               | 28               | 60,000                   | 272,000            | 244            | 3,932,000                         | 49.55%              |
| 16,000            | 7               | 35               | 112,000                  | 384,000            | 237            | 4,176,000                         | 52.62%              |
| 17,000            | 9               | 44               | 153,000                  | 537,000            | 228            | 4,413,000                         | 55.61%              |
| 18,000            | 7               | 51               | 126,000                  | 663,000            | 221            | 4,641,000                         | 58.48%              |
| 19,000            | 10              | 61               | 190,000                  | 853,000            | 211            | 4,862,000                         | 61.27%              |
| 20,000            | 11              | 72               | 220,000                  | 1,073,000          | 200            | 5,073,000                         | 63.92%              |
| 21,000            | 7               | 79               | 147,000                  | 1,220,000          | 193            | 5,273,000                         | 66.44%              |
| 22,000            | 4               | 83               | 88,000                   | 1,308,000          | 189            | 5,466,000                         | 68.88%              |
| 23,000            | 7               | 90               | 161,000                  | 1,469,000          | 182            | 5,655,000                         | 71.26%              |
| 24,000            | 9               | 99               | 216,000                  | 1,685,000          | 173            | 5,837,000                         | 73.55%              |
| 25,000            | 11              | 110              | 275,000                  | 1,960,000          | 162            | 6,010,000                         | 75.73%              |
| 26,000            | 9               | 119              | 234,000                  | 2,194,000          | 153            | 6,172,000                         | 77.77%              |
| 27,000            | 10              | 129              | 270,000                  | 2,464,000          | 143            | 6,325,000                         | 79.70%              |
| 28,000            | 7               | 136              | 196,000                  | 2,660,000          | 136            | 6,468,000                         | 81.50%              |
| 29,000            | 6               | 142              | 174,000                  | 2,834,000          | 130            | 6,604,000                         | 83.22%              |
| 30,000            | 14              | 156              | 420,000                  | 3,254,000          | 118            | 6,734,000                         | 84.85%              |
| 31,000            | 16              | 172              | 496,000                  | 3,750,000          | 100            | 6,850,000                         | 86.32%              |
| 32,000            | 9               | 181              | 288,000                  | 4,038,000          | 91             | 6,950,000                         | 87.58%              |
| 33,000            | 9               | 190              | 297,000                  | 4,335,000          | 82             | 7,041,000                         | 88.72%              |
| 34,000            | 7               | 197              | 238,000                  | 4,573,000          | 75             | 7,123,000                         | 89.76%              |
| 35,000            | 8               | 205              | 280,000                  | 4,853,000          | 67             | 7,198,000                         | 90.70%              |
| 36,000            | 5               | 210              | 180,000                  | 5,033,000          | 62             | 7,265,000                         | 91.54%              |
| 37,000            | 6               | 216              | 222,000                  | 5,255,000          | 56             | 7,327,000                         | 92.33%              |
| 38,000            | 5               | 221              | 190,000                  | 5,445,000          | 51             | 7,383,000                         | 93.03%              |
| 39,000            | 2               | 223              | 78,000                   | 5,523,000          | 49             | 7,434,000                         | 93.67%              |
| 40,000            | 5               | 228              | 200,000                  | 5,723,000          | 44             | 7,483,000                         | 94.29%              |
| 41,000            | 5               | 233              | 205,000                  | 5,928,000          | 39             | 7,527,000                         | 94.85%              |
| 42,000            | 2               | 235              | 84,000                   | 6,012,000          | 37             | 7,566,000                         | 95.34%              |
| 43,000            | 3               | 238              | 129,000                  | 6,141,000          | 34             | 7,603,000                         | 95.80%              |
| 44,000            | 2               | 240              | 88,000                   | 6,229,000          | 32             | 7,637,000                         | 96.23%              |
| 45,000            | 6               | 246              | 270,000                  | 6,499,000          | 26             | 7,669,000                         | 96.64%              |
| 46,000            | 1               | 247              | 46,000                   | 6,545,000          | 25             | 7,695,000                         | 96.96%              |
| 47,000            | 5               | 252              | 235,000                  | 6,780,000          | 20             | 7,720,000                         | 97.28%              |
| 48,000            | 2               | 254              | 96,000                   | 6,876,000          | 18             | 7,740,000                         | 97.53%              |
| 49,000            | 3               | 257              | 147,000                  | 7,023,000          | 15             | 7,758,000                         | 97.76%              |
| 50,000            | 3               | 260              | 150,000                  | 7,173,000          | 12             | 7,773,000                         | 97.95%              |
| 51,000            | 3               | 263              | 153,000                  | 7,326,000          | 9              | 7,785,000                         | 98.10%              |
| 52,000            | 2               | 265              | 104,000                  | 7,430,000          | 7              | 7,794,000                         | 98.21%              |
| 53,000            | 0               | 265              | 0                        | 7,430,000          | 7              | 7,801,000                         | 98.30%              |
| 54,000            | 1               | 266              | 54,000                   | 7,484,000          | 6              | 7,808,000                         | 98.39%              |
| 55,000            | 0               | 266              | 0                        | 7,484,000          | 6              | 7,814,000                         | 98.46%              |
| 56,000            | 1               | 267              | 56,000                   | 7,540,000          | 5              | 7,820,000                         | 98.54%              |
| 58,000            | 0               | 267              | 0                        | 7,540,000          | 5              | 7,830,000                         | 98.66%              |
| 60,000            | 0               | 267              | 0                        | 7,540,000          | 5              | 7,840,000                         | 98.79%              |
| 61,000            | 1               | 268              | 61,000                   | 7,601,000          | 4              | 7,845,000                         | 98.85%              |
| 62,000            | 0               | 268              | 0                        | 7,601,000          | 4              | 7,849,000                         | 98.90%              |
| 64,000            | 0               | 268              | 0                        | 7,601,000          | 4              | 7,857,000                         | 99.00%              |
| 68,000            | 0               | 268              | 0                        | 7,601,000          | 4              | 7,873,000                         | 99.21%              |
| 69,000            | 0               | 268              | 0                        | 7,601,000          | 4              | 7,877,000                         | 99.26%              |
| 70,000            | 0               | 268              | 0                        | 7,601,000          | 4              | 7,881,000                         | 99.31%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 193 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 71,000            | 0               | 268              | 0                        | 7,601,000          | 4              | 7,885,000                           | 99.36%              |
| 72,000            | 1               | 269              | 72,000                   | 7,673,000          | 3              | 7,889,000                           | 99.41%              |
| 73,000            | 0               | 269              | 0                        | 7,673,000          | 3              | 7,892,000                           | 99.45%              |
| 74,000            | 1               | 270              | 74,000                   | 7,747,000          | 2              | 7,895,000                           | 99.48%              |
| 75,000            | 1               | 271              | 75,000                   | 7,822,000          | 1              | 7,897,000                           | 99.51%              |
| 76,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,898,000                           | 99.52%              |
| 78,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,900,000                           | 99.55%              |
| 79,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,901,000                           | 99.56%              |
| 81,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,903,000                           | 99.58%              |
| 82,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,904,000                           | 99.60%              |
| 85,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,907,000                           | 99.63%              |
| 86,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,908,000                           | 99.65%              |
| 89,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,911,000                           | 99.68%              |
| 91,000            | 0               | 271              | 0                        | 7,822,000          | 1              | 7,913,000                           | 99.71%              |
| 100,000           | 0               | 271              | 0                        | 7,822,000          | 1              | 7,922,000                           | 99.82%              |
| 101,000           | 0               | 271              | 0                        | 7,822,000          | 1              | 7,923,000                           | 99.84%              |
| 111,000           | 0               | 271              | 0                        | 7,822,000          | 1              | 7,933,000                           | 99.96%              |
| 114,000           | 1               | 272              | 114,000                  | 7,936,000          | 0              | 7,936,000                           | 100.00%             |
| 135,000           | 0               | 272              | 0                        | 7,936,000          | 0              | 7,936,000                           | 100.00%             |
| 174,000           | 0               | 272              | 0                        | 7,936,000          | 0              | 7,936,000                           | 100.00%             |
| 366,000           | 0               | 272              | 0                        | 7,936,000          | 0              | 7,936,000                           | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 2                         | 2                          | 0                                     | 0                            | 778                      | 0                                              | 0.00%                         |
| 6,000                       | 4                         | 6                          | 24,000                                | 24,000                       | 774                      | 4,668,000                                      | 8.88%                         |
| 7,000                       | 3                         | 9                          | 21,000                                | 45,000                       | 771                      | 5,442,000                                      | 10.35%                        |
| 8,000                       | 3                         | 12                         | 24,000                                | 69,000                       | 768                      | 6,213,000                                      | 11.82%                        |
| 9,000                       | 5                         | 17                         | 45,000                                | 114,000                      | 763                      | 6,981,000                                      | 13.28%                        |
| 10,000                      | 2                         | 19                         | 20,000                                | 134,000                      | 761                      | 7,744,000                                      | 14.73%                        |
| 11,000                      | 12                        | 31                         | 132,000                               | 266,000                      | 749                      | 8,505,000                                      | 16.18%                        |
| 12,000                      | 2                         | 33                         | 24,000                                | 290,000                      | 747                      | 9,254,000                                      | 17.60%                        |
| 13,000                      | 8                         | 41                         | 104,000                               | 394,000                      | 739                      | 10,001,000                                     | 19.02%                        |
| 14,000                      | 5                         | 46                         | 70,000                                | 464,000                      | 734                      | 10,740,000                                     | 20.43%                        |
| 15,000                      | 8                         | 54                         | 120,000                               | 584,000                      | 726                      | 11,474,000                                     | 21.82%                        |
| 16,000                      | 8                         | 62                         | 128,000                               | 712,000                      | 718                      | 12,200,000                                     | 23.21%                        |
| 17,000                      | 5                         | 67                         | 85,000                                | 797,000                      | 713                      | 12,918,000                                     | 24.57%                        |
| 18,000                      | 1                         | 68                         | 18,000                                | 815,000                      | 712                      | 13,631,000                                     | 25.93%                        |
| 19,000                      | 5                         | 73                         | 95,000                                | 910,000                      | 707                      | 14,343,000                                     | 27.28%                        |
| 20,000                      | 4                         | 77                         | 80,000                                | 990,000                      | 703                      | 15,050,000                                     | 28.63%                        |
| 21,000                      | 6                         | 83                         | 126,000                               | 1,116,000                    | 697                      | 15,753,000                                     | 29.96%                        |
| 22,000                      | 5                         | 88                         | 110,000                               | 1,226,000                    | 692                      | 16,450,000                                     | 31.29%                        |
| 23,000                      | 4                         | 92                         | 92,000                                | 1,318,000                    | 688                      | 17,142,000                                     | 32.61%                        |
| 24,000                      | 2                         | 94                         | 48,000                                | 1,366,000                    | 686                      | 17,830,000                                     | 33.91%                        |
| 25,000                      | 6                         | 100                        | 150,000                               | 1,516,000                    | 680                      | 18,516,000                                     | 35.22%                        |
| 26,000                      | 5                         | 105                        | 130,000                               | 1,646,000                    | 675                      | 19,196,000                                     | 36.51%                        |
| 27,000                      | 1                         | 106                        | 27,000                                | 1,673,000                    | 674                      | 19,871,000                                     | 37.80%                        |
| 28,000                      | 4                         | 110                        | 112,000                               | 1,785,000                    | 670                      | 20,545,000                                     | 39.08%                        |
| 29,000                      | 6                         | 116                        | 174,000                               | 1,959,000                    | 664                      | 21,215,000                                     | 40.35%                        |
| 30,000                      | 8                         | 124                        | 240,000                               | 2,199,000                    | 656                      | 21,879,000                                     | 41.62%                        |
| 31,000                      | 6                         | 130                        | 186,000                               | 2,385,000                    | 650                      | 22,535,000                                     | 42.86%                        |
| 32,000                      | 8                         | 138                        | 256,000                               | 2,641,000                    | 642                      | 23,185,000                                     | 44.10%                        |
| 33,000                      | 6                         | 144                        | 198,000                               | 2,839,000                    | 636                      | 23,827,000                                     | 45.32%                        |
| 34,000                      | 6                         | 150                        | 204,000                               | 3,043,000                    | 630                      | 24,463,000                                     | 46.53%                        |
| 35,000                      | 3                         | 153                        | 105,000                               | 3,148,000                    | 627                      | 25,093,000                                     | 47.73%                        |
| 36,000                      | 9                         | 162                        | 324,000                               | 3,472,000                    | 618                      | 25,720,000                                     | 48.92%                        |
| 37,000                      | 9                         | 171                        | 333,000                               | 3,805,000                    | 609                      | 26,338,000                                     | 50.10%                        |
| 38,000                      | 4                         | 175                        | 152,000                               | 3,957,000                    | 605                      | 26,947,000                                     | 51.26%                        |
| 39,000                      | 6                         | 181                        | 234,000                               | 4,191,000                    | 599                      | 27,552,000                                     | 52.41%                        |
| 40,000                      | 12                        | 193                        | 480,000                               | 4,671,000                    | 587                      | 28,151,000                                     | 53.55%                        |
| 41,000                      | 2                         | 195                        | 82,000                                | 4,753,000                    | 585                      | 28,738,000                                     | 54.66%                        |
| 42,000                      | 9                         | 204                        | 378,000                               | 5,131,000                    | 576                      | 29,323,000                                     | 55.78%                        |
| 43,000                      | 16                        | 220                        | 688,000                               | 5,819,000                    | 560                      | 29,899,000                                     | 56.87%                        |
| 44,000                      | 6                         | 226                        | 264,000                               | 6,083,000                    | 554                      | 30,459,000                                     | 57.94%                        |
| 45,000                      | 11                        | 237                        | 495,000                               | 6,578,000                    | 543                      | 31,013,000                                     | 58.99%                        |
| 46,000                      | 11                        | 248                        | 506,000                               | 7,084,000                    | 532                      | 31,556,000                                     | 60.02%                        |
| 47,000                      | 14                        | 262                        | 658,000                               | 7,742,000                    | 518                      | 32,088,000                                     | 61.04%                        |
| 48,000                      | 12                        | 274                        | 576,000                               | 8,318,000                    | 506                      | 32,606,000                                     | 62.02%                        |
| 49,000                      | 8                         | 282                        | 392,000                               | 8,710,000                    | 498                      | 33,112,000                                     | 62.98%                        |
| 50,000                      | 12                        | 294                        | 600,000                               | 9,310,000                    | 486                      | 33,610,000                                     | 63.93%                        |
| 51,000                      | 10                        | 304                        | 510,000                               | 9,820,000                    | 476                      | 34,096,000                                     | 64.85%                        |
| 52,000                      | 15                        | 319                        | 780,000                               | 10,600,000                   | 461                      | 34,572,000                                     | 65.76%                        |
| 53,000                      | 10                        | 329                        | 530,000                               | 11,130,000                   | 451                      | 35,033,000                                     | 66.64%                        |
| 54,000                      | 13                        | 342                        | 702,000                               | 11,832,000                   | 438                      | 35,484,000                                     | 67.49%                        |
| 55,000                      | 16                        | 358                        | 880,000                               | 12,712,000                   | 422                      | 35,922,000                                     | 68.33%                        |
| 56,000                      | 15                        | 373                        | 840,000                               | 13,552,000                   | 407                      | 36,344,000                                     | 69.13%                        |
| 57,000                      | 12                        | 385                        | 684,000                               | 14,236,000                   | 395                      | 36,751,000                                     | 69.90%                        |
| 58,000                      | 21                        | 406                        | 1,218,000                             | 15,454,000                   | 374                      | 37,146,000                                     | 70.66%                        |
| 59,000                      | 18                        | 424                        | 1,062,000                             | 16,516,000                   | 356                      | 37,520,000                                     | 71.37%                        |
| 60,000                      | 7                         | 431                        | 420,000                               | 16,936,000                   | 349                      | 37,876,000                                     | 72.04%                        |
| 61,000                      | 15                        | 446                        | 915,000                               | 17,851,000                   | 334                      | 38,225,000                                     | 72.71%                        |
| 62,000                      | 9                         | 455                        | 558,000                               | 18,409,000                   | 325                      | 38,559,000                                     | 73.34%                        |
| 63,000                      | 14                        | 469                        | 882,000                               | 19,291,000                   | 311                      | 38,884,000                                     | 73.96%                        |
| 64,000                      | 6                         | 475                        | 384,000                               | 19,675,000                   | 305                      | 39,195,000                                     | 74.55%                        |
| 65,000                      | 8                         | 483                        | 520,000                               | 20,195,000                   | 297                      | 39,500,000                                     | 75.13%                        |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 195 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Cieciarski

Water [ ] or Sewer [x]

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>(((1)*(6)))+(5) | Percentage<br>of Total |
| 66,000               | 9                  | 492                 | 594,000                        | 20,789,000            | 288               | 39,797,000                                | 75.70%                 |
| 67,000               | 10                 | 502                 | 670,000                        | 21,459,000            | 278               | 40,085,000                                | 76.25%                 |
| 68,000               | 6                  | 508                 | 408,000                        | 21,867,000            | 272               | 40,363,000                                | 76.78%                 |
| 69,000               | 13                 | 521                 | 897,000                        | 22,764,000            | 259               | 40,635,000                                | 77.29%                 |
| 70,000               | 5                  | 526                 | 350,000                        | 23,114,000            | 254               | 40,894,000                                | 77.79%                 |
| 71,000               | 9                  | 535                 | 639,000                        | 23,753,000            | 245               | 41,148,000                                | 78.27%                 |
| 72,000               | 7                  | 542                 | 504,000                        | 24,257,000            | 238               | 41,393,000                                | 78.73%                 |
| 73,000               | 4                  | 546                 | 292,000                        | 24,549,000            | 234               | 41,631,000                                | 79.19%                 |
| 74,000               | 8                  | 554                 | 592,000                        | 25,141,000            | 226               | 41,865,000                                | 79.63%                 |
| 75,000               | 6                  | 560                 | 450,000                        | 25,591,000            | 220               | 42,091,000                                | 80.06%                 |
| 76,000               | 4                  | 564                 | 304,000                        | 25,895,000            | 216               | 42,311,000                                | 80.48%                 |
| 77,000               | 12                 | 576                 | 924,000                        | 26,819,000            | 204               | 42,527,000                                | 80.89%                 |
| 78,000               | 8                  | 584                 | 624,000                        | 27,443,000            | 196               | 42,731,000                                | 81.28%                 |
| 79,000               | 5                  | 589                 | 395,000                        | 27,838,000            | 191               | 42,927,000                                | 81.65%                 |
| 80,000               | 4                  | 593                 | 320,000                        | 28,158,000            | 187               | 43,118,000                                | 82.02%                 |
| 81,000               | 3                  | 596                 | 243,000                        | 28,401,000            | 184               | 43,305,000                                | 82.37%                 |
| 82,000               | 4                  | 600                 | 328,000                        | 28,729,000            | 180               | 43,489,000                                | 82.72%                 |
| 83,000               | 4                  | 604                 | 332,000                        | 29,061,000            | 176               | 43,669,000                                | 83.06%                 |
| 84,000               | 8                  | 612                 | 672,000                        | 29,733,000            | 168               | 43,845,000                                | 83.40%                 |
| 85,000               | 4                  | 616                 | 340,000                        | 30,073,000            | 164               | 44,013,000                                | 83.72%                 |
| 86,000               | 7                  | 623                 | 602,000                        | 30,675,000            | 157               | 44,177,000                                | 84.03%                 |
| 87,000               | 7                  | 630                 | 609,000                        | 31,284,000            | 150               | 44,334,000                                | 84.33%                 |
| 88,000               | 6                  | 636                 | 528,000                        | 31,812,000            | 144               | 44,484,000                                | 84.61%                 |
| 89,000               | 6                  | 642                 | 534,000                        | 32,346,000            | 138               | 44,628,000                                | 84.89%                 |
| 90,000               | 2                  | 644                 | 180,000                        | 32,526,000            | 136               | 44,766,000                                | 85.15%                 |
| 91,000               | 4                  | 648                 | 364,000                        | 32,890,000            | 132               | 44,902,000                                | 85.41%                 |
| 92,000               | 6                  | 654                 | 552,000                        | 33,442,000            | 126               | 45,034,000                                | 85.66%                 |
| 93,000               | 3                  | 657                 | 279,000                        | 33,721,000            | 123               | 45,160,000                                | 85.90%                 |
| 94,000               | 5                  | 662                 | 470,000                        | 34,191,000            | 118               | 45,283,000                                | 86.13%                 |
| 95,000               | 4                  | 666                 | 380,000                        | 34,571,000            | 114               | 45,401,000                                | 86.36%                 |
| 96,000               | 2                  | 668                 | 192,000                        | 34,763,000            | 112               | 45,515,000                                | 86.57%                 |
| 97,000               | 6                  | 674                 | 582,000                        | 35,345,000            | 106               | 45,627,000                                | 86.79%                 |
| 98,000               | 2                  | 676                 | 196,000                        | 35,541,000            | 104               | 45,733,000                                | 86.99%                 |
| 99,000               | 1                  | 677                 | 99,000                         | 35,640,000            | 103               | 45,837,000                                | 87.19%                 |
| 100,000              | 3                  | 680                 | 300,000                        | 35,940,000            | 100               | 45,940,000                                | 87.38%                 |
| 101,000              | 5                  | 685                 | 505,000                        | 36,445,000            | 95                | 46,040,000                                | 87.57%                 |
| 102,000              | 2                  | 687                 | 204,000                        | 36,649,000            | 93                | 46,135,000                                | 87.75%                 |
| 103,000              | 1                  | 688                 | 103,000                        | 36,752,000            | 92                | 46,228,000                                | 87.93%                 |
| 104,000              | 1                  | 689                 | 104,000                        | 36,856,000            | 91                | 46,320,000                                | 88.11%                 |
| 105,000              | 1                  | 690                 | 105,000                        | 36,961,000            | 90                | 46,411,000                                | 88.28%                 |
| 106,000              | 5                  | 695                 | 530,000                        | 37,491,000            | 85                | 46,501,000                                | 88.45%                 |
| 107,000              | 1                  | 696                 | 107,000                        | 37,598,000            | 84                | 46,586,000                                | 88.61%                 |
| 109,000              | 5                  | 701                 | 545,000                        | 38,143,000            | 79                | 46,754,000                                | 88.93%                 |
| 110,000              | 4                  | 705                 | 440,000                        | 38,583,000            | 75                | 46,833,000                                | 89.08%                 |
| 111,000              | 3                  | 708                 | 333,000                        | 38,916,000            | 72                | 46,908,000                                | 89.22%                 |
| 112,000              | 2                  | 710                 | 224,000                        | 39,140,000            | 70                | 46,980,000                                | 89.36%                 |
| 113,000              | 2                  | 712                 | 226,000                        | 39,366,000            | 68                | 47,050,000                                | 89.49%                 |
| 114,000              | 3                  | 715                 | 342,000                        | 39,708,000            | 65                | 47,118,000                                | 89.62%                 |
| 115,000              | 1                  | 716                 | 115,000                        | 39,823,000            | 64                | 47,183,000                                | 89.75%                 |
| 116,000              | 1                  | 717                 | 116,000                        | 39,939,000            | 63                | 47,247,000                                | 89.87%                 |
| 118,000              | 1                  | 718                 | 118,000                        | 40,057,000            | 62                | 47,373,000                                | 90.11%                 |
| 120,000              | 2                  | 720                 | 240,000                        | 40,297,000            | 60                | 47,497,000                                | 90.34%                 |
| 121,000              | 3                  | 723                 | 363,000                        | 40,660,000            | 57                | 47,557,000                                | 90.46%                 |
| 123,000              | 3                  | 726                 | 369,000                        | 41,029,000            | 54                | 47,671,000                                | 90.68%                 |
| 125,000              | 3                  | 729                 | 375,000                        | 41,404,000            | 51                | 47,779,000                                | 90.88%                 |
| 126,000              | 1                  | 730                 | 126,000                        | 41,530,000            | 50                | 47,830,000                                | 90.98%                 |
| 127,000              | 2                  | 732                 | 254,000                        | 41,784,000            | 48                | 47,880,000                                | 91.07%                 |
| 129,000              | 1                  | 733                 | 129,000                        | 41,913,000            | 47                | 47,976,000                                | 91.26%                 |
| 130,000              | 1                  | 734                 | 130,000                        | 42,043,000            | 46                | 48,023,000                                | 91.35%                 |
| 133,000              | 3                  | 737                 | 399,000                        | 42,442,000            | 43                | 48,161,000                                | 91.61%                 |
| 134,000              | 2                  | 739                 | 268,000                        | 42,710,000            | 41                | 48,204,000                                | 91.69%                 |
| 136,000              | 1                  | 740                 | 136,000                        | 42,846,000            | 40                | 48,286,000                                | 91.85%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 196 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 137,000              | 1                  | 741                 | 137,000                        | 42,983,000            | 39                | 48,326,000                              | 91.92%                 |
| 138,000              | 1                  | 742                 | 138,000                        | 43,121,000            | 38                | 48,365,000                              | 92.00%                 |
| 141,000              | 1                  | 743                 | 141,000                        | 43,262,000            | 37                | 48,479,000                              | 92.21%                 |
| 144,000              | 2                  | 745                 | 288,000                        | 43,550,000            | 35                | 48,590,000                              | 92.42%                 |
| 146,000              | 2                  | 747                 | 292,000                        | 43,842,000            | 33                | 48,660,000                              | 92.56%                 |
| 147,000              | 1                  | 748                 | 147,000                        | 43,989,000            | 32                | 48,693,000                              | 92.62%                 |
| 149,000              | 1                  | 749                 | 149,000                        | 44,138,000            | 31                | 48,757,000                              | 92.74%                 |
| 151,000              | 1                  | 750                 | 151,000                        | 44,289,000            | 30                | 48,819,000                              | 92.86%                 |
| 157,000              | 1                  | 751                 | 157,000                        | 44,446,000            | 29                | 48,999,000                              | 93.20%                 |
| 163,000              | 1                  | 752                 | 163,000                        | 44,609,000            | 28                | 49,173,000                              | 93.53%                 |
| 165,000              | 2                  | 754                 | 330,000                        | 44,939,000            | 26                | 49,229,000                              | 93.64%                 |
| 168,000              | 1                  | 755                 | 168,000                        | 45,107,000            | 25                | 49,307,000                              | 93.79%                 |
| 171,000              | 1                  | 756                 | 171,000                        | 45,278,000            | 24                | 49,382,000                              | 93.93%                 |
| 174,000              | 1                  | 757                 | 174,000                        | 45,452,000            | 23                | 49,454,000                              | 94.07%                 |
| 179,000              | 2                  | 759                 | 358,000                        | 45,810,000            | 21                | 49,569,000                              | 94.29%                 |
| 185,000              | 1                  | 760                 | 185,000                        | 45,995,000            | 20                | 49,695,000                              | 94.53%                 |
| 186,000              | 1                  | 761                 | 186,000                        | 46,181,000            | 19                | 49,715,000                              | 94.56%                 |
| 188,000              | 1                  | 762                 | 188,000                        | 46,369,000            | 18                | 49,753,000                              | 94.64%                 |
| 193,000              | 1                  | 763                 | 193,000                        | 46,562,000            | 17                | 49,843,000                              | 94.81%                 |
| 195,000              | 1                  | 764                 | 195,000                        | 46,757,000            | 16                | 49,877,000                              | 94.87%                 |
| 197,000              | 2                  | 766                 | 394,000                        | 47,151,000            | 14                | 49,909,000                              | 94.93%                 |
| 207,000              | 1                  | 767                 | 207,000                        | 47,358,000            | 13                | 50,049,000                              | 95.20%                 |
| 215,000              | 1                  | 768                 | 215,000                        | 47,573,000            | 12                | 50,153,000                              | 95.40%                 |
| 224,000              | 1                  | 769                 | 224,000                        | 47,797,000            | 11                | 50,261,000                              | 95.60%                 |
| 239,000              | 1                  | 770                 | 239,000                        | 48,036,000            | 10                | 50,426,000                              | 95.92%                 |
| 241,000              | 1                  | 771                 | 241,000                        | 48,277,000            | 9                 | 50,446,000                              | 95.95%                 |
| 246,000              | 1                  | 772                 | 246,000                        | 48,523,000            | 8                 | 50,491,000                              | 96.04%                 |
| 272,000              | 1                  | 773                 | 272,000                        | 48,795,000            | 7                 | 50,699,000                              | 96.44%                 |
| 289,000              | 1                  | 774                 | 289,000                        | 49,084,000            | 6                 | 50,818,000                              | 96.66%                 |
| 311,000              | 1                  | 775                 | 311,000                        | 49,395,000            | 5                 | 50,950,000                              | 96.91%                 |
| 416,000              | 1                  | 776                 | 416,000                        | 49,811,000            | 4                 | 51,475,000                              | 97.91%                 |
| 450,000              | 1                  | 777                 | 450,000                        | 50,261,000            | 3                 | 51,611,000                              | 98.17%                 |
| 458,000              | 1                  | 778                 | 458,000                        | 50,719,000            | 2                 | 51,635,000                              | 98.22%                 |
| 575,000              | 1                  | 779                 | 575,000                        | 51,294,000            | 1                 | 51,869,000                              | 98.66%                 |
| 1,279,000            | 1                  | 780                 | 1,279,000                      | 52,573,000            | 0                 | 52,573,000                              | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 0               | 0                | 0                        | 0                  | 65             | 0                                 | 0.00%               |
| 6,000             | 0               | 0                | 0                        | 0                  | 65             | 390,000                           | 6.44%               |
| 7,000             | 1               | 1                | 7,000                    | 7,000              | 64             | 455,000                           | 7.51%               |
| 8,000             | 1               | 2                | 8,000                    | 15,000             | 63             | 519,000                           | 8.57%               |
| 9,000             | 1               | 3                | 9,000                    | 24,000             | 62             | 582,000                           | 9.61%               |
| 10,000            | 0               | 3                | 0                        | 24,000             | 62             | 644,000                           | 10.63%              |
| 11,000            | 0               | 3                | 0                        | 24,000             | 62             | 706,000                           | 11.65%              |
| 12,000            | 0               | 3                | 0                        | 24,000             | 62             | 768,000                           | 12.68%              |
| 13,000            | 0               | 3                | 0                        | 24,000             | 62             | 830,000                           | 13.70%              |
| 14,000            | 0               | 3                | 0                        | 24,000             | 62             | 892,000                           | 14.72%              |
| 15,000            | 1               | 4                | 15,000                   | 39,000             | 61             | 954,000                           | 15.75%              |
| 16,000            | 0               | 4                | 0                        | 39,000             | 61             | 1,015,000                         | 16.75%              |
| 17,000            | 0               | 4                | 0                        | 39,000             | 61             | 1,076,000                         | 17.76%              |
| 18,000            | 0               | 4                | 0                        | 39,000             | 61             | 1,137,000                         | 18.77%              |
| 19,000            | 1               | 5                | 19,000                   | 58,000             | 60             | 1,198,000                         | 19.78%              |
| 20,000            | 0               | 5                | 0                        | 58,000             | 60             | 1,258,000                         | 20.77%              |
| 21,000            | 1               | 6                | 21,000                   | 79,000             | 59             | 1,318,000                         | 21.76%              |
| 22,000            | 0               | 6                | 0                        | 79,000             | 59             | 1,377,000                         | 22.73%              |
| 23,000            | 0               | 6                | 0                        | 79,000             | 59             | 1,436,000                         | 23.70%              |
| 24,000            | 0               | 6                | 0                        | 79,000             | 59             | 1,495,000                         | 24.68%              |
| 25,000            | 0               | 6                | 0                        | 79,000             | 59             | 1,554,000                         | 25.65%              |
| 26,000            | 0               | 6                | 0                        | 79,000             | 59             | 1,613,000                         | 26.63%              |
| 27,000            | 0               | 6                | 0                        | 79,000             | 59             | 1,672,000                         | 27.60%              |
| 28,000            | 1               | 7                | 28,000                   | 107,000            | 58             | 1,731,000                         | 28.57%              |
| 29,000            | 0               | 7                | 0                        | 107,000            | 58             | 1,789,000                         | 29.53%              |
| 30,000            | 0               | 7                | 0                        | 107,000            | 58             | 1,847,000                         | 30.49%              |
| 31,000            | 0               | 7                | 0                        | 107,000            | 58             | 1,905,000                         | 31.45%              |
| 32,000            | 0               | 7                | 0                        | 107,000            | 58             | 1,963,000                         | 32.40%              |
| 33,000            | 1               | 8                | 33,000                   | 140,000            | 57             | 2,021,000                         | 33.36%              |
| 34,000            | 0               | 8                | 0                        | 140,000            | 57             | 2,078,000                         | 34.30%              |
| 35,000            | 0               | 8                | 0                        | 140,000            | 57             | 2,135,000                         | 35.24%              |
| 36,000            | 1               | 9                | 36,000                   | 176,000            | 56             | 2,192,000                         | 36.18%              |
| 37,000            | 1               | 10               | 37,000                   | 213,000            | 55             | 2,248,000                         | 37.11%              |
| 38,000            | 0               | 10               | 0                        | 213,000            | 55             | 2,303,000                         | 38.02%              |
| 39,000            | 0               | 10               | 0                        | 213,000            | 55             | 2,358,000                         | 38.92%              |
| 40,000            | 1               | 11               | 40,000                   | 253,000            | 54             | 2,413,000                         | 39.83%              |
| 41,000            | 0               | 11               | 0                        | 253,000            | 54             | 2,467,000                         | 40.72%              |
| 42,000            | 0               | 11               | 0                        | 253,000            | 54             | 2,521,000                         | 41.61%              |
| 43,000            | 1               | 12               | 43,000                   | 296,000            | 53             | 2,575,000                         | 42.51%              |
| 44,000            | 0               | 12               | 0                        | 296,000            | 53             | 2,628,000                         | 43.38%              |
| 45,000            | 0               | 12               | 0                        | 296,000            | 53             | 2,681,000                         | 44.26%              |
| 46,000            | 0               | 12               | 0                        | 296,000            | 53             | 2,734,000                         | 45.13%              |
| 47,000            | 0               | 12               | 0                        | 296,000            | 53             | 2,787,000                         | 46.01%              |
| 48,000            | 0               | 12               | 0                        | 296,000            | 53             | 2,840,000                         | 46.88%              |
| 49,000            | 0               | 12               | 0                        | 296,000            | 53             | 2,893,000                         | 47.76%              |
| 50,000            | 0               | 12               | 0                        | 296,000            | 53             | 2,946,000                         | 48.63%              |
| 51,000            | 2               | 14               | 102,000                  | 398,000            | 51             | 2,999,000                         | 49.50%              |
| 52,000            | 1               | 15               | 52,000                   | 450,000            | 50             | 3,050,000                         | 50.35%              |
| 53,000            | 0               | 15               | 0                        | 450,000            | 50             | 3,100,000                         | 51.17%              |
| 54,000            | 0               | 15               | 0                        | 450,000            | 50             | 3,150,000                         | 52.00%              |
| 55,000            | 4               | 19               | 220,000                  | 670,000            | 46             | 3,200,000                         | 52.82%              |
| 56,000            | 0               | 19               | 0                        | 670,000            | 46             | 3,246,000                         | 53.58%              |
| 57,000            | 1               | 20               | 57,000                   | 727,000            | 45             | 3,292,000                         | 54.34%              |
| 58,000            | 1               | 21               | 58,000                   | 785,000            | 44             | 3,337,000                         | 55.08%              |
| 59,000            | 0               | 21               | 0                        | 785,000            | 44             | 3,381,000                         | 55.81%              |
| 60,000            | 1               | 22               | 60,000                   | 845,000            | 43             | 3,425,000                         | 56.54%              |
| 61,000            | 2               | 24               | 122,000                  | 967,000            | 41             | 3,468,000                         | 57.25%              |
| 62,000            | 2               | 26               | 124,000                  | 1,091,000          | 39             | 3,509,000                         | 57.92%              |
| 63,000            | 1               | 27               | 63,000                   | 1,154,000          | 38             | 3,548,000                         | 58.57%              |
| 64,000            | 1               | 28               | 64,000                   | 1,218,000          | 37             | 3,586,000                         | 59.19%              |
| 65,000            | 1               | 29               | 65,000                   | 1,283,000          | 36             | 3,623,000                         | 59.81%              |
| 66,000            | 2               | 31               | 132,000                  | 1,415,000          | 34             | 3,659,000                         | 60.40%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 198 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 67,000            | 2               | 33               | 134,000                  | 1,549,000          | 32             | 3,693,000                         | 60.96%              |
| 68,000            | 1               | 34               | 68,000                   | 1,617,000          | 31             | 3,725,000                         | 61.49%              |
| 69,000            | 0               | 34               | 0                        | 1,617,000          | 31             | 3,756,000                         | 62.00%              |
| 70,000            | 0               | 34               | 0                        | 1,617,000          | 31             | 3,787,000                         | 62.51%              |
| 71,000            | 0               | 34               | 0                        | 1,617,000          | 31             | 3,818,000                         | 63.02%              |
| 72,000            | 2               | 36               | 144,000                  | 1,761,000          | 29             | 3,849,000                         | 63.54%              |
| 73,000            | 0               | 36               | 0                        | 1,761,000          | 29             | 3,878,000                         | 64.01%              |
| 74,000            | 1               | 37               | 74,000                   | 1,835,000          | 28             | 3,907,000                         | 64.49%              |
| 75,000            | 1               | 38               | 75,000                   | 1,910,000          | 27             | 3,935,000                         | 64.96%              |
| 76,000            | 1               | 39               | 76,000                   | 1,986,000          | 26             | 3,962,000                         | 65.40%              |
| 77,000            | 3               | 42               | 231,000                  | 2,217,000          | 23             | 3,988,000                         | 65.83%              |
| 78,000            | 1               | 43               | 78,000                   | 2,295,000          | 22             | 4,011,000                         | 66.21%              |
| 79,000            | 0               | 43               | 0                        | 2,295,000          | 22             | 4,033,000                         | 66.57%              |
| 80,000            | 0               | 43               | 0                        | 2,295,000          | 22             | 4,055,000                         | 66.94%              |
| 81,000            | 0               | 43               | 0                        | 2,295,000          | 22             | 4,077,000                         | 67.30%              |
| 82,000            | 0               | 43               | 0                        | 2,295,000          | 22             | 4,099,000                         | 67.66%              |
| 83,000            | 1               | 44               | 83,000                   | 2,378,000          | 21             | 4,121,000                         | 68.03%              |
| 84,000            | 0               | 44               | 0                        | 2,378,000          | 21             | 4,142,000                         | 68.37%              |
| 85,000            | 1               | 45               | 85,000                   | 2,463,000          | 20             | 4,163,000                         | 68.72%              |
| 86,000            | 0               | 45               | 0                        | 2,463,000          | 20             | 4,183,000                         | 69.05%              |
| 87,000            | 1               | 46               | 87,000                   | 2,550,000          | 19             | 4,203,000                         | 69.38%              |
| 88,000            | 0               | 46               | 0                        | 2,550,000          | 19             | 4,222,000                         | 69.69%              |
| 89,000            | 1               | 47               | 89,000                   | 2,639,000          | 18             | 4,241,000                         | 70.01%              |
| 90,000            | 0               | 47               | 0                        | 2,639,000          | 18             | 4,259,000                         | 70.30%              |
| 91,000            | 0               | 47               | 0                        | 2,639,000          | 18             | 4,277,000                         | 70.60%              |
| 92,000            | 1               | 48               | 92,000                   | 2,731,000          | 17             | 4,295,000                         | 70.90%              |
| 93,000            | 0               | 48               | 0                        | 2,731,000          | 17             | 4,312,000                         | 71.18%              |
| 94,000            | 0               | 48               | 0                        | 2,731,000          | 17             | 4,329,000                         | 71.46%              |
| 95,000            | 0               | 48               | 0                        | 2,731,000          | 17             | 4,346,000                         | 71.74%              |
| 96,000            | 2               | 50               | 192,000                  | 2,923,000          | 15             | 4,363,000                         | 72.02%              |
| 97,000            | 2               | 52               | 194,000                  | 3,117,000          | 13             | 4,378,000                         | 72.27%              |
| 98,000            | 1               | 53               | 98,000                   | 3,215,000          | 12             | 4,391,000                         | 72.48%              |
| 99,000            | 0               | 53               | 0                        | 3,215,000          | 12             | 4,403,000                         | 72.68%              |
| 100,000           | 0               | 53               | 0                        | 3,215,000          | 12             | 4,415,000                         | 72.88%              |
| 101,000           | 1               | 54               | 101,000                  | 3,316,000          | 11             | 4,427,000                         | 73.08%              |
| 102,000           | 0               | 54               | 0                        | 3,316,000          | 11             | 4,438,000                         | 73.26%              |
| 103,000           | 0               | 54               | 0                        | 3,316,000          | 11             | 4,449,000                         | 73.44%              |
| 104,000           | 0               | 54               | 0                        | 3,316,000          | 11             | 4,460,000                         | 73.62%              |
| 105,000           | 0               | 54               | 0                        | 3,316,000          | 11             | 4,471,000                         | 73.80%              |
| 106,000           | 0               | 54               | 0                        | 3,316,000          | 11             | 4,482,000                         | 73.98%              |
| 107,000           | 0               | 54               | 0                        | 3,316,000          | 11             | 4,493,000                         | 74.17%              |
| 109,000           | 2               | 56               | 218,000                  | 3,534,000          | 9              | 4,515,000                         | 74.53%              |
| 110,000           | 1               | 57               | 110,000                  | 3,644,000          | 8              | 4,524,000                         | 74.68%              |
| 111,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,532,000                         | 74.81%              |
| 112,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,540,000                         | 74.94%              |
| 113,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,548,000                         | 75.07%              |
| 114,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,556,000                         | 75.21%              |
| 115,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,564,000                         | 75.34%              |
| 116,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,572,000                         | 75.47%              |
| 118,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,588,000                         | 75.73%              |
| 120,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,604,000                         | 76.00%              |
| 121,000           | 0               | 57               | 0                        | 3,644,000          | 8              | 4,612,000                         | 76.13%              |
| 123,000           | 1               | 58               | 123,000                  | 3,767,000          | 7              | 4,628,000                         | 76.39%              |
| 125,000           | 0               | 58               | 0                        | 3,767,000          | 7              | 4,642,000                         | 76.63%              |
| 126,000           | 1               | 59               | 126,000                  | 3,893,000          | 6              | 4,649,000                         | 76.74%              |
| 127,000           | 1               | 60               | 127,000                  | 4,020,000          | 5              | 4,655,000                         | 76.84%              |
| 129,000           | 0               | 60               | 0                        | 4,020,000          | 5              | 4,665,000                         | 77.01%              |
| 130,000           | 1               | 61               | 130,000                  | 4,150,000          | 4              | 4,670,000                         | 77.09%              |
| 133,000           | 1               | 62               | 133,000                  | 4,283,000          | 3              | 4,682,000                         | 77.29%              |
| 134,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,685,000                         | 77.34%              |
| 136,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,691,000                         | 77.43%              |
| 137,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,694,000                         | 77.48%              |
| 138,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,697,000                         | 77.53%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 199 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                         | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]}{(5)}$ | Percentage of Total |
| 141,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,706,000                                   | 77.68%              |
| 144,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,715,000                                   | 77.83%              |
| 146,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,721,000                                   | 77.93%              |
| 147,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,724,000                                   | 77.98%              |
| 149,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,730,000                                   | 78.08%              |
| 151,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,736,000                                   | 78.18%              |
| 157,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,754,000                                   | 78.47%              |
| 163,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,772,000                                   | 78.77%              |
| 165,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,778,000                                   | 78.87%              |
| 168,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,787,000                                   | 79.02%              |
| 171,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,796,000                                   | 79.17%              |
| 174,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,805,000                                   | 79.32%              |
| 179,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,820,000                                   | 79.56%              |
| 185,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,838,000                                   | 79.86%              |
| 186,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,841,000                                   | 79.91%              |
| 188,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,847,000                                   | 80.01%              |
| 193,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,862,000                                   | 80.26%              |
| 195,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,868,000                                   | 80.36%              |
| 197,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,874,000                                   | 80.46%              |
| 207,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,904,000                                   | 80.95%              |
| 215,000           | 0               | 62               | 0                        | 4,283,000          | 3              | 4,928,000                                   | 81.35%              |
| 224,000           | 1               | 63               | 224,000                  | 4,507,000          | 2              | 4,955,000                                   | 81.79%              |
| 239,000           | 0               | 63               | 0                        | 4,507,000          | 2              | 4,985,000                                   | 82.29%              |
| 241,000           | 0               | 63               | 0                        | 4,507,000          | 2              | 4,989,000                                   | 82.35%              |
| 246,000           | 0               | 63               | 0                        | 4,507,000          | 2              | 4,999,000                                   | 82.52%              |
| 272,000           | 1               | 64               | 272,000                  | 4,779,000          | 1              | 5,051,000                                   | 83.38%              |
| 289,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,068,000                                   | 83.66%              |
| 311,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,090,000                                   | 84.02%              |
| 416,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,195,000                                   | 85.75%              |
| 450,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,229,000                                   | 86.32%              |
| 458,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,237,000                                   | 86.45%              |
| 575,000           | 0               | 64               | 0                        | 4,779,000          | 1              | 5,354,000                                   | 88.38%              |
| 1,279,000         | 1               | 65               | 1,279,000                | 6,058,000          | 0              | 6,058,000                                   | 100.00%             |

Company: Saniando Utilities Corporation

Schedule: E-14  
Page 200 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 1               | 1                | 0                        | 0                  | 442            | 0                                 | 0.00%               |
| 6,000             | 4               | 5                | 24,000                   | 24,000             | 438            | 2,652,000                         | 9.24%               |
| 7,000             | 2               | 7                | 14,000                   | 38,000             | 436            | 3,090,000                         | 10.77%              |
| 8,000             | 0               | 7                | 0                        | 38,000             | 436            | 3,526,000                         | 12.29%              |
| 9,000             | 4               | 11               | 36,000                   | 74,000             | 432            | 3,962,000                         | 13.81%              |
| 10,000            | 1               | 12               | 10,000                   | 84,000             | 431            | 4,394,000                         | 15.31%              |
| 11,000            | 8               | 20               | 88,000                   | 172,000            | 423            | 4,825,000                         | 16.82%              |
| 12,000            | 1               | 21               | 12,000                   | 184,000            | 422            | 5,248,000                         | 18.29%              |
| 13,000            | 3               | 24               | 39,000                   | 223,000            | 419            | 5,670,000                         | 19.76%              |
| 14,000            | 3               | 27               | 42,000                   | 265,000            | 416            | 6,089,000                         | 21.22%              |
| 15,000            | 4               | 31               | 60,000                   | 325,000            | 412            | 6,505,000                         | 22.67%              |
| 16,000            | 7               | 38               | 112,000                  | 437,000            | 405            | 6,917,000                         | 24.11%              |
| 17,000            | 4               | 42               | 68,000                   | 505,000            | 401            | 7,322,000                         | 25.52%              |
| 18,000            | 1               | 43               | 18,000                   | 523,000            | 400            | 7,723,000                         | 26.92%              |
| 19,000            | 2               | 45               | 38,000                   | 561,000            | 398            | 8,123,000                         | 28.31%              |
| 20,000            | 2               | 47               | 40,000                   | 601,000            | 396            | 8,521,000                         | 29.70%              |
| 21,000            | 4               | 51               | 84,000                   | 685,000            | 392            | 8,917,000                         | 31.08%              |
| 22,000            | 3               | 54               | 66,000                   | 751,000            | 389            | 9,309,000                         | 32.45%              |
| 23,000            | 3               | 57               | 69,000                   | 820,000            | 386            | 9,698,000                         | 33.80%              |
| 24,000            | 2               | 59               | 48,000                   | 868,000            | 384            | 10,084,000                        | 35.15%              |
| 25,000            | 3               | 62               | 75,000                   | 943,000            | 381            | 10,468,000                        | 36.49%              |
| 26,000            | 1               | 63               | 26,000                   | 969,000            | 380            | 10,849,000                        | 37.81%              |
| 27,000            | 1               | 64               | 27,000                   | 996,000            | 379            | 11,229,000                        | 39.14%              |
| 28,000            | 1               | 65               | 28,000                   | 1,024,000          | 378            | 11,608,000                        | 40.46%              |
| 29,000            | 3               | 68               | 87,000                   | 1,111,000          | 375            | 11,986,000                        | 41.78%              |
| 30,000            | 6               | 74               | 180,000                  | 1,291,000          | 369            | 12,361,000                        | 43.08%              |
| 31,000            | 3               | 77               | 93,000                   | 1,384,000          | 366            | 12,730,000                        | 44.37%              |
| 32,000            | 5               | 82               | 160,000                  | 1,544,000          | 361            | 13,096,000                        | 45.64%              |
| 33,000            | 3               | 85               | 99,000                   | 1,643,000          | 358            | 13,457,000                        | 46.90%              |
| 34,000            | 6               | 91               | 204,000                  | 1,847,000          | 352            | 13,815,000                        | 48.15%              |
| 35,000            | 1               | 92               | 35,000                   | 1,882,000          | 351            | 14,167,000                        | 49.38%              |
| 36,000            | 4               | 96               | 144,000                  | 2,026,000          | 347            | 14,518,000                        | 50.60%              |
| 37,000            | 5               | 101              | 185,000                  | 2,211,000          | 342            | 14,865,000                        | 51.81%              |
| 38,000            | 3               | 104              | 114,000                  | 2,325,000          | 339            | 15,207,000                        | 53.00%              |
| 39,000            | 6               | 110              | 234,000                  | 2,559,000          | 333            | 15,546,000                        | 54.18%              |
| 40,000            | 10              | 120              | 400,000                  | 2,959,000          | 323            | 15,879,000                        | 55.34%              |
| 41,000            | 2               | 122              | 82,000                   | 3,041,000          | 321            | 16,202,000                        | 56.47%              |
| 42,000            | 7               | 129              | 294,000                  | 3,335,000          | 314            | 16,523,000                        | 57.59%              |
| 43,000            | 11              | 140              | 473,000                  | 3,808,000          | 303            | 16,837,000                        | 58.68%              |
| 44,000            | 4               | 144              | 176,000                  | 3,984,000          | 299            | 17,140,000                        | 59.74%              |
| 45,000            | 8               | 152              | 360,000                  | 4,344,000          | 291            | 17,439,000                        | 60.78%              |
| 46,000            | 7               | 159              | 322,000                  | 4,666,000          | 284            | 17,730,000                        | 61.80%              |
| 47,000            | 8               | 167              | 376,000                  | 5,042,000          | 276            | 18,014,000                        | 62.79%              |
| 48,000            | 8               | 175              | 384,000                  | 5,426,000          | 268            | 18,290,000                        | 63.75%              |
| 49,000            | 5               | 180              | 245,000                  | 5,671,000          | 263            | 18,558,000                        | 64.68%              |
| 50,000            | 7               | 187              | 350,000                  | 6,021,000          | 256            | 18,821,000                        | 65.60%              |
| 51,000            | 8               | 195              | 408,000                  | 6,429,000          | 248            | 19,077,000                        | 66.49%              |
| 52,000            | 7               | 202              | 364,000                  | 6,793,000          | 241            | 19,325,000                        | 67.36%              |
| 53,000            | 4               | 206              | 212,000                  | 7,005,000          | 237            | 19,566,000                        | 68.20%              |
| 54,000            | 7               | 213              | 378,000                  | 7,383,000          | 230            | 19,803,000                        | 69.02%              |
| 55,000            | 7               | 220              | 385,000                  | 7,768,000          | 223            | 20,033,000                        | 69.82%              |
| 56,000            | 7               | 227              | 392,000                  | 8,160,000          | 216            | 20,256,000                        | 70.60%              |
| 57,000            | 6               | 233              | 342,000                  | 8,502,000          | 210            | 20,472,000                        | 71.35%              |
| 58,000            | 12              | 245              | 696,000                  | 9,198,000          | 198            | 20,682,000                        | 72.09%              |
| 59,000            | 13              | 258              | 767,000                  | 9,965,000          | 185            | 20,880,000                        | 72.78%              |
| 60,000            | 3               | 261              | 180,000                  | 10,145,000         | 182            | 21,065,000                        | 73.42%              |
| 61,000            | 8               | 269              | 488,000                  | 10,633,000         | 174            | 21,247,000                        | 74.05%              |
| 62,000            | 4               | 273              | 248,000                  | 10,881,000         | 170            | 21,421,000                        | 74.66%              |
| 63,000            | 11              | 284              | 693,000                  | 11,574,000         | 159            | 21,591,000                        | 75.25%              |
| 64,000            | 4               | 288              | 256,000                  | 11,830,000         | 155            | 21,750,000                        | 75.81%              |
| 65,000            | 2               | 290              | 130,000                  | 11,960,000         | 153            | 21,905,000                        | 76.35%              |
| 66,000            | 6               | 296              | 396,000                  | 12,356,000         | 147            | 22,058,000                        | 76.88%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 201 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecielski

Water [ ] or Sewer [x]  
Period: February through August 2010  
Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 67,000            | 5               | 301              | 335,000                  | 12,691,000         | 142            | 22,205,000                        | 77.39%              |
| 68,000            | 3               | 304              | 204,000                  | 12,895,000         | 139            | 22,347,000                        | 77.89%              |
| 69,000            | 8               | 312              | 552,000                  | 13,447,000         | 131            | 22,486,000                        | 78.37%              |
| 70,000            | 3               | 315              | 210,000                  | 13,657,000         | 128            | 22,617,000                        | 78.83%              |
| 71,000            | 3               | 318              | 213,000                  | 13,870,000         | 125            | 22,745,000                        | 79.28%              |
| 72,000            | 3               | 321              | 216,000                  | 14,086,000         | 122            | 22,870,000                        | 79.71%              |
| 73,000            | 4               | 325              | 292,000                  | 14,378,000         | 118            | 22,992,000                        | 80.14%              |
| 74,000            | 5               | 330              | 370,000                  | 14,748,000         | 113            | 23,110,000                        | 80.55%              |
| 75,000            | 2               | 332              | 150,000                  | 14,898,000         | 111            | 23,223,000                        | 80.94%              |
| 76,000            | 1               | 333              | 76,000                   | 14,974,000         | 110            | 23,334,000                        | 81.33%              |
| 77,000            | 4               | 337              | 308,000                  | 15,282,000         | 106            | 23,444,000                        | 81.71%              |
| 78,000            | 5               | 342              | 390,000                  | 15,672,000         | 101            | 23,550,000                        | 82.08%              |
| 79,000            | 3               | 345              | 237,000                  | 15,909,000         | 98             | 23,651,000                        | 82.43%              |
| 80,000            | 2               | 347              | 160,000                  | 16,069,000         | 96             | 23,749,000                        | 82.78%              |
| 81,000            | 2               | 349              | 162,000                  | 16,231,000         | 94             | 23,845,000                        | 83.11%              |
| 82,000            | 2               | 351              | 164,000                  | 16,395,000         | 92             | 23,939,000                        | 83.44%              |
| 83,000            | 2               | 353              | 166,000                  | 16,561,000         | 90             | 24,031,000                        | 83.76%              |
| 84,000            | 4               | 357              | 336,000                  | 16,897,000         | 86             | 24,121,000                        | 84.07%              |
| 85,000            | 2               | 359              | 170,000                  | 17,067,000         | 84             | 24,207,000                        | 84.37%              |
| 86,000            | 4               | 363              | 344,000                  | 17,411,000         | 80             | 24,291,000                        | 84.66%              |
| 87,000            | 4               | 367              | 348,000                  | 17,759,000         | 76             | 24,371,000                        | 84.94%              |
| 88,000            | 4               | 371              | 352,000                  | 18,111,000         | 72             | 24,447,000                        | 85.21%              |
| 89,000            | 3               | 374              | 267,000                  | 18,378,000         | 69             | 24,519,000                        | 85.46%              |
| 90,000            | 2               | 376              | 180,000                  | 18,558,000         | 67             | 24,588,000                        | 85.70%              |
| 91,000            | 2               | 378              | 182,000                  | 18,740,000         | 65             | 24,655,000                        | 85.93%              |
| 92,000            | 4               | 382              | 368,000                  | 19,108,000         | 61             | 24,720,000                        | 86.16%              |
| 93,000            | 1               | 383              | 93,000                   | 19,201,000         | 60             | 24,781,000                        | 86.37%              |
| 94,000            | 4               | 387              | 376,000                  | 19,577,000         | 56             | 24,841,000                        | 86.58%              |
| 95,000            | 3               | 390              | 285,000                  | 19,862,000         | 53             | 24,897,000                        | 86.78%              |
| 96,000            | 0               | 390              | 0                        | 19,862,000         | 53             | 24,950,000                        | 86.96%              |
| 97,000            | 1               | 391              | 97,000                   | 19,959,000         | 52             | 25,003,000                        | 87.15%              |
| 98,000            | 0               | 391              | 0                        | 19,959,000         | 52             | 25,055,000                        | 87.33%              |
| 99,000            | 0               | 391              | 0                        | 19,959,000         | 52             | 25,107,000                        | 87.51%              |
| 100,000           | 1               | 392              | 100,000                  | 20,059,000         | 51             | 25,159,000                        | 87.69%              |
| 101,000           | 4               | 396              | 404,000                  | 20,463,000         | 47             | 25,210,000                        | 87.87%              |
| 102,000           | 0               | 396              | 0                        | 20,463,000         | 47             | 25,257,000                        | 88.03%              |
| 103,000           | 0               | 396              | 0                        | 20,463,000         | 47             | 25,304,000                        | 88.19%              |
| 104,000           | 1               | 397              | 104,000                  | 20,567,000         | 46             | 25,351,000                        | 88.36%              |
| 105,000           | 1               | 398              | 105,000                  | 20,672,000         | 45             | 25,397,000                        | 88.52%              |
| 106,000           | 3               | 401              | 318,000                  | 20,990,000         | 42             | 25,442,000                        | 88.68%              |
| 107,000           | 1               | 402              | 107,000                  | 21,097,000         | 41             | 25,484,000                        | 88.82%              |
| 109,000           | 1               | 403              | 109,000                  | 21,206,000         | 40             | 25,566,000                        | 89.11%              |
| 110,000           | 1               | 404              | 110,000                  | 21,316,000         | 39             | 25,606,000                        | 89.25%              |
| 111,000           | 2               | 406              | 222,000                  | 21,538,000         | 37             | 25,645,000                        | 89.38%              |
| 112,000           | 1               | 407              | 112,000                  | 21,650,000         | 36             | 25,682,000                        | 89.51%              |
| 113,000           | 1               | 408              | 113,000                  | 21,763,000         | 35             | 25,718,000                        | 89.64%              |
| 114,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,753,000                        | 89.76%              |
| 115,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,788,000                        | 89.88%              |
| 116,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,823,000                        | 90.00%              |
| 118,000           | 0               | 408              | 0                        | 21,763,000         | 35             | 25,893,000                        | 90.25%              |
| 120,000           | 2               | 410              | 240,000                  | 22,003,000         | 33             | 25,963,000                        | 90.49%              |
| 121,000           | 2               | 412              | 242,000                  | 22,245,000         | 31             | 25,996,000                        | 90.61%              |
| 123,000           | 2               | 414              | 246,000                  | 22,491,000         | 29             | 26,058,000                        | 90.82%              |
| 125,000           | 1               | 415              | 125,000                  | 22,616,000         | 28             | 26,116,000                        | 91.03%              |
| 126,000           | 0               | 415              | 0                        | 22,616,000         | 28             | 26,144,000                        | 91.12%              |
| 127,000           | 0               | 415              | 0                        | 22,616,000         | 28             | 26,172,000                        | 91.22%              |
| 129,000           | 1               | 416              | 129,000                  | 22,745,000         | 27             | 26,228,000                        | 91.42%              |
| 130,000           | 0               | 416              | 0                        | 22,745,000         | 27             | 26,255,000                        | 91.51%              |
| 133,000           | 2               | 418              | 266,000                  | 23,011,000         | 25             | 26,336,000                        | 91.79%              |
| 134,000           | 1               | 419              | 134,000                  | 23,145,000         | 24             | 26,361,000                        | 91.88%              |
| 136,000           | 1               | 420              | 136,000                  | 23,281,000         | 23             | 26,409,000                        | 92.05%              |
| 137,000           | 0               | 420              | 0                        | 23,281,000         | 23             | 26,432,000                        | 92.13%              |
| 138,000           | 1               | 421              | 138,000                  | 23,419,000         | 22             | 26,455,000                        | 92.21%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 202 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 141,000           | 0               | 421              | 0                        | 23,419,000         | 22             | 26,521,000                        | 92.44%              |
| 144,000           | 1               | 422              | 144,000                  | 23,563,000         | 21             | 26,587,000                        | 92.67%              |
| 146,000           | 0               | 422              | 0                        | 23,563,000         | 21             | 26,629,000                        | 92.81%              |
| 147,000           | 1               | 423              | 147,000                  | 23,710,000         | 20             | 26,650,000                        | 92.89%              |
| 149,000           | 1               | 424              | 149,000                  | 23,859,000         | 19             | 26,690,000                        | 93.03%              |
| 151,000           | 1               | 425              | 151,000                  | 24,010,000         | 18             | 26,728,000                        | 93.16%              |
| 157,000           | 0               | 425              | 0                        | 24,010,000         | 18             | 26,836,000                        | 93.53%              |
| 163,000           | 1               | 426              | 163,000                  | 24,173,000         | 17             | 26,944,000                        | 93.91%              |
| 165,000           | 0               | 426              | 0                        | 24,173,000         | 17             | 26,978,000                        | 94.03%              |
| 168,000           | 0               | 426              | 0                        | 24,173,000         | 17             | 27,029,000                        | 94.21%              |
| 171,000           | 1               | 427              | 171,000                  | 24,344,000         | 16             | 27,080,000                        | 94.38%              |
| 174,000           | 0               | 427              | 0                        | 24,344,000         | 16             | 27,128,000                        | 94.55%              |
| 179,000           | 1               | 428              | 179,000                  | 24,523,000         | 15             | 27,208,000                        | 94.83%              |
| 185,000           | 1               | 429              | 185,000                  | 24,708,000         | 14             | 27,298,000                        | 95.14%              |
| 186,000           | 1               | 430              | 186,000                  | 24,894,000         | 13             | 27,312,000                        | 95.19%              |
| 188,000           | 1               | 431              | 188,000                  | 25,082,000         | 12             | 27,338,000                        | 95.28%              |
| 193,000           | 1               | 432              | 193,000                  | 25,275,000         | 11             | 27,398,000                        | 95.49%              |
| 195,000           | 1               | 433              | 195,000                  | 25,470,000         | 10             | 27,420,000                        | 95.57%              |
| 197,000           | 1               | 434              | 197,000                  | 25,667,000         | 9              | 27,440,000                        | 95.64%              |
| 207,000           | 0               | 434              | 0                        | 25,667,000         | 9              | 27,530,000                        | 95.95%              |
| 215,000           | 1               | 435              | 215,000                  | 25,882,000         | 8              | 27,602,000                        | 96.20%              |
| 224,000           | 0               | 435              | 0                        | 25,882,000         | 8              | 27,674,000                        | 96.46%              |
| 239,000           | 1               | 436              | 239,000                  | 26,121,000         | 7              | 27,794,000                        | 96.87%              |
| 241,000           | 1               | 437              | 241,000                  | 26,362,000         | 6              | 27,808,000                        | 96.92%              |
| 246,000           | 1               | 438              | 246,000                  | 26,608,000         | 5              | 27,838,000                        | 97.03%              |
| 272,000           | 0               | 438              | 0                        | 26,608,000         | 5              | 27,968,000                        | 97.48%              |
| 289,000           | 1               | 439              | 289,000                  | 26,897,000         | 4              | 28,053,000                        | 97.78%              |
| 311,000           | 1               | 440              | 311,000                  | 27,208,000         | 3              | 28,141,000                        | 98.08%              |
| 416,000           | 0               | 440              | 0                        | 27,208,000         | 3              | 28,456,000                        | 99.18%              |
| 450,000           | 1               | 441              | 450,000                  | 27,658,000         | 2              | 28,558,000                        | 99.54%              |
| 458,000           | 1               | 442              | 458,000                  | 28,116,000         | 1              | 28,574,000                        | 99.59%              |
| 575,000           | 1               | 443              | 575,000                  | 28,691,000         | 0              | 28,691,000                        | 100.00%             |
| 1,279,000         | 0               | 443              | 0                        | 28,691,000         | 0              | 28,691,000                        | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 1               | 1                | 0                        | 0                  | 271            | 0                                 | 0.00%               |
| 6,000             | 0               | 1                | 0                        | 0                  | 271            | 1,626,000                         | 9.12%               |
| 7,000             | 0               | 1                | 0                        | 0                  | 271            | 1,897,000                         | 10.64%              |
| 8,000             | 2               | 3                | 16,000                   | 16,000             | 269            | 2,168,000                         | 12.16%              |
| 9,000             | 0               | 3                | 0                        | 16,000             | 269            | 2,437,000                         | 13.67%              |
| 10,000            | 1               | 4                | 10,000                   | 26,000             | 268            | 2,706,000                         | 15.18%              |
| 11,000            | 4               | 8                | 44,000                   | 70,000             | 264            | 2,974,000                         | 16.69%              |
| 12,000            | 1               | 9                | 12,000                   | 82,000             | 263            | 3,238,000                         | 18.17%              |
| 13,000            | 5               | 14               | 65,000                   | 147,000            | 258            | 3,501,000                         | 19.64%              |
| 14,000            | 2               | 16               | 28,000                   | 175,000            | 256            | 3,759,000                         | 21.09%              |
| 15,000            | 3               | 19               | 45,000                   | 220,000            | 253            | 4,015,000                         | 22.53%              |
| 16,000            | 1               | 20               | 16,000                   | 236,000            | 252            | 4,268,000                         | 23.95%              |
| 17,000            | 1               | 21               | 17,000                   | 253,000            | 251            | 4,520,000                         | 25.36%              |
| 18,000            | 0               | 21               | 0                        | 253,000            | 251            | 4,771,000                         | 26.77%              |
| 19,000            | 2               | 23               | 38,000                   | 291,000            | 249            | 5,022,000                         | 28.18%              |
| 20,000            | 2               | 25               | 40,000                   | 331,000            | 247            | 5,271,000                         | 29.57%              |
| 21,000            | 1               | 26               | 21,000                   | 352,000            | 246            | 5,518,000                         | 30.96%              |
| 22,000            | 2               | 28               | 44,000                   | 396,000            | 244            | 5,764,000                         | 32.34%              |
| 23,000            | 1               | 29               | 23,000                   | 419,000            | 243            | 6,008,000                         | 33.71%              |
| 24,000            | 0               | 29               | 0                        | 419,000            | 243            | 6,251,000                         | 35.07%              |
| 25,000            | 3               | 32               | 75,000                   | 494,000            | 240            | 6,494,000                         | 36.43%              |
| 26,000            | 4               | 36               | 104,000                  | 598,000            | 236            | 6,734,000                         | 37.78%              |
| 27,000            | 0               | 36               | 0                        | 598,000            | 236            | 6,970,000                         | 39.10%              |
| 28,000            | 2               | 38               | 56,000                   | 654,000            | 234            | 7,206,000                         | 40.43%              |
| 29,000            | 3               | 41               | 87,000                   | 741,000            | 231            | 7,440,000                         | 41.74%              |
| 30,000            | 2               | 43               | 60,000                   | 801,000            | 229            | 7,671,000                         | 43.04%              |
| 31,000            | 3               | 46               | 93,000                   | 894,000            | 226            | 7,900,000                         | 44.32%              |
| 32,000            | 3               | 49               | 96,000                   | 990,000            | 223            | 8,126,000                         | 45.59%              |
| 33,000            | 2               | 51               | 66,000                   | 1,056,000          | 221            | 8,349,000                         | 46.84%              |
| 34,000            | 0               | 51               | 0                        | 1,056,000          | 221            | 8,570,000                         | 48.08%              |
| 35,000            | 2               | 53               | 70,000                   | 1,126,000          | 219            | 8,791,000                         | 49.32%              |
| 36,000            | 4               | 57               | 144,000                  | 1,270,000          | 215            | 9,010,000                         | 50.55%              |
| 37,000            | 3               | 60               | 111,000                  | 1,381,000          | 212            | 9,225,000                         | 51.76%              |
| 38,000            | 1               | 61               | 38,000                   | 1,419,000          | 211            | 9,437,000                         | 52.95%              |
| 39,000            | 0               | 61               | 0                        | 1,419,000          | 211            | 9,648,000                         | 54.13%              |
| 40,000            | 1               | 62               | 40,000                   | 1,459,000          | 210            | 9,859,000                         | 55.31%              |
| 41,000            | 0               | 62               | 0                        | 1,459,000          | 210            | 10,069,000                        | 56.49%              |
| 42,000            | 2               | 64               | 84,000                   | 1,543,000          | 208            | 10,279,000                        | 57.67%              |
| 43,000            | 4               | 68               | 172,000                  | 1,715,000          | 204            | 10,487,000                        | 58.84%              |
| 44,000            | 2               | 70               | 88,000                   | 1,803,000          | 202            | 10,691,000                        | 59.98%              |
| 45,000            | 3               | 73               | 135,000                  | 1,938,000          | 199            | 10,893,000                        | 61.11%              |
| 46,000            | 4               | 77               | 184,000                  | 2,122,000          | 195            | 11,092,000                        | 62.23%              |
| 47,000            | 6               | 83               | 282,000                  | 2,404,000          | 189            | 11,287,000                        | 63.32%              |
| 48,000            | 4               | 87               | 192,000                  | 2,596,000          | 185            | 11,476,000                        | 64.39%              |
| 49,000            | 3               | 90               | 147,000                  | 2,743,000          | 182            | 11,661,000                        | 65.42%              |
| 50,000            | 5               | 95               | 250,000                  | 2,993,000          | 177            | 11,843,000                        | 66.44%              |
| 51,000            | 0               | 95               | 0                        | 2,993,000          | 177            | 12,020,000                        | 67.44%              |
| 52,000            | 7               | 102              | 364,000                  | 3,357,000          | 170            | 12,197,000                        | 68.43%              |
| 53,000            | 6               | 108              | 318,000                  | 3,675,000          | 164            | 12,367,000                        | 69.38%              |
| 54,000            | 6               | 114              | 324,000                  | 3,999,000          | 158            | 12,531,000                        | 70.30%              |
| 55,000            | 5               | 119              | 275,000                  | 4,274,000          | 153            | 12,689,000                        | 71.19%              |
| 56,000            | 8               | 127              | 448,000                  | 4,722,000          | 145            | 12,842,000                        | 72.05%              |
| 57,000            | 5               | 132              | 285,000                  | 5,007,000          | 140            | 12,987,000                        | 72.86%              |
| 58,000            | 8               | 140              | 464,000                  | 5,471,000          | 132            | 13,127,000                        | 73.65%              |
| 59,000            | 5               | 145              | 295,000                  | 5,766,000          | 127            | 13,259,000                        | 74.39%              |
| 60,000            | 3               | 148              | 180,000                  | 5,946,000          | 124            | 13,386,000                        | 75.10%              |
| 61,000            | 5               | 153              | 305,000                  | 6,251,000          | 119            | 13,510,000                        | 75.80%              |
| 62,000            | 3               | 156              | 186,000                  | 6,437,000          | 116            | 13,629,000                        | 76.46%              |
| 63,000            | 2               | 158              | 128,000                  | 6,563,000          | 114            | 13,745,000                        | 77.12%              |
| 64,000            | 1               | 159              | 64,000                   | 6,627,000          | 113            | 13,859,000                        | 77.75%              |
| 65,000            | 5               | 164              | 325,000                  | 6,952,000          | 108            | 13,972,000                        | 78.39%              |
| 66,000            | 1               | 165              | 66,000                   | 7,018,000          | 107            | 14,080,000                        | 78.99%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 204 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: September through December 2010  
Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 67,000            | 3               | 168              | 201,000                  | 7,219,000          | 104            | 14,187,000                        | 79.59%              |
| 68,000            | 2               | 170              | 136,000                  | 7,355,000          | 102            | 14,291,000                        | 80.18%              |
| 69,000            | 5               | 175              | 345,000                  | 7,700,000          | 97             | 14,393,000                        | 80.75%              |
| 70,000            | 2               | 177              | 140,000                  | 7,840,000          | 95             | 14,490,000                        | 81.29%              |
| 71,000            | 6               | 183              | 426,000                  | 8,266,000          | 89             | 14,585,000                        | 81.83%              |
| 72,000            | 2               | 185              | 144,000                  | 8,410,000          | 87             | 14,674,000                        | 82.33%              |
| 73,000            | 0               | 185              | 0                        | 8,410,000          | 87             | 14,761,000                        | 82.82%              |
| 74,000            | 2               | 187              | 148,000                  | 8,558,000          | 85             | 14,848,000                        | 83.30%              |
| 75,000            | 3               | 190              | 225,000                  | 8,783,000          | 82             | 14,933,000                        | 83.78%              |
| 76,000            | 2               | 192              | 152,000                  | 8,935,000          | 80             | 15,015,000                        | 84.24%              |
| 77,000            | 5               | 197              | 385,000                  | 9,320,000          | 75             | 15,095,000                        | 84.69%              |
| 78,000            | 2               | 199              | 156,000                  | 9,476,000          | 73             | 15,170,000                        | 85.11%              |
| 79,000            | 2               | 201              | 158,000                  | 9,634,000          | 71             | 15,243,000                        | 85.52%              |
| 80,000            | 2               | 203              | 160,000                  | 9,794,000          | 69             | 15,314,000                        | 85.92%              |
| 81,000            | 1               | 204              | 81,000                   | 9,875,000          | 68             | 15,383,000                        | 86.30%              |
| 82,000            | 2               | 206              | 164,000                  | 10,039,000         | 66             | 15,451,000                        | 86.69%              |
| 83,000            | 1               | 207              | 83,000                   | 10,122,000         | 65             | 15,517,000                        | 87.06%              |
| 84,000            | 4               | 211              | 336,000                  | 10,458,000         | 61             | 15,582,000                        | 87.42%              |
| 85,000            | 1               | 212              | 85,000                   | 10,543,000         | 60             | 15,643,000                        | 87.76%              |
| 86,000            | 3               | 215              | 258,000                  | 10,801,000         | 57             | 15,703,000                        | 88.10%              |
| 87,000            | 2               | 217              | 174,000                  | 10,975,000         | 55             | 15,760,000                        | 88.42%              |
| 88,000            | 2               | 219              | 176,000                  | 11,151,000         | 53             | 15,815,000                        | 88.73%              |
| 89,000            | 2               | 221              | 178,000                  | 11,329,000         | 51             | 15,868,000                        | 89.03%              |
| 90,000            | 0               | 221              | 0                        | 11,329,000         | 51             | 15,919,000                        | 89.31%              |
| 91,000            | 2               | 223              | 182,000                  | 11,511,000         | 49             | 15,970,000                        | 89.60%              |
| 92,000            | 1               | 224              | 92,000                   | 11,603,000         | 48             | 16,019,000                        | 89.87%              |
| 93,000            | 2               | 226              | 186,000                  | 11,789,000         | 46             | 16,067,000                        | 90.14%              |
| 94,000            | 1               | 227              | 94,000                   | 11,883,000         | 45             | 16,113,000                        | 90.40%              |
| 95,000            | 1               | 228              | 95,000                   | 11,978,000         | 44             | 16,158,000                        | 90.65%              |
| 96,000            | 0               | 228              | 0                        | 11,978,000         | 44             | 16,202,000                        | 90.90%              |
| 97,000            | 3               | 231              | 291,000                  | 12,269,000         | 41             | 16,246,000                        | 91.15%              |
| 98,000            | 1               | 232              | 98,000                   | 12,367,000         | 40             | 16,287,000                        | 91.38%              |
| 99,000            | 1               | 233              | 99,000                   | 12,466,000         | 39             | 16,327,000                        | 91.60%              |
| 100,000           | 2               | 235              | 200,000                  | 12,666,000         | 37             | 16,366,000                        | 91.82%              |
| 101,000           | 0               | 235              | 0                        | 12,666,000         | 37             | 16,403,000                        | 92.03%              |
| 102,000           | 2               | 237              | 204,000                  | 12,870,000         | 35             | 16,440,000                        | 92.24%              |
| 103,000           | 1               | 238              | 103,000                  | 12,973,000         | 34             | 16,475,000                        | 92.43%              |
| 104,000           | 0               | 238              | 0                        | 12,973,000         | 34             | 16,509,000                        | 92.62%              |
| 105,000           | 0               | 238              | 0                        | 12,973,000         | 34             | 16,543,000                        | 92.81%              |
| 106,000           | 2               | 240              | 212,000                  | 13,185,000         | 32             | 16,577,000                        | 93.00%              |
| 107,000           | 0               | 240              | 0                        | 13,185,000         | 32             | 16,609,000                        | 93.18%              |
| 109,000           | 2               | 242              | 218,000                  | 13,403,000         | 30             | 16,673,000                        | 93.54%              |
| 110,000           | 2               | 244              | 220,000                  | 13,623,000         | 28             | 16,703,000                        | 93.71%              |
| 111,000           | 1               | 245              | 111,000                  | 13,734,000         | 27             | 16,731,000                        | 93.87%              |
| 112,000           | 1               | 246              | 112,000                  | 13,846,000         | 26             | 16,758,000                        | 94.02%              |
| 113,000           | 1               | 247              | 113,000                  | 13,959,000         | 25             | 16,784,000                        | 94.17%              |
| 114,000           | 3               | 250              | 342,000                  | 14,301,000         | 22             | 16,809,000                        | 94.31%              |
| 115,000           | 1               | 251              | 115,000                  | 14,416,000         | 21             | 16,831,000                        | 94.43%              |
| 116,000           | 1               | 252              | 116,000                  | 14,532,000         | 20             | 16,852,000                        | 94.55%              |
| 118,000           | 1               | 253              | 118,000                  | 14,650,000         | 19             | 16,892,000                        | 94.77%              |
| 120,000           | 0               | 253              | 0                        | 14,650,000         | 19             | 16,930,000                        | 94.98%              |
| 121,000           | 1               | 254              | 121,000                  | 14,771,000         | 18             | 16,949,000                        | 95.09%              |
| 123,000           | 0               | 254              | 0                        | 14,771,000         | 18             | 16,985,000                        | 95.29%              |
| 125,000           | 2               | 256              | 250,000                  | 15,021,000         | 16             | 17,021,000                        | 95.49%              |
| 126,000           | 0               | 256              | 0                        | 15,021,000         | 16             | 17,037,000                        | 95.58%              |
| 127,000           | 1               | 257              | 127,000                  | 15,148,000         | 15             | 17,053,000                        | 95.67%              |
| 129,000           | 0               | 257              | 0                        | 15,148,000         | 15             | 17,083,000                        | 95.84%              |
| 130,000           | 0               | 257              | 0                        | 15,148,000         | 15             | 17,098,000                        | 95.93%              |
| 133,000           | 0               | 257              | 0                        | 15,148,000         | 15             | 17,143,000                        | 96.18%              |
| 134,000           | 1               | 258              | 134,000                  | 15,282,000         | 14             | 17,158,000                        | 96.26%              |
| 136,000           | 0               | 258              | 0                        | 15,282,000         | 14             | 17,186,000                        | 96.42%              |
| 137,000           | 1               | 259              | 137,000                  | 15,419,000         | 13             | 17,200,000                        | 96.50%              |
| 138,000           | 0               | 259              | 0                        | 15,419,000         | 13             | 17,213,000                        | 96.57%              |



Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]/(5)$ | Percentage of Total |
| 141,000           | 1               | 260              | 141,000                  | 15,560,000         | 12             | 17,252,000                          | 96.79%              |
| 144,000           | 1               | 261              | 144,000                  | 15,704,000         | 11             | 17,288,000                          | 96.99%              |
| 146,000           | 2               | 263              | 292,000                  | 15,996,000         | 9              | 17,310,000                          | 97.12%              |
| 147,000           | 0               | 263              | 0                        | 15,996,000         | 9              | 17,319,000                          | 97.17%              |
| 149,000           | 0               | 263              | 0                        | 15,996,000         | 9              | 17,337,000                          | 97.27%              |
| 151,000           | 0               | 263              | 0                        | 15,996,000         | 9              | 17,355,000                          | 97.37%              |
| 157,000           | 1               | 264              | 157,000                  | 16,153,000         | 8              | 17,409,000                          | 97.67%              |
| 163,000           | 0               | 264              | 0                        | 16,153,000         | 8              | 17,457,000                          | 97.94%              |
| 165,000           | 2               | 266              | 330,000                  | 16,483,000         | 6              | 17,473,000                          | 98.03%              |
| 168,000           | 1               | 267              | 168,000                  | 16,651,000         | 5              | 17,491,000                          | 98.13%              |
| 171,000           | 0               | 267              | 0                        | 16,651,000         | 5              | 17,506,000                          | 98.22%              |
| 174,000           | 1               | 268              | 174,000                  | 16,825,000         | 4              | 17,521,000                          | 98.30%              |
| 179,000           | 1               | 269              | 179,000                  | 17,004,000         | 3              | 17,541,000                          | 98.41%              |
| 185,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,559,000                          | 98.51%              |
| 186,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,562,000                          | 98.53%              |
| 188,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,568,000                          | 98.56%              |
| 193,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,583,000                          | 98.65%              |
| 195,000           | 0               | 269              | 0                        | 17,004,000         | 3              | 17,589,000                          | 98.68%              |
| 197,000           | 1               | 270              | 197,000                  | 17,201,000         | 2              | 17,595,000                          | 98.72%              |
| 207,000           | 1               | 271              | 207,000                  | 17,408,000         | 1              | 17,615,000                          | 98.83%              |
| 215,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,623,000                          | 98.87%              |
| 224,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,632,000                          | 98.92%              |
| 239,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,647,000                          | 99.01%              |
| 241,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,649,000                          | 99.02%              |
| 246,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,654,000                          | 99.05%              |
| 272,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,680,000                          | 99.19%              |
| 289,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,697,000                          | 99.29%              |
| 311,000           | 0               | 271              | 0                        | 17,408,000         | 1              | 17,719,000                          | 99.41%              |
| 416,000           | 1               | 272              | 416,000                  | 17,824,000         | 0              | 17,824,000                          | 100.00%             |
| 450,000           | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                          | 100.00%             |
| 458,000           | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                          | 100.00%             |
| 575,000           | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                          | 100.00%             |
| 1,279,000         | 0               | 272              | 0                        | 17,824,000         | 0              | 17,824,000                          | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 0                           | 22                        | 22                         | 0                                     | 0                            | 158                      | 0                                                | 0.00%                         |
| 1,000                       | 2                         | 24                         | 2,000                                 | 2,000                        | 156                      | 158,000                                          | 0.96%                         |
| 2,000                       | 2                         | 26                         | 4,000                                 | 6,000                        | 154                      | 314,000                                          | 1.91%                         |
| 3,000                       | 3                         | 29                         | 9,000                                 | 15,000                       | 151                      | 468,000                                          | 2.84%                         |
| 4,000                       | 1                         | 30                         | 4,000                                 | 19,000                       | 150                      | 619,000                                          | 3.76%                         |
| 5,000                       | 1                         | 31                         | 5,000                                 | 24,000                       | 149                      | 769,000                                          | 4.67%                         |
| 6,000                       | 2                         | 33                         | 12,000                                | 36,000                       | 147                      | 918,000                                          | 5.57%                         |
| 7,000                       | 1                         | 34                         | 7,000                                 | 43,000                       | 146                      | 1,065,000                                        | 6.46%                         |
| 8,000                       | 1                         | 35                         | 8,000                                 | 51,000                       | 145                      | 1,211,000                                        | 7.35%                         |
| 10,000                      | 2                         | 37                         | 20,000                                | 71,000                       | 143                      | 1,501,000                                        | 9.11%                         |
| 11,000                      | 1                         | 38                         | 11,000                                | 82,000                       | 142                      | 1,644,000                                        | 9.98%                         |
| 13,000                      | 1                         | 39                         | 13,000                                | 95,000                       | 141                      | 1,928,000                                        | 11.70%                        |
| 18,000                      | 1                         | 40                         | 18,000                                | 113,000                      | 140                      | 2,633,000                                        | 15.98%                        |
| 29,000                      | 1                         | 41                         | 29,000                                | 142,000                      | 139                      | 4,173,000                                        | 25.32%                        |
| 33,000                      | 3                         | 44                         | 99,000                                | 241,000                      | 136                      | 4,729,000                                        | 28.70%                        |
| 35,000                      | 1                         | 45                         | 35,000                                | 276,000                      | 135                      | 5,001,000                                        | 30.35%                        |
| 36,000                      | 1                         | 46                         | 36,000                                | 312,000                      | 134                      | 5,136,000                                        | 31.17%                        |
| 37,000                      | 2                         | 48                         | 74,000                                | 386,000                      | 132                      | 5,270,000                                        | 31.98%                        |
| 38,000                      | 1                         | 49                         | 38,000                                | 424,000                      | 131                      | 5,402,000                                        | 32.78%                        |
| 40,000                      | 1                         | 50                         | 40,000                                | 464,000                      | 130                      | 5,664,000                                        | 34.37%                        |
| 41,000                      | 2                         | 52                         | 82,000                                | 546,000                      | 128                      | 5,794,000                                        | 35.16%                        |
| 42,000                      | 1                         | 53                         | 42,000                                | 588,000                      | 127                      | 5,922,000                                        | 35.94%                        |
| 43,000                      | 2                         | 55                         | 86,000                                | 674,000                      | 125                      | 6,049,000                                        | 36.71%                        |
| 44,000                      | 2                         | 57                         | 88,000                                | 762,000                      | 123                      | 6,174,000                                        | 37.47%                        |
| 46,000                      | 2                         | 59                         | 92,000                                | 854,000                      | 121                      | 6,420,000                                        | 38.96%                        |
| 47,000                      | 1                         | 60                         | 47,000                                | 901,000                      | 120                      | 6,541,000                                        | 39.69%                        |
| 48,000                      | 1                         | 61                         | 48,000                                | 949,000                      | 119                      | 6,661,000                                        | 40.42%                        |
| 49,000                      | 2                         | 63                         | 98,000                                | 1,047,000                    | 117                      | 6,780,000                                        | 41.14%                        |
| 51,000                      | 1                         | 64                         | 51,000                                | 1,098,000                    | 116                      | 7,014,000                                        | 42.56%                        |
| 54,000                      | 1                         | 65                         | 54,000                                | 1,152,000                    | 115                      | 7,362,000                                        | 44.68%                        |
| 58,000                      | 1                         | 66                         | 58,000                                | 1,210,000                    | 114                      | 7,822,000                                        | 47.47%                        |
| 59,000                      | 1                         | 67                         | 59,000                                | 1,269,000                    | 113                      | 7,936,000                                        | 48.16%                        |
| 62,000                      | 1                         | 68                         | 62,000                                | 1,331,000                    | 112                      | 8,275,000                                        | 50.22%                        |
| 63,000                      | 1                         | 69                         | 63,000                                | 1,394,000                    | 111                      | 8,387,000                                        | 50.90%                        |
| 65,000                      | 3                         | 72                         | 195,000                               | 1,589,000                    | 108                      | 8,609,000                                        | 52.24%                        |
| 69,000                      | 1                         | 73                         | 69,000                                | 1,658,000                    | 107                      | 9,041,000                                        | 54.86%                        |
| 70,000                      | 2                         | 75                         | 140,000                               | 1,798,000                    | 105                      | 9,148,000                                        | 55.51%                        |
| 71,000                      | 1                         | 76                         | 71,000                                | 1,869,000                    | 104                      | 9,253,000                                        | 56.15%                        |
| 72,000                      | 1                         | 77                         | 72,000                                | 1,941,000                    | 103                      | 9,357,000                                        | 56.78%                        |
| 76,000                      | 1                         | 78                         | 76,000                                | 2,017,000                    | 102                      | 9,769,000                                        | 59.28%                        |
| 77,000                      | 2                         | 80                         | 154,000                               | 2,171,000                    | 100                      | 9,871,000                                        | 59.90%                        |
| 79,000                      | 1                         | 81                         | 79,000                                | 2,250,000                    | 99                       | 10,071,000                                       | 61.11%                        |
| 80,000                      | 3                         | 84                         | 240,000                               | 2,490,000                    | 96                       | 10,170,000                                       | 61.71%                        |
| 81,000                      | 1                         | 85                         | 81,000                                | 2,571,000                    | 95                       | 10,266,000                                       | 62.30%                        |
| 82,000                      | 2                         | 87                         | 164,000                               | 2,735,000                    | 93                       | 10,361,000                                       | 62.87%                        |
| 84,000                      | 1                         | 88                         | 84,000                                | 2,819,000                    | 92                       | 10,547,000                                       | 64.00%                        |
| 85,000                      | 1                         | 89                         | 85,000                                | 2,904,000                    | 91                       | 10,639,000                                       | 64.56%                        |
| 86,000                      | 1                         | 90                         | 86,000                                | 2,990,000                    | 90                       | 10,730,000                                       | 65.11%                        |
| 87,000                      | 1                         | 91                         | 87,000                                | 3,077,000                    | 89                       | 10,820,000                                       | 65.66%                        |
| 88,000                      | 1                         | 92                         | 88,000                                | 3,165,000                    | 88                       | 10,909,000                                       | 66.20%                        |
| 89,000                      | 1                         | 93                         | 89,000                                | 3,254,000                    | 87                       | 10,997,000                                       | 66.73%                        |
| 90,000                      | 1                         | 94                         | 90,000                                | 3,344,000                    | 86                       | 11,084,000                                       | 67.26%                        |
| 91,000                      | 1                         | 95                         | 91,000                                | 3,435,000                    | 85                       | 11,170,000                                       | 67.78%                        |
| 92,000                      | 1                         | 96                         | 92,000                                | 3,527,000                    | 84                       | 11,255,000                                       | 68.30%                        |
| 94,000                      | 1                         | 97                         | 94,000                                | 3,621,000                    | 83                       | 11,423,000                                       | 69.32%                        |
| 96,000                      | 2                         | 99                         | 192,000                               | 3,813,000                    | 81                       | 11,589,000                                       | 70.33%                        |
| 97,000                      | 1                         | 100                        | 97,000                                | 3,910,000                    | 80                       | 11,670,000                                       | 70.82%                        |
| 98,000                      | 1                         | 101                        | 98,000                                | 4,008,000                    | 79                       | 11,750,000                                       | 71.30%                        |
| 100,000                     | 1                         | 102                        | 100,000                               | 4,108,000                    | 78                       | 11,908,000                                       | 72.26%                        |
| 101,000                     | 2                         | 104                        | 202,000                               | 4,310,000                    | 76                       | 11,986,000                                       | 72.73%                        |
| 102,000                     | 1                         | 105                        | 102,000                               | 4,412,000                    | 75                       | 12,062,000                                       | 73.20%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 3"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 103,000              | 1                  | 106                 | 103,000                        | 4,515,000             | 74                | 12,137,000                              | 73.65%                 |
| 106,000              | 1                  | 107                 | 106,000                        | 4,621,000             | 73                | 12,359,000                              | 75.00%                 |
| 109,000              | 1                  | 108                 | 109,000                        | 4,730,000             | 72                | 12,578,000                              | 76.33%                 |
| 111,000              | 1                  | 109                 | 111,000                        | 4,841,000             | 71                | 12,722,000                              | 77.20%                 |
| 112,000              | 2                  | 111                 | 224,000                        | 5,065,000             | 69                | 12,793,000                              | 77.63%                 |
| 114,000              | 1                  | 112                 | 114,000                        | 5,179,000             | 68                | 12,931,000                              | 78.47%                 |
| 115,000              | 1                  | 113                 | 115,000                        | 5,294,000             | 67                | 12,999,000                              | 78.88%                 |
| 116,000              | 3                  | 116                 | 348,000                        | 5,642,000             | 64                | 13,066,000                              | 79.29%                 |
| 118,000              | 2                  | 118                 | 236,000                        | 5,878,000             | 62                | 13,194,000                              | 80.07%                 |
| 120,000              | 1                  | 119                 | 120,000                        | 5,998,000             | 61                | 13,318,000                              | 80.82%                 |
| 121,000              | 1                  | 120                 | 121,000                        | 6,119,000             | 60                | 13,379,000                              | 81.19%                 |
| 122,000              | 1                  | 121                 | 122,000                        | 6,241,000             | 59                | 13,439,000                              | 81.55%                 |
| 123,000              | 2                  | 123                 | 246,000                        | 6,487,000             | 57                | 13,498,000                              | 81.91%                 |
| 124,000              | 1                  | 124                 | 124,000                        | 6,611,000             | 56                | 13,555,000                              | 82.26%                 |
| 125,000              | 2                  | 126                 | 250,000                        | 6,861,000             | 54                | 13,611,000                              | 82.60%                 |
| 126,000              | 1                  | 127                 | 126,000                        | 6,987,000             | 53                | 13,665,000                              | 82.92%                 |
| 127,000              | 1                  | 128                 | 127,000                        | 7,114,000             | 52                | 13,718,000                              | 83.25%                 |
| 128,000              | 1                  | 129                 | 128,000                        | 7,242,000             | 51                | 13,770,000                              | 83.56%                 |
| 129,000              | 1                  | 130                 | 129,000                        | 7,371,000             | 50                | 13,821,000                              | 83.87%                 |
| 130,000              | 1                  | 131                 | 130,000                        | 7,501,000             | 49                | 13,871,000                              | 84.17%                 |
| 132,000              | 1                  | 132                 | 132,000                        | 7,633,000             | 48                | 13,969,000                              | 84.77%                 |
| 133,000              | 3                  | 135                 | 399,000                        | 8,032,000             | 45                | 14,017,000                              | 85.06%                 |
| 134,000              | 1                  | 136                 | 134,000                        | 8,166,000             | 44                | 14,062,000                              | 85.33%                 |
| 136,000              | 1                  | 137                 | 136,000                        | 8,302,000             | 43                | 14,150,000                              | 85.87%                 |
| 137,000              | 1                  | 138                 | 137,000                        | 8,439,000             | 42                | 14,193,000                              | 86.13%                 |
| 140,000              | 2                  | 140                 | 280,000                        | 8,719,000             | 40                | 14,319,000                              | 86.89%                 |
| 142,000              | 1                  | 141                 | 142,000                        | 8,861,000             | 39                | 14,399,000                              | 87.38%                 |
| 143,000              | 2                  | 143                 | 286,000                        | 9,147,000             | 37                | 14,438,000                              | 87.61%                 |
| 144,000              | 2                  | 145                 | 288,000                        | 9,435,000             | 35                | 14,475,000                              | 87.84%                 |
| 146,000              | 1                  | 146                 | 146,000                        | 9,581,000             | 34                | 14,545,000                              | 88.26%                 |
| 150,000              | 1                  | 147                 | 150,000                        | 9,731,000             | 33                | 14,681,000                              | 89.09%                 |
| 151,000              | 1                  | 148                 | 151,000                        | 9,882,000             | 32                | 14,714,000                              | 89.29%                 |
| 152,000              | 3                  | 151                 | 456,000                        | 10,338,000            | 29                | 14,746,000                              | 89.48%                 |
| 153,000              | 1                  | 152                 | 153,000                        | 10,491,000            | 28                | 14,775,000                              | 89.66%                 |
| 156,000              | 1                  | 153                 | 156,000                        | 10,647,000            | 27                | 14,859,000                              | 90.17%                 |
| 157,000              | 1                  | 154                 | 157,000                        | 10,804,000            | 26                | 14,886,000                              | 90.33%                 |
| 158,000              | 1                  | 155                 | 158,000                        | 10,962,000            | 25                | 14,912,000                              | 90.49%                 |
| 161,000              | 1                  | 156                 | 161,000                        | 11,123,000            | 24                | 14,987,000                              | 90.95%                 |
| 162,000              | 1                  | 157                 | 162,000                        | 11,285,000            | 23                | 15,011,000                              | 91.09%                 |
| 166,000              | 2                  | 159                 | 332,000                        | 11,617,000            | 21                | 15,103,000                              | 91.65%                 |
| 167,000              | 1                  | 160                 | 167,000                        | 11,784,000            | 20                | 15,124,000                              | 91.78%                 |
| 168,000              | 1                  | 161                 | 168,000                        | 11,952,000            | 19                | 15,144,000                              | 91.90%                 |
| 169,000              | 1                  | 162                 | 169,000                        | 12,121,000            | 18                | 15,163,000                              | 92.01%                 |
| 171,000              | 1                  | 163                 | 171,000                        | 12,292,000            | 17                | 15,199,000                              | 92.23%                 |
| 179,000              | 2                  | 165                 | 358,000                        | 12,650,000            | 15                | 15,335,000                              | 93.06%                 |
| 182,000              | 1                  | 166                 | 182,000                        | 12,832,000            | 14                | 15,380,000                              | 93.33%                 |
| 186,000              | 2                  | 168                 | 372,000                        | 13,204,000            | 12                | 15,436,000                              | 93.67%                 |
| 192,000              | 1                  | 169                 | 192,000                        | 13,396,000            | 11                | 15,508,000                              | 94.11%                 |
| 194,000              | 2                  | 171                 | 388,000                        | 13,784,000            | 9                 | 15,530,000                              | 94.24%                 |
| 195,000              | 1                  | 172                 | 195,000                        | 13,979,000            | 8                 | 15,539,000                              | 94.30%                 |
| 196,000              | 1                  | 173                 | 196,000                        | 14,175,000            | 7                 | 15,547,000                              | 94.34%                 |
| 203,000              | 1                  | 174                 | 203,000                        | 14,378,000            | 6                 | 15,596,000                              | 94.64%                 |
| 211,000              | 1                  | 175                 | 211,000                        | 14,589,000            | 5                 | 15,644,000                              | 94.93%                 |
| 226,000              | 1                  | 176                 | 226,000                        | 14,815,000            | 4                 | 15,719,000                              | 95.39%                 |
| 235,000              | 1                  | 177                 | 235,000                        | 15,050,000            | 3                 | 15,755,000                              | 95.61%                 |
| 463,000              | 1                  | 178                 | 463,000                        | 15,513,000            | 2                 | 16,439,000                              | 99.76%                 |
| 477,000              | 1                  | 179                 | 477,000                        | 15,990,000            | 1                 | 16,467,000                              | 99.93%                 |
| 489,000              | 1                  | 180                 | 489,000                        | 16,479,000            | 0                 | 16,479,000                              | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 14                       | 0                                              | 0.00%                         |
| 1,000                       | 0                         | 1                          | 0                                     | 0                            | 14                       | 14,000                                         | 0.70%                         |
| 2,000                       | 0                         | 1                          | 0                                     | 0                            | 14                       | 28,000                                         | 1.39%                         |
| 3,000                       | 1                         | 2                          | 3,000                                 | 3,000                        | 13                       | 42,000                                         | 2.09%                         |
| 4,000                       | 0                         | 2                          | 0                                     | 3,000                        | 13                       | 55,000                                         | 2.74%                         |
| 5,000                       | 0                         | 2                          | 0                                     | 3,000                        | 13                       | 68,000                                         | 3.39%                         |
| 6,000                       | 0                         | 2                          | 0                                     | 3,000                        | 13                       | 81,000                                         | 4.03%                         |
| 7,000                       | 0                         | 2                          | 0                                     | 3,000                        | 13                       | 94,000                                         | 4.68%                         |
| 8,000                       | 0                         | 2                          | 0                                     | 3,000                        | 13                       | 107,000                                        | 5.33%                         |
| 10,000                      | 0                         | 2                          | 0                                     | 3,000                        | 13                       | 133,000                                        | 6.62%                         |
| 11,000                      | 1                         | 3                          | 11,000                                | 14,000                       | 12                       | 148,000                                        | 7.27%                         |
| 13,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 170,000                                        | 8.47%                         |
| 18,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 230,000                                        | 11.45%                        |
| 29,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 362,000                                        | 18.03%                        |
| 33,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 410,000                                        | 20.42%                        |
| 35,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 434,000                                        | 21.61%                        |
| 36,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 446,000                                        | 22.21%                        |
| 37,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 458,000                                        | 22.81%                        |
| 38,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 470,000                                        | 23.41%                        |
| 40,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 494,000                                        | 24.60%                        |
| 41,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 506,000                                        | 25.20%                        |
| 42,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 518,000                                        | 25.80%                        |
| 43,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 530,000                                        | 26.39%                        |
| 44,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 542,000                                        | 26.99%                        |
| 46,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 566,000                                        | 28.19%                        |
| 47,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 578,000                                        | 28.78%                        |
| 48,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 590,000                                        | 29.38%                        |
| 49,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 602,000                                        | 29.98%                        |
| 51,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 626,000                                        | 31.18%                        |
| 54,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 662,000                                        | 32.97%                        |
| 58,000                      | 0                         | 3                          | 0                                     | 14,000                       | 12                       | 710,000                                        | 35.36%                        |
| 59,000                      | 1                         | 4                          | 59,000                                | 73,000                       | 11                       | 722,000                                        | 35.96%                        |
| 62,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 755,000                                        | 37.60%                        |
| 63,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 766,000                                        | 38.15%                        |
| 65,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 788,000                                        | 39.24%                        |
| 69,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 832,000                                        | 41.43%                        |
| 70,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 843,000                                        | 41.98%                        |
| 71,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 854,000                                        | 42.53%                        |
| 72,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 865,000                                        | 43.08%                        |
| 76,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 909,000                                        | 45.27%                        |
| 77,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 920,000                                        | 45.82%                        |
| 79,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 942,000                                        | 46.91%                        |
| 80,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 953,000                                        | 47.46%                        |
| 81,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 964,000                                        | 48.01%                        |
| 82,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 975,000                                        | 48.56%                        |
| 84,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 997,000                                        | 49.65%                        |
| 85,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,008,000                                      | 50.20%                        |
| 86,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,019,000                                      | 50.75%                        |
| 87,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,030,000                                      | 51.29%                        |
| 88,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,041,000                                      | 51.84%                        |
| 89,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,052,000                                      | 52.39%                        |
| 90,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,063,000                                      | 52.94%                        |
| 91,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,074,000                                      | 53.49%                        |
| 92,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,085,000                                      | 54.03%                        |
| 94,000                      | 0                         | 4                          | 0                                     | 73,000                       | 11                       | 1,107,000                                      | 55.13%                        |
| 96,000                      | 1                         | 5                          | 96,000                                | 169,000                      | 10                       | 1,129,000                                      | 56.23%                        |
| 97,000                      | 0                         | 5                          | 0                                     | 169,000                      | 10                       | 1,139,000                                      | 56.72%                        |
| 98,000                      | 1                         | 6                          | 98,000                                | 267,000                      | 9                        | 1,149,000                                      | 57.22%                        |
| 100,000                     | 1                         | 7                          | 100,000                               | 367,000                      | 8                        | 1,167,000                                      | 58.12%                        |
| 101,000                     | 0                         | 7                          | 0                                     | 367,000                      | 8                        | 1,175,000                                      | 58.52%                        |
| 102,000                     | 0                         | 7                          | 0                                     | 367,000                      | 8                        | 1,183,000                                      | 58.91%                        |
| 103,000                     | 0                         | 7                          | 0                                     | 367,000                      | 8                        | 1,191,000                                      | 59.31%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 106,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,215,000                         | 60.51%              |
| 109,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,239,000                         | 61.70%              |
| 111,000           | 0               | 7                | 0                        | 367,000            | 8              | 1,255,000                         | 62.50%              |
| 112,000           | 1               | 8                | 112,000                  | 479,000            | 7              | 1,263,000                         | 62.90%              |
| 114,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,277,000                         | 63.60%              |
| 115,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,284,000                         | 63.94%              |
| 116,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,291,000                         | 64.29%              |
| 118,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,305,000                         | 64.99%              |
| 120,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,319,000                         | 65.69%              |
| 121,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,326,000                         | 66.04%              |
| 122,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,333,000                         | 66.38%              |
| 123,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,340,000                         | 66.73%              |
| 124,000           | 0               | 8                | 0                        | 479,000            | 7              | 1,347,000                         | 67.08%              |
| 125,000           | 1               | 9                | 125,000                  | 604,000            | 6              | 1,354,000                         | 67.43%              |
| 126,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,360,000                         | 67.73%              |
| 127,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,366,000                         | 68.03%              |
| 128,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,372,000                         | 68.33%              |
| 129,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,378,000                         | 68.63%              |
| 130,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,384,000                         | 68.92%              |
| 132,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,396,000                         | 69.52%              |
| 133,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,402,000                         | 69.82%              |
| 134,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,408,000                         | 70.12%              |
| 136,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,420,000                         | 70.72%              |
| 137,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,426,000                         | 71.02%              |
| 140,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,444,000                         | 71.91%              |
| 142,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,456,000                         | 72.51%              |
| 143,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,462,000                         | 72.81%              |
| 144,000           | 0               | 9                | 0                        | 604,000            | 6              | 1,468,000                         | 73.11%              |
| 146,000           | 1               | 10               | 146,000                  | 750,000            | 5              | 1,480,000                         | 73.71%              |
| 150,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,500,000                         | 74.70%              |
| 151,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,505,000                         | 74.95%              |
| 152,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,510,000                         | 75.20%              |
| 153,000           | 0               | 10               | 0                        | 750,000            | 5              | 1,515,000                         | 75.45%              |
| 156,000           | 1               | 11               | 156,000                  | 906,000            | 4              | 1,530,000                         | 76.20%              |
| 157,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,534,000                         | 76.39%              |
| 158,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,538,000                         | 76.59%              |
| 161,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,550,000                         | 77.19%              |
| 162,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,554,000                         | 77.39%              |
| 166,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,570,000                         | 78.19%              |
| 167,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,574,000                         | 78.39%              |
| 168,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,578,000                         | 78.59%              |
| 169,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,582,000                         | 78.78%              |
| 171,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,590,000                         | 79.18%              |
| 179,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,622,000                         | 80.78%              |
| 182,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,634,000                         | 81.37%              |
| 186,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,650,000                         | 82.17%              |
| 192,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,674,000                         | 83.37%              |
| 194,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,682,000                         | 83.76%              |
| 195,000           | 0               | 11               | 0                        | 906,000            | 4              | 1,686,000                         | 83.96%              |
| 196,000           | 1               | 12               | 196,000                  | 1,102,000          | 3              | 1,690,000                         | 84.16%              |
| 203,000           | 1               | 13               | 203,000                  | 1,305,000          | 2              | 1,711,000                         | 85.21%              |
| 211,000           | 0               | 13               | 0                        | 1,305,000          | 2              | 1,727,000                         | 86.01%              |
| 226,000           | 1               | 14               | 226,000                  | 1,531,000          | 1              | 1,757,000                         | 87.50%              |
| 235,000           | 0               | 14               | 0                        | 1,531,000          | 1              | 1,766,000                         | 87.95%              |
| 463,000           | 0               | 14               | 0                        | 1,531,000          | 1              | 1,994,000                         | 99.30%              |
| 477,000           | 1               | 15               | 477,000                  | 2,008,000          | 0              | 2,008,000                         | 100.00%             |
| 489,000           | 0               | 15               | 0                        | 2,008,000          | 0              | 2,008,000                         | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 14                        | 14                         | 0                                     | 0                            | 81                       | 0                                              | 0.00%                         |
| 1,000                       | 0                         | 14                         | 0                                     | 0                            | 81                       | 81,000                                         | 0.94%                         |
| 2,000                       | 1                         | 15                         | 2,000                                 | 2,000                        | 80                       | 162,000                                        | 1.89%                         |
| 3,000                       | 2                         | 17                         | 6,000                                 | 8,000                        | 78                       | 242,000                                        | 2.82%                         |
| 4,000                       | 0                         | 17                         | 0                                     | 8,000                        | 78                       | 320,000                                        | 3.73%                         |
| 5,000                       | 1                         | 18                         | 5,000                                 | 13,000                       | 77                       | 398,000                                        | 4.64%                         |
| 6,000                       | 1                         | 19                         | 6,000                                 | 19,000                       | 76                       | 475,000                                        | 5.53%                         |
| 7,000                       | 0                         | 19                         | 0                                     | 19,000                       | 76                       | 551,000                                        | 6.42%                         |
| 8,000                       | 1                         | 20                         | 8,000                                 | 27,000                       | 75                       | 627,000                                        | 7.31%                         |
| 10,000                      | 1                         | 21                         | 10,000                                | 37,000                       | 74                       | 777,000                                        | 9.05%                         |
| 11,000                      | 0                         | 21                         | 0                                     | 37,000                       | 74                       | 851,000                                        | 9.92%                         |
| 13,000                      | 1                         | 22                         | 13,000                                | 50,000                       | 73                       | 999,000                                        | 11.64%                        |
| 18,000                      | 0                         | 22                         | 0                                     | 50,000                       | 73                       | 1,364,000                                      | 15.89%                        |
| 29,000                      | 1                         | 23                         | 29,000                                | 79,000                       | 72                       | 2,167,000                                      | 25.25%                        |
| 33,000                      | 2                         | 25                         | 66,000                                | 145,000                      | 70                       | 2,455,000                                      | 28.61%                        |
| 35,000                      | 0                         | 25                         | 0                                     | 145,000                      | 70                       | 2,595,000                                      | 30.24%                        |
| 36,000                      | 0                         | 25                         | 0                                     | 145,000                      | 70                       | 2,665,000                                      | 31.05%                        |
| 37,000                      | 0                         | 25                         | 0                                     | 145,000                      | 70                       | 2,735,000                                      | 31.87%                        |
| 38,000                      | 1                         | 26                         | 38,000                                | 183,000                      | 69                       | 2,805,000                                      | 32.68%                        |
| 40,000                      | 1                         | 27                         | 40,000                                | 223,000                      | 68                       | 2,943,000                                      | 34.29%                        |
| 41,000                      | 1                         | 28                         | 41,000                                | 264,000                      | 67                       | 3,011,000                                      | 35.09%                        |
| 42,000                      | 1                         | 29                         | 42,000                                | 306,000                      | 66                       | 3,078,000                                      | 35.87%                        |
| 43,000                      | 1                         | 30                         | 43,000                                | 349,000                      | 65                       | 3,144,000                                      | 36.63%                        |
| 44,000                      | 2                         | 32                         | 88,000                                | 437,000                      | 63                       | 3,209,000                                      | 37.39%                        |
| 46,000                      | 1                         | 33                         | 46,000                                | 483,000                      | 62                       | 3,335,000                                      | 38.86%                        |
| 47,000                      | 1                         | 34                         | 47,000                                | 530,000                      | 61                       | 3,397,000                                      | 39.58%                        |
| 48,000                      | 1                         | 35                         | 48,000                                | 578,000                      | 60                       | 3,458,000                                      | 40.29%                        |
| 49,000                      | 2                         | 37                         | 98,000                                | 676,000                      | 58                       | 3,518,000                                      | 40.99%                        |
| 51,000                      | 0                         | 37                         | 0                                     | 676,000                      | 58                       | 3,634,000                                      | 42.34%                        |
| 54,000                      | 1                         | 38                         | 54,000                                | 730,000                      | 57                       | 3,808,000                                      | 44.37%                        |
| 58,000                      | 1                         | 39                         | 58,000                                | 788,000                      | 56                       | 4,036,000                                      | 47.03%                        |
| 59,000                      | 0                         | 39                         | 0                                     | 788,000                      | 56                       | 4,092,000                                      | 47.68%                        |
| 62,000                      | 1                         | 40                         | 62,000                                | 850,000                      | 55                       | 4,260,000                                      | 49.64%                        |
| 63,000                      | 0                         | 40                         | 0                                     | 850,000                      | 55                       | 4,315,000                                      | 50.28%                        |
| 65,000                      | 2                         | 42                         | 130,000                               | 980,000                      | 53                       | 4,425,000                                      | 51.56%                        |
| 69,000                      | 1                         | 43                         | 69,000                                | 1,049,000                    | 52                       | 4,637,000                                      | 54.03%                        |
| 70,000                      | 2                         | 45                         | 140,000                               | 1,189,000                    | 50                       | 4,689,000                                      | 54.64%                        |
| 71,000                      | 0                         | 45                         | 0                                     | 1,189,000                    | 50                       | 4,739,000                                      | 55.22%                        |
| 72,000                      | 0                         | 45                         | 0                                     | 1,189,000                    | 50                       | 4,789,000                                      | 55.80%                        |
| 76,000                      | 1                         | 46                         | 76,000                                | 1,265,000                    | 49                       | 4,989,000                                      | 58.13%                        |
| 77,000                      | 1                         | 47                         | 77,000                                | 1,342,000                    | 48                       | 5,038,000                                      | 58.70%                        |
| 79,000                      | 0                         | 47                         | 0                                     | 1,342,000                    | 48                       | 5,134,000                                      | 59.82%                        |
| 80,000                      | 2                         | 49                         | 160,000                               | 1,502,000                    | 46                       | 5,182,000                                      | 60.38%                        |
| 81,000                      | 1                         | 50                         | 81,000                                | 1,583,000                    | 45                       | 5,228,000                                      | 60.92%                        |
| 82,000                      | 2                         | 52                         | 164,000                               | 1,747,000                    | 43                       | 5,273,000                                      | 61.44%                        |
| 84,000                      | 1                         | 53                         | 84,000                                | 1,831,000                    | 42                       | 5,359,000                                      | 62.44%                        |
| 85,000                      | 0                         | 53                         | 0                                     | 1,831,000                    | 42                       | 5,401,000                                      | 62.93%                        |
| 86,000                      | 0                         | 53                         | 0                                     | 1,831,000                    | 42                       | 5,443,000                                      | 63.42%                        |
| 87,000                      | 1                         | 54                         | 87,000                                | 1,918,000                    | 41                       | 5,485,000                                      | 63.91%                        |
| 88,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,526,000                                      | 64.39%                        |
| 89,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,567,000                                      | 64.87%                        |
| 90,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,608,000                                      | 65.35%                        |
| 91,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,649,000                                      | 65.82%                        |
| 92,000                      | 0                         | 54                         | 0                                     | 1,918,000                    | 41                       | 5,690,000                                      | 66.30%                        |
| 94,000                      | 1                         | 55                         | 94,000                                | 2,012,000                    | 40                       | 5,772,000                                      | 67.26%                        |
| 96,000                      | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 5,852,000                                      | 68.19%                        |
| 97,000                      | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 5,892,000                                      | 68.66%                        |
| 98,000                      | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 5,932,000                                      | 69.12%                        |
| 100,000                     | 0                         | 55                         | 0                                     | 2,012,000                    | 40                       | 6,012,000                                      | 70.05%                        |
| 101,000                     | 1                         | 56                         | 101,000                               | 2,113,000                    | 39                       | 6,052,000                                      | 70.52%                        |
| 102,000                     | 0                         | 56                         | 0                                     | 2,113,000                    | 39                       | 6,091,000                                      | 70.97%                        |
| 103,000                     | 1                         | 57                         | 103,000                               | 2,216,000                    | 38                       | 6,130,000                                      | 71.43%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 211 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecielski

Water [ ] or Sewer [x]  
Period: February through August 2010  
Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                         | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]}{(5)}$ | Percentage of Total |
| 106,000           | 0               | 57               | 0                        | 2,216,000          | 38             | 6,244,000                                   | 72.76%              |
| 109,000           | 1               | 58               | 109,000                  | 2,325,000          | 37             | 6,358,000                                   | 74.09%              |
| 111,000           | 0               | 58               | 0                        | 2,325,000          | 37             | 6,432,000                                   | 74.95%              |
| 112,000           | 1               | 59               | 112,000                  | 2,437,000          | 36             | 6,469,000                                   | 75.38%              |
| 114,000           | 1               | 60               | 114,000                  | 2,551,000          | 35             | 6,541,000                                   | 76.22%              |
| 115,000           | 1               | 61               | 115,000                  | 2,666,000          | 34             | 6,576,000                                   | 76.63%              |
| 116,000           | 2               | 63               | 232,000                  | 2,898,000          | 32             | 6,610,000                                   | 77.02%              |
| 118,000           | 0               | 63               | 0                        | 2,898,000          | 32             | 6,674,000                                   | 77.77%              |
| 120,000           | 0               | 63               | 0                        | 2,898,000          | 32             | 6,738,000                                   | 78.51%              |
| 121,000           | 0               | 63               | 0                        | 2,898,000          | 32             | 6,770,000                                   | 78.89%              |
| 122,000           | 1               | 64               | 122,000                  | 3,020,000          | 31             | 6,802,000                                   | 79.26%              |
| 123,000           | 2               | 66               | 246,000                  | 3,266,000          | 29             | 6,833,000                                   | 79.62%              |
| 124,000           | 1               | 67               | 124,000                  | 3,390,000          | 28             | 6,862,000                                   | 79.96%              |
| 125,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,890,000                                   | 80.28%              |
| 126,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,918,000                                   | 80.61%              |
| 127,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,946,000                                   | 80.94%              |
| 128,000           | 0               | 67               | 0                        | 3,390,000          | 28             | 6,974,000                                   | 81.26%              |
| 129,000           | 1               | 68               | 129,000                  | 3,519,000          | 27             | 7,002,000                                   | 81.59%              |
| 130,000           | 0               | 68               | 0                        | 3,519,000          | 27             | 7,029,000                                   | 81.90%              |
| 132,000           | 1               | 69               | 132,000                  | 3,651,000          | 26             | 7,083,000                                   | 82.53%              |
| 133,000           | 2               | 71               | 266,000                  | 3,917,000          | 24             | 7,109,000                                   | 82.84%              |
| 134,000           | 1               | 72               | 134,000                  | 4,051,000          | 23             | 7,133,000                                   | 83.12%              |
| 136,000           | 0               | 72               | 0                        | 4,051,000          | 23             | 7,179,000                                   | 83.65%              |
| 137,000           | 1               | 73               | 137,000                  | 4,188,000          | 22             | 7,202,000                                   | 83.92%              |
| 140,000           | 0               | 73               | 0                        | 4,188,000          | 22             | 7,268,000                                   | 84.69%              |
| 142,000           | 0               | 73               | 0                        | 4,188,000          | 22             | 7,312,000                                   | 85.20%              |
| 143,000           | 1               | 74               | 143,000                  | 4,331,000          | 21             | 7,334,000                                   | 85.46%              |
| 144,000           | 0               | 74               | 0                        | 4,331,000          | 21             | 7,355,000                                   | 85.70%              |
| 146,000           | 0               | 74               | 0                        | 4,331,000          | 21             | 7,397,000                                   | 86.19%              |
| 150,000           | 1               | 75               | 150,000                  | 4,481,000          | 20             | 7,481,000                                   | 87.17%              |
| 151,000           | 1               | 76               | 151,000                  | 4,632,000          | 19             | 7,501,000                                   | 87.40%              |
| 152,000           | 1               | 77               | 152,000                  | 4,784,000          | 18             | 7,520,000                                   | 87.63%              |
| 153,000           | 1               | 78               | 153,000                  | 4,937,000          | 17             | 7,538,000                                   | 87.84%              |
| 156,000           | 0               | 78               | 0                        | 4,937,000          | 17             | 7,589,000                                   | 88.43%              |
| 157,000           | 1               | 79               | 157,000                  | 5,094,000          | 16             | 7,606,000                                   | 88.63%              |
| 158,000           | 1               | 80               | 158,000                  | 5,252,000          | 15             | 7,622,000                                   | 88.81%              |
| 161,000           | 1               | 81               | 161,000                  | 5,413,000          | 14             | 7,667,000                                   | 89.34%              |
| 162,000           | 0               | 81               | 0                        | 5,413,000          | 14             | 7,681,000                                   | 89.50%              |
| 166,000           | 1               | 82               | 166,000                  | 5,579,000          | 13             | 7,737,000                                   | 90.15%              |
| 167,000           | 0               | 82               | 0                        | 5,579,000          | 13             | 7,750,000                                   | 90.31%              |
| 168,000           | 1               | 83               | 168,000                  | 5,747,000          | 12             | 7,763,000                                   | 90.46%              |
| 169,000           | 0               | 83               | 0                        | 5,747,000          | 12             | 7,775,000                                   | 90.60%              |
| 171,000           | 1               | 84               | 171,000                  | 5,918,000          | 11             | 7,799,000                                   | 90.88%              |
| 179,000           | 2               | 86               | 358,000                  | 6,276,000          | 9              | 7,887,000                                   | 91.90%              |
| 182,000           | 1               | 87               | 182,000                  | 6,458,000          | 8              | 7,914,000                                   | 92.22%              |
| 186,000           | 1               | 88               | 186,000                  | 6,644,000          | 7              | 7,946,000                                   | 92.59%              |
| 192,000           | 1               | 89               | 192,000                  | 6,836,000          | 6              | 7,988,000                                   | 93.08%              |
| 194,000           | 2               | 91               | 388,000                  | 7,224,000          | 4              | 8,000,000                                   | 93.22%              |
| 195,000           | 1               | 92               | 195,000                  | 7,419,000          | 3              | 8,004,000                                   | 93.26%              |
| 196,000           | 0               | 92               | 0                        | 7,419,000          | 3              | 8,007,000                                   | 93.30%              |
| 203,000           | 0               | 92               | 0                        | 7,419,000          | 3              | 8,028,000                                   | 93.54%              |
| 211,000           | 1               | 93               | 211,000                  | 7,630,000          | 2              | 8,052,000                                   | 93.82%              |
| 226,000           | 0               | 93               | 0                        | 7,630,000          | 2              | 8,082,000                                   | 94.17%              |
| 235,000           | 0               | 93               | 0                        | 7,630,000          | 2              | 8,100,000                                   | 94.38%              |
| 463,000           | 1               | 94               | 463,000                  | 8,093,000          | 1              | 8,556,000                                   | 99.70%              |
| 477,000           | 0               | 94               | 0                        | 8,093,000          | 1              | 8,570,000                                   | 99.86%              |
| 489,000           | 1               | 95               | 489,000                  | 8,582,000          | 0              | 8,582,000                                   | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 212 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: September through December 2010  
Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 7               | 7                | 0                        | 0                  | 63             | 0                                 | 0.00%               |
| 1,000             | 2               | 9                | 2,000                    | 2,000              | 61             | 63,000                            | 1.07%               |
| 2,000             | 1               | 10               | 2,000                    | 4,000              | 60             | 124,000                           | 2.11%               |
| 3,000             | 0               | 10               | 0                        | 4,000              | 60             | 184,000                           | 3.12%               |
| 4,000             | 1               | 11               | 4,000                    | 8,000              | 59             | 244,000                           | 4.14%               |
| 5,000             | 0               | 11               | 0                        | 8,000              | 59             | 303,000                           | 5.15%               |
| 6,000             | 1               | 12               | 6,000                    | 14,000             | 58             | 362,000                           | 6.15%               |
| 7,000             | 1               | 13               | 7,000                    | 21,000             | 57             | 420,000                           | 7.13%               |
| 8,000             | 0               | 13               | 0                        | 21,000             | 57             | 477,000                           | 8.10%               |
| 10,000            | 1               | 14               | 10,000                   | 31,000             | 56             | 591,000                           | 10.04%              |
| 11,000            | 0               | 14               | 0                        | 31,000             | 56             | 647,000                           | 10.99%              |
| 13,000            | 0               | 14               | 0                        | 31,000             | 56             | 759,000                           | 12.89%              |
| 18,000            | 1               | 15               | 18,000                   | 49,000             | 55             | 1,039,000                         | 17.64%              |
| 29,000            | 0               | 15               | 0                        | 49,000             | 55             | 1,644,000                         | 27.92%              |
| 33,000            | 1               | 16               | 33,000                   | 82,000             | 54             | 1,864,000                         | 31.65%              |
| 35,000            | 1               | 17               | 35,000                   | 117,000            | 53             | 1,972,000                         | 33.49%              |
| 36,000            | 1               | 18               | 36,000                   | 153,000            | 52             | 2,025,000                         | 34.39%              |
| 37,000            | 2               | 20               | 74,000                   | 227,000            | 50             | 2,077,000                         | 35.27%              |
| 38,000            | 0               | 20               | 0                        | 227,000            | 50             | 2,127,000                         | 36.12%              |
| 40,000            | 0               | 20               | 0                        | 227,000            | 50             | 2,227,000                         | 37.82%              |
| 41,000            | 1               | 21               | 41,000                   | 268,000            | 49             | 2,277,000                         | 38.67%              |
| 42,000            | 0               | 21               | 0                        | 268,000            | 49             | 2,326,000                         | 39.50%              |
| 43,000            | 1               | 22               | 43,000                   | 311,000            | 48             | 2,375,000                         | 40.33%              |
| 44,000            | 0               | 22               | 0                        | 311,000            | 48             | 2,423,000                         | 41.14%              |
| 46,000            | 1               | 23               | 46,000                   | 357,000            | 47             | 2,519,000                         | 42.77%              |
| 47,000            | 0               | 23               | 0                        | 357,000            | 47             | 2,566,000                         | 43.57%              |
| 48,000            | 0               | 23               | 0                        | 357,000            | 47             | 2,613,000                         | 44.37%              |
| 49,000            | 0               | 23               | 0                        | 357,000            | 47             | 2,660,000                         | 45.17%              |
| 51,000            | 1               | 24               | 51,000                   | 408,000            | 46             | 2,754,000                         | 46.77%              |
| 54,000            | 0               | 24               | 0                        | 408,000            | 46             | 2,892,000                         | 49.11%              |
| 58,000            | 0               | 24               | 0                        | 408,000            | 46             | 3,076,000                         | 52.23%              |
| 59,000            | 0               | 24               | 0                        | 408,000            | 46             | 3,122,000                         | 53.01%              |
| 62,000            | 0               | 24               | 0                        | 408,000            | 46             | 3,260,000                         | 55.36%              |
| 63,000            | 1               | 25               | 63,000                   | 471,000            | 45             | 3,306,000                         | 56.14%              |
| 65,000            | 1               | 26               | 65,000                   | 536,000            | 44             | 3,396,000                         | 57.67%              |
| 69,000            | 0               | 26               | 0                        | 536,000            | 44             | 3,572,000                         | 60.66%              |
| 70,000            | 0               | 26               | 0                        | 536,000            | 44             | 3,616,000                         | 61.40%              |
| 71,000            | 1               | 27               | 71,000                   | 607,000            | 43             | 3,660,000                         | 62.15%              |
| 72,000            | 1               | 28               | 72,000                   | 679,000            | 42             | 3,703,000                         | 62.88%              |
| 76,000            | 0               | 28               | 0                        | 679,000            | 42             | 3,871,000                         | 65.73%              |
| 77,000            | 1               | 29               | 77,000                   | 756,000            | 41             | 3,913,000                         | 66.45%              |
| 79,000            | 1               | 30               | 79,000                   | 835,000            | 40             | 3,995,000                         | 67.84%              |
| 80,000            | 1               | 31               | 80,000                   | 915,000            | 39             | 4,035,000                         | 68.52%              |
| 81,000            | 0               | 31               | 0                        | 915,000            | 39             | 4,074,000                         | 69.18%              |
| 82,000            | 0               | 31               | 0                        | 915,000            | 39             | 4,113,000                         | 69.84%              |
| 84,000            | 0               | 31               | 0                        | 915,000            | 39             | 4,191,000                         | 71.17%              |
| 85,000            | 1               | 32               | 85,000                   | 1,000,000          | 38             | 4,230,000                         | 71.83%              |
| 86,000            | 1               | 33               | 86,000                   | 1,086,000          | 37             | 4,268,000                         | 72.47%              |
| 87,000            | 0               | 33               | 0                        | 1,086,000          | 37             | 4,305,000                         | 73.10%              |
| 88,000            | 1               | 34               | 88,000                   | 1,174,000          | 36             | 4,342,000                         | 73.73%              |
| 89,000            | 1               | 35               | 89,000                   | 1,263,000          | 35             | 4,378,000                         | 74.34%              |
| 90,000            | 1               | 36               | 90,000                   | 1,353,000          | 34             | 4,413,000                         | 74.94%              |
| 91,000            | 1               | 37               | 91,000                   | 1,444,000          | 33             | 4,447,000                         | 75.51%              |
| 92,000            | 1               | 38               | 92,000                   | 1,536,000          | 32             | 4,480,000                         | 76.07%              |
| 94,000            | 0               | 38               | 0                        | 1,536,000          | 32             | 4,544,000                         | 77.16%              |
| 96,000            | 1               | 39               | 96,000                   | 1,632,000          | 31             | 4,608,000                         | 78.25%              |
| 97,000            | 1               | 40               | 97,000                   | 1,729,000          | 30             | 4,639,000                         | 78.77%              |
| 98,000            | 0               | 40               | 0                        | 1,729,000          | 30             | 4,669,000                         | 79.28%              |
| 100,000           | 0               | 40               | 0                        | 1,729,000          | 30             | 4,729,000                         | 80.30%              |
| 101,000           | 1               | 41               | 101,000                  | 1,830,000          | 29             | 4,759,000                         | 80.81%              |
| 102,000           | 1               | 42               | 102,000                  | 1,932,000          | 28             | 4,788,000                         | 81.30%              |
| 103,000           | 0               | 42               | 0                        | 1,932,000          | 28             | 4,816,000                         | 81.78%              |



Company: Santando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 106,000           | 1               | 43               | 106,000                  | 2,038,000          | 27             | 4,900,000                           | 83.21%              |
| 109,000           | 0               | 43               | 0                        | 2,038,000          | 27             | 4,981,000                           | 84.58%              |
| 111,000           | 1               | 44               | 111,000                  | 2,149,000          | 26             | 5,035,000                           | 85.50%              |
| 112,000           | 0               | 44               | 0                        | 2,149,000          | 26             | 5,061,000                           | 85.94%              |
| 114,000           | 0               | 44               | 0                        | 2,149,000          | 26             | 5,113,000                           | 86.82%              |
| 115,000           | 0               | 44               | 0                        | 2,149,000          | 26             | 5,139,000                           | 87.26%              |
| 116,000           | 1               | 45               | 116,000                  | 2,265,000          | 25             | 5,165,000                           | 87.71%              |
| 118,000           | 2               | 47               | 236,000                  | 2,501,000          | 23             | 5,215,000                           | 88.55%              |
| 120,000           | 1               | 48               | 120,000                  | 2,621,000          | 22             | 5,261,000                           | 89.34%              |
| 121,000           | 1               | 49               | 121,000                  | 2,742,000          | 21             | 5,283,000                           | 89.71%              |
| 122,000           | 0               | 49               | 0                        | 2,742,000          | 21             | 5,304,000                           | 90.07%              |
| 123,000           | 0               | 49               | 0                        | 2,742,000          | 21             | 5,325,000                           | 90.42%              |
| 124,000           | 0               | 49               | 0                        | 2,742,000          | 21             | 5,346,000                           | 90.78%              |
| 125,000           | 1               | 50               | 125,000                  | 2,867,000          | 20             | 5,367,000                           | 91.14%              |
| 126,000           | 1               | 51               | 126,000                  | 2,993,000          | 19             | 5,387,000                           | 91.48%              |
| 127,000           | 1               | 52               | 127,000                  | 3,120,000          | 18             | 5,406,000                           | 91.80%              |
| 128,000           | 1               | 53               | 128,000                  | 3,248,000          | 17             | 5,424,000                           | 92.10%              |
| 129,000           | 0               | 53               | 0                        | 3,248,000          | 17             | 5,441,000                           | 92.39%              |
| 130,000           | 1               | 54               | 130,000                  | 3,378,000          | 16             | 5,458,000                           | 92.68%              |
| 132,000           | 0               | 54               | 0                        | 3,378,000          | 16             | 5,490,000                           | 93.22%              |
| 133,000           | 1               | 55               | 133,000                  | 3,511,000          | 15             | 5,506,000                           | 93.50%              |
| 134,000           | 0               | 55               | 0                        | 3,511,000          | 15             | 5,521,000                           | 93.75%              |
| 136,000           | 1               | 56               | 136,000                  | 3,647,000          | 14             | 5,551,000                           | 94.26%              |
| 137,000           | 0               | 56               | 0                        | 3,647,000          | 14             | 5,565,000                           | 94.50%              |
| 140,000           | 2               | 58               | 280,000                  | 3,927,000          | 12             | 5,607,000                           | 95.21%              |
| 142,000           | 1               | 59               | 142,000                  | 4,069,000          | 11             | 5,631,000                           | 95.62%              |
| 143,000           | 1               | 60               | 143,000                  | 4,212,000          | 10             | 5,642,000                           | 95.81%              |
| 144,000           | 2               | 62               | 288,000                  | 4,500,000          | 8              | 5,652,000                           | 95.98%              |
| 146,000           | 0               | 62               | 0                        | 4,500,000          | 8              | 5,668,000                           | 96.25%              |
| 150,000           | 0               | 62               | 0                        | 4,500,000          | 8              | 5,700,000                           | 96.79%              |
| 151,000           | 0               | 62               | 0                        | 4,500,000          | 8              | 5,708,000                           | 96.93%              |
| 152,000           | 2               | 64               | 304,000                  | 4,804,000          | 6              | 5,716,000                           | 97.06%              |
| 153,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,722,000                           | 97.16%              |
| 156,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,740,000                           | 97.47%              |
| 157,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,746,000                           | 97.57%              |
| 158,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,752,000                           | 97.67%              |
| 161,000           | 0               | 64               | 0                        | 4,804,000          | 6              | 5,770,000                           | 97.98%              |
| 162,000           | 1               | 65               | 162,000                  | 4,966,000          | 5              | 5,776,000                           | 98.08%              |
| 166,000           | 1               | 66               | 166,000                  | 5,132,000          | 4              | 5,796,000                           | 98.42%              |
| 167,000           | 1               | 67               | 167,000                  | 5,299,000          | 3              | 5,800,000                           | 98.49%              |
| 168,000           | 0               | 67               | 0                        | 5,299,000          | 3              | 5,803,000                           | 98.54%              |
| 169,000           | 1               | 68               | 169,000                  | 5,468,000          | 2              | 5,806,000                           | 98.59%              |
| 171,000           | 0               | 68               | 0                        | 5,468,000          | 2              | 5,810,000                           | 98.66%              |
| 179,000           | 0               | 68               | 0                        | 5,468,000          | 2              | 5,826,000                           | 98.93%              |
| 182,000           | 0               | 68               | 0                        | 5,468,000          | 2              | 5,832,000                           | 99.03%              |
| 186,000           | 1               | 69               | 186,000                  | 5,654,000          | 1              | 5,840,000                           | 99.17%              |
| 192,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,846,000                           | 99.27%              |
| 194,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,848,000                           | 99.30%              |
| 195,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,849,000                           | 99.32%              |
| 196,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,850,000                           | 99.34%              |
| 203,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,857,000                           | 99.46%              |
| 211,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,865,000                           | 99.59%              |
| 226,000           | 0               | 69               | 0                        | 5,654,000          | 1              | 5,880,000                           | 99.85%              |
| 235,000           | 1               | 70               | 235,000                  | 5,889,000          | 0              | 5,889,000                           | 100.00%             |
| 463,000           | 0               | 70               | 0                        | 5,889,000          | 0              | 5,889,000                           | 100.00%             |
| 477,000           | 0               | 70               | 0                        | 5,889,000          | 0              | 5,889,000                           | 100.00%             |
| 489,000           | 0               | 70               | 0                        | 5,889,000          | 0              | 5,889,000                           | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 190,000                     | 1                         | 1                          | 190,000                               | 190,000                      | 23                       | 4,560,000                                        | 18.87%                        |
| 200,000                     | 1                         | 2                          | 200,000                               | 390,000                      | 22                       | 4,790,000                                        | 19.82%                        |
| 205,000                     | 1                         | 3                          | 205,000                               | 595,000                      | 21                       | 4,900,000                                        | 20.27%                        |
| 217,000                     | 1                         | 4                          | 217,000                               | 812,000                      | 20                       | 5,152,000                                        | 21.31%                        |
| 218,000                     | 1                         | 5                          | 218,000                               | 1,030,000                    | 19                       | 5,172,000                                        | 21.40%                        |
| 234,000                     | 1                         | 6                          | 234,000                               | 1,264,000                    | 18                       | 5,476,000                                        | 22.66%                        |
| 239,000                     | 1                         | 7                          | 239,000                               | 1,503,000                    | 17                       | 5,566,000                                        | 23.03%                        |
| 246,000                     | 1                         | 8                          | 246,000                               | 1,749,000                    | 16                       | 5,685,000                                        | 23.52%                        |
| 247,000                     | 1                         | 9                          | 247,000                               | 1,996,000                    | 15                       | 5,701,000                                        | 23.59%                        |
| 254,000                     | 1                         | 10                         | 254,000                               | 2,250,000                    | 14                       | 5,806,000                                        | 24.02%                        |
| 312,000                     | 1                         | 11                         | 312,000                               | 2,562,000                    | 13                       | 6,618,000                                        | 27.38%                        |
| 339,000                     | 1                         | 12                         | 339,000                               | 2,901,000                    | 12                       | 6,969,000                                        | 28.83%                        |
| 940,000                     | 1                         | 13                         | 940,000                               | 3,841,000                    | 11                       | 14,181,000                                       | 58.67%                        |
| 1,255,000                   | 1                         | 14                         | 1,255,000                             | 5,096,000                    | 10                       | 17,646,000                                       | 73.00%                        |
| 1,372,000                   | 1                         | 15                         | 1,372,000                             | 6,468,000                    | 9                        | 18,816,000                                       | 77.85%                        |
| 1,476,000                   | 1                         | 16                         | 1,476,000                             | 7,944,000                    | 8                        | 19,752,000                                       | 81.72%                        |
| 1,517,000                   | 1                         | 17                         | 1,517,000                             | 9,461,000                    | 7                        | 20,080,000                                       | 83.07%                        |
| 1,659,000                   | 1                         | 18                         | 1,659,000                             | 11,120,000                   | 6                        | 21,074,000                                       | 87.19%                        |
| 1,819,000                   | 1                         | 19                         | 1,819,000                             | 12,939,000                   | 5                        | 22,034,000                                       | 91.16%                        |
| 2,153,000                   | 1                         | 20                         | 2,153,000                             | 15,092,000                   | 4                        | 23,704,000                                       | 98.07%                        |
| 2,194,000                   | 1                         | 21                         | 2,194,000                             | 17,286,000                   | 3                        | 23,868,000                                       | 98.75%                        |
| 2,226,000                   | 1                         | 22                         | 2,226,000                             | 19,512,000                   | 2                        | 23,964,000                                       | 99.14%                        |
| 2,327,000                   | 1                         | 23                         | 2,327,000                             | 21,839,000                   | 1                        | 24,166,000                                       | 99.98%                        |
| 2,332,000                   | 1                         | 24                         | 2,332,000                             | 24,171,000                   | 0                        | 24,171,000                                       | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+ (5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 190,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 380,000                                           | 25.80%                        |
| 200,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 400,000                                           | 27.16%                        |
| 205,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 410,000                                           | 27.83%                        |
| 217,000                     | 0                         | 0                          | 0                                     | 0                            | 2                        | 434,000                                           | 29.46%                        |
| 218,000                     | 1                         | 1                          | 218,000                               | 218,000                      | 1                        | 436,000                                           | 29.60%                        |
| 234,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 452,000                                           | 30.69%                        |
| 239,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 457,000                                           | 31.03%                        |
| 246,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 464,000                                           | 31.50%                        |
| 247,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 465,000                                           | 31.57%                        |
| 254,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 472,000                                           | 32.04%                        |
| 312,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 530,000                                           | 35.98%                        |
| 339,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 557,000                                           | 37.81%                        |
| 940,000                     | 0                         | 1                          | 0                                     | 218,000                      | 1                        | 1,158,000                                         | 78.62%                        |
| 1,255,000                   | 1                         | 2                          | 1,255,000                             | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,372,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,476,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,517,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,659,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 1,819,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,153,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,194,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,226,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,327,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |
| 2,332,000                   | 0                         | 2                          | 0                                     | 1,473,000                    | 0                        | 1,473,000                                         | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 190,000                     | 1                         | 1                          | 190,000                               | 190,000                      | 13                       | 2,660,000                                      | 20.09%                        |
| 200,000                     | 0                         | 1                          | 0                                     | 190,000                      | 13                       | 2,790,000                                      | 21.07%                        |
| 205,000                     | 0                         | 1                          | 0                                     | 190,000                      | 13                       | 2,855,000                                      | 21.56%                        |
| 217,000                     | 1                         | 2                          | 217,000                               | 407,000                      | 12                       | 3,011,000                                      | 22.74%                        |
| 218,000                     | 0                         | 2                          | 0                                     | 407,000                      | 12                       | 3,023,000                                      | 22.83%                        |
| 234,000                     | 0                         | 2                          | 0                                     | 407,000                      | 12                       | 3,215,000                                      | 24.28%                        |
| 239,000                     | 1                         | 3                          | 239,000                               | 646,000                      | 11                       | 3,275,000                                      | 24.73%                        |
| 246,000                     | 1                         | 4                          | 246,000                               | 892,000                      | 10                       | 3,352,000                                      | 25.32%                        |
| 247,000                     | 0                         | 4                          | 0                                     | 892,000                      | 10                       | 3,362,000                                      | 25.39%                        |
| 254,000                     | 1                         | 5                          | 254,000                               | 1,146,000                    | 9                        | 3,432,000                                      | 25.92%                        |
| 312,000                     | 1                         | 6                          | 312,000                               | 1,458,000                    | 8                        | 3,954,000                                      | 29.86%                        |
| 339,000                     | 1                         | 7                          | 339,000                               | 1,797,000                    | 7                        | 4,170,000                                      | 31.49%                        |
| 940,000                     | 1                         | 8                          | 940,000                               | 2,737,000                    | 6                        | 8,377,000                                      | 63.27%                        |
| 1,255,000                   | 0                         | 8                          | 0                                     | 2,737,000                    | 6                        | 10,267,000                                     | 77.54%                        |
| 1,372,000                   | 1                         | 9                          | 1,372,000                             | 4,109,000                    | 5                        | 10,969,000                                     | 82.84%                        |
| 1,476,000                   | 1                         | 10                         | 1,476,000                             | 5,585,000                    | 4                        | 11,489,000                                     | 86.77%                        |
| 1,517,000                   | 1                         | 11                         | 1,517,000                             | 7,102,000                    | 3                        | 11,653,000                                     | 88.01%                        |
| 1,659,000                   | 1                         | 12                         | 1,659,000                             | 8,761,000                    | 2                        | 12,079,000                                     | 91.22%                        |
| 1,819,000                   | 0                         | 12                         | 0                                     | 8,761,000                    | 2                        | 12,399,000                                     | 93.64%                        |
| 2,153,000                   | 1                         | 13                         | 2,153,000                             | 10,914,000                   | 1                        | 13,067,000                                     | 98.69%                        |
| 2,194,000                   | 0                         | 13                         | 0                                     | 10,914,000                   | 1                        | 13,108,000                                     | 99.00%                        |
| 2,226,000                   | 0                         | 13                         | 0                                     | 10,914,000                   | 1                        | 13,140,000                                     | 99.24%                        |
| 2,327,000                   | 1                         | 14                         | 2,327,000                             | 13,241,000                   | 0                        | 13,241,000                                     | 100.00%                       |
| 2,332,000                   | 0                         | 14                         | 0                                     | 13,241,000                   | 0                        | 13,241,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: September through December 2010

Customer Class: Multi-Residential

Preparer: Dan Cieciarski

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 190,000                     | 0                         | 0                          | 0                                     | 0                            | 8                        | 1,520,000                                      | 16.07%                        |
| 200,000                     | 1                         | 1                          | 200,000                               | 200,000                      | 7                        | 1,600,000                                      | 16.92%                        |
| 205,000                     | 1                         | 2                          | 205,000                               | 405,000                      | 6                        | 1,635,000                                      | 17.29%                        |
| 217,000                     | 0                         | 2                          | 0                                     | 405,000                      | 6                        | 1,707,000                                      | 18.05%                        |
| 218,000                     | 0                         | 2                          | 0                                     | 405,000                      | 6                        | 1,713,000                                      | 18.11%                        |
| 234,000                     | 1                         | 3                          | 234,000                               | 639,000                      | 5                        | 1,809,000                                      | 19.13%                        |
| 239,000                     | 0                         | 3                          | 0                                     | 639,000                      | 5                        | 1,834,000                                      | 19.39%                        |
| 246,000                     | 0                         | 3                          | 0                                     | 639,000                      | 5                        | 1,869,000                                      | 19.76%                        |
| 247,000                     | 1                         | 4                          | 247,000                               | 886,000                      | 4                        | 1,874,000                                      | 19.82%                        |
| 254,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 1,902,000                                      | 20.11%                        |
| 312,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 2,134,000                                      | 22.57%                        |
| 339,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 2,242,000                                      | 23.71%                        |
| 940,000                     | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 4,646,000                                      | 49.13%                        |
| 1,255,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 5,906,000                                      | 62.45%                        |
| 1,372,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 6,374,000                                      | 67.40%                        |
| 1,476,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 6,790,000                                      | 71.80%                        |
| 1,517,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 6,954,000                                      | 73.53%                        |
| 1,659,000                   | 0                         | 4                          | 0                                     | 886,000                      | 4                        | 7,522,000                                      | 79.54%                        |
| 1,819,000                   | 1                         | 5                          | 1,819,000                             | 2,705,000                    | 3                        | 8,162,000                                      | 86.31%                        |
| 2,153,000                   | 0                         | 5                          | 0                                     | 2,705,000                    | 3                        | 9,164,000                                      | 96.90%                        |
| 2,194,000                   | 1                         | 6                          | 2,194,000                             | 4,899,000                    | 2                        | 9,287,000                                      | 98.20%                        |
| 2,226,000                   | 1                         | 7                          | 2,226,000                             | 7,125,000                    | 1                        | 9,351,000                                      | 98.88%                        |
| 2,327,000                   | 0                         | 7                          | 0                                     | 7,125,000                    | 1                        | 9,452,000                                      | 99.95%                        |
| 2,332,000                   | 1                         | 8                          | 2,332,000                             | 9,457,000                    | 0                        | 9,457,000                                      | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|-----------------------------------------------------|-------------------------------|
| 574,000                     | 1                         | 1                          | 574,000                               | 574,000                      | 11                       | 6,888,000                                           | 60.25%                        |
| 703,000                     | 1                         | 2                          | 703,000                               | 1,277,000                    | 10                       | 8,307,000                                           | 72.66%                        |
| 742,000                     | 1                         | 3                          | 742,000                               | 2,019,000                    | 9                        | 8,697,000                                           | 76.07%                        |
| 800,000                     | 1                         | 4                          | 800,000                               | 2,819,000                    | 8                        | 9,219,000                                           | 80.64%                        |
| 945,000                     | 1                         | 5                          | 945,000                               | 3,764,000                    | 7                        | 10,379,000                                          | 90.78%                        |
| 948,000                     | 1                         | 6                          | 948,000                               | 4,712,000                    | 6                        | 10,400,000                                          | 90.96%                        |
| 955,000                     | 2                         | 8                          | 1,910,000                             | 6,622,000                    | 4                        | 10,442,000                                          | 91.33%                        |
| 997,000                     | 1                         | 9                          | 997,000                               | 7,619,000                    | 3                        | 10,610,000                                          | 92.80%                        |
| 1,138,000                   | 1                         | 10                         | 1,138,000                             | 8,757,000                    | 2                        | 11,033,000                                          | 96.50%                        |
| 1,254,000                   | 1                         | 11                         | 1,254,000                             | 10,011,000                   | 1                        | 11,265,000                                          | 98.53%                        |
| 1,422,000                   | 1                         | 12                         | 1,422,000                             | 11,433,000                   | 0                        | 11,433,000                                          | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 574,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 574,000                                          | 40.37%                        |
| 703,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 703,000                                          | 49.44%                        |
| 742,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 742,000                                          | 52.18%                        |
| 800,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 800,000                                          | 56.26%                        |
| 945,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 945,000                                          | 66.46%                        |
| 948,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 948,000                                          | 66.67%                        |
| 955,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 955,000                                          | 67.16%                        |
| 997,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 997,000                                          | 70.11%                        |
| 1,138,000                   | 0                         | 0                          | 0                                     | 0                            | 1                        | 1,138,000                                        | 80.03%                        |
| 1,254,000                   | 0                         | 0                          | 0                                     | 0                            | 1                        | 1,254,000                                        | 88.19%                        |
| 1,422,000                   | 1                         | 1                          | 1,422,000                             | 1,422,000                    | 0                        | 1,422,000                                        | 100.00%                       |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Multi-Residential

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 574,000              | 1                  | 1                   | 574,000                        | 574,000               | 6                 | 4,018,000                               | 61.26%                 |
| 703,000              | 1                  | 2                   | 703,000                        | 1,277,000             | 5                 | 4,792,000                               | 73.06%                 |
| 742,000              | 0                  | 2                   | 0                              | 1,277,000             | 5                 | 4,987,000                               | 76.03%                 |
| 800,000              | 0                  | 2                   | 0                              | 1,277,000             | 5                 | 5,277,000                               | 80.45%                 |
| 945,000              | 1                  | 3                   | 945,000                        | 2,222,000             | 4                 | 6,002,000                               | 91.51%                 |
| 948,000              | 1                  | 4                   | 948,000                        | 3,170,000             | 3                 | 6,014,000                               | 91.69%                 |
| 955,000              | 0                  | 4                   | 0                              | 3,170,000             | 3                 | 6,035,000                               | 92.01%                 |
| 997,000              | 1                  | 5                   | 997,000                        | 4,167,000             | 2                 | 6,161,000                               | 93.93%                 |
| 1,138,000            | 1                  | 6                   | 1,138,000                      | 5,305,000             | 1                 | 6,443,000                               | 98.23%                 |
| 1,254,000            | 1                  | 7                   | 1,254,000                      | 6,559,000             | 0                 | 6,559,000                               | 100.00%                |
| 1,422,000            | 0                  | 7                   | 0                              | 6,559,000             | 0                 | 6,559,000                               | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: September through December 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 574,000              | 0                  | 0                   | 0                              | 0                     | 4                 | 2,296,000                               | 66.51%                 |
| 703,000              | 0                  | 0                   | 0                              | 0                     | 4                 | 2,812,000                               | 81.46%                 |
| 742,000              | 1                  | 1                   | 742,000                        | 742,000               | 3                 | 2,968,000                               | 85.98%                 |
| 800,000              | 1                  | 2                   | 800,000                        | 1,542,000             | 2                 | 3,142,000                               | 91.02%                 |
| 945,000              | 0                  | 2                   | 0                              | 1,542,000             | 2                 | 3,432,000                               | 99.42%                 |
| 948,000              | 0                  | 2                   | 0                              | 1,542,000             | 2                 | 3,438,000                               | 99.59%                 |
| 955,000              | 2                  | 4                   | 1,910,000                      | 3,452,000             | 0                 | 3,452,000                               | 100.00%                |
| 997,000              | 0                  | 4                   | 0                              | 3,452,000             | 0                 | 3,452,000                               | 100.00%                |
| 1,138,000            | 0                  | 4                   | 0                              | 3,452,000             | 0                 | 3,452,000                               | 100.00%                |
| 1,254,000            | 0                  | 4                   | 0                              | 3,452,000             | 0                 | 3,452,000                               | 100.00%                |
| 1,422,000            | 0                  | 4                   | 0                              | 3,452,000             | 0                 | 3,452,000                               | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Multi-Residential

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[[ (1)*(6) ] + (5) ] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|-------------------------------------------------------|-------------------------------|
| 665,000                     | 1                         | 1                          | 665,000                               | 665,000                      | 11                       | 7,980,000                                             | 83.29%                        |
| 691,000                     | 1                         | 2                          | 691,000                               | 1,356,000                    | 10                       | 8,266,000                                             | 86.27%                        |
| 719,000                     | 1                         | 3                          | 719,000                               | 2,075,000                    | 9                        | 8,546,000                                             | 89.20%                        |
| 725,000                     | 1                         | 4                          | 725,000                               | 2,800,000                    | 8                        | 8,600,000                                             | 89.76%                        |
| 727,000                     | 1                         | 5                          | 727,000                               | 3,527,000                    | 7                        | 8,616,000                                             | 89.93%                        |
| 747,000                     | 1                         | 6                          | 747,000                               | 4,274,000                    | 6                        | 8,756,000                                             | 91.39%                        |
| 766,000                     | 1                         | 7                          | 766,000                               | 5,040,000                    | 5                        | 8,870,000                                             | 92.58%                        |
| 776,000                     | 1                         | 8                          | 776,000                               | 5,816,000                    | 4                        | 8,920,000                                             | 93.10%                        |
| 809,000                     | 1                         | 9                          | 809,000                               | 6,625,000                    | 3                        | 9,052,000                                             | 94.48%                        |
| 939,000                     | 1                         | 10                         | 939,000                               | 7,564,000                    | 2                        | 9,442,000                                             | 98.55%                        |
| 946,000                     | 1                         | 11                         | 946,000                               | 8,510,000                    | 1                        | 9,456,000                                             | 98.70%                        |
| 1,071,000                   | 1                         | 12                         | 1,071,000                             | 9,581,000                    | 0                        | 9,581,000                                             | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 665,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 665,000                                          | 70.82%                        |
| 691,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 691,000                                          | 73.59%                        |
| 719,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 719,000                                          | 76.57%                        |
| 725,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 725,000                                          | 77.21%                        |
| 727,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 727,000                                          | 77.42%                        |
| 747,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 747,000                                          | 79.55%                        |
| 766,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 766,000                                          | 81.58%                        |
| 776,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 776,000                                          | 82.64%                        |
| 809,000                     | 0                         | 0                          | 0                                     | 0                            | 1                        | 809,000                                          | 86.16%                        |
| 939,000                     | 1                         | 1                          | 939,000                               | 939,000                      | 0                        | 939,000                                          | 100.00%                       |
| 946,000                     | 0                         | 1                          | 0                                     | 939,000                      | 0                        | 939,000                                          | 100.00%                       |
| 1,071,000                   | 0                         | 1                          | 0                                     | 939,000                      | 0                        | 939,000                                          | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Multi-Residential

Preparer: Dan Ciecierski

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 665,000                     | 1                         | 1                          | 665,000                               | 665,000                      | 6                        | 4,655,000                                      | 85.77%                        |
| 691,000                     | 1                         | 2                          | 691,000                               | 1,356,000                    | 5                        | 4,811,000                                      | 88.65%                        |
| 719,000                     | 1                         | 3                          | 719,000                               | 2,075,000                    | 4                        | 4,951,000                                      | 91.23%                        |
| 725,000                     | 1                         | 4                          | 725,000                               | 2,800,000                    | 3                        | 4,975,000                                      | 91.67%                        |
| 727,000                     | 0                         | 4                          | 0                                     | 2,800,000                    | 3                        | 4,981,000                                      | 91.78%                        |
| 747,000                     | 1                         | 5                          | 747,000                               | 3,547,000                    | 2                        | 5,041,000                                      | 92.89%                        |
| 766,000                     | 0                         | 5                          | 0                                     | 3,547,000                    | 2                        | 5,079,000                                      | 93.59%                        |
| 776,000                     | 0                         | 5                          | 0                                     | 3,547,000                    | 2                        | 5,099,000                                      | 93.96%                        |
| 809,000                     | 1                         | 6                          | 809,000                               | 4,356,000                    | 1                        | 5,165,000                                      | 95.17%                        |
| 939,000                     | 0                         | 6                          | 0                                     | 4,356,000                    | 1                        | 5,295,000                                      | 97.57%                        |
| 946,000                     | 0                         | 6                          | 0                                     | 4,356,000                    | 1                        | 5,302,000                                      | 97.70%                        |
| 1,071,000                   | 1                         | 7                          | 1,071,000                             | 5,427,000                    | 0                        | 5,427,000                                      | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Multi-Residential

Meter Size: 8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 665,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,660,000                                      | 82.74%                        |
| 691,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,764,000                                      | 85.97%                        |
| 719,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,876,000                                      | 89.46%                        |
| 725,000                     | 0                         | 0                          | 0                                     | 0                            | 4                        | 2,900,000                                      | 90.20%                        |
| 727,000                     | 1                         | 1                          | 727,000                               | 727,000                      | 3                        | 2,908,000                                      | 90.45%                        |
| 747,000                     | 0                         | 1                          | 0                                     | 727,000                      | 3                        | 2,968,000                                      | 92.32%                        |
| 766,000                     | 1                         | 2                          | 766,000                               | 1,493,000                    | 2                        | 3,025,000                                      | 94.09%                        |
| 776,000                     | 1                         | 3                          | 776,000                               | 2,269,000                    | 1                        | 3,045,000                                      | 94.71%                        |
| 809,000                     | 0                         | 3                          | 0                                     | 2,269,000                    | 1                        | 3,078,000                                      | 95.74%                        |
| 939,000                     | 0                         | 3                          | 0                                     | 2,269,000                    | 1                        | 3,208,000                                      | 99.78%                        |
| 946,000                     | 1                         | 4                          | 946,000                               | 3,215,000                    | 0                        | 3,215,000                                      | 100.00%                       |
| 1,071,000                   | 0                         | 4                          | 0                                     | 3,215,000                    | 0                        | 3,215,000                                      | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 226 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: Test Year

Customer Class: General Service

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 148                | 148                 | 0                              | 0                     | 797               | 0                                       | 0.00%                  |
| 1,000                | 154                | 302                 | 154,000                        | 154,000               | 643               | 797,000                                 | 9.37%                  |
| 2,000                | 120                | 422                 | 240,000                        | 394,000               | 523               | 1,440,000                               | 16.94%                 |
| 3,000                | 95                 | 517                 | 285,000                        | 679,000               | 428               | 1,963,000                               | 23.09%                 |
| 4,000                | 61                 | 578                 | 244,000                        | 923,000               | 367               | 2,391,000                               | 28.12%                 |
| 5,000                | 45                 | 623                 | 225,000                        | 1,148,000             | 322               | 2,758,000                               | 32.44%                 |
| 6,000                | 35                 | 658                 | 210,000                        | 1,358,000             | 287               | 3,080,000                               | 36.23%                 |
| 7,000                | 24                 | 682                 | 168,000                        | 1,526,000             | 263               | 3,367,000                               | 39.60%                 |
| 8,000                | 23                 | 705                 | 184,000                        | 1,710,000             | 240               | 3,630,000                               | 42.70%                 |
| 9,000                | 19                 | 724                 | 171,000                        | 1,881,000             | 221               | 3,870,000                               | 45.52%                 |
| 10,000               | 23                 | 747                 | 230,000                        | 2,111,000             | 198               | 4,091,000                               | 48.12%                 |
| 11,000               | 27                 | 774                 | 297,000                        | 2,408,000             | 171               | 4,289,000                               | 50.45%                 |
| 12,000               | 18                 | 792                 | 216,000                        | 2,624,000             | 153               | 4,460,000                               | 52.46%                 |
| 13,000               | 7                  | 799                 | 91,000                         | 2,715,000             | 146               | 4,613,000                               | 54.26%                 |
| 14,000               | 6                  | 805                 | 84,000                         | 2,799,000             | 140               | 4,759,000                               | 55.98%                 |
| 15,000               | 8                  | 813                 | 120,000                        | 2,919,000             | 132               | 4,899,000                               | 57.62%                 |
| 16,000               | 3                  | 816                 | 48,000                         | 2,967,000             | 129               | 5,031,000                               | 59.17%                 |
| 17,000               | 9                  | 825                 | 153,000                        | 3,120,000             | 120               | 5,160,000                               | 60.69%                 |
| 18,000               | 7                  | 832                 | 126,000                        | 3,246,000             | 113               | 5,280,000                               | 62.10%                 |
| 19,000               | 4                  | 836                 | 76,000                         | 3,322,000             | 109               | 5,393,000                               | 63.43%                 |
| 20,000               | 3                  | 839                 | 60,000                         | 3,382,000             | 106               | 5,502,000                               | 64.71%                 |
| 21,000               | 4                  | 843                 | 84,000                         | 3,466,000             | 102               | 5,608,000                               | 65.96%                 |
| 22,000               | 5                  | 848                 | 110,000                        | 3,576,000             | 97                | 5,710,000                               | 67.16%                 |
| 23,000               | 4                  | 852                 | 92,000                         | 3,668,000             | 93                | 5,807,000                               | 68.30%                 |
| 24,000               | 5                  | 857                 | 120,000                        | 3,788,000             | 88                | 5,900,000                               | 69.40%                 |
| 25,000               | 6                  | 863                 | 150,000                        | 3,938,000             | 82                | 5,988,000                               | 70.43%                 |
| 26,000               | 5                  | 868                 | 130,000                        | 4,068,000             | 77                | 6,070,000                               | 71.39%                 |
| 27,000               | 2                  | 870                 | 54,000                         | 4,122,000             | 75                | 6,147,000                               | 72.30%                 |
| 28,000               | 3                  | 873                 | 84,000                         | 4,206,000             | 72                | 6,222,000                               | 73.18%                 |
| 29,000               | 2                  | 875                 | 58,000                         | 4,264,000             | 70                | 6,294,000                               | 74.03%                 |
| 30,000               | 2                  | 877                 | 60,000                         | 4,324,000             | 68                | 6,364,000                               | 74.85%                 |
| 31,000               | 1                  | 878                 | 31,000                         | 4,355,000             | 67                | 6,432,000                               | 75.65%                 |
| 32,000               | 2                  | 880                 | 64,000                         | 4,419,000             | 65                | 6,499,000                               | 76.44%                 |
| 33,000               | 3                  | 883                 | 99,000                         | 4,518,000             | 62                | 6,564,000                               | 77.21%                 |
| 35,000               | 2                  | 885                 | 70,000                         | 4,588,000             | 60                | 6,688,000                               | 78.66%                 |
| 36,000               | 3                  | 888                 | 108,000                        | 4,696,000             | 57                | 6,748,000                               | 79.37%                 |
| 38,000               | 4                  | 892                 | 152,000                        | 4,848,000             | 53                | 6,862,000                               | 80.71%                 |
| 39,000               | 1                  | 893                 | 39,000                         | 4,887,000             | 52                | 6,915,000                               | 81.33%                 |
| 40,000               | 1                  | 894                 | 40,000                         | 4,927,000             | 51                | 6,967,000                               | 81.95%                 |
| 41,000               | 1                  | 895                 | 41,000                         | 4,968,000             | 50                | 7,018,000                               | 82.55%                 |
| 43,000               | 1                  | 896                 | 43,000                         | 5,011,000             | 49                | 7,118,000                               | 83.72%                 |
| 45,000               | 3                  | 899                 | 135,000                        | 5,146,000             | 46                | 7,216,000                               | 84.87%                 |
| 46,000               | 2                  | 901                 | 92,000                         | 5,238,000             | 44                | 7,262,000                               | 85.42%                 |
| 47,000               | 3                  | 904                 | 141,000                        | 5,379,000             | 41                | 7,306,000                               | 85.93%                 |
| 48,000               | 2                  | 906                 | 96,000                         | 5,475,000             | 39                | 7,347,000                               | 86.41%                 |
| 49,000               | 1                  | 907                 | 49,000                         | 5,524,000             | 38                | 7,386,000                               | 86.87%                 |
| 50,000               | 1                  | 908                 | 50,000                         | 5,574,000             | 37                | 7,424,000                               | 87.32%                 |
| 51,000               | 2                  | 910                 | 102,000                        | 5,676,000             | 35                | 7,461,000                               | 87.76%                 |
| 53,000               | 2                  | 912                 | 106,000                        | 5,782,000             | 33                | 7,531,000                               | 88.58%                 |
| 55,000               | 1                  | 913                 | 55,000                         | 5,837,000             | 32                | 7,597,000                               | 89.36%                 |
| 56,000               | 3                  | 916                 | 168,000                        | 6,005,000             | 29                | 7,629,000                               | 89.73%                 |
| 57,000               | 3                  | 919                 | 171,000                        | 6,176,000             | 26                | 7,658,000                               | 90.07%                 |
| 58,000               | 1                  | 920                 | 58,000                         | 6,234,000             | 25                | 7,684,000                               | 90.38%                 |
| 59,000               | 1                  | 921                 | 59,000                         | 6,293,000             | 24                | 7,709,000                               | 90.67%                 |
| 60,000               | 1                  | 922                 | 60,000                         | 6,353,000             | 23                | 7,733,000                               | 90.96%                 |
| 62,000               | 1                  | 923                 | 62,000                         | 6,415,000             | 22                | 7,779,000                               | 91.50%                 |
| 63,000               | 1                  | 924                 | 63,000                         | 6,478,000             | 21                | 7,801,000                               | 91.75%                 |
| 64,000               | 1                  | 925                 | 64,000                         | 6,542,000             | 20                | 7,822,000                               | 92.00%                 |
| 65,000               | 2                  | 927                 | 130,000                        | 6,672,000             | 18                | 7,842,000                               | 92.24%                 |
| 69,000               | 1                  | 928                 | 69,000                         | 6,741,000             | 17                | 7,914,000                               | 93.08%                 |
| 70,000               | 1                  | 929                 | 70,000                         | 6,811,000             | 16                | 7,931,000                               | 93.28%                 |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Cieciarski

Period: Test Year

Customer Class: General Service

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 73,000               | 1                  | 930                 | 73,000                         | 6,884,000             | 15                | 7,979,000                                 | 93.85%                 |
| 74,000               | 1                  | 931                 | 74,000                         | 6,958,000             | 14                | 7,994,000                                 | 94.02%                 |
| 75,000               | 1                  | 932                 | 75,000                         | 7,033,000             | 13                | 8,008,000                                 | 94.19%                 |
| 81,000               | 3                  | 935                 | 243,000                        | 7,276,000             | 10                | 8,086,000                                 | 95.11%                 |
| 83,000               | 1                  | 936                 | 83,000                         | 7,359,000             | 9                 | 8,106,000                                 | 95.34%                 |
| 84,000               | 1                  | 937                 | 84,000                         | 7,443,000             | 8                 | 8,115,000                                 | 95.45%                 |
| 96,000               | 1                  | 938                 | 96,000                         | 7,539,000             | 7                 | 8,211,000                                 | 96.58%                 |
| 101,000              | 1                  | 939                 | 101,000                        | 7,640,000             | 6                 | 8,246,000                                 | 96.99%                 |
| 107,000              | 1                  | 940                 | 107,000                        | 7,747,000             | 5                 | 8,282,000                                 | 97.41%                 |
| 110,000              | 1                  | 941                 | 110,000                        | 7,857,000             | 4                 | 8,297,000                                 | 97.59%                 |
| 138,000              | 1                  | 942                 | 138,000                        | 7,995,000             | 3                 | 8,409,000                                 | 98.91%                 |
| 152,000              | 1                  | 943                 | 152,000                        | 8,147,000             | 2                 | 8,451,000                                 | 99.40%                 |
| 174,000              | 1                  | 944                 | 174,000                        | 8,321,000             | 1                 | 8,495,000                                 | 99.92%                 |
| 181,000              | 1                  | 945                 | 181,000                        | 8,502,000             | 0                 | 8,502,000                                 | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 228 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: General Service

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 11                        | 11                         | 0                                     | 0                            | 66                       | 0                                              | 0.00%                         |
| 1,000                       | 7                         | 18                         | 7,000                                 | 7,000                        | 59                       | 66,000                                         | 9.21%                         |
| 2,000                       | 13                        | 31                         | 26,000                                | 33,000                       | 46                       | 125,000                                        | 17.43%                        |
| 3,000                       | 8                         | 39                         | 24,000                                | 57,000                       | 38                       | 171,000                                        | 23.85%                        |
| 4,000                       | 5                         | 44                         | 20,000                                | 77,000                       | 33                       | 209,000                                        | 29.15%                        |
| 5,000                       | 3                         | 47                         | 15,000                                | 92,000                       | 30                       | 242,000                                        | 33.75%                        |
| 6,000                       | 2                         | 49                         | 12,000                                | 104,000                      | 28                       | 272,000                                        | 37.94%                        |
| 7,000                       | 3                         | 52                         | 21,000                                | 125,000                      | 25                       | 300,000                                        | 41.84%                        |
| 8,000                       | 2                         | 54                         | 16,000                                | 141,000                      | 23                       | 325,000                                        | 45.33%                        |
| 9,000                       | 2                         | 56                         | 18,000                                | 159,000                      | 21                       | 348,000                                        | 48.54%                        |
| 10,000                      | 0                         | 56                         | 0                                     | 159,000                      | 21                       | 369,000                                        | 51.46%                        |
| 11,000                      | 3                         | 59                         | 33,000                                | 192,000                      | 18                       | 390,000                                        | 54.39%                        |
| 12,000                      | 1                         | 60                         | 12,000                                | 204,000                      | 17                       | 408,000                                        | 56.90%                        |
| 13,000                      | 1                         | 61                         | 13,000                                | 217,000                      | 16                       | 425,000                                        | 59.27%                        |
| 14,000                      | 1                         | 62                         | 14,000                                | 231,000                      | 15                       | 441,000                                        | 61.51%                        |
| 15,000                      | 1                         | 63                         | 15,000                                | 246,000                      | 14                       | 456,000                                        | 63.60%                        |
| 16,000                      | 0                         | 63                         | 0                                     | 246,000                      | 14                       | 470,000                                        | 65.55%                        |
| 17,000                      | 2                         | 65                         | 34,000                                | 280,000                      | 12                       | 484,000                                        | 67.50%                        |
| 18,000                      | 1                         | 66                         | 18,000                                | 298,000                      | 11                       | 496,000                                        | 69.18%                        |
| 19,000                      | 1                         | 67                         | 19,000                                | 317,000                      | 10                       | 507,000                                        | 70.71%                        |
| 20,000                      | 0                         | 67                         | 0                                     | 317,000                      | 10                       | 517,000                                        | 72.11%                        |
| 21,000                      | 1                         | 68                         | 21,000                                | 338,000                      | 9                        | 527,000                                        | 73.50%                        |
| 22,000                      | 1                         | 69                         | 22,000                                | 360,000                      | 8                        | 536,000                                        | 74.76%                        |
| 23,000                      | 1                         | 70                         | 23,000                                | 383,000                      | 7                        | 544,000                                        | 75.87%                        |
| 24,000                      | 0                         | 70                         | 0                                     | 383,000                      | 7                        | 551,000                                        | 76.85%                        |
| 25,000                      | 1                         | 71                         | 25,000                                | 408,000                      | 6                        | 558,000                                        | 77.82%                        |
| 26,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 564,000                                        | 78.66%                        |
| 27,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 570,000                                        | 79.50%                        |
| 28,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 576,000                                        | 80.33%                        |
| 29,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 582,000                                        | 81.17%                        |
| 30,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 588,000                                        | 82.01%                        |
| 31,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 594,000                                        | 82.85%                        |
| 32,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 600,000                                        | 83.68%                        |
| 33,000                      | 0                         | 71                         | 0                                     | 408,000                      | 6                        | 606,000                                        | 84.52%                        |
| 35,000                      | 1                         | 72                         | 35,000                                | 443,000                      | 5                        | 618,000                                        | 86.19%                        |
| 36,000                      | 0                         | 72                         | 0                                     | 443,000                      | 5                        | 623,000                                        | 86.89%                        |
| 38,000                      | 0                         | 72                         | 0                                     | 443,000                      | 5                        | 633,000                                        | 88.28%                        |
| 39,000                      | 0                         | 72                         | 0                                     | 443,000                      | 5                        | 638,000                                        | 88.98%                        |
| 40,000                      | 0                         | 72                         | 0                                     | 443,000                      | 5                        | 643,000                                        | 89.68%                        |
| 41,000                      | 0                         | 72                         | 0                                     | 443,000                      | 5                        | 648,000                                        | 90.38%                        |
| 43,000                      | 0                         | 72                         | 0                                     | 443,000                      | 5                        | 658,000                                        | 91.77%                        |
| 45,000                      | 0                         | 72                         | 0                                     | 443,000                      | 5                        | 668,000                                        | 93.17%                        |
| 46,000                      | 1                         | 73                         | 46,000                                | 489,000                      | 4                        | 673,000                                        | 93.86%                        |
| 47,000                      | 0                         | 73                         | 0                                     | 489,000                      | 4                        | 677,000                                        | 94.42%                        |
| 48,000                      | 0                         | 73                         | 0                                     | 489,000                      | 4                        | 681,000                                        | 94.98%                        |
| 49,000                      | 0                         | 73                         | 0                                     | 489,000                      | 4                        | 685,000                                        | 95.54%                        |
| 50,000                      | 1                         | 74                         | 50,000                                | 539,000                      | 3                        | 689,000                                        | 96.09%                        |
| 51,000                      | 1                         | 75                         | 51,000                                | 590,000                      | 2                        | 692,000                                        | 96.51%                        |
| 53,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 696,000                                        | 97.07%                        |
| 55,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 700,000                                        | 97.63%                        |
| 56,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 702,000                                        | 97.91%                        |
| 57,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 704,000                                        | 98.19%                        |
| 58,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 706,000                                        | 98.47%                        |
| 59,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 708,000                                        | 98.74%                        |
| 60,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 710,000                                        | 99.02%                        |
| 62,000                      | 0                         | 75                         | 0                                     | 590,000                      | 2                        | 714,000                                        | 99.58%                        |
| 63,000                      | 1                         | 76                         | 63,000                                | 653,000                      | 1                        | 716,000                                        | 99.86%                        |
| 64,000                      | 1                         | 77                         | 64,000                                | 717,000                      | 0                        | 717,000                                        | 100.00%                       |
| 65,000                      | 0                         | 77                         | 0                                     | 717,000                      | 0                        | 717,000                                        | 100.00%                       |
| 69,000                      | 0                         | 77                         | 0                                     | 717,000                      | 0                        | 717,000                                        | 100.00%                       |
| 70,000                      | 0                         | 77                         | 0                                     | 717,000                      | 0                        | 717,000                                        | 100.00%                       |
| 73,000                      | 0                         | 77                         | 0                                     | 717,000                      | 0                        | 717,000                                        | 100.00%                       |



Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: General Service

Preparer: Dan Cieciarski

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[(1)*(6)]+(5)] | Percentage<br>of Total |
| 74,000               | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 75,000               | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 81,000               | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 83,000               | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 84,000               | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 96,000               | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 101,000              | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 107,000              | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 110,000              | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 138,000              | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 152,000              | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 174,000              | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |
| 181,000              | 0                  | 77                  | 0                              | 717,000               | 0                 | 717,000                                   | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-10  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [ ]  
Period: February through August 2010  
Customer Class: General Service

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                       | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[[ (1)*(6) ]+(5) ] | Percentage of Total |
| 0                 | 90              | 90               | 0                        | 0                  | 463            | 0                                         | 0.00%               |
| 1,000             | 85              | 175              | 85,000                   | 85,000             | 378            | 463,000                                   | 8.75%               |
| 2,000             | 69              | 244              | 138,000                  | 223,000            | 309            | 841,000                                   | 15.89%              |
| 3,000             | 60              | 304              | 180,000                  | 403,000            | 249            | 1,150,000                                 | 21.72%              |
| 4,000             | 37              | 341              | 148,000                  | 551,000            | 212            | 1,399,000                                 | 26.43%              |
| 5,000             | 23              | 364              | 115,000                  | 666,000            | 189            | 1,611,000                                 | 30.43%              |
| 6,000             | 16              | 380              | 96,000                   | 762,000            | 173            | 1,800,000                                 | 34.00%              |
| 7,000             | 14              | 394              | 98,000                   | 860,000            | 159            | 1,973,000                                 | 37.27%              |
| 8,000             | 14              | 408              | 112,000                  | 972,000            | 145            | 2,132,000                                 | 40.27%              |
| 9,000             | 8               | 416              | 72,000                   | 1,044,000          | 137            | 2,277,000                                 | 43.01%              |
| 10,000            | 19              | 435              | 190,000                  | 1,234,000          | 118            | 2,414,000                                 | 45.60%              |
| 11,000            | 16              | 451              | 176,000                  | 1,410,000          | 102            | 2,532,000                                 | 47.83%              |
| 12,000            | 11              | 462              | 132,000                  | 1,542,000          | 91             | 2,634,000                                 | 49.75%              |
| 13,000            | 5               | 467              | 65,000                   | 1,607,000          | 86             | 2,725,000                                 | 51.47%              |
| 14,000            | 4               | 471              | 56,000                   | 1,663,000          | 82             | 2,811,000                                 | 53.10%              |
| 15,000            | 2               | 473              | 30,000                   | 1,693,000          | 80             | 2,893,000                                 | 54.65%              |
| 16,000            | 3               | 476              | 48,000                   | 1,741,000          | 77             | 2,973,000                                 | 56.16%              |
| 17,000            | 4               | 480              | 68,000                   | 1,809,000          | 73             | 3,050,000                                 | 57.61%              |
| 18,000            | 0               | 480              | 0                        | 1,809,000          | 73             | 3,123,000                                 | 58.99%              |
| 19,000            | 3               | 483              | 57,000                   | 1,866,000          | 70             | 3,196,000                                 | 60.37%              |
| 20,000            | 1               | 484              | 20,000                   | 1,886,000          | 69             | 3,266,000                                 | 61.69%              |
| 21,000            | 2               | 486              | 42,000                   | 1,928,000          | 67             | 3,335,000                                 | 63.00%              |
| 22,000            | 4               | 490              | 88,000                   | 2,016,000          | 63             | 3,402,000                                 | 64.26%              |
| 23,000            | 1               | 491              | 23,000                   | 2,039,000          | 62             | 3,465,000                                 | 65.45%              |
| 24,000            | 5               | 496              | 120,000                  | 2,159,000          | 57             | 3,527,000                                 | 66.62%              |
| 25,000            | 3               | 499              | 75,000                   | 2,234,000          | 54             | 3,584,000                                 | 67.70%              |
| 26,000            | 5               | 504              | 130,000                  | 2,364,000          | 49             | 3,638,000                                 | 68.72%              |
| 27,000            | 2               | 506              | 54,000                   | 2,418,000          | 47             | 3,687,000                                 | 69.64%              |
| 28,000            | 2               | 508              | 56,000                   | 2,474,000          | 45             | 3,734,000                                 | 70.53%              |
| 29,000            | 1               | 509              | 29,000                   | 2,503,000          | 44             | 3,779,000                                 | 71.38%              |
| 30,000            | 1               | 510              | 30,000                   | 2,533,000          | 43             | 3,823,000                                 | 72.21%              |
| 31,000            | 1               | 511              | 31,000                   | 2,564,000          | 42             | 3,866,000                                 | 73.03%              |
| 32,000            | 1               | 512              | 32,000                   | 2,596,000          | 41             | 3,908,000                                 | 73.82%              |
| 33,000            | 3               | 515              | 99,000                   | 2,695,000          | 38             | 3,949,000                                 | 74.59%              |
| 35,000            | 1               | 516              | 35,000                   | 2,730,000          | 37             | 4,025,000                                 | 76.03%              |
| 36,000            | 2               | 518              | 72,000                   | 2,802,000          | 35             | 4,062,000                                 | 76.73%              |
| 38,000            | 4               | 522              | 152,000                  | 2,954,000          | 31             | 4,132,000                                 | 78.05%              |
| 39,000            | 0               | 522              | 0                        | 2,954,000          | 31             | 4,163,000                                 | 78.64%              |
| 40,000            | 1               | 523              | 40,000                   | 2,994,000          | 30             | 4,194,000                                 | 79.22%              |
| 41,000            | 1               | 524              | 41,000                   | 3,035,000          | 29             | 4,224,000                                 | 79.79%              |
| 43,000            | 1               | 525              | 43,000                   | 3,078,000          | 28             | 4,282,000                                 | 80.88%              |
| 45,000            | 2               | 527              | 90,000                   | 3,168,000          | 26             | 4,338,000                                 | 81.94%              |
| 46,000            | 1               | 528              | 46,000                   | 3,214,000          | 25             | 4,364,000                                 | 82.43%              |
| 47,000            | 2               | 530              | 94,000                   | 3,308,000          | 23             | 4,389,000                                 | 82.91%              |
| 48,000            | 1               | 531              | 48,000                   | 3,356,000          | 22             | 4,412,000                                 | 83.34%              |
| 49,000            | 0               | 531              | 0                        | 3,356,000          | 22             | 4,434,000                                 | 83.76%              |
| 50,000            | 0               | 531              | 0                        | 3,356,000          | 22             | 4,456,000                                 | 84.17%              |
| 51,000            | 0               | 531              | 0                        | 3,356,000          | 22             | 4,478,000                                 | 84.59%              |
| 53,000            | 0               | 531              | 0                        | 3,356,000          | 22             | 4,522,000                                 | 85.42%              |
| 55,000            | 1               | 532              | 55,000                   | 3,411,000          | 21             | 4,566,000                                 | 86.25%              |
| 56,000            | 2               | 534              | 112,000                  | 3,523,000          | 19             | 4,587,000                                 | 86.65%              |
| 57,000            | 1               | 535              | 57,000                   | 3,580,000          | 18             | 4,606,000                                 | 87.00%              |
| 58,000            | 1               | 536              | 58,000                   | 3,638,000          | 17             | 4,624,000                                 | 87.34%              |
| 59,000            | 1               | 537              | 59,000                   | 3,697,000          | 16             | 4,641,000                                 | 87.67%              |
| 60,000            | 0               | 537              | 0                        | 3,697,000          | 16             | 4,657,000                                 | 87.97%              |
| 62,000            | 1               | 538              | 62,000                   | 3,759,000          | 15             | 4,689,000                                 | 88.57%              |
| 63,000            | 0               | 538              | 0                        | 3,759,000          | 15             | 4,704,000                                 | 88.86%              |
| 64,000            | 0               | 538              | 0                        | 3,759,000          | 15             | 4,719,000                                 | 89.14%              |
| 65,000            | 2               | 540              | 130,000                  | 3,889,000          | 13             | 4,734,000                                 | 89.42%              |
| 69,000            | 1               | 541              | 69,000                   | 3,958,000          | 12             | 4,786,000                                 | 90.40%              |
| 70,000            | 0               | 541              | 0                        | 3,958,000          | 12             | 4,798,000                                 | 90.63%              |
| 73,000            | 1               | 542              | 73,000                   | 4,031,000          | 11             | 4,834,000                                 | 91.31%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Cieciarski

Period: February through August 2010

Customer Class: General Service

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{((1)*(6))}{((1)*(6))+(5)}$ | Percentage of Total |
| 74,000            | 0               | 542              | 0                        | 4,031,000          | 11             | 4,845,000                                             | 91.52%              |
| 75,000            | 0               | 542              | 0                        | 4,031,000          | 11             | 4,856,000                                             | 91.73%              |
| 81,000            | 3               | 545              | 243,000                  | 4,274,000          | 8              | 4,922,000                                             | 92.97%              |
| 83,000            | 1               | 546              | 83,000                   | 4,357,000          | 7              | 4,938,000                                             | 93.28%              |
| 84,000            | 1               | 547              | 84,000                   | 4,441,000          | 6              | 4,945,000                                             | 93.41%              |
| 96,000            | 0               | 547              | 0                        | 4,441,000          | 6              | 5,017,000                                             | 94.77%              |
| 101,000           | 1               | 548              | 101,000                  | 4,542,000          | 5              | 5,047,000                                             | 95.33%              |
| 107,000           | 1               | 549              | 107,000                  | 4,649,000          | 4              | 5,077,000                                             | 95.90%              |
| 110,000           | 0               | 549              | 0                        | 4,649,000          | 4              | 5,089,000                                             | 96.13%              |
| 138,000           | 1               | 550              | 138,000                  | 4,787,000          | 3              | 5,201,000                                             | 98.24%              |
| 152,000           | 1               | 551              | 152,000                  | 4,939,000          | 2              | 5,243,000                                             | 99.04%              |
| 174,000           | 1               | 552              | 174,000                  | 5,113,000          | 1              | 5,287,000                                             | 99.87%              |
| 181,000           | 1               | 553              | 181,000                  | 5,294,000          | 0              | 5,294,000                                             | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
 Period: September through December 2010  
 Customer Class: General Service

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 47              | 47               | 0                        | 0                  | 268            | 0                                 | 0.00%               |
| 1,000             | 62              | 109              | 62,000                   | 62,000             | 206            | 268,000                           | 10.76%              |
| 2,000             | 38              | 147              | 76,000                   | 138,000            | 168            | 474,000                           | 19.03%              |
| 3,000             | 27              | 174              | 81,000                   | 219,000            | 141            | 642,000                           | 25.77%              |
| 4,000             | 19              | 193              | 76,000                   | 295,000            | 122            | 783,000                           | 31.43%              |
| 5,000             | 19              | 212              | 95,000                   | 390,000            | 103            | 905,000                           | 36.33%              |
| 6,000             | 17              | 229              | 102,000                  | 492,000            | 86             | 1,008,000                         | 40.47%              |
| 7,000             | 7               | 236              | 49,000                   | 541,000            | 79             | 1,094,000                         | 43.92%              |
| 8,000             | 7               | 243              | 56,000                   | 597,000            | 72             | 1,173,000                         | 47.09%              |
| 9,000             | 9               | 252              | 81,000                   | 678,000            | 63             | 1,245,000                         | 49.98%              |
| 10,000            | 4               | 256              | 40,000                   | 718,000            | 59             | 1,308,000                         | 52.51%              |
| 11,000            | 8               | 264              | 88,000                   | 806,000            | 51             | 1,367,000                         | 54.88%              |
| 12,000            | 6               | 270              | 72,000                   | 878,000            | 45             | 1,418,000                         | 56.92%              |
| 13,000            | 1               | 271              | 13,000                   | 891,000            | 44             | 1,463,000                         | 58.73%              |
| 14,000            | 1               | 272              | 14,000                   | 905,000            | 43             | 1,507,000                         | 60.50%              |
| 15,000            | 5               | 277              | 75,000                   | 980,000            | 38             | 1,550,000                         | 62.22%              |
| 16,000            | 0               | 277              | 0                        | 980,000            | 38             | 1,588,000                         | 63.75%              |
| 17,000            | 3               | 280              | 51,000                   | 1,031,000          | 35             | 1,626,000                         | 65.27%              |
| 18,000            | 6               | 286              | 108,000                  | 1,139,000          | 29             | 1,661,000                         | 66.68%              |
| 19,000            | 0               | 286              | 0                        | 1,139,000          | 29             | 1,690,000                         | 67.84%              |
| 20,000            | 2               | 288              | 40,000                   | 1,179,000          | 27             | 1,719,000                         | 69.01%              |
| 21,000            | 1               | 289              | 21,000                   | 1,200,000          | 26             | 1,746,000                         | 70.09%              |
| 22,000            | 0               | 289              | 0                        | 1,200,000          | 26             | 1,772,000                         | 71.14%              |
| 23,000            | 2               | 291              | 46,000                   | 1,246,000          | 24             | 1,798,000                         | 72.18%              |
| 24,000            | 0               | 291              | 0                        | 1,246,000          | 24             | 1,822,000                         | 73.14%              |
| 25,000            | 2               | 293              | 50,000                   | 1,296,000          | 22             | 1,846,000                         | 74.11%              |
| 26,000            | 0               | 293              | 0                        | 1,296,000          | 22             | 1,868,000                         | 74.99%              |
| 27,000            | 0               | 293              | 0                        | 1,296,000          | 22             | 1,890,000                         | 75.87%              |
| 28,000            | 1               | 294              | 28,000                   | 1,324,000          | 21             | 1,912,000                         | 76.76%              |
| 29,000            | 1               | 295              | 29,000                   | 1,353,000          | 20             | 1,933,000                         | 77.60%              |
| 30,000            | 1               | 296              | 30,000                   | 1,383,000          | 19             | 1,953,000                         | 78.40%              |
| 31,000            | 0               | 296              | 0                        | 1,383,000          | 19             | 1,972,000                         | 79.16%              |
| 32,000            | 1               | 297              | 32,000                   | 1,415,000          | 18             | 1,991,000                         | 79.93%              |
| 33,000            | 0               | 297              | 0                        | 1,415,000          | 18             | 2,009,000                         | 80.65%              |
| 35,000            | 0               | 297              | 0                        | 1,415,000          | 18             | 2,045,000                         | 82.10%              |
| 36,000            | 1               | 298              | 36,000                   | 1,451,000          | 17             | 2,063,000                         | 82.82%              |
| 38,000            | 0               | 298              | 0                        | 1,451,000          | 17             | 2,097,000                         | 84.18%              |
| 39,000            | 1               | 299              | 39,000                   | 1,490,000          | 16             | 2,114,000                         | 84.87%              |
| 40,000            | 0               | 299              | 0                        | 1,490,000          | 16             | 2,130,000                         | 85.51%              |
| 41,000            | 0               | 299              | 0                        | 1,490,000          | 16             | 2,146,000                         | 86.15%              |
| 43,000            | 0               | 299              | 0                        | 1,490,000          | 16             | 2,178,000                         | 87.43%              |
| 45,000            | 1               | 300              | 45,000                   | 1,535,000          | 15             | 2,210,000                         | 88.72%              |
| 46,000            | 0               | 300              | 0                        | 1,535,000          | 15             | 2,225,000                         | 89.32%              |
| 47,000            | 1               | 301              | 47,000                   | 1,582,000          | 14             | 2,240,000                         | 89.92%              |
| 48,000            | 1               | 302              | 48,000                   | 1,630,000          | 13             | 2,254,000                         | 90.49%              |
| 49,000            | 1               | 303              | 49,000                   | 1,679,000          | 12             | 2,267,000                         | 91.01%              |
| 50,000            | 0               | 303              | 0                        | 1,679,000          | 12             | 2,279,000                         | 91.49%              |
| 51,000            | 1               | 304              | 51,000                   | 1,730,000          | 11             | 2,291,000                         | 91.97%              |
| 53,000            | 2               | 306              | 106,000                  | 1,836,000          | 9              | 2,313,000                         | 92.85%              |
| 55,000            | 0               | 306              | 0                        | 1,836,000          | 9              | 2,331,000                         | 93.58%              |
| 56,000            | 1               | 307              | 56,000                   | 1,892,000          | 8              | 2,340,000                         | 93.94%              |
| 57,000            | 2               | 309              | 114,000                  | 2,006,000          | 6              | 2,348,000                         | 94.26%              |
| 58,000            | 0               | 309              | 0                        | 2,006,000          | 6              | 2,354,000                         | 94.50%              |
| 59,000            | 0               | 309              | 0                        | 2,006,000          | 6              | 2,360,000                         | 94.74%              |
| 60,000            | 1               | 310              | 60,000                   | 2,066,000          | 5              | 2,366,000                         | 94.98%              |
| 62,000            | 0               | 310              | 0                        | 2,066,000          | 5              | 2,376,000                         | 95.38%              |
| 63,000            | 0               | 310              | 0                        | 2,066,000          | 5              | 2,381,000                         | 95.58%              |
| 64,000            | 0               | 310              | 0                        | 2,066,000          | 5              | 2,386,000                         | 95.78%              |
| 65,000            | 0               | 310              | 0                        | 2,066,000          | 5              | 2,391,000                         | 95.99%              |
| 69,000            | 0               | 310              | 0                        | 2,066,000          | 5              | 2,411,000                         | 96.79%              |
| 70,000            | 1               | 311              | 70,000                   | 2,136,000          | 4              | 2,416,000                         | 96.99%              |
| 73,000            | 0               | 311              | 0                        | 2,136,000          | 4              | 2,428,000                         | 97.47%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 5/8"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 74,000               | 1                  | 312                 | 74,000                         | 2,210,000             | 3                 | 2,432,000                               | 97.63%                 |
| 75,000               | 1                  | 313                 | 75,000                         | 2,285,000             | 2                 | 2,435,000                               | 97.75%                 |
| 81,000               | 0                  | 313                 | 0                              | 2,285,000             | 2                 | 2,447,000                               | 98.23%                 |
| 83,000               | 0                  | 313                 | 0                              | 2,285,000             | 2                 | 2,451,000                               | 98.39%                 |
| 84,000               | 0                  | 313                 | 0                              | 2,285,000             | 2                 | 2,453,000                               | 98.47%                 |
| 96,000               | 1                  | 314                 | 96,000                         | 2,381,000             | 1                 | 2,477,000                               | 99.44%                 |
| 101,000              | 0                  | 314                 | 0                              | 2,381,000             | 1                 | 2,482,000                               | 99.64%                 |
| 107,000              | 0                  | 314                 | 0                              | 2,381,000             | 1                 | 2,488,000                               | 99.88%                 |
| 110,000              | 1                  | 315                 | 110,000                        | 2,491,000             | 0                 | 2,491,000                               | 100.00%                |
| 138,000              | 0                  | 315                 | 0                              | 2,491,000             | 0                 | 2,491,000                               | 100.00%                |
| 152,000              | 0                  | 315                 | 0                              | 2,491,000             | 0                 | 2,491,000                               | 100.00%                |
| 174,000              | 0                  | 315                 | 0                              | 2,491,000             | 0                 | 2,491,000                               | 100.00%                |
| 181,000              | 0                  | 315                 | 0                              | 2,491,000             | 0                 | 2,491,000                               | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 234 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒

Period: Test Year

Meter Size: 1"

Customer Class: General Service

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                         | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]}{(5)}$ | Percentage of Total |
| 0                 | 73              | 73               | 0                        | 0                  | 579            | 0                                           | 0.00%               |
| 1,000             | 72              | 145              | 72,000                   | 72,000             | 507            | 579,000                                     | 7.99%               |
| 2,000             | 99              | 244              | 198,000                  | 270,000            | 408            | 1,086,000                                   | 14.98%              |
| 3,000             | 55              | 299              | 165,000                  | 435,000            | 353            | 1,494,000                                   | 20.61%              |
| 4,000             | 30              | 329              | 120,000                  | 555,000            | 323            | 1,847,000                                   | 25.48%              |
| 5,000             | 27              | 356              | 135,000                  | 690,000            | 296            | 2,170,000                                   | 29.94%              |
| 6,000             | 26              | 382              | 156,000                  | 846,000            | 270            | 2,466,000                                   | 34.02%              |
| 7,000             | 10              | 392              | 70,000                   | 916,000            | 260            | 2,736,000                                   | 37.75%              |
| 8,000             | 8               | 400              | 64,000                   | 980,000            | 252            | 2,996,000                                   | 41.34%              |
| 9,000             | 14              | 414              | 126,000                  | 1,106,000          | 238            | 3,248,000                                   | 44.81%              |
| 10,000            | 9               | 423              | 90,000                   | 1,196,000          | 229            | 3,486,000                                   | 48.10%              |
| 11,000            | 16              | 439              | 176,000                  | 1,372,000          | 213            | 3,715,000                                   | 51.26%              |
| 12,000            | 17              | 456              | 204,000                  | 1,576,000          | 196            | 3,928,000                                   | 54.19%              |
| 13,000            | 9               | 465              | 117,000                  | 1,693,000          | 187            | 4,124,000                                   | 56.90%              |
| 14,000            | 14              | 479              | 196,000                  | 1,889,000          | 173            | 4,311,000                                   | 59.48%              |
| 15,000            | 12              | 491              | 180,000                  | 2,069,000          | 161            | 4,484,000                                   | 61.87%              |
| 16,000            | 10              | 501              | 160,000                  | 2,229,000          | 151            | 4,645,000                                   | 64.09%              |
| 17,000            | 11              | 512              | 187,000                  | 2,416,000          | 140            | 4,796,000                                   | 66.17%              |
| 18,000            | 9               | 521              | 162,000                  | 2,578,000          | 131            | 4,936,000                                   | 68.10%              |
| 19,000            | 7               | 528              | 133,000                  | 2,711,000          | 124            | 5,067,000                                   | 69.91%              |
| 20,000            | 9               | 537              | 180,000                  | 2,891,000          | 115            | 5,191,000                                   | 71.62%              |
| 21,000            | 7               | 544              | 147,000                  | 3,038,000          | 108            | 5,306,000                                   | 73.21%              |
| 22,000            | 8               | 552              | 176,000                  | 3,214,000          | 100            | 5,414,000                                   | 74.70%              |
| 23,000            | 4               | 556              | 92,000                   | 3,306,000          | 96             | 5,514,000                                   | 76.08%              |
| 24,000            | 5               | 561              | 120,000                  | 3,426,000          | 91             | 5,610,000                                   | 77.40%              |
| 25,000            | 4               | 565              | 100,000                  | 3,526,000          | 87             | 5,701,000                                   | 78.66%              |
| 26,000            | 5               | 570              | 130,000                  | 3,656,000          | 82             | 5,788,000                                   | 79.86%              |
| 27,000            | 4               | 574              | 108,000                  | 3,764,000          | 78             | 5,870,000                                   | 80.99%              |
| 28,000            | 6               | 580              | 168,000                  | 3,932,000          | 72             | 5,948,000                                   | 82.06%              |
| 29,000            | 5               | 585              | 145,000                  | 4,077,000          | 67             | 6,020,000                                   | 83.06%              |
| 30,000            | 4               | 589              | 120,000                  | 4,197,000          | 63             | 6,087,000                                   | 83.98%              |
| 31,000            | 5               | 594              | 155,000                  | 4,352,000          | 58             | 6,150,000                                   | 84.85%              |
| 32,000            | 1               | 595              | 32,000                   | 4,384,000          | 57             | 6,208,000                                   | 85.65%              |
| 33,000            | 5               | 600              | 165,000                  | 4,549,000          | 52             | 6,265,000                                   | 86.44%              |
| 34,000            | 3               | 603              | 102,000                  | 4,651,000          | 49             | 6,317,000                                   | 87.16%              |
| 35,000            | 2               | 605              | 70,000                   | 4,721,000          | 47             | 6,366,000                                   | 87.83%              |
| 36,000            | 1               | 606              | 36,000                   | 4,757,000          | 46             | 6,413,000                                   | 88.48%              |
| 37,000            | 9               | 615              | 333,000                  | 5,090,000          | 37             | 6,459,000                                   | 89.11%              |
| 38,000            | 3               | 618              | 114,000                  | 5,204,000          | 34             | 6,496,000                                   | 89.62%              |
| 39,000            | 1               | 619              | 39,000                   | 5,243,000          | 33             | 6,530,000                                   | 90.09%              |
| 40,000            | 2               | 621              | 80,000                   | 5,323,000          | 31             | 6,563,000                                   | 90.55%              |
| 41,000            | 2               | 623              | 82,000                   | 5,405,000          | 29             | 6,594,000                                   | 90.98%              |
| 42,000            | 2               | 625              | 84,000                   | 5,489,000          | 27             | 6,623,000                                   | 91.38%              |
| 43,000            | 1               | 626              | 43,000                   | 5,532,000          | 26             | 6,650,000                                   | 91.75%              |
| 45,000            | 3               | 629              | 135,000                  | 5,667,000          | 23             | 6,702,000                                   | 92.47%              |
| 46,000            | 2               | 631              | 92,000                   | 5,759,000          | 21             | 6,725,000                                   | 92.78%              |
| 47,000            | 1               | 632              | 47,000                   | 5,806,000          | 20             | 6,746,000                                   | 93.07%              |
| 48,000            | 2               | 634              | 96,000                   | 5,902,000          | 18             | 6,766,000                                   | 93.35%              |
| 49,000            | 2               | 636              | 98,000                   | 6,000,000          | 16             | 6,784,000                                   | 93.60%              |
| 52,000            | 1               | 637              | 52,000                   | 6,052,000          | 15             | 6,832,000                                   | 94.26%              |
| 53,000            | 1               | 638              | 53,000                   | 6,105,000          | 14             | 6,847,000                                   | 94.47%              |
| 56,000            | 1               | 639              | 56,000                   | 6,161,000          | 13             | 6,889,000                                   | 95.05%              |
| 59,000            | 1               | 640              | 59,000                   | 6,220,000          | 12             | 6,928,000                                   | 95.58%              |
| 60,000            | 1               | 641              | 60,000                   | 6,280,000          | 11             | 6,940,000                                   | 95.75%              |
| 62,000            | 1               | 642              | 62,000                   | 6,342,000          | 10             | 6,962,000                                   | 96.05%              |
| 64,000            | 1               | 643              | 64,000                   | 6,406,000          | 9              | 6,982,000                                   | 96.33%              |
| 65,000            | 2               | 645              | 130,000                  | 6,536,000          | 7              | 6,991,000                                   | 96.45%              |
| 68,000            | 1               | 646              | 68,000                   | 6,604,000          | 6              | 7,012,000                                   | 96.74%              |
| 71,000            | 1               | 647              | 71,000                   | 6,675,000          | 5              | 7,030,000                                   | 96.99%              |
| 78,000            | 1               | 648              | 78,000                   | 6,753,000          | 4              | 7,065,000                                   | 97.48%              |
| 83,000            | 1               | 649              | 83,000                   | 6,836,000          | 3              | 7,085,000                                   | 97.75%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[(1)*(6)]+(5)] | Percentage<br>of Total |
| 84,000               | 1                  | 650                 | 84,000                         | 6,920,000             | 2                 | 7,088,000                                 | 97.79%                 |
| 139,000              | 1                  | 651                 | 139,000                        | 7,059,000             | 1                 | 7,198,000                                 | 99.31%                 |
| 189,000              | 1                  | 652                 | 189,000                        | 7,248,000             | 0                 | 7,248,000                                 | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 236 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: General Service

Meter Size: 1"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 6                         | 6                          | 0                                     | 0                            | 49                       | 0                                              | 0.00%                         |
| 1,000                       | 6                         | 12                         | 6,000                                 | 6,000                        | 43                       | 49,000                                         | 8.86%                         |
| 2,000                       | 7                         | 19                         | 14,000                                | 20,000                       | 36                       | 92,000                                         | 16.64%                        |
| 3,000                       | 7                         | 26                         | 21,000                                | 41,000                       | 29                       | 128,000                                        | 23.15%                        |
| 4,000                       | 3                         | 29                         | 12,000                                | 53,000                       | 26                       | 157,000                                        | 28.39%                        |
| 5,000                       | 1                         | 30                         | 5,000                                 | 58,000                       | 25                       | 183,000                                        | 33.09%                        |
| 6,000                       | 1                         | 31                         | 6,000                                 | 64,000                       | 24                       | 208,000                                        | 37.61%                        |
| 7,000                       | 3                         | 34                         | 21,000                                | 85,000                       | 21                       | 232,000                                        | 41.95%                        |
| 8,000                       | 1                         | 35                         | 8,000                                 | 93,000                       | 20                       | 253,000                                        | 45.75%                        |
| 9,000                       | 2                         | 37                         | 18,000                                | 111,000                      | 18                       | 273,000                                        | 49.37%                        |
| 10,000                      | 2                         | 39                         | 20,000                                | 131,000                      | 16                       | 291,000                                        | 52.62%                        |
| 11,000                      | 0                         | 39                         | 0                                     | 131,000                      | 16                       | 307,000                                        | 55.52%                        |
| 12,000                      | 1                         | 40                         | 12,000                                | 143,000                      | 15                       | 323,000                                        | 58.41%                        |
| 13,000                      | 1                         | 41                         | 13,000                                | 156,000                      | 14                       | 338,000                                        | 61.12%                        |
| 14,000                      | 1                         | 42                         | 14,000                                | 170,000                      | 13                       | 352,000                                        | 63.65%                        |
| 15,000                      | 1                         | 43                         | 15,000                                | 185,000                      | 12                       | 365,000                                        | 66.00%                        |
| 16,000                      | 1                         | 44                         | 16,000                                | 201,000                      | 11                       | 377,000                                        | 68.17%                        |
| 17,000                      | 2                         | 46                         | 34,000                                | 235,000                      | 9                        | 388,000                                        | 70.16%                        |
| 18,000                      | 0                         | 46                         | 0                                     | 235,000                      | 9                        | 397,000                                        | 71.79%                        |
| 19,000                      | 0                         | 46                         | 0                                     | 235,000                      | 9                        | 406,000                                        | 73.42%                        |
| 20,000                      | 0                         | 46                         | 0                                     | 235,000                      | 9                        | 415,000                                        | 75.05%                        |
| 21,000                      | 0                         | 46                         | 0                                     | 235,000                      | 9                        | 424,000                                        | 76.67%                        |
| 22,000                      | 0                         | 46                         | 0                                     | 235,000                      | 9                        | 433,000                                        | 78.30%                        |
| 23,000                      | 1                         | 47                         | 23,000                                | 258,000                      | 8                        | 442,000                                        | 79.93%                        |
| 24,000                      | 0                         | 47                         | 0                                     | 258,000                      | 8                        | 450,000                                        | 81.37%                        |
| 25,000                      | 2                         | 49                         | 50,000                                | 308,000                      | 6                        | 458,000                                        | 82.82%                        |
| 26,000                      | 0                         | 49                         | 0                                     | 308,000                      | 6                        | 464,000                                        | 83.91%                        |
| 27,000                      | 0                         | 49                         | 0                                     | 308,000                      | 6                        | 470,000                                        | 84.99%                        |
| 28,000                      | 0                         | 49                         | 0                                     | 308,000                      | 6                        | 476,000                                        | 86.08%                        |
| 29,000                      | 0                         | 49                         | 0                                     | 308,000                      | 6                        | 482,000                                        | 87.16%                        |
| 30,000                      | 0                         | 49                         | 0                                     | 308,000                      | 6                        | 488,000                                        | 88.25%                        |
| 31,000                      | 1                         | 50                         | 31,000                                | 339,000                      | 5                        | 494,000                                        | 89.33%                        |
| 32,000                      | 0                         | 50                         | 0                                     | 339,000                      | 5                        | 499,000                                        | 90.24%                        |
| 33,000                      | 1                         | 51                         | 33,000                                | 372,000                      | 4                        | 504,000                                        | 91.14%                        |
| 34,000                      | 0                         | 51                         | 0                                     | 372,000                      | 4                        | 508,000                                        | 91.86%                        |
| 35,000                      | 0                         | 51                         | 0                                     | 372,000                      | 4                        | 512,000                                        | 92.59%                        |
| 36,000                      | 0                         | 51                         | 0                                     | 372,000                      | 4                        | 516,000                                        | 93.31%                        |
| 37,000                      | 2                         | 53                         | 74,000                                | 446,000                      | 2                        | 520,000                                        | 94.03%                        |
| 38,000                      | 0                         | 53                         | 0                                     | 446,000                      | 2                        | 522,000                                        | 94.39%                        |
| 39,000                      | 0                         | 53                         | 0                                     | 446,000                      | 2                        | 524,000                                        | 94.76%                        |
| 40,000                      | 0                         | 53                         | 0                                     | 446,000                      | 2                        | 526,000                                        | 95.12%                        |
| 41,000                      | 0                         | 53                         | 0                                     | 446,000                      | 2                        | 528,000                                        | 95.48%                        |
| 42,000                      | 0                         | 53                         | 0                                     | 446,000                      | 2                        | 530,000                                        | 95.84%                        |
| 43,000                      | 0                         | 53                         | 0                                     | 446,000                      | 2                        | 532,000                                        | 96.20%                        |
| 45,000                      | 1                         | 54                         | 45,000                                | 491,000                      | 1                        | 536,000                                        | 96.93%                        |
| 46,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 537,000                                        | 97.11%                        |
| 47,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 538,000                                        | 97.29%                        |
| 48,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 539,000                                        | 97.47%                        |
| 49,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 540,000                                        | 97.65%                        |
| 52,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 543,000                                        | 98.19%                        |
| 53,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 544,000                                        | 98.37%                        |
| 56,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 547,000                                        | 98.92%                        |
| 59,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 550,000                                        | 99.46%                        |
| 60,000                      | 0                         | 54                         | 0                                     | 491,000                      | 1                        | 551,000                                        | 99.64%                        |
| 62,000                      | 1                         | 55                         | 62,000                                | 553,000                      | 0                        | 553,000                                        | 100.00%                       |
| 64,000                      | 0                         | 55                         | 0                                     | 553,000                      | 0                        | 553,000                                        | 100.00%                       |
| 65,000                      | 0                         | 55                         | 0                                     | 553,000                      | 0                        | 553,000                                        | 100.00%                       |
| 68,000                      | 0                         | 55                         | 0                                     | 553,000                      | 0                        | 553,000                                        | 100.00%                       |
| 71,000                      | 0                         | 55                         | 0                                     | 553,000                      | 0                        | 553,000                                        | 100.00%                       |
| 78,000                      | 0                         | 55                         | 0                                     | 553,000                      | 0                        | 553,000                                        | 100.00%                       |
| 83,000                      | 0                         | 55                         | 0                                     | 553,000                      | 0                        | 553,000                                        | 100.00%                       |
| 84,000                      | 0                         | 55                         | 0                                     | 553,000                      | 0                        | 553,000                                        | 100.00%                       |



Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[(1)*(6)]+(5)] | Percentage<br>of Total |
| 139,000              | 0                  | 55                  | 0                              | 553,000               | 0                 | 553,000                                   | 100.00%                |
| 189,000              | 0                  | 55                  | 0                              | 553,000               | 0                 | 553,000                                   | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 238 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒  
Period: February through August 2010  
Customer Class: General Service

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 42              | 42               | 0                        | 0                  | 339            | 0                                 | 0.00%               |
| 1,000             | 39              | 81               | 39,000                   | 39,000             | 300            | 339,000                           | 8.21%               |
| 2,000             | 58              | 139              | 116,000                  | 155,000            | 242            | 639,000                           | 15.47%              |
| 3,000             | 33              | 172              | 99,000                   | 254,000            | 209            | 881,000                           | 21.33%              |
| 4,000             | 17              | 189              | 68,000                   | 322,000            | 192            | 1,090,000                         | 26.39%              |
| 5,000             | 18              | 207              | 90,000                   | 412,000            | 174            | 1,282,000                         | 31.04%              |
| 6,000             | 19              | 226              | 114,000                  | 526,000            | 155            | 1,456,000                         | 35.25%              |
| 7,000             | 5               | 231              | 35,000                   | 561,000            | 150            | 1,611,000                         | 39.01%              |
| 8,000             | 5               | 236              | 40,000                   | 601,000            | 145            | 1,761,000                         | 42.64%              |
| 9,000             | 6               | 242              | 54,000                   | 655,000            | 139            | 1,906,000                         | 46.15%              |
| 10,000            | 5               | 247              | 50,000                   | 705,000            | 134            | 2,045,000                         | 49.52%              |
| 11,000            | 8               | 255              | 88,000                   | 793,000            | 126            | 2,179,000                         | 52.76%              |
| 12,000            | 11              | 266              | 132,000                  | 925,000            | 115            | 2,305,000                         | 55.81%              |
| 13,000            | 5               | 271              | 65,000                   | 990,000            | 110            | 2,420,000                         | 58.60%              |
| 14,000            | 10              | 281              | 140,000                  | 1,130,000          | 100            | 2,530,000                         | 61.26%              |
| 15,000            | 5               | 286              | 75,000                   | 1,205,000          | 95             | 2,630,000                         | 63.68%              |
| 16,000            | 5               | 291              | 80,000                   | 1,285,000          | 90             | 2,725,000                         | 65.98%              |
| 17,000            | 8               | 299              | 136,000                  | 1,421,000          | 82             | 2,815,000                         | 68.16%              |
| 18,000            | 5               | 304              | 90,000                   | 1,511,000          | 77             | 2,897,000                         | 70.15%              |
| 19,000            | 4               | 308              | 76,000                   | 1,587,000          | 73             | 2,974,000                         | 72.01%              |
| 20,000            | 6               | 314              | 120,000                  | 1,707,000          | 67             | 3,047,000                         | 73.78%              |
| 21,000            | 4               | 318              | 84,000                   | 1,791,000          | 63             | 3,114,000                         | 75.40%              |
| 22,000            | 4               | 322              | 88,000                   | 1,879,000          | 59             | 3,177,000                         | 76.92%              |
| 23,000            | 3               | 325              | 69,000                   | 1,948,000          | 56             | 3,236,000                         | 78.35%              |
| 24,000            | 4               | 329              | 96,000                   | 2,044,000          | 52             | 3,292,000                         | 79.71%              |
| 25,000            | 1               | 330              | 25,000                   | 2,069,000          | 51             | 3,344,000                         | 80.97%              |
| 26,000            | 2               | 332              | 52,000                   | 2,121,000          | 49             | 3,395,000                         | 82.20%              |
| 27,000            | 2               | 334              | 54,000                   | 2,175,000          | 47             | 3,444,000                         | 83.39%              |
| 28,000            | 3               | 337              | 84,000                   | 2,259,000          | 44             | 3,491,000                         | 84.53%              |
| 29,000            | 2               | 339              | 58,000                   | 2,317,000          | 42             | 3,535,000                         | 85.59%              |
| 30,000            | 3               | 342              | 90,000                   | 2,407,000          | 39             | 3,577,000                         | 86.61%              |
| 31,000            | 3               | 345              | 93,000                   | 2,500,000          | 36             | 3,616,000                         | 87.55%              |
| 32,000            | 1               | 346              | 32,000                   | 2,532,000          | 35             | 3,652,000                         | 88.43%              |
| 33,000            | 4               | 350              | 132,000                  | 2,664,000          | 31             | 3,687,000                         | 89.27%              |
| 34,000            | 3               | 353              | 102,000                  | 2,766,000          | 28             | 3,718,000                         | 90.02%              |
| 35,000            | 2               | 355              | 70,000                   | 2,836,000          | 26             | 3,746,000                         | 90.70%              |
| 36,000            | 0               | 355              | 0                        | 2,836,000          | 26             | 3,772,000                         | 91.33%              |
| 37,000            | 3               | 358              | 111,000                  | 2,947,000          | 23             | 3,798,000                         | 91.96%              |
| 38,000            | 3               | 361              | 114,000                  | 3,061,000          | 20             | 3,821,000                         | 92.52%              |
| 39,000            | 1               | 362              | 39,000                   | 3,100,000          | 19             | 3,841,000                         | 93.00%              |
| 40,000            | 1               | 363              | 40,000                   | 3,140,000          | 18             | 3,860,000                         | 93.46%              |
| 41,000            | 1               | 364              | 41,000                   | 3,181,000          | 17             | 3,878,000                         | 93.90%              |
| 42,000            | 1               | 365              | 42,000                   | 3,223,000          | 16             | 3,895,000                         | 94.31%              |
| 43,000            | 1               | 366              | 43,000                   | 3,266,000          | 15             | 3,911,000                         | 94.70%              |
| 45,000            | 1               | 367              | 45,000                   | 3,311,000          | 14             | 3,941,000                         | 95.42%              |
| 46,000            | 2               | 369              | 92,000                   | 3,403,000          | 12             | 3,955,000                         | 95.76%              |
| 47,000            | 1               | 370              | 47,000                   | 3,450,000          | 11             | 3,967,000                         | 96.05%              |
| 48,000            | 1               | 371              | 48,000                   | 3,498,000          | 10             | 3,978,000                         | 96.32%              |
| 49,000            | 1               | 372              | 49,000                   | 3,547,000          | 9              | 3,988,000                         | 96.56%              |
| 52,000            | 1               | 373              | 52,000                   | 3,599,000          | 8              | 4,015,000                         | 97.22%              |
| 53,000            | 1               | 374              | 53,000                   | 3,652,000          | 7              | 4,023,000                         | 97.41%              |
| 56,000            | 1               | 375              | 56,000                   | 3,708,000          | 6              | 4,044,000                         | 97.92%              |
| 59,000            | 0               | 375              | 0                        | 3,708,000          | 6              | 4,062,000                         | 98.35%              |
| 60,000            | 1               | 376              | 60,000                   | 3,768,000          | 5              | 4,068,000                         | 98.50%              |
| 62,000            | 0               | 376              | 0                        | 3,768,000          | 5              | 4,078,000                         | 98.74%              |
| 64,000            | 0               | 376              | 0                        | 3,768,000          | 5              | 4,088,000                         | 98.98%              |
| 65,000            | 2               | 378              | 130,000                  | 3,898,000          | 3              | 4,093,000                         | 99.10%              |
| 68,000            | 0               | 378              | 0                        | 3,898,000          | 3              | 4,102,000                         | 99.32%              |
| 71,000            | 1               | 379              | 71,000                   | 3,969,000          | 2              | 4,111,000                         | 99.54%              |
| 78,000            | 1               | 380              | 78,000                   | 4,047,000          | 1              | 4,125,000                         | 99.88%              |
| 83,000            | 1               | 381              | 83,000                   | 4,130,000          | 0              | 4,130,000                         | 100.00%             |
| 84,000            | 0               | 381              | 0                        | 4,130,000          | 0              | 4,130,000                         | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 139,000              | 0                  | 381                 | 0                              | 4,130,000             | 0                 | 4,130,000                               | 100.00%                |
| 189,000              | 0                  | 381                 | 0                              | 4,130,000             | 0                 | 4,130,000                               | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecielski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 25              | 25               | 0                        | 0                  | 191            | 0                                 | 0.00%               |
| 1,000             | 27              | 52               | 27,000                   | 27,000             | 164            | 191,000                           | 7.45%               |
| 2,000             | 34              | 86               | 68,000                   | 95,000             | 130            | 355,000                           | 13.84%              |
| 3,000             | 15              | 101              | 45,000                   | 140,000            | 115            | 485,000                           | 18.91%              |
| 4,000             | 10              | 111              | 40,000                   | 180,000            | 105            | 600,000                           | 23.39%              |
| 5,000             | 8               | 119              | 40,000                   | 220,000            | 97             | 705,000                           | 27.49%              |
| 6,000             | 6               | 125              | 36,000                   | 256,000            | 91             | 802,000                           | 31.27%              |
| 7,000             | 2               | 127              | 14,000                   | 270,000            | 89             | 893,000                           | 34.81%              |
| 8,000             | 2               | 129              | 16,000                   | 286,000            | 87             | 982,000                           | 38.28%              |
| 9,000             | 6               | 135              | 54,000                   | 340,000            | 81             | 1,069,000                         | 41.68%              |
| 10,000            | 2               | 137              | 20,000                   | 360,000            | 79             | 1,150,000                         | 44.83%              |
| 11,000            | 8               | 145              | 88,000                   | 448,000            | 71             | 1,229,000                         | 47.91%              |
| 12,000            | 5               | 150              | 60,000                   | 508,000            | 66             | 1,300,000                         | 50.68%              |
| 13,000            | 3               | 153              | 39,000                   | 547,000            | 63             | 1,366,000                         | 53.26%              |
| 14,000            | 3               | 156              | 42,000                   | 589,000            | 60             | 1,429,000                         | 55.71%              |
| 15,000            | 6               | 162              | 90,000                   | 679,000            | 54             | 1,489,000                         | 58.05%              |
| 16,000            | 4               | 166              | 64,000                   | 743,000            | 50             | 1,543,000                         | 60.16%              |
| 17,000            | 1               | 167              | 17,000                   | 760,000            | 49             | 1,593,000                         | 62.11%              |
| 18,000            | 4               | 171              | 72,000                   | 832,000            | 45             | 1,642,000                         | 64.02%              |
| 19,000            | 3               | 174              | 57,000                   | 889,000            | 42             | 1,687,000                         | 65.77%              |
| 20,000            | 3               | 177              | 60,000                   | 949,000            | 39             | 1,729,000                         | 67.41%              |
| 21,000            | 3               | 180              | 63,000                   | 1,012,000          | 36             | 1,768,000                         | 68.93%              |
| 22,000            | 4               | 184              | 88,000                   | 1,100,000          | 32             | 1,804,000                         | 70.33%              |
| 23,000            | 0               | 184              | 0                        | 1,100,000          | 32             | 1,836,000                         | 71.58%              |
| 24,000            | 1               | 185              | 24,000                   | 1,124,000          | 31             | 1,868,000                         | 72.83%              |
| 25,000            | 1               | 186              | 25,000                   | 1,149,000          | 30             | 1,899,000                         | 74.04%              |
| 26,000            | 3               | 189              | 78,000                   | 1,227,000          | 27             | 1,929,000                         | 75.20%              |
| 27,000            | 2               | 191              | 54,000                   | 1,281,000          | 25             | 1,956,000                         | 76.26%              |
| 28,000            | 3               | 194              | 84,000                   | 1,365,000          | 22             | 1,981,000                         | 77.23%              |
| 29,000            | 3               | 197              | 87,000                   | 1,452,000          | 19             | 2,003,000                         | 78.09%              |
| 30,000            | 1               | 198              | 30,000                   | 1,482,000          | 18             | 2,022,000                         | 78.83%              |
| 31,000            | 1               | 199              | 31,000                   | 1,513,000          | 17             | 2,040,000                         | 79.53%              |
| 32,000            | 0               | 199              | 0                        | 1,513,000          | 17             | 2,057,000                         | 80.19%              |
| 33,000            | 0               | 199              | 0                        | 1,513,000          | 17             | 2,074,000                         | 80.86%              |
| 34,000            | 0               | 199              | 0                        | 1,513,000          | 17             | 2,091,000                         | 81.52%              |
| 35,000            | 0               | 199              | 0                        | 1,513,000          | 17             | 2,108,000                         | 82.18%              |
| 36,000            | 1               | 200              | 36,000                   | 1,549,000          | 16             | 2,125,000                         | 82.85%              |
| 37,000            | 4               | 204              | 148,000                  | 1,697,000          | 12             | 2,141,000                         | 83.47%              |
| 38,000            | 0               | 204              | 0                        | 1,697,000          | 12             | 2,153,000                         | 83.94%              |
| 39,000            | 0               | 204              | 0                        | 1,697,000          | 12             | 2,165,000                         | 84.41%              |
| 40,000            | 1               | 205              | 40,000                   | 1,737,000          | 11             | 2,177,000                         | 84.87%              |
| 41,000            | 1               | 206              | 41,000                   | 1,778,000          | 10             | 2,188,000                         | 85.30%              |
| 42,000            | 1               | 207              | 42,000                   | 1,820,000          | 9              | 2,198,000                         | 85.69%              |
| 43,000            | 0               | 207              | 0                        | 1,820,000          | 9              | 2,207,000                         | 86.04%              |
| 45,000            | 1               | 208              | 45,000                   | 1,865,000          | 8              | 2,225,000                         | 86.74%              |
| 46,000            | 0               | 208              | 0                        | 1,865,000          | 8              | 2,233,000                         | 87.06%              |
| 47,000            | 0               | 208              | 0                        | 1,865,000          | 8              | 2,241,000                         | 87.37%              |
| 48,000            | 1               | 209              | 48,000                   | 1,913,000          | 7              | 2,249,000                         | 87.68%              |
| 49,000            | 1               | 210              | 49,000                   | 1,962,000          | 6              | 2,256,000                         | 87.95%              |
| 52,000            | 0               | 210              | 0                        | 1,962,000          | 6              | 2,274,000                         | 88.65%              |
| 53,000            | 0               | 210              | 0                        | 1,962,000          | 6              | 2,280,000                         | 88.89%              |
| 56,000            | 0               | 210              | 0                        | 1,962,000          | 6              | 2,298,000                         | 89.59%              |
| 59,000            | 1               | 211              | 59,000                   | 2,021,000          | 5              | 2,316,000                         | 90.29%              |
| 60,000            | 0               | 211              | 0                        | 2,021,000          | 5              | 2,321,000                         | 90.49%              |
| 62,000            | 0               | 211              | 0                        | 2,021,000          | 5              | 2,331,000                         | 90.88%              |
| 64,000            | 1               | 212              | 64,000                   | 2,085,000          | 4              | 2,341,000                         | 91.27%              |
| 65,000            | 0               | 212              | 0                        | 2,085,000          | 4              | 2,345,000                         | 91.42%              |
| 68,000            | 1               | 213              | 68,000                   | 2,153,000          | 3              | 2,357,000                         | 91.89%              |
| 71,000            | 0               | 213              | 0                        | 2,153,000          | 3              | 2,366,000                         | 92.24%              |
| 78,000            | 0               | 213              | 0                        | 2,153,000          | 3              | 2,387,000                         | 93.06%              |
| 83,000            | 0               | 213              | 0                        | 2,153,000          | 3              | 2,402,000                         | 93.65%              |
| 84,000            | 1               | 214              | 84,000                   | 2,237,000          | 2              | 2,405,000                         | 93.76%              |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

Page 241 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                        | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|--------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+ (5)] | Percentage<br>of Total |
| 139,000              | 1                  | 215                 | 139,000                        | 2,376,000             | 1                 | 2,515,000                                  | 98.05%                 |
| 189,000              | 1                  | 216                 | 189,000                        | 2,565,000             | 0                 | 2,565,000                                  | 100.00%                |

Company: Santando Utilities Corporation

Schedule: E-14  
Page 242 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecielski

Water ☐ or Sewer ☒  
Period: Test Year

Customer Class: General Service

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 2                         | 2                          | 0                                     | 0                            | 299                      | 0                                              | 0.00%                         |
| 1,000                       | 6                         | 8                          | 6,000                                 | 6,000                        | 293                      | 299,000                                        | 3.41%                         |
| 2,000                       | 6                         | 14                         | 12,000                                | 18,000                       | 287                      | 592,000                                        | 6.75%                         |
| 3,000                       | 19                        | 33                         | 57,000                                | 75,000                       | 268                      | 879,000                                        | 10.02%                        |
| 4,000                       | 12                        | 45                         | 48,000                                | 123,000                      | 256                      | 1,147,000                                      | 13.07%                        |
| 5,000                       | 5                         | 50                         | 25,000                                | 148,000                      | 251                      | 1,403,000                                      | 15.99%                        |
| 6,000                       | 10                        | 60                         | 60,000                                | 208,000                      | 241                      | 1,654,000                                      | 18.85%                        |
| 7,000                       | 11                        | 71                         | 77,000                                | 285,000                      | 230                      | 1,895,000                                      | 21.60%                        |
| 8,000                       | 11                        | 82                         | 88,000                                | 373,000                      | 219                      | 2,125,000                                      | 24.22%                        |
| 9,000                       | 12                        | 94                         | 108,000                               | 481,000                      | 207                      | 2,344,000                                      | 26.72%                        |
| 10,000                      | 19                        | 113                        | 190,000                               | 671,000                      | 188                      | 2,551,000                                      | 29.07%                        |
| 11,000                      | 8                         | 121                        | 88,000                                | 759,000                      | 180                      | 2,739,000                                      | 31.22%                        |
| 12,000                      | 11                        | 132                        | 132,000                               | 891,000                      | 169                      | 2,919,000                                      | 33.27%                        |
| 13,000                      | 6                         | 138                        | 78,000                                | 969,000                      | 163                      | 3,088,000                                      | 35.19%                        |
| 14,000                      | 8                         | 146                        | 112,000                               | 1,081,000                    | 155                      | 3,251,000                                      | 37.05%                        |
| 15,000                      | 5                         | 151                        | 75,000                                | 1,156,000                    | 150                      | 3,406,000                                      | 38.82%                        |
| 16,000                      | 3                         | 154                        | 48,000                                | 1,204,000                    | 147                      | 3,556,000                                      | 40.53%                        |
| 17,000                      | 5                         | 159                        | 85,000                                | 1,289,000                    | 142                      | 3,703,000                                      | 42.20%                        |
| 19,000                      | 8                         | 167                        | 152,000                               | 1,441,000                    | 134                      | 3,987,000                                      | 45.44%                        |
| 20,000                      | 4                         | 171                        | 80,000                                | 1,521,000                    | 130                      | 4,121,000                                      | 46.97%                        |
| 21,000                      | 3                         | 174                        | 63,000                                | 1,584,000                    | 127                      | 4,251,000                                      | 48.45%                        |
| 22,000                      | 6                         | 180                        | 132,000                               | 1,716,000                    | 121                      | 4,378,000                                      | 49.90%                        |
| 23,000                      | 4                         | 184                        | 92,000                                | 1,808,000                    | 117                      | 4,499,000                                      | 51.28%                        |
| 24,000                      | 2                         | 186                        | 48,000                                | 1,856,000                    | 115                      | 4,616,000                                      | 52.61%                        |
| 25,000                      | 5                         | 191                        | 125,000                               | 1,981,000                    | 110                      | 4,731,000                                      | 53.92%                        |
| 26,000                      | 4                         | 195                        | 104,000                               | 2,085,000                    | 106                      | 4,841,000                                      | 55.17%                        |
| 27,000                      | 5                         | 200                        | 135,000                               | 2,220,000                    | 101                      | 4,947,000                                      | 56.38%                        |
| 28,000                      | 4                         | 204                        | 112,000                               | 2,332,000                    | 97                       | 5,048,000                                      | 57.53%                        |
| 29,000                      | 5                         | 209                        | 145,000                               | 2,477,000                    | 92                       | 5,145,000                                      | 58.64%                        |
| 30,000                      | 5                         | 214                        | 150,000                               | 2,627,000                    | 87                       | 5,237,000                                      | 59.69%                        |
| 31,000                      | 3                         | 217                        | 93,000                                | 2,720,000                    | 84                       | 5,324,000                                      | 60.68%                        |
| 32,000                      | 5                         | 222                        | 160,000                               | 2,880,000                    | 79                       | 5,408,000                                      | 61.64%                        |
| 33,000                      | 2                         | 224                        | 66,000                                | 2,946,000                    | 77                       | 5,487,000                                      | 62.54%                        |
| 34,000                      | 3                         | 227                        | 102,000                               | 3,048,000                    | 74                       | 5,564,000                                      | 63.41%                        |
| 35,000                      | 5                         | 232                        | 175,000                               | 3,223,000                    | 69                       | 5,638,000                                      | 64.26%                        |
| 36,000                      | 2                         | 234                        | 72,000                                | 3,295,000                    | 67                       | 5,707,000                                      | 65.04%                        |
| 37,000                      | 3                         | 237                        | 111,000                               | 3,406,000                    | 64                       | 5,774,000                                      | 65.81%                        |
| 38,000                      | 1                         | 238                        | 38,000                                | 3,444,000                    | 63                       | 5,838,000                                      | 66.54%                        |
| 39,000                      | 1                         | 239                        | 39,000                                | 3,483,000                    | 62                       | 5,901,000                                      | 67.26%                        |
| 40,000                      | 4                         | 243                        | 160,000                               | 3,643,000                    | 58                       | 5,963,000                                      | 67.96%                        |
| 41,000                      | 1                         | 244                        | 41,000                                | 3,684,000                    | 57                       | 6,021,000                                      | 68.62%                        |
| 42,000                      | 1                         | 245                        | 42,000                                | 3,726,000                    | 56                       | 6,078,000                                      | 69.27%                        |
| 44,000                      | 2                         | 247                        | 88,000                                | 3,814,000                    | 54                       | 6,190,000                                      | 70.55%                        |
| 46,000                      | 1                         | 248                        | 46,000                                | 3,860,000                    | 53                       | 6,298,000                                      | 71.78%                        |
| 47,000                      | 1                         | 249                        | 47,000                                | 3,907,000                    | 52                       | 6,351,000                                      | 72.38%                        |
| 48,000                      | 2                         | 251                        | 96,000                                | 4,003,000                    | 50                       | 6,403,000                                      | 72.98%                        |
| 49,000                      | 1                         | 252                        | 49,000                                | 4,052,000                    | 49                       | 6,453,000                                      | 73.55%                        |
| 53,000                      | 1                         | 253                        | 53,000                                | 4,105,000                    | 48                       | 6,649,000                                      | 75.78%                        |
| 54,000                      | 2                         | 255                        | 108,000                               | 4,213,000                    | 46                       | 6,697,000                                      | 76.33%                        |
| 55,000                      | 1                         | 256                        | 55,000                                | 4,268,000                    | 45                       | 6,743,000                                      | 76.85%                        |
| 62,000                      | 1                         | 257                        | 62,000                                | 4,330,000                    | 44                       | 7,058,000                                      | 80.44%                        |
| 63,000                      | 1                         | 258                        | 63,000                                | 4,393,000                    | 43                       | 7,102,000                                      | 80.94%                        |
| 65,000                      | 1                         | 259                        | 65,000                                | 4,458,000                    | 42                       | 7,188,000                                      | 81.92%                        |
| 67,000                      | 1                         | 260                        | 67,000                                | 4,525,000                    | 41                       | 7,272,000                                      | 82.88%                        |
| 68,000                      | 1                         | 261                        | 68,000                                | 4,593,000                    | 40                       | 7,313,000                                      | 83.35%                        |
| 74,000                      | 2                         | 263                        | 148,000                               | 4,741,000                    | 38                       | 7,553,000                                      | 86.08%                        |
| 75,000                      | 4                         | 267                        | 300,000                               | 5,041,000                    | 34                       | 7,591,000                                      | 86.52%                        |
| 77,000                      | 1                         | 268                        | 77,000                                | 5,118,000                    | 33                       | 7,659,000                                      | 87.29%                        |
| 78,000                      | 1                         | 269                        | 78,000                                | 5,196,000                    | 32                       | 7,692,000                                      | 87.67%                        |
| 79,000                      | 1                         | 270                        | 79,000                                | 5,275,000                    | 31                       | 7,724,000                                      | 88.03%                        |
| 81,000                      | 1                         | 271                        | 81,000                                | 5,356,000                    | 30                       | 7,786,000                                      | 88.74%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Prepared: Jan Cieciarski

Period: Test Year

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)              |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage Total |
| 82,000            | 2               | 273              | 164,000                  | 5,520,000          | 28             | 7,816,000                         | 89.08%           |
| 83,000            | 1               | 274              | 83,000                   | 5,603,000          | 27             | 7,844,000                         | 89.40%           |
| 84,000            | 2               | 276              | 168,000                  | 5,771,000          | 25             | 7,871,000                         | 89.71%           |
| 88,000            | 1               | 277              | 88,000                   | 5,859,000          | 24             | 7,971,000                         | 90.85%           |
| 95,000            | 2               | 279              | 190,000                  | 6,049,000          | 22             | 8,139,000                         | 92.76%           |
| 96,000            | 1               | 280              | 96,000                   | 6,145,000          | 21             | 8,161,000                         | 93.01%           |
| 98,000            | 1               | 281              | 98,000                   | 6,243,000          | 20             | 8,203,000                         | 93.49%           |
| 99,000            | 1               | 282              | 99,000                   | 6,342,000          | 19             | 8,223,000                         | 93.72%           |
| 101,000           | 1               | 283              | 101,000                  | 6,443,000          | 18             | 8,261,000                         | 94.15%           |
| 102,000           | 1               | 284              | 102,000                  | 6,545,000          | 17             | 8,279,000                         | 94.36%           |
| 103,000           | 3               | 287              | 309,000                  | 6,854,000          | 14             | 8,296,000                         | 94.55%           |
| 105,000           | 1               | 288              | 105,000                  | 6,959,000          | 13             | 8,324,000                         | 94.87%           |
| 106,000           | 1               | 289              | 106,000                  | 7,065,000          | 12             | 8,337,000                         | 95.02%           |
| 107,000           | 1               | 290              | 107,000                  | 7,172,000          | 11             | 8,349,000                         | 95.16%           |
| 108,000           | 3               | 293              | 324,000                  | 7,496,000          | 8              | 8,360,000                         | 95.28%           |
| 109,000           | 1               | 294              | 109,000                  | 7,605,000          | 7              | 8,368,000                         | 95.37%           |
| 111,000           | 1               | 295              | 111,000                  | 7,716,000          | 6              | 8,382,000                         | 95.53%           |
| 115,000           | 2               | 297              | 230,000                  | 7,946,000          | 4              | 8,406,000                         | 95.81%           |
| 122,000           | 1               | 298              | 122,000                  | 8,068,000          | 3              | 8,434,000                         | 96.12%           |
| 125,000           | 1               | 299              | 125,000                  | 8,193,000          | 2              | 8,443,000                         | 96.23%           |
| 134,000           | 1               | 300              | 134,000                  | 8,327,000          | 1              | 8,461,000                         | 96.43%           |
| 447,000           | 1               | 301              | 447,000                  | 8,774,000          | 0              | 8,774,000                         | 100.00%          |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 244 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: General Service

Preparer: Dan Cieciarski

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 0               | 0                | 0                        | 0                  | 25             | 0                                 | 0.00%               |
| 1,000             | 0               | 0                | 0                        | 0                  | 25             | 25,000                            | 2.89%               |
| 2,000             | 0               | 0                | 0                        | 0                  | 25             | 50,000                            | 5.78%               |
| 3,000             | 2               | 2                | 6,000                    | 6,000              | 23             | 75,000                            | 8.67%               |
| 4,000             | 1               | 3                | 4,000                    | 10,000             | 22             | 98,000                            | 11.33%              |
| 5,000             | 1               | 4                | 5,000                    | 15,000             | 21             | 120,000                           | 13.87%              |
| 6,000             | 1               | 5                | 6,000                    | 21,000             | 20             | 141,000                           | 16.30%              |
| 7,000             | 3               | 8                | 21,000                   | 42,000             | 17             | 161,000                           | 18.61%              |
| 8,000             | 0               | 8                | 0                        | 42,000             | 17             | 178,000                           | 20.58%              |
| 9,000             | 0               | 8                | 0                        | 42,000             | 17             | 195,000                           | 22.54%              |
| 10,000            | 2               | 10               | 20,000                   | 62,000             | 15             | 212,000                           | 24.51%              |
| 11,000            | 0               | 10               | 0                        | 62,000             | 15             | 227,000                           | 26.24%              |
| 12,000            | 0               | 10               | 0                        | 62,000             | 15             | 242,000                           | 27.98%              |
| 13,000            | 0               | 10               | 0                        | 62,000             | 15             | 257,000                           | 29.71%              |
| 14,000            | 1               | 11               | 14,000                   | 76,000             | 14             | 272,000                           | 31.45%              |
| 15,000            | 0               | 11               | 0                        | 76,000             | 14             | 286,000                           | 33.06%              |
| 16,000            | 0               | 11               | 0                        | 76,000             | 14             | 300,000                           | 34.68%              |
| 17,000            | 0               | 11               | 0                        | 76,000             | 14             | 314,000                           | 36.30%              |
| 19,000            | 1               | 12               | 19,000                   | 95,000             | 13             | 342,000                           | 39.54%              |
| 20,000            | 0               | 12               | 0                        | 95,000             | 13             | 355,000                           | 41.04%              |
| 21,000            | 0               | 12               | 0                        | 95,000             | 13             | 368,000                           | 42.54%              |
| 22,000            | 0               | 12               | 0                        | 95,000             | 13             | 381,000                           | 44.05%              |
| 23,000            | 1               | 13               | 23,000                   | 118,000            | 12             | 394,000                           | 45.55%              |
| 24,000            | 0               | 13               | 0                        | 118,000            | 12             | 406,000                           | 46.94%              |
| 25,000            | 0               | 13               | 0                        | 118,000            | 12             | 418,000                           | 48.32%              |
| 26,000            | 1               | 14               | 26,000                   | 144,000            | 11             | 430,000                           | 49.71%              |
| 27,000            | 1               | 15               | 27,000                   | 171,000            | 10             | 441,000                           | 50.98%              |
| 28,000            | 1               | 16               | 28,000                   | 199,000            | 9              | 451,000                           | 52.14%              |
| 29,000            | 0               | 16               | 0                        | 199,000            | 9              | 460,000                           | 53.18%              |
| 30,000            | 0               | 16               | 0                        | 199,000            | 9              | 469,000                           | 54.22%              |
| 31,000            | 1               | 17               | 31,000                   | 230,000            | 8              | 478,000                           | 55.26%              |
| 32,000            | 0               | 17               | 0                        | 230,000            | 8              | 486,000                           | 56.18%              |
| 33,000            | 1               | 18               | 33,000                   | 263,000            | 7              | 494,000                           | 57.11%              |
| 34,000            | 0               | 18               | 0                        | 263,000            | 7              | 501,000                           | 57.92%              |
| 35,000            | 1               | 19               | 35,000                   | 298,000            | 6              | 508,000                           | 58.73%              |
| 36,000            | 1               | 20               | 36,000                   | 334,000            | 5              | 514,000                           | 59.42%              |
| 37,000            | 0               | 20               | 0                        | 334,000            | 5              | 519,000                           | 60.00%              |
| 38,000            | 0               | 20               | 0                        | 334,000            | 5              | 524,000                           | 60.58%              |
| 39,000            | 0               | 20               | 0                        | 334,000            | 5              | 529,000                           | 61.16%              |
| 40,000            | 0               | 20               | 0                        | 334,000            | 5              | 534,000                           | 61.73%              |
| 41,000            | 0               | 20               | 0                        | 334,000            | 5              | 539,000                           | 62.31%              |
| 42,000            | 0               | 20               | 0                        | 334,000            | 5              | 544,000                           | 62.89%              |
| 44,000            | 0               | 20               | 0                        | 334,000            | 5              | 554,000                           | 64.05%              |
| 46,000            | 0               | 20               | 0                        | 334,000            | 5              | 564,000                           | 65.20%              |
| 47,000            | 0               | 20               | 0                        | 334,000            | 5              | 569,000                           | 65.78%              |
| 48,000            | 0               | 20               | 0                        | 334,000            | 5              | 574,000                           | 66.36%              |
| 49,000            | 0               | 20               | 0                        | 334,000            | 5              | 579,000                           | 66.94%              |
| 53,000            | 0               | 20               | 0                        | 334,000            | 5              | 599,000                           | 69.25%              |
| 54,000            | 0               | 20               | 0                        | 334,000            | 5              | 604,000                           | 69.83%              |
| 55,000            | 0               | 20               | 0                        | 334,000            | 5              | 609,000                           | 70.40%              |
| 62,000            | 0               | 20               | 0                        | 334,000            | 5              | 644,000                           | 74.45%              |
| 63,000            | 0               | 20               | 0                        | 334,000            | 5              | 649,000                           | 75.03%              |
| 65,000            | 1               | 21               | 65,000                   | 399,000            | 4              | 659,000                           | 76.18%              |
| 67,000            | 0               | 21               | 0                        | 399,000            | 4              | 667,000                           | 77.11%              |
| 68,000            | 0               | 21               | 0                        | 399,000            | 4              | 671,000                           | 77.57%              |
| 74,000            | 0               | 21               | 0                        | 399,000            | 4              | 695,000                           | 80.35%              |
| 75,000            | 0               | 21               | 0                        | 399,000            | 4              | 699,000                           | 80.81%              |
| 77,000            | 0               | 21               | 0                        | 399,000            | 4              | 707,000                           | 81.73%              |
| 78,000            | 0               | 21               | 0                        | 399,000            | 4              | 711,000                           | 82.20%              |
| 79,000            | 0               | 21               | 0                        | 399,000            | 4              | 715,000                           | 82.66%              |
| 81,000            | 0               | 21               | 0                        | 399,000            | 4              | 723,000                           | 83.58%              |
| 82,000            | 0               | 21               | 0                        | 399,000            | 4              | 727,000                           | 84.05%              |



Company: Sanlando Utilities Corporation

Schedule: E-14

Docket No: 110257-WS

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Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                  | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|--------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[(1)*(6)]+(5) | Percentage of Total |
| 83,000            | 0               | 21               | 0                        | 399,000            | 4              | 731,000                              | 84.51%              |
| 84,000            | 0               | 21               | 0                        | 399,000            | 4              | 735,000                              | 84.97%              |
| 88,000            | 0               | 21               | 0                        | 399,000            | 4              | 751,000                              | 86.82%              |
| 95,000            | 0               | 21               | 0                        | 399,000            | 4              | 779,000                              | 90.06%              |
| 96,000            | 0               | 21               | 0                        | 399,000            | 4              | 783,000                              | 90.52%              |
| 98,000            | 0               | 21               | 0                        | 399,000            | 4              | 791,000                              | 91.45%              |
| 99,000            | 1               | 22               | 99,000                   | 498,000            | 3              | 795,000                              | 91.91%              |
| 101,000           | 0               | 22               | 0                        | 498,000            | 3              | 801,000                              | 92.60%              |
| 102,000           | 0               | 22               | 0                        | 498,000            | 3              | 804,000                              | 92.95%              |
| 103,000           | 0               | 22               | 0                        | 498,000            | 3              | 807,000                              | 93.29%              |
| 105,000           | 0               | 22               | 0                        | 498,000            | 3              | 813,000                              | 93.99%              |
| 106,000           | 0               | 22               | 0                        | 498,000            | 3              | 816,000                              | 94.34%              |
| 107,000           | 0               | 22               | 0                        | 498,000            | 3              | 819,000                              | 94.68%              |
| 108,000           | 1               | 23               | 108,000                  | 606,000            | 2              | 822,000                              | 95.03%              |
| 109,000           | 0               | 23               | 0                        | 606,000            | 2              | 824,000                              | 95.26%              |
| 111,000           | 0               | 23               | 0                        | 606,000            | 2              | 828,000                              | 95.72%              |
| 115,000           | 0               | 23               | 0                        | 606,000            | 2              | 836,000                              | 96.65%              |
| 122,000           | 0               | 23               | 0                        | 606,000            | 2              | 850,000                              | 98.27%              |
| 125,000           | 1               | 24               | 125,000                  | 731,000            | 1              | 856,000                              | 98.96%              |
| 134,000           | 1               | 25               | 134,000                  | 865,000            | 0              | 865,000                              | 100.00%             |
| 447,000           | 0               | 25               | 0                        | 865,000            | 0              | 865,000                              | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

Docket No: 110257-WS

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Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]  
 Period: February through August 2010  
 Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 175                      | 0                                              | 0.00%                         |
| 1,000                       | 5                         | 6                          | 5,000                                 | 5,000                        | 170                      | 175,000                                        | 3.35%                         |
| 2,000                       | 6                         | 12                         | 12,000                                | 17,000                       | 164                      | 345,000                                        | 6.60%                         |
| 3,000                       | 10                        | 22                         | 30,000                                | 47,000                       | 154                      | 509,000                                        | 9.74%                         |
| 4,000                       | 8                         | 30                         | 32,000                                | 79,000                       | 146                      | 663,000                                        | 12.69%                        |
| 5,000                       | 3                         | 33                         | 15,000                                | 94,000                       | 143                      | 809,000                                        | 15.48%                        |
| 6,000                       | 7                         | 40                         | 42,000                                | 136,000                      | 136                      | 952,000                                        | 18.22%                        |
| 7,000                       | 6                         | 46                         | 42,000                                | 178,000                      | 130                      | 1,088,000                                      | 20.82%                        |
| 8,000                       | 6                         | 52                         | 48,000                                | 226,000                      | 124                      | 1,218,000                                      | 23.31%                        |
| 9,000                       | 6                         | 58                         | 54,000                                | 280,000                      | 118                      | 1,342,000                                      | 25.68%                        |
| 10,000                      | 11                        | 69                         | 110,000                               | 390,000                      | 107                      | 1,460,000                                      | 27.94%                        |
| 11,000                      | 3                         | 72                         | 33,000                                | 423,000                      | 104                      | 1,567,000                                      | 29.98%                        |
| 12,000                      | 6                         | 78                         | 72,000                                | 495,000                      | 98                       | 1,671,000                                      | 31.97%                        |
| 13,000                      | 3                         | 81                         | 39,000                                | 534,000                      | 95                       | 1,769,000                                      | 33.85%                        |
| 14,000                      | 6                         | 87                         | 84,000                                | 618,000                      | 89                       | 1,864,000                                      | 35.67%                        |
| 15,000                      | 0                         | 87                         | 0                                     | 618,000                      | 89                       | 1,953,000                                      | 37.37%                        |
| 16,000                      | 2                         | 89                         | 32,000                                | 650,000                      | 87                       | 2,042,000                                      | 39.07%                        |
| 17,000                      | 3                         | 92                         | 51,000                                | 701,000                      | 84                       | 2,129,000                                      | 40.74%                        |
| 19,000                      | 6                         | 98                         | 114,000                               | 815,000                      | 78                       | 2,297,000                                      | 43.95%                        |
| 20,000                      | 2                         | 100                        | 40,000                                | 855,000                      | 76                       | 2,375,000                                      | 45.45%                        |
| 21,000                      | 3                         | 103                        | 63,000                                | 918,000                      | 73                       | 2,451,000                                      | 46.90%                        |
| 22,000                      | 3                         | 106                        | 66,000                                | 984,000                      | 70                       | 2,524,000                                      | 48.30%                        |
| 23,000                      | 1                         | 107                        | 23,000                                | 1,007,000                    | 69                       | 2,594,000                                      | 49.64%                        |
| 24,000                      | 1                         | 108                        | 24,000                                | 1,031,000                    | 68                       | 2,663,000                                      | 50.96%                        |
| 25,000                      | 3                         | 111                        | 75,000                                | 1,106,000                    | 65                       | 2,731,000                                      | 52.26%                        |
| 26,000                      | 2                         | 113                        | 52,000                                | 1,158,000                    | 63                       | 2,796,000                                      | 53.50%                        |
| 27,000                      | 3                         | 116                        | 81,000                                | 1,239,000                    | 60                       | 2,859,000                                      | 54.71%                        |
| 28,000                      | 3                         | 119                        | 84,000                                | 1,323,000                    | 57                       | 2,919,000                                      | 55.86%                        |
| 29,000                      | 4                         | 123                        | 116,000                               | 1,439,000                    | 53                       | 2,976,000                                      | 56.95%                        |
| 30,000                      | 3                         | 126                        | 90,000                                | 1,529,000                    | 50                       | 3,029,000                                      | 57.96%                        |
| 31,000                      | 2                         | 128                        | 62,000                                | 1,591,000                    | 48                       | 3,079,000                                      | 58.92%                        |
| 32,000                      | 4                         | 132                        | 128,000                               | 1,719,000                    | 44                       | 3,127,000                                      | 59.84%                        |
| 33,000                      | 1                         | 133                        | 33,000                                | 1,752,000                    | 43                       | 3,171,000                                      | 60.68%                        |
| 34,000                      | 2                         | 135                        | 68,000                                | 1,820,000                    | 41                       | 3,214,000                                      | 61.50%                        |
| 35,000                      | 4                         | 139                        | 140,000                               | 1,960,000                    | 37                       | 3,255,000                                      | 62.28%                        |
| 36,000                      | 0                         | 139                        | 0                                     | 1,960,000                    | 37                       | 3,292,000                                      | 62.99%                        |
| 37,000                      | 1                         | 140                        | 37,000                                | 1,997,000                    | 36                       | 3,329,000                                      | 63.70%                        |
| 38,000                      | 0                         | 140                        | 0                                     | 1,997,000                    | 36                       | 3,365,000                                      | 64.39%                        |
| 39,000                      | 0                         | 140                        | 0                                     | 1,997,000                    | 36                       | 3,401,000                                      | 65.08%                        |
| 40,000                      | 1                         | 141                        | 40,000                                | 2,037,000                    | 35                       | 3,437,000                                      | 65.77%                        |
| 41,000                      | 1                         | 142                        | 41,000                                | 2,078,000                    | 34                       | 3,472,000                                      | 66.44%                        |
| 42,000                      | 1                         | 143                        | 42,000                                | 2,120,000                    | 33                       | 3,506,000                                      | 67.09%                        |
| 44,000                      | 1                         | 144                        | 44,000                                | 2,164,000                    | 32                       | 3,572,000                                      | 68.35%                        |
| 46,000                      | 1                         | 145                        | 46,000                                | 2,210,000                    | 31                       | 3,636,000                                      | 69.58%                        |
| 47,000                      | 0                         | 145                        | 0                                     | 2,210,000                    | 31                       | 3,667,000                                      | 70.17%                        |
| 48,000                      | 0                         | 145                        | 0                                     | 2,210,000                    | 31                       | 3,698,000                                      | 70.76%                        |
| 49,000                      | 1                         | 146                        | 49,000                                | 2,259,000                    | 30                       | 3,729,000                                      | 71.35%                        |
| 53,000                      | 1                         | 147                        | 53,000                                | 2,312,000                    | 29                       | 3,849,000                                      | 73.65%                        |
| 54,000                      | 2                         | 149                        | 108,000                               | 2,420,000                    | 27                       | 3,878,000                                      | 74.21%                        |
| 55,000                      | 1                         | 150                        | 55,000                                | 2,475,000                    | 26                       | 3,905,000                                      | 74.72%                        |
| 62,000                      | 0                         | 150                        | 0                                     | 2,475,000                    | 26                       | 4,087,000                                      | 78.21%                        |
| 63,000                      | 1                         | 151                        | 63,000                                | 2,538,000                    | 25                       | 4,113,000                                      | 78.70%                        |
| 65,000                      | 0                         | 151                        | 0                                     | 2,538,000                    | 25                       | 4,163,000                                      | 79.66%                        |
| 67,000                      | 1                         | 152                        | 67,000                                | 2,605,000                    | 24                       | 4,213,000                                      | 80.62%                        |
| 68,000                      | 0                         | 152                        | 0                                     | 2,605,000                    | 24                       | 4,237,000                                      | 81.08%                        |
| 74,000                      | 0                         | 152                        | 0                                     | 2,605,000                    | 24                       | 4,381,000                                      | 83.83%                        |
| 75,000                      | 4                         | 156                        | 300,000                               | 2,905,000                    | 20                       | 4,405,000                                      | 84.29%                        |
| 77,000                      | 0                         | 156                        | 0                                     | 2,905,000                    | 20                       | 4,445,000                                      | 85.06%                        |
| 78,000                      | 0                         | 156                        | 0                                     | 2,905,000                    | 20                       | 4,465,000                                      | 85.44%                        |
| 79,000                      | 1                         | 157                        | 79,000                                | 2,984,000                    | 19                       | 4,485,000                                      | 85.82%                        |
| 81,000                      | 0                         | 157                        | 0                                     | 2,984,000                    | 19                       | 4,523,000                                      | 86.55%                        |
| 82,000                      | 2                         | 159                        | 164,000                               | 3,148,000                    | 17                       | 4,542,000                                      | 86.91%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

Docket No: 110257-WS

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Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                  | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|--------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[(1)*(6)]+(5) | Percentage of Total |
| 83,000            | 1               | 160              | 83,000                   | 3,231,000          | 16             | 4,559,000                            | 87.24%              |
| 84,000            | 2               | 162              | 168,000                  | 3,399,000          | 14             | 4,575,000                            | 87.54%              |
| 88,000            | 1               | 163              | 88,000                   | 3,487,000          | 13             | 4,631,000                            | 88.61%              |
| 95,000            | 1               | 164              | 95,000                   | 3,582,000          | 12             | 4,722,000                            | 90.36%              |
| 96,000            | 1               | 165              | 96,000                   | 3,678,000          | 11             | 4,734,000                            | 90.59%              |
| 98,000            | 0               | 165              | 0                        | 3,678,000          | 11             | 4,756,000                            | 91.01%              |
| 99,000            | 0               | 165              | 0                        | 3,678,000          | 11             | 4,767,000                            | 91.22%              |
| 101,000           | 0               | 165              | 0                        | 3,678,000          | 11             | 4,789,000                            | 91.64%              |
| 102,000           | 1               | 166              | 102,000                  | 3,780,000          | 10             | 4,800,000                            | 91.85%              |
| 103,000           | 0               | 166              | 0                        | 3,780,000          | 10             | 4,810,000                            | 92.04%              |
| 105,000           | 1               | 167              | 105,000                  | 3,885,000          | 9              | 4,830,000                            | 92.42%              |
| 106,000           | 1               | 168              | 106,000                  | 3,991,000          | 8              | 4,839,000                            | 92.59%              |
| 107,000           | 0               | 168              | 0                        | 3,991,000          | 8              | 4,847,000                            | 92.75%              |
| 108,000           | 2               | 170              | 216,000                  | 4,207,000          | 6              | 4,855,000                            | 92.90%              |
| 109,000           | 1               | 171              | 109,000                  | 4,316,000          | 5              | 4,861,000                            | 93.02%              |
| 111,000           | 1               | 172              | 111,000                  | 4,427,000          | 4              | 4,871,000                            | 93.21%              |
| 115,000           | 2               | 174              | 230,000                  | 4,657,000          | 2              | 4,887,000                            | 93.51%              |
| 122,000           | 1               | 175              | 122,000                  | 4,779,000          | 1              | 4,901,000                            | 93.78%              |
| 125,000           | 0               | 175              | 0                        | 4,779,000          | 1              | 4,904,000                            | 93.84%              |
| 134,000           | 0               | 175              | 0                        | 4,779,000          | 1              | 4,913,000                            | 94.01%              |
| 447,000           | 1               | 176              | 447,000                  | 5,226,000          | 0              | 5,226,000                            | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 99                       | 0                                              | 0.00%                         |
| 1,000                       | 1                         | 2                          | 1,000                                 | 1,000                        | 98                       | 99,000                                         | 3.69%                         |
| 2,000                       | 0                         | 2                          | 0                                     | 1,000                        | 98                       | 197,000                                        | 7.34%                         |
| 3,000                       | 7                         | 9                          | 21,000                                | 22,000                       | 91                       | 295,000                                        | 11.00%                        |
| 4,000                       | 3                         | 12                         | 12,000                                | 34,000                       | 88                       | 386,000                                        | 14.39%                        |
| 5,000                       | 1                         | 13                         | 5,000                                 | 39,000                       | 87                       | 474,000                                        | 17.67%                        |
| 6,000                       | 2                         | 15                         | 12,000                                | 51,000                       | 85                       | 561,000                                        | 20.91%                        |
| 7,000                       | 2                         | 17                         | 14,000                                | 65,000                       | 83                       | 646,000                                        | 24.08%                        |
| 8,000                       | 5                         | 22                         | 40,000                                | 105,000                      | 78                       | 729,000                                        | 27.17%                        |
| 9,000                       | 6                         | 28                         | 54,000                                | 159,000                      | 72                       | 807,000                                        | 30.08%                        |
| 10,000                      | 6                         | 34                         | 60,000                                | 219,000                      | 66                       | 879,000                                        | 32.76%                        |
| 11,000                      | 5                         | 39                         | 55,000                                | 274,000                      | 61                       | 945,000                                        | 35.22%                        |
| 12,000                      | 5                         | 44                         | 60,000                                | 334,000                      | 56                       | 1,006,000                                      | 37.50%                        |
| 13,000                      | 3                         | 47                         | 39,000                                | 373,000                      | 53                       | 1,062,000                                      | 39.58%                        |
| 14,000                      | 1                         | 48                         | 14,000                                | 387,000                      | 52                       | 1,115,000                                      | 41.56%                        |
| 15,000                      | 5                         | 53                         | 75,000                                | 462,000                      | 47                       | 1,167,000                                      | 43.50%                        |
| 16,000                      | 1                         | 54                         | 16,000                                | 478,000                      | 46                       | 1,214,000                                      | 45.25%                        |
| 17,000                      | 2                         | 56                         | 34,000                                | 512,000                      | 44                       | 1,260,000                                      | 46.96%                        |
| 19,000                      | 1                         | 57                         | 19,000                                | 531,000                      | 43                       | 1,348,000                                      | 50.24%                        |
| 20,000                      | 2                         | 59                         | 40,000                                | 571,000                      | 41                       | 1,391,000                                      | 51.84%                        |
| 21,000                      | 0                         | 59                         | 0                                     | 571,000                      | 41                       | 1,432,000                                      | 53.37%                        |
| 22,000                      | 3                         | 62                         | 66,000                                | 637,000                      | 38                       | 1,473,000                                      | 54.90%                        |
| 23,000                      | 2                         | 64                         | 46,000                                | 683,000                      | 36                       | 1,511,000                                      | 56.32%                        |
| 24,000                      | 1                         | 65                         | 24,000                                | 707,000                      | 35                       | 1,547,000                                      | 57.66%                        |
| 25,000                      | 2                         | 67                         | 50,000                                | 757,000                      | 33                       | 1,582,000                                      | 58.96%                        |
| 26,000                      | 1                         | 68                         | 26,000                                | 783,000                      | 32                       | 1,615,000                                      | 60.19%                        |
| 27,000                      | 1                         | 69                         | 27,000                                | 810,000                      | 31                       | 1,647,000                                      | 61.39%                        |
| 28,000                      | 0                         | 69                         | 0                                     | 810,000                      | 31                       | 1,678,000                                      | 62.54%                        |
| 29,000                      | 1                         | 70                         | 29,000                                | 839,000                      | 30                       | 1,709,000                                      | 63.70%                        |
| 30,000                      | 2                         | 72                         | 60,000                                | 899,000                      | 28                       | 1,739,000                                      | 64.82%                        |
| 31,000                      | 0                         | 72                         | 0                                     | 899,000                      | 28                       | 1,767,000                                      | 65.86%                        |
| 32,000                      | 1                         | 73                         | 32,000                                | 931,000                      | 27                       | 1,795,000                                      | 66.90%                        |
| 33,000                      | 0                         | 73                         | 0                                     | 931,000                      | 27                       | 1,822,000                                      | 67.91%                        |
| 34,000                      | 1                         | 74                         | 34,000                                | 965,000                      | 26                       | 1,849,000                                      | 68.92%                        |
| 35,000                      | 0                         | 74                         | 0                                     | 965,000                      | 26                       | 1,875,000                                      | 69.88%                        |
| 36,000                      | 1                         | 75                         | 36,000                                | 1,001,000                    | 25                       | 1,901,000                                      | 70.85%                        |
| 37,000                      | 2                         | 77                         | 74,000                                | 1,075,000                    | 23                       | 1,926,000                                      | 71.79%                        |
| 38,000                      | 1                         | 78                         | 38,000                                | 1,113,000                    | 22                       | 1,949,000                                      | 72.64%                        |
| 39,000                      | 1                         | 79                         | 39,000                                | 1,152,000                    | 21                       | 1,971,000                                      | 73.46%                        |
| 40,000                      | 3                         | 82                         | 120,000                               | 1,272,000                    | 18                       | 1,992,000                                      | 74.25%                        |
| 41,000                      | 0                         | 82                         | 0                                     | 1,272,000                    | 18                       | 2,010,000                                      | 74.92%                        |
| 42,000                      | 0                         | 82                         | 0                                     | 1,272,000                    | 18                       | 2,028,000                                      | 75.59%                        |
| 44,000                      | 1                         | 83                         | 44,000                                | 1,316,000                    | 17                       | 2,064,000                                      | 76.93%                        |
| 46,000                      | 0                         | 83                         | 0                                     | 1,316,000                    | 17                       | 2,098,000                                      | 78.20%                        |
| 47,000                      | 1                         | 84                         | 47,000                                | 1,363,000                    | 16                       | 2,115,000                                      | 78.83%                        |
| 48,000                      | 2                         | 86                         | 96,000                                | 1,459,000                    | 14                       | 2,131,000                                      | 79.43%                        |
| 49,000                      | 0                         | 86                         | 0                                     | 1,459,000                    | 14                       | 2,145,000                                      | 79.95%                        |
| 53,000                      | 0                         | 86                         | 0                                     | 1,459,000                    | 14                       | 2,201,000                                      | 82.04%                        |
| 54,000                      | 0                         | 86                         | 0                                     | 1,459,000                    | 14                       | 2,215,000                                      | 82.56%                        |
| 55,000                      | 0                         | 86                         | 0                                     | 1,459,000                    | 14                       | 2,229,000                                      | 83.08%                        |
| 62,000                      | 1                         | 87                         | 62,000                                | 1,521,000                    | 13                       | 2,327,000                                      | 86.73%                        |
| 63,000                      | 0                         | 87                         | 0                                     | 1,521,000                    | 13                       | 2,340,000                                      | 87.22%                        |
| 65,000                      | 0                         | 87                         | 0                                     | 1,521,000                    | 13                       | 2,366,000                                      | 88.18%                        |
| 67,000                      | 0                         | 87                         | 0                                     | 1,521,000                    | 13                       | 2,392,000                                      | 89.15%                        |
| 68,000                      | 1                         | 88                         | 68,000                                | 1,589,000                    | 12                       | 2,405,000                                      | 89.64%                        |
| 74,000                      | 2                         | 90                         | 148,000                               | 1,737,000                    | 10                       | 2,477,000                                      | 92.32%                        |
| 75,000                      | 0                         | 90                         | 0                                     | 1,737,000                    | 10                       | 2,487,000                                      | 92.69%                        |
| 77,000                      | 1                         | 91                         | 77,000                                | 1,814,000                    | 9                        | 2,507,000                                      | 93.44%                        |
| 78,000                      | 1                         | 92                         | 78,000                                | 1,892,000                    | 8                        | 2,516,000                                      | 93.78%                        |
| 79,000                      | 0                         | 92                         | 0                                     | 1,892,000                    | 8                        | 2,524,000                                      | 94.07%                        |
| 81,000                      | 1                         | 93                         | 81,000                                | 1,973,000                    | 7                        | 2,540,000                                      | 94.67%                        |
| 82,000                      | 0                         | 93                         | 0                                     | 1,973,000                    | 7                        | 2,547,000                                      | 94.93%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 1.5"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                  | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|--------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>[(1)*(6)]+(5) | Percentage of Total |
| 83,000            | 0               | 93               | 0                        | 1,973,000          | 7              | 2,554,000                            | 95.19%              |
| 84,000            | 0               | 93               | 0                        | 1,973,000          | 7              | 2,561,000                            | 95.45%              |
| 88,000            | 0               | 93               | 0                        | 1,973,000          | 7              | 2,589,000                            | 96.50%              |
| 95,000            | 1               | 94               | 95,000                   | 2,068,000          | 6              | 2,638,000                            | 98.32%              |
| 96,000            | 0               | 94               | 0                        | 2,068,000          | 6              | 2,644,000                            | 98.55%              |
| 98,000            | 1               | 95               | 98,000                   | 2,166,000          | 5              | 2,656,000                            | 98.99%              |
| 99,000            | 0               | 95               | 0                        | 2,166,000          | 5              | 2,661,000                            | 99.18%              |
| 101,000           | 1               | 96               | 101,000                  | 2,267,000          | 4              | 2,671,000                            | 99.55%              |
| 102,000           | 0               | 96               | 0                        | 2,267,000          | 4              | 2,675,000                            | 99.70%              |
| 103,000           | 3               | 99               | 309,000                  | 2,576,000          | 1              | 2,679,000                            | 99.85%              |
| 105,000           | 0               | 99               | 0                        | 2,576,000          | 1              | 2,681,000                            | 99.93%              |
| 106,000           | 0               | 99               | 0                        | 2,576,000          | 1              | 2,682,000                            | 99.96%              |
| 107,000           | 1               | 100              | 107,000                  | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 108,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 109,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 111,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 115,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 122,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 125,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 134,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |
| 447,000           | 0               | 100              | 0                        | 2,683,000          | 0              | 2,683,000                            | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14

Docket No: 110257-WS

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Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                     | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6)))+(5)) | Percentage of Total |
| 0                 | 13              | 13               | 0                        | 0                  | 346            | 0                                       | 0.00%               |
| 1,000             | 2               | 15               | 2,000                    | 2,000              | 344            | 346,000                                 | 2.03%               |
| 2,000             | 1               | 16               | 2,000                    | 4,000              | 343            | 690,000                                 | 4.04%               |
| 3,000             | 9               | 25               | 27,000                   | 31,000             | 334            | 1,033,000                               | 6.05%               |
| 4,000             | 9               | 34               | 36,000                   | 67,000             | 325            | 1,367,000                               | 8.01%               |
| 5,000             | 12              | 46               | 60,000                   | 127,000            | 313            | 1,692,000                               | 9.92%               |
| 6,000             | 8               | 54               | 48,000                   | 175,000            | 305            | 2,005,000                               | 11.75%              |
| 7,000             | 9               | 63               | 63,000                   | 238,000            | 296            | 2,310,000                               | 13.54%              |
| 8,000             | 4               | 67               | 32,000                   | 270,000            | 292            | 2,606,000                               | 15.27%              |
| 9,000             | 5               | 72               | 45,000                   | 315,000            | 287            | 2,898,000                               | 16.98%              |
| 10,000            | 10              | 82               | 100,000                  | 415,000            | 277            | 3,185,000                               | 18.66%              |
| 11,000            | 12              | 94               | 132,000                  | 547,000            | 265            | 3,462,000                               | 20.29%              |
| 12,000            | 9               | 103              | 108,000                  | 655,000            | 256            | 3,727,000                               | 21.84%              |
| 13,000            | 5               | 108              | 65,000                   | 720,000            | 251            | 3,983,000                               | 23.34%              |
| 14,000            | 4               | 112              | 56,000                   | 776,000            | 247            | 4,234,000                               | 24.81%              |
| 15,000            | 5               | 117              | 75,000                   | 851,000            | 242            | 4,481,000                               | 26.26%              |
| 16,000            | 4               | 121              | 64,000                   | 915,000            | 238            | 4,723,000                               | 27.68%              |
| 17,000            | 3               | 124              | 51,000                   | 966,000            | 235            | 4,961,000                               | 29.07%              |
| 18,000            | 4               | 128              | 72,000                   | 1,038,000          | 231            | 5,196,000                               | 30.45%              |
| 19,000            | 6               | 134              | 114,000                  | 1,152,000          | 225            | 5,427,000                               | 31.80%              |
| 20,000            | 3               | 137              | 60,000                   | 1,212,000          | 222            | 5,652,000                               | 33.12%              |
| 21,000            | 4               | 141              | 84,000                   | 1,296,000          | 218            | 5,874,000                               | 34.42%              |
| 22,000            | 6               | 147              | 132,000                  | 1,428,000          | 212            | 6,092,000                               | 35.70%              |
| 23,000            | 3               | 150              | 69,000                   | 1,497,000          | 209            | 6,304,000                               | 36.94%              |
| 24,000            | 5               | 155              | 120,000                  | 1,617,000          | 204            | 6,513,000                               | 38.17%              |
| 25,000            | 3               | 158              | 75,000                   | 1,692,000          | 201            | 6,717,000                               | 39.36%              |
| 26,000            | 4               | 162              | 104,000                  | 1,796,000          | 197            | 6,918,000                               | 40.54%              |
| 27,000            | 5               | 167              | 135,000                  | 1,931,000          | 192            | 7,115,000                               | 41.69%              |
| 28,000            | 1               | 168              | 28,000                   | 1,959,000          | 191            | 7,307,000                               | 42.82%              |
| 29,000            | 4               | 172              | 116,000                  | 2,075,000          | 187            | 7,498,000                               | 43.94%              |
| 30,000            | 6               | 178              | 180,000                  | 2,255,000          | 181            | 7,685,000                               | 45.03%              |
| 31,000            | 3               | 181              | 93,000                   | 2,348,000          | 178            | 7,866,000                               | 46.09%              |
| 32,000            | 4               | 185              | 128,000                  | 2,476,000          | 174            | 8,044,000                               | 47.14%              |
| 33,000            | 2               | 187              | 66,000                   | 2,542,000          | 172            | 8,218,000                               | 48.16%              |
| 34,000            | 5               | 192              | 170,000                  | 2,712,000          | 167            | 8,390,000                               | 49.16%              |
| 35,000            | 3               | 195              | 105,000                  | 2,817,000          | 164            | 8,557,000                               | 50.14%              |
| 36,000            | 4               | 199              | 144,000                  | 2,961,000          | 160            | 8,721,000                               | 51.10%              |
| 37,000            | 2               | 201              | 74,000                   | 3,035,000          | 158            | 8,881,000                               | 52.04%              |
| 38,000            | 2               | 203              | 76,000                   | 3,111,000          | 156            | 9,039,000                               | 52.97%              |
| 39,000            | 4               | 207              | 156,000                  | 3,267,000          | 152            | 9,195,000                               | 53.88%              |
| 40,000            | 2               | 209              | 80,000                   | 3,347,000          | 150            | 9,347,000                               | 54.77%              |
| 41,000            | 2               | 211              | 82,000                   | 3,429,000          | 148            | 9,497,000                               | 55.65%              |
| 42,000            | 3               | 214              | 126,000                  | 3,555,000          | 145            | 9,645,000                               | 56.52%              |
| 45,000            | 1               | 215              | 45,000                   | 3,600,000          | 144            | 10,080,000                              | 59.07%              |
| 46,000            | 2               | 217              | 92,000                   | 3,692,000          | 142            | 10,224,000                              | 59.91%              |
| 47,000            | 4               | 221              | 188,000                  | 3,880,000          | 138            | 10,366,000                              | 60.74%              |
| 48,000            | 1               | 222              | 48,000                   | 3,928,000          | 137            | 10,504,000                              | 61.55%              |
| 49,000            | 3               | 225              | 147,000                  | 4,075,000          | 134            | 10,641,000                              | 62.36%              |
| 50,000            | 2               | 227              | 100,000                  | 4,175,000          | 132            | 10,775,000                              | 63.14%              |
| 51,000            | 3               | 230              | 153,000                  | 4,328,000          | 129            | 10,907,000                              | 63.91%              |
| 52,000            | 4               | 234              | 208,000                  | 4,536,000          | 125            | 11,036,000                              | 64.67%              |
| 53,000            | 1               | 235              | 53,000                   | 4,589,000          | 124            | 11,161,000                              | 65.40%              |
| 54,000            | 1               | 236              | 54,000                   | 4,643,000          | 123            | 11,285,000                              | 66.13%              |
| 55,000            | 1               | 237              | 55,000                   | 4,698,000          | 122            | 11,408,000                              | 66.85%              |
| 56,000            | 3               | 240              | 168,000                  | 4,866,000          | 119            | 11,530,000                              | 67.57%              |
| 58,000            | 5               | 245              | 290,000                  | 5,156,000          | 114            | 11,768,000                              | 68.96%              |
| 60,000            | 3               | 248              | 180,000                  | 5,336,000          | 111            | 11,996,000                              | 70.30%              |
| 61,000            | 2               | 250              | 122,000                  | 5,458,000          | 109            | 12,107,000                              | 70.95%              |
| 62,000            | 4               | 254              | 248,000                  | 5,706,000          | 105            | 12,216,000                              | 71.59%              |
| 63,000            | 4               | 258              | 252,000                  | 5,958,000          | 101            | 12,321,000                              | 72.20%              |
| 64,000            | 4               | 262              | 256,000                  | 6,214,000          | 97             | 12,422,000                              | 72.79%              |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecielski

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 65,000            | 2               | 264              | 130,000                  | 6,344,000          | 95             | 12,519,000                        | 73.36%              |
| 66,000            | 2               | 266              | 132,000                  | 6,476,000          | 93             | 12,614,000                        | 73.92%              |
| 67,000            | 2               | 268              | 134,000                  | 6,610,000          | 91             | 12,707,000                        | 74.46%              |
| 68,000            | 3               | 271              | 204,000                  | 6,814,000          | 88             | 12,798,000                        | 75.00%              |
| 69,000            | 4               | 275              | 276,000                  | 7,090,000          | 84             | 12,886,000                        | 75.51%              |
| 70,000            | 1               | 276              | 70,000                   | 7,160,000          | 83             | 12,970,000                        | 76.00%              |
| 71,000            | 2               | 278              | 142,000                  | 7,302,000          | 81             | 13,053,000                        | 76.49%              |
| 72,000            | 1               | 279              | 72,000                   | 7,374,000          | 80             | 13,134,000                        | 76.96%              |
| 74,000            | 2               | 281              | 148,000                  | 7,522,000          | 78             | 13,294,000                        | 77.90%              |
| 75,000            | 1               | 282              | 75,000                   | 7,597,000          | 77             | 13,372,000                        | 78.36%              |
| 76,000            | 1               | 283              | 76,000                   | 7,673,000          | 76             | 13,449,000                        | 78.81%              |
| 77,000            | 2               | 285              | 154,000                  | 7,827,000          | 74             | 13,525,000                        | 79.26%              |
| 78,000            | 2               | 287              | 156,000                  | 7,983,000          | 72             | 13,599,000                        | 79.69%              |
| 80,000            | 2               | 289              | 160,000                  | 8,143,000          | 70             | 13,743,000                        | 80.53%              |
| 81,000            | 2               | 291              | 162,000                  | 8,305,000          | 68             | 13,813,000                        | 80.94%              |
| 82,000            | 1               | 292              | 82,000                   | 8,387,000          | 67             | 13,881,000                        | 81.34%              |
| 83,000            | 1               | 293              | 83,000                   | 8,470,000          | 66             | 13,948,000                        | 81.73%              |
| 84,000            | 1               | 294              | 84,000                   | 8,554,000          | 65             | 14,014,000                        | 82.12%              |
| 85,000            | 1               | 295              | 85,000                   | 8,639,000          | 64             | 14,079,000                        | 82.50%              |
| 86,000            | 3               | 298              | 258,000                  | 8,897,000          | 61             | 14,143,000                        | 82.88%              |
| 87,000            | 4               | 302              | 348,000                  | 9,245,000          | 57             | 14,204,000                        | 83.23%              |
| 89,000            | 2               | 304              | 178,000                  | 9,423,000          | 55             | 14,318,000                        | 83.90%              |
| 91,000            | 1               | 305              | 91,000                   | 9,514,000          | 54             | 14,428,000                        | 84.55%              |
| 93,000            | 2               | 307              | 186,000                  | 9,700,000          | 52             | 14,536,000                        | 85.18%              |
| 95,000            | 1               | 308              | 95,000                   | 9,795,000          | 51             | 14,640,000                        | 85.79%              |
| 97,000            | 4               | 312              | 388,000                  | 10,183,000         | 47             | 14,742,000                        | 86.39%              |
| 98,000            | 1               | 313              | 98,000                   | 10,281,000         | 46             | 14,789,000                        | 86.66%              |
| 103,000           | 1               | 314              | 103,000                  | 10,384,000         | 45             | 15,019,000                        | 88.01%              |
| 104,000           | 2               | 316              | 208,000                  | 10,592,000         | 43             | 15,064,000                        | 88.27%              |
| 105,000           | 1               | 317              | 105,000                  | 10,697,000         | 42             | 15,107,000                        | 88.53%              |
| 106,000           | 1               | 318              | 106,000                  | 10,803,000         | 41             | 15,149,000                        | 88.77%              |
| 107,000           | 2               | 320              | 214,000                  | 11,017,000         | 39             | 15,190,000                        | 89.01%              |
| 108,000           | 3               | 323              | 324,000                  | 11,341,000         | 36             | 15,229,000                        | 89.24%              |
| 109,000           | 1               | 324              | 109,000                  | 11,450,000         | 35             | 15,265,000                        | 89.45%              |
| 110,000           | 1               | 325              | 110,000                  | 11,560,000         | 34             | 15,300,000                        | 89.66%              |
| 112,000           | 1               | 326              | 112,000                  | 11,672,000         | 33             | 15,368,000                        | 90.06%              |
| 113,000           | 1               | 327              | 113,000                  | 11,785,000         | 32             | 15,401,000                        | 90.25%              |
| 114,000           | 1               | 328              | 114,000                  | 11,899,000         | 31             | 15,433,000                        | 90.44%              |
| 118,000           | 2               | 330              | 236,000                  | 12,135,000         | 29             | 15,557,000                        | 91.16%              |
| 121,000           | 1               | 331              | 121,000                  | 12,256,000         | 28             | 15,644,000                        | 91.67%              |
| 123,000           | 1               | 332              | 123,000                  | 12,379,000         | 27             | 15,700,000                        | 92.00%              |
| 125,000           | 1               | 333              | 125,000                  | 12,504,000         | 26             | 15,754,000                        | 92.32%              |
| 126,000           | 1               | 334              | 126,000                  | 12,630,000         | 25             | 15,780,000                        | 92.47%              |
| 131,000           | 1               | 335              | 131,000                  | 12,761,000         | 24             | 15,905,000                        | 93.20%              |
| 134,000           | 1               | 336              | 134,000                  | 12,895,000         | 23             | 15,977,000                        | 93.62%              |
| 135,000           | 1               | 337              | 135,000                  | 13,030,000         | 22             | 16,000,000                        | 93.76%              |
| 145,000           | 1               | 338              | 145,000                  | 13,175,000         | 21             | 16,220,000                        | 95.05%              |
| 149,000           | 1               | 339              | 149,000                  | 13,324,000         | 20             | 16,304,000                        | 95.54%              |
| 156,000           | 1               | 340              | 156,000                  | 13,480,000         | 19             | 16,444,000                        | 96.36%              |
| 161,000           | 2               | 342              | 322,000                  | 13,802,000         | 17             | 16,539,000                        | 96.92%              |
| 162,000           | 1               | 343              | 162,000                  | 13,964,000         | 16             | 16,556,000                        | 97.02%              |
| 167,000           | 1               | 344              | 167,000                  | 14,131,000         | 15             | 16,636,000                        | 97.49%              |
| 169,000           | 1               | 345              | 169,000                  | 14,300,000         | 14             | 16,666,000                        | 97.66%              |
| 170,000           | 2               | 347              | 340,000                  | 14,640,000         | 12             | 16,680,000                        | 97.74%              |
| 173,000           | 1               | 348              | 173,000                  | 14,813,000         | 11             | 16,716,000                        | 97.95%              |
| 178,000           | 2               | 350              | 356,000                  | 15,169,000         | 9              | 16,771,000                        | 98.28%              |
| 180,000           | 1               | 351              | 180,000                  | 15,349,000         | 8              | 16,789,000                        | 98.38%              |
| 191,000           | 1               | 352              | 191,000                  | 15,540,000         | 7              | 16,877,000                        | 98.90%              |
| 194,000           | 1               | 353              | 194,000                  | 15,734,000         | 6              | 16,898,000                        | 99.02%              |
| 196,000           | 1               | 354              | 196,000                  | 15,930,000         | 5              | 16,910,000                        | 99.09%              |
| 197,000           | 1               | 355              | 197,000                  | 16,127,000         | 4              | 16,915,000                        | 99.12%              |
| 198,000           | 1               | 356              | 198,000                  | 16,325,000         | 3              | 16,919,000                        | 99.14%              |

Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 202,000              | 1                  | 357                 | 202,000                        | 16,527,000            | 2                 | 16,931,000                              | 99.21%                 |
| 210,000              | 1                  | 358                 | 210,000                        | 16,737,000            | 1                 | 16,947,000                              | 99.31%                 |
| 328,000              | 1                  | 359                 | 328,000                        | 17,065,000            | 0                 | 17,065,000                              | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                                       | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]+(5)}{[(1)*(6)]+(5)}$ | Percentage of Total |
| 0                 | 0               | 0                | 0                        | 0                  | 28             | 0                                                         | 0.00%               |
| 1,000             | 0               | 0                | 0                        | 0                  | 28             | 28,000                                                    | 1.91%               |
| 2,000             | 0               | 0                | 0                        | 0                  | 28             | 56,000                                                    | 3.81%               |
| 3,000             | 1               | 1                | 3,000                    | 3,000              | 27             | 84,000                                                    | 5.72%               |
| 4,000             | 0               | 1                | 0                        | 3,000              | 27             | 111,000                                                   | 7.56%               |
| 5,000             | 1               | 2                | 5,000                    | 8,000              | 26             | 138,000                                                   | 9.40%               |
| 6,000             | 1               | 3                | 6,000                    | 14,000             | 25             | 164,000                                                   | 11.17%              |
| 7,000             | 0               | 3                | 0                        | 14,000             | 25             | 189,000                                                   | 12.87%              |
| 8,000             | 0               | 3                | 0                        | 14,000             | 25             | 214,000                                                   | 14.58%              |
| 9,000             | 0               | 3                | 0                        | 14,000             | 25             | 239,000                                                   | 16.28%              |
| 10,000            | 1               | 4                | 10,000                   | 24,000             | 24             | 264,000                                                   | 17.98%              |
| 11,000            | 0               | 4                | 0                        | 24,000             | 24             | 288,000                                                   | 19.62%              |
| 12,000            | 0               | 4                | 0                        | 24,000             | 24             | 312,000                                                   | 21.25%              |
| 13,000            | 1               | 5                | 13,000                   | 37,000             | 23             | 336,000                                                   | 22.89%              |
| 14,000            | 0               | 5                | 0                        | 37,000             | 23             | 359,000                                                   | 24.46%              |
| 15,000            | 0               | 5                | 0                        | 37,000             | 23             | 382,000                                                   | 26.02%              |
| 16,000            | 0               | 5                | 0                        | 37,000             | 23             | 405,000                                                   | 27.59%              |
| 17,000            | 2               | 7                | 34,000                   | 71,000             | 21             | 428,000                                                   | 29.16%              |
| 18,000            | 1               | 8                | 18,000                   | 89,000             | 20             | 449,000                                                   | 30.59%              |
| 19,000            | 0               | 8                | 0                        | 89,000             | 20             | 469,000                                                   | 31.95%              |
| 20,000            | 0               | 8                | 0                        | 89,000             | 20             | 489,000                                                   | 33.31%              |
| 21,000            | 1               | 9                | 21,000                   | 110,000            | 19             | 509,000                                                   | 34.67%              |
| 22,000            | 0               | 9                | 0                        | 110,000            | 19             | 528,000                                                   | 35.97%              |
| 23,000            | 0               | 9                | 0                        | 110,000            | 19             | 547,000                                                   | 37.26%              |
| 24,000            | 0               | 9                | 0                        | 110,000            | 19             | 566,000                                                   | 38.56%              |
| 25,000            | 1               | 10               | 25,000                   | 135,000            | 18             | 585,000                                                   | 39.85%              |
| 26,000            | 0               | 10               | 0                        | 135,000            | 18             | 603,000                                                   | 41.08%              |
| 27,000            | 1               | 11               | 27,000                   | 162,000            | 17             | 621,000                                                   | 42.30%              |
| 28,000            | 0               | 11               | 0                        | 162,000            | 17             | 638,000                                                   | 43.46%              |
| 29,000            | 2               | 13               | 58,000                   | 220,000            | 15             | 655,000                                                   | 44.62%              |
| 30,000            | 0               | 13               | 0                        | 220,000            | 15             | 670,000                                                   | 45.64%              |
| 31,000            | 1               | 14               | 31,000                   | 251,000            | 14             | 685,000                                                   | 46.66%              |
| 32,000            | 0               | 14               | 0                        | 251,000            | 14             | 699,000                                                   | 47.62%              |
| 33,000            | 0               | 14               | 0                        | 251,000            | 14             | 713,000                                                   | 48.57%              |
| 34,000            | 0               | 14               | 0                        | 251,000            | 14             | 727,000                                                   | 49.52%              |
| 35,000            | 1               | 15               | 35,000                   | 286,000            | 13             | 741,000                                                   | 50.48%              |
| 36,000            | 0               | 15               | 0                        | 286,000            | 13             | 754,000                                                   | 51.36%              |
| 37,000            | 0               | 15               | 0                        | 286,000            | 13             | 767,000                                                   | 52.25%              |
| 38,000            | 0               | 15               | 0                        | 286,000            | 13             | 780,000                                                   | 53.13%              |
| 39,000            | 0               | 15               | 0                        | 286,000            | 13             | 793,000                                                   | 54.02%              |
| 40,000            | 0               | 15               | 0                        | 286,000            | 13             | 806,000                                                   | 54.90%              |
| 41,000            | 0               | 15               | 0                        | 286,000            | 13             | 819,000                                                   | 55.79%              |
| 42,000            | 1               | 16               | 42,000                   | 328,000            | 12             | 832,000                                                   | 56.68%              |
| 45,000            | 0               | 16               | 0                        | 328,000            | 12             | 868,000                                                   | 59.13%              |
| 46,000            | 1               | 17               | 46,000                   | 374,000            | 11             | 880,000                                                   | 59.95%              |
| 47,000            | 0               | 17               | 0                        | 374,000            | 11             | 891,000                                                   | 60.69%              |
| 48,000            | 0               | 17               | 0                        | 374,000            | 11             | 902,000                                                   | 61.44%              |
| 49,000            | 0               | 17               | 0                        | 374,000            | 11             | 913,000                                                   | 62.19%              |
| 50,000            | 0               | 17               | 0                        | 374,000            | 11             | 924,000                                                   | 62.94%              |
| 51,000            | 1               | 18               | 51,000                   | 425,000            | 10             | 935,000                                                   | 63.69%              |
| 52,000            | 0               | 18               | 0                        | 425,000            | 10             | 945,000                                                   | 64.37%              |
| 53,000            | 0               | 18               | 0                        | 425,000            | 10             | 955,000                                                   | 65.05%              |
| 54,000            | 0               | 18               | 0                        | 425,000            | 10             | 965,000                                                   | 65.74%              |
| 55,000            | 0               | 18               | 0                        | 425,000            | 10             | 975,000                                                   | 66.42%              |
| 56,000            | 0               | 18               | 0                        | 425,000            | 10             | 985,000                                                   | 67.10%              |
| 58,000            | 0               | 18               | 0                        | 425,000            | 10             | 1,005,000                                                 | 68.46%              |
| 60,000            | 0               | 18               | 0                        | 425,000            | 10             | 1,025,000                                                 | 69.82%              |
| 61,000            | 0               | 18               | 0                        | 425,000            | 10             | 1,035,000                                                 | 70.50%              |
| 62,000            | 0               | 18               | 0                        | 425,000            | 10             | 1,045,000                                                 | 71.19%              |
| 63,000            | 0               | 18               | 0                        | 425,000            | 10             | 1,055,000                                                 | 71.87%              |
| 64,000            | 2               | 20               | 128,000                  | 553,000            | 8              | 1,065,000                                                 | 72.55%              |
| 65,000            | 1               | 21               | 65,000                   | 618,000            | 7              | 1,073,000                                                 | 73.09%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 254 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: General Service

Preparer: Dan Cieciarski

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 66,000            | 0               | 21               | 0                        | 618,000            | 7              | 1,080,000                         | 73.57%              |
| 67,000            | 0               | 21               | 0                        | 618,000            | 7              | 1,087,000                         | 74.05%              |
| 68,000            | 1               | 22               | 68,000                   | 686,000            | 6              | 1,094,000                         | 74.52%              |
| 69,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,100,000                         | 74.93%              |
| 70,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,106,000                         | 75.34%              |
| 71,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,112,000                         | 75.75%              |
| 72,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,118,000                         | 76.16%              |
| 74,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,130,000                         | 76.98%              |
| 75,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,136,000                         | 77.38%              |
| 76,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,142,000                         | 77.79%              |
| 77,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,148,000                         | 78.20%              |
| 78,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,154,000                         | 78.61%              |
| 80,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,166,000                         | 79.43%              |
| 81,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,172,000                         | 79.84%              |
| 82,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,178,000                         | 80.25%              |
| 83,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,184,000                         | 80.65%              |
| 84,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,190,000                         | 81.06%              |
| 85,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,196,000                         | 81.47%              |
| 86,000            | 0               | 22               | 0                        | 686,000            | 6              | 1,202,000                         | 81.88%              |
| 87,000            | 1               | 23               | 87,000                   | 773,000            | 5              | 1,208,000                         | 82.29%              |
| 89,000            | 1               | 24               | 89,000                   | 862,000            | 4              | 1,218,000                         | 82.97%              |
| 91,000            | 0               | 24               | 0                        | 862,000            | 4              | 1,226,000                         | 83.51%              |
| 93,000            | 0               | 24               | 0                        | 862,000            | 4              | 1,234,000                         | 84.06%              |
| 95,000            | 0               | 24               | 0                        | 862,000            | 4              | 1,242,000                         | 84.60%              |
| 97,000            | 0               | 24               | 0                        | 862,000            | 4              | 1,250,000                         | 85.15%              |
| 98,000            | 0               | 24               | 0                        | 862,000            | 4              | 1,254,000                         | 85.42%              |
| 103,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,274,000                         | 86.78%              |
| 104,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,278,000                         | 87.06%              |
| 105,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,282,000                         | 87.33%              |
| 106,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,286,000                         | 87.60%              |
| 107,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,290,000                         | 87.87%              |
| 108,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,294,000                         | 88.15%              |
| 109,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,298,000                         | 88.42%              |
| 110,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,302,000                         | 88.69%              |
| 112,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,310,000                         | 89.24%              |
| 113,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,314,000                         | 89.51%              |
| 114,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,318,000                         | 89.78%              |
| 118,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,334,000                         | 90.87%              |
| 121,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,346,000                         | 91.69%              |
| 123,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,354,000                         | 92.23%              |
| 125,000           | 0               | 24               | 0                        | 862,000            | 4              | 1,362,000                         | 92.78%              |
| 126,000           | 1               | 25               | 126,000                  | 988,000            | 3              | 1,366,000                         | 93.05%              |
| 131,000           | 0               | 25               | 0                        | 988,000            | 3              | 1,381,000                         | 94.07%              |
| 134,000           | 0               | 25               | 0                        | 988,000            | 3              | 1,390,000                         | 94.69%              |
| 135,000           | 1               | 26               | 135,000                  | 1,123,000          | 2              | 1,393,000                         | 94.89%              |
| 145,000           | 0               | 26               | 0                        | 1,123,000          | 2              | 1,413,000                         | 96.25%              |
| 149,000           | 1               | 27               | 149,000                  | 1,272,000          | 1              | 1,421,000                         | 96.80%              |
| 156,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,428,000                         | 97.28%              |
| 161,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,433,000                         | 97.62%              |
| 162,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,434,000                         | 97.68%              |
| 167,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,439,000                         | 98.02%              |
| 169,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,441,000                         | 98.16%              |
| 170,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,442,000                         | 98.23%              |
| 173,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,445,000                         | 98.43%              |
| 178,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,450,000                         | 98.77%              |
| 180,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,452,000                         | 98.91%              |
| 191,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,463,000                         | 99.66%              |
| 194,000           | 0               | 27               | 0                        | 1,272,000          | 1              | 1,466,000                         | 99.86%              |
| 196,000           | 1               | 28               | 196,000                  | 1,468,000          | 0              | 1,468,000                         | 100.00%             |
| 197,000           | 0               | 28               | 0                        | 1,468,000          | 0              | 1,468,000                         | 100.00%             |
| 198,000           | 0               | 28               | 0                        | 1,468,000          | 0              | 1,468,000                         | 100.00%             |
| 202,000           | 0               | 28               | 0                        | 1,468,000          | 0              | 1,468,000                         | 100.00%             |
| 210,000           | 0               | 28               | 0                        | 1,468,000          | 0              | 1,468,000                         | 100.00%             |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 255 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                          | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|----------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | Percentage<br>of Total |
| 328,000              | 0                  | 28                  | 0                              | 1,468,000             | 0                 | 1,468,000                                    | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 256 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Cielerski

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 7               | 7                | 0                        | 0                  | 199            | 0                                 | 0.00%               |
| 1,000             | 1               | 8                | 1,000                    | 1,000              | 198            | 199,000                           | 1.99%               |
| 2,000             | 1               | 9                | 2,000                    | 3,000              | 197            | 397,000                           | 3.98%               |
| 3,000             | 5               | 14               | 15,000                   | 18,000             | 192            | 594,000                           | 5.95%               |
| 4,000             | 5               | 19               | 20,000                   | 38,000             | 187            | 786,000                           | 7.87%               |
| 5,000             | 5               | 24               | 25,000                   | 63,000             | 182            | 973,000                           | 9.74%               |
| 6,000             | 6               | 30               | 36,000                   | 99,000             | 176            | 1,155,000                         | 11.57%              |
| 7,000             | 8               | 38               | 56,000                   | 155,000            | 168            | 1,331,000                         | 13.33%              |
| 8,000             | 3               | 41               | 24,000                   | 179,000            | 165            | 1,499,000                         | 15.01%              |
| 9,000             | 3               | 44               | 27,000                   | 206,000            | 162            | 1,664,000                         | 16.66%              |
| 10,000            | 3               | 47               | 30,000                   | 236,000            | 159            | 1,826,000                         | 18.29%              |
| 11,000            | 8               | 55               | 88,000                   | 324,000            | 151            | 1,985,000                         | 19.88%              |
| 12,000            | 6               | 61               | 72,000                   | 396,000            | 145            | 2,136,000                         | 21.39%              |
| 13,000            | 4               | 65               | 52,000                   | 448,000            | 141            | 2,281,000                         | 22.84%              |
| 14,000            | 3               | 68               | 42,000                   | 490,000            | 138            | 2,422,000                         | 24.26%              |
| 15,000            | 0               | 68               | 0                        | 490,000            | 138            | 2,560,000                         | 25.64%              |
| 16,000            | 2               | 70               | 32,000                   | 522,000            | 136            | 2,698,000                         | 27.02%              |
| 17,000            | 0               | 70               | 0                        | 522,000            | 136            | 2,834,000                         | 28.38%              |
| 18,000            | 1               | 71               | 18,000                   | 540,000            | 135            | 2,970,000                         | 29.74%              |
| 19,000            | 4               | 75               | 76,000                   | 616,000            | 131            | 3,105,000                         | 31.10%              |
| 20,000            | 2               | 77               | 40,000                   | 656,000            | 129            | 3,236,000                         | 32.41%              |
| 21,000            | 3               | 80               | 63,000                   | 719,000            | 126            | 3,365,000                         | 33.70%              |
| 22,000            | 4               | 84               | 88,000                   | 807,000            | 122            | 3,491,000                         | 34.96%              |
| 23,000            | 2               | 86               | 46,000                   | 853,000            | 120            | 3,613,000                         | 36.18%              |
| 24,000            | 3               | 89               | 72,000                   | 925,000            | 117            | 3,733,000                         | 37.39%              |
| 25,000            | 1               | 90               | 25,000                   | 950,000            | 116            | 3,850,000                         | 38.56%              |
| 26,000            | 3               | 93               | 78,000                   | 1,028,000          | 113            | 3,966,000                         | 39.72%              |
| 27,000            | 1               | 94               | 27,000                   | 1,055,000          | 112            | 4,079,000                         | 40.85%              |
| 28,000            | 1               | 95               | 28,000                   | 1,083,000          | 111            | 4,191,000                         | 41.97%              |
| 29,000            | 2               | 97               | 58,000                   | 1,141,000          | 109            | 4,302,000                         | 43.08%              |
| 30,000            | 5               | 102              | 150,000                  | 1,291,000          | 104            | 4,411,000                         | 44.18%              |
| 31,000            | 1               | 103              | 31,000                   | 1,322,000          | 103            | 4,515,000                         | 45.22%              |
| 32,000            | 3               | 106              | 96,000                   | 1,418,000          | 100            | 4,618,000                         | 46.25%              |
| 33,000            | 2               | 108              | 66,000                   | 1,484,000          | 98             | 4,718,000                         | 47.25%              |
| 34,000            | 2               | 110              | 68,000                   | 1,552,000          | 96             | 4,816,000                         | 48.23%              |
| 35,000            | 2               | 112              | 70,000                   | 1,622,000          | 94             | 4,912,000                         | 49.19%              |
| 36,000            | 3               | 115              | 108,000                  | 1,730,000          | 91             | 5,006,000                         | 50.14%              |
| 37,000            | 1               | 116              | 37,000                   | 1,767,000          | 90             | 5,097,000                         | 51.05%              |
| 38,000            | 1               | 117              | 38,000                   | 1,805,000          | 89             | 5,187,000                         | 51.95%              |
| 39,000            | 2               | 119              | 78,000                   | 1,883,000          | 87             | 5,276,000                         | 52.84%              |
| 40,000            | 1               | 120              | 40,000                   | 1,923,000          | 86             | 5,363,000                         | 53.71%              |
| 41,000            | 2               | 122              | 82,000                   | 2,005,000          | 84             | 5,449,000                         | 54.57%              |
| 42,000            | 0               | 122              | 0                        | 2,005,000          | 84             | 5,533,000                         | 55.41%              |
| 45,000            | 1               | 123              | 45,000                   | 2,050,000          | 83             | 5,785,000                         | 57.94%              |
| 46,000            | 1               | 124              | 46,000                   | 2,096,000          | 82             | 5,868,000                         | 58.77%              |
| 47,000            | 3               | 127              | 141,000                  | 2,237,000          | 79             | 5,950,000                         | 59.59%              |
| 48,000            | 0               | 127              | 0                        | 2,237,000          | 79             | 6,029,000                         | 60.38%              |
| 49,000            | 1               | 128              | 49,000                   | 2,286,000          | 78             | 6,108,000                         | 61.17%              |
| 50,000            | 2               | 130              | 100,000                  | 2,386,000          | 76             | 6,186,000                         | 61.95%              |
| 51,000            | 2               | 132              | 102,000                  | 2,488,000          | 74             | 6,262,000                         | 62.71%              |
| 52,000            | 1               | 133              | 52,000                   | 2,540,000          | 73             | 6,336,000                         | 63.46%              |
| 53,000            | 0               | 133              | 0                        | 2,540,000          | 73             | 6,409,000                         | 64.19%              |
| 54,000            | 1               | 134              | 54,000                   | 2,594,000          | 72             | 6,482,000                         | 64.92%              |
| 55,000            | 1               | 135              | 55,000                   | 2,649,000          | 71             | 6,554,000                         | 65.64%              |
| 56,000            | 1               | 136              | 56,000                   | 2,705,000          | 70             | 6,625,000                         | 66.35%              |
| 58,000            | 3               | 139              | 174,000                  | 2,879,000          | 67             | 6,765,000                         | 67.75%              |
| 60,000            | 2               | 141              | 120,000                  | 2,999,000          | 65             | 6,899,000                         | 69.09%              |
| 61,000            | 2               | 143              | 122,000                  | 3,121,000          | 63             | 6,964,000                         | 69.74%              |
| 62,000            | 3               | 146              | 186,000                  | 3,307,000          | 60             | 7,027,000                         | 70.38%              |
| 63,000            | 3               | 149              | 189,000                  | 3,496,000          | 57             | 7,087,000                         | 70.98%              |
| 64,000            | 1               | 150              | 64,000                   | 3,560,000          | 56             | 7,144,000                         | 71.55%              |
| 65,000            | 1               | 151              | 65,000                   | 3,625,000          | 55             | 7,200,000                         | 72.11%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 257 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: February through August 2010  
Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 66,000            | 1               | 152              | 66,000                   | 3,691,000          | 54             | 7,255,000                         | 72.66%              |
| 67,000            | 2               | 154              | 134,000                  | 3,825,000          | 52             | 7,309,000                         | 73.20%              |
| 68,000            | 1               | 155              | 68,000                   | 3,893,000          | 51             | 7,361,000                         | 73.72%              |
| 69,000            | 3               | 158              | 207,000                  | 4,100,000          | 48             | 7,412,000                         | 74.23%              |
| 70,000            | 1               | 159              | 70,000                   | 4,170,000          | 47             | 7,460,000                         | 74.71%              |
| 71,000            | 1               | 160              | 71,000                   | 4,241,000          | 46             | 7,507,000                         | 75.18%              |
| 72,000            | 1               | 161              | 72,000                   | 4,313,000          | 45             | 7,553,000                         | 75.64%              |
| 74,000            | 1               | 162              | 74,000                   | 4,387,000          | 44             | 7,643,000                         | 76.54%              |
| 75,000            | 1               | 163              | 75,000                   | 4,462,000          | 43             | 7,687,000                         | 76.99%              |
| 76,000            | 0               | 163              | 0                        | 4,462,000          | 43             | 7,730,000                         | 77.42%              |
| 77,000            | 1               | 164              | 77,000                   | 4,539,000          | 42             | 7,773,000                         | 77.85%              |
| 78,000            | 1               | 165              | 78,000                   | 4,617,000          | 41             | 7,815,000                         | 78.27%              |
| 80,000            | 2               | 167              | 160,000                  | 4,777,000          | 39             | 7,897,000                         | 79.09%              |
| 81,000            | 2               | 169              | 162,000                  | 4,939,000          | 37             | 7,936,000                         | 79.48%              |
| 82,000            | 1               | 170              | 82,000                   | 5,021,000          | 36             | 7,973,000                         | 79.85%              |
| 83,000            | 0               | 170              | 0                        | 5,021,000          | 36             | 8,009,000                         | 80.21%              |
| 84,000            | 0               | 170              | 0                        | 5,021,000          | 36             | 8,045,000                         | 80.57%              |
| 85,000            | 0               | 170              | 0                        | 5,021,000          | 36             | 8,081,000                         | 80.93%              |
| 86,000            | 2               | 172              | 172,000                  | 5,193,000          | 34             | 8,117,000                         | 81.29%              |
| 87,000            | 2               | 174              | 174,000                  | 5,367,000          | 32             | 8,151,000                         | 81.63%              |
| 89,000            | 1               | 175              | 89,000                   | 5,456,000          | 31             | 8,215,000                         | 82.27%              |
| 91,000            | 1               | 176              | 91,000                   | 5,547,000          | 30             | 8,277,000                         | 82.89%              |
| 93,000            | 1               | 177              | 93,000                   | 5,640,000          | 29             | 8,337,000                         | 83.50%              |
| 95,000            | 0               | 177              | 0                        | 5,640,000          | 29             | 8,395,000                         | 84.08%              |
| 97,000            | 3               | 180              | 291,000                  | 5,931,000          | 26             | 8,453,000                         | 84.66%              |
| 98,000            | 0               | 180              | 0                        | 5,931,000          | 26             | 8,479,000                         | 84.92%              |
| 103,000           | 1               | 181              | 103,000                  | 6,034,000          | 25             | 8,609,000                         | 86.22%              |
| 104,000           | 1               | 182              | 104,000                  | 6,138,000          | 24             | 8,634,000                         | 86.47%              |
| 105,000           | 0               | 182              | 0                        | 6,138,000          | 24             | 8,658,000                         | 86.71%              |
| 106,000           | 0               | 182              | 0                        | 6,138,000          | 24             | 8,682,000                         | 86.95%              |
| 107,000           | 1               | 183              | 107,000                  | 6,245,000          | 23             | 8,706,000                         | 87.19%              |
| 108,000           | 1               | 184              | 108,000                  | 6,353,000          | 22             | 8,729,000                         | 87.42%              |
| 109,000           | 1               | 185              | 109,000                  | 6,462,000          | 21             | 8,751,000                         | 87.64%              |
| 110,000           | 0               | 185              | 0                        | 6,462,000          | 21             | 8,772,000                         | 87.85%              |
| 112,000           | 1               | 186              | 112,000                  | 6,574,000          | 20             | 8,814,000                         | 88.27%              |
| 113,000           | 1               | 187              | 113,000                  | 6,687,000          | 19             | 8,834,000                         | 88.47%              |
| 114,000           | 0               | 187              | 0                        | 6,687,000          | 19             | 8,853,000                         | 88.66%              |
| 118,000           | 1               | 188              | 118,000                  | 6,805,000          | 18             | 8,929,000                         | 89.42%              |
| 121,000           | 1               | 189              | 121,000                  | 6,926,000          | 17             | 8,983,000                         | 89.96%              |
| 123,000           | 0               | 189              | 0                        | 6,926,000          | 17             | 9,017,000                         | 90.31%              |
| 125,000           | 1               | 190              | 125,000                  | 7,051,000          | 16             | 9,051,000                         | 90.65%              |
| 126,000           | 0               | 190              | 0                        | 7,051,000          | 16             | 9,067,000                         | 90.81%              |
| 131,000           | 0               | 190              | 0                        | 7,051,000          | 16             | 9,147,000                         | 91.61%              |
| 134,000           | 0               | 190              | 0                        | 7,051,000          | 16             | 9,195,000                         | 92.09%              |
| 135,000           | 0               | 190              | 0                        | 7,051,000          | 16             | 9,211,000                         | 92.25%              |
| 145,000           | 1               | 191              | 145,000                  | 7,196,000          | 15             | 9,371,000                         | 93.85%              |
| 149,000           | 0               | 191              | 0                        | 7,196,000          | 15             | 9,431,000                         | 94.45%              |
| 156,000           | 1               | 192              | 156,000                  | 7,352,000          | 14             | 9,536,000                         | 95.50%              |
| 161,000           | 2               | 194              | 322,000                  | 7,674,000          | 12             | 9,606,000                         | 96.20%              |
| 162,000           | 1               | 195              | 162,000                  | 7,836,000          | 11             | 9,618,000                         | 96.32%              |
| 167,000           | 1               | 196              | 167,000                  | 8,003,000          | 10             | 9,673,000                         | 96.88%              |
| 169,000           | 1               | 197              | 169,000                  | 8,172,000          | 9              | 9,693,000                         | 97.08%              |
| 170,000           | 1               | 198              | 170,000                  | 8,342,000          | 8              | 9,702,000                         | 97.17%              |
| 173,000           | 1               | 199              | 173,000                  | 8,515,000          | 7              | 9,726,000                         | 97.41%              |
| 178,000           | 1               | 200              | 178,000                  | 8,693,000          | 6              | 9,761,000                         | 97.76%              |
| 180,000           | 1               | 201              | 180,000                  | 8,873,000          | 5              | 9,773,000                         | 97.88%              |
| 191,000           | 1               | 202              | 191,000                  | 9,064,000          | 4              | 9,828,000                         | 98.43%              |
| 194,000           | 1               | 203              | 194,000                  | 9,258,000          | 3              | 9,840,000                         | 98.55%              |
| 196,000           | 0               | 203              | 0                        | 9,258,000          | 3              | 9,846,000                         | 98.61%              |
| 197,000           | 1               | 204              | 197,000                  | 9,455,000          | 2              | 9,849,000                         | 98.64%              |
| 198,000           | 0               | 204              | 0                        | 9,455,000          | 2              | 9,851,000                         | 98.66%              |
| 202,000           | 1               | 205              | 202,000                  | 9,657,000          | 1              | 9,859,000                         | 98.74%              |
| 210,000           | 0               | 205              | 0                        | 9,657,000          | 1              | 9,867,000                         | 98.82%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 328,000              | 1                  | 206                 | 328,000                        | 9,985,000             | 0                 | 9,985,000                               | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 259 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 6                         | 6                          | 0                                     | 0                            | 119                      | 0                                              | 0.00%                         |
| 1,000                       | 1                         | 7                          | 1,000                                 | 1,000                        | 118                      | 119,000                                        | 2.12%                         |
| 2,000                       | 0                         | 7                          | 0                                     | 1,000                        | 118                      | 237,000                                        | 4.22%                         |
| 3,000                       | 3                         | 10                         | 9,000                                 | 10,000                       | 115                      | 355,000                                        | 6.33%                         |
| 4,000                       | 4                         | 14                         | 16,000                                | 26,000                       | 111                      | 470,000                                        | 8.37%                         |
| 5,000                       | 6                         | 20                         | 30,000                                | 56,000                       | 105                      | 581,000                                        | 10.35%                        |
| 6,000                       | 1                         | 21                         | 6,000                                 | 62,000                       | 104                      | 686,000                                        | 12.22%                        |
| 7,000                       | 1                         | 22                         | 7,000                                 | 69,000                       | 103                      | 790,000                                        | 14.08%                        |
| 8,000                       | 1                         | 23                         | 8,000                                 | 77,000                       | 102                      | 893,000                                        | 15.91%                        |
| 9,000                       | 2                         | 25                         | 18,000                                | 95,000                       | 100                      | 995,000                                        | 17.73%                        |
| 10,000                      | 6                         | 31                         | 60,000                                | 155,000                      | 94                       | 1,095,000                                      | 19.51%                        |
| 11,000                      | 4                         | 35                         | 44,000                                | 199,000                      | 90                       | 1,189,000                                      | 21.19%                        |
| 12,000                      | 3                         | 38                         | 36,000                                | 235,000                      | 87                       | 1,279,000                                      | 22.79%                        |
| 13,000                      | 0                         | 38                         | 0                                     | 235,000                      | 87                       | 1,366,000                                      | 24.34%                        |
| 14,000                      | 1                         | 39                         | 14,000                                | 249,000                      | 86                       | 1,453,000                                      | 25.89%                        |
| 15,000                      | 5                         | 44                         | 75,000                                | 324,000                      | 81                       | 1,539,000                                      | 27.42%                        |
| 16,000                      | 2                         | 46                         | 32,000                                | 356,000                      | 79                       | 1,620,000                                      | 28.87%                        |
| 17,000                      | 1                         | 47                         | 17,000                                | 373,000                      | 78                       | 1,699,000                                      | 30.27%                        |
| 18,000                      | 2                         | 49                         | 36,000                                | 409,000                      | 76                       | 1,777,000                                      | 31.66%                        |
| 19,000                      | 2                         | 51                         | 38,000                                | 447,000                      | 74                       | 1,853,000                                      | 33.02%                        |
| 20,000                      | 1                         | 52                         | 20,000                                | 467,000                      | 73                       | 1,927,000                                      | 34.34%                        |
| 21,000                      | 0                         | 52                         | 0                                     | 467,000                      | 73                       | 2,000,000                                      | 35.64%                        |
| 22,000                      | 2                         | 54                         | 44,000                                | 511,000                      | 71                       | 2,073,000                                      | 36.94%                        |
| 23,000                      | 1                         | 55                         | 23,000                                | 534,000                      | 70                       | 2,144,000                                      | 38.20%                        |
| 24,000                      | 2                         | 57                         | 48,000                                | 582,000                      | 68                       | 2,214,000                                      | 39.45%                        |
| 25,000                      | 1                         | 58                         | 25,000                                | 607,000                      | 67                       | 2,282,000                                      | 40.66%                        |
| 26,000                      | 1                         | 59                         | 26,000                                | 633,000                      | 66                       | 2,349,000                                      | 41.86%                        |
| 27,000                      | 3                         | 62                         | 81,000                                | 714,000                      | 63                       | 2,415,000                                      | 43.03%                        |
| 28,000                      | 0                         | 62                         | 0                                     | 714,000                      | 63                       | 2,478,000                                      | 44.16%                        |
| 29,000                      | 0                         | 62                         | 0                                     | 714,000                      | 63                       | 2,541,000                                      | 45.28%                        |
| 30,000                      | 1                         | 63                         | 30,000                                | 744,000                      | 62                       | 2,604,000                                      | 46.40%                        |
| 31,000                      | 1                         | 64                         | 31,000                                | 775,000                      | 61                       | 2,666,000                                      | 47.51%                        |
| 32,000                      | 1                         | 65                         | 32,000                                | 807,000                      | 60                       | 2,727,000                                      | 48.59%                        |
| 33,000                      | 0                         | 65                         | 0                                     | 807,000                      | 60                       | 2,787,000                                      | 49.66%                        |
| 34,000                      | 3                         | 68                         | 102,000                               | 909,000                      | 57                       | 2,847,000                                      | 50.73%                        |
| 35,000                      | 0                         | 68                         | 0                                     | 909,000                      | 57                       | 2,904,000                                      | 51.75%                        |
| 36,000                      | 1                         | 69                         | 36,000                                | 945,000                      | 56                       | 2,961,000                                      | 52.76%                        |
| 37,000                      | 1                         | 70                         | 37,000                                | 982,000                      | 55                       | 3,017,000                                      | 53.76%                        |
| 38,000                      | 1                         | 71                         | 38,000                                | 1,020,000                    | 54                       | 3,072,000                                      | 54.74%                        |
| 39,000                      | 2                         | 73                         | 78,000                                | 1,098,000                    | 52                       | 3,126,000                                      | 55.70%                        |
| 40,000                      | 1                         | 74                         | 40,000                                | 1,138,000                    | 51                       | 3,178,000                                      | 56.63%                        |
| 41,000                      | 0                         | 74                         | 0                                     | 1,138,000                    | 51                       | 3,229,000                                      | 57.54%                        |
| 42,000                      | 2                         | 76                         | 84,000                                | 1,222,000                    | 49                       | 3,280,000                                      | 58.45%                        |
| 45,000                      | 0                         | 76                         | 0                                     | 1,222,000                    | 49                       | 3,427,000                                      | 61.07%                        |
| 46,000                      | 0                         | 76                         | 0                                     | 1,222,000                    | 49                       | 3,476,000                                      | 61.94%                        |
| 47,000                      | 1                         | 77                         | 47,000                                | 1,269,000                    | 48                       | 3,525,000                                      | 62.81%                        |
| 48,000                      | 1                         | 78                         | 48,000                                | 1,317,000                    | 47                       | 3,573,000                                      | 63.67%                        |
| 49,000                      | 2                         | 80                         | 98,000                                | 1,415,000                    | 45                       | 3,620,000                                      | 64.50%                        |
| 50,000                      | 0                         | 80                         | 0                                     | 1,415,000                    | 45                       | 3,665,000                                      | 65.31%                        |
| 51,000                      | 0                         | 80                         | 0                                     | 1,415,000                    | 45                       | 3,710,000                                      | 66.11%                        |
| 52,000                      | 3                         | 83                         | 156,000                               | 1,571,000                    | 42                       | 3,755,000                                      | 66.91%                        |
| 53,000                      | 1                         | 84                         | 53,000                                | 1,624,000                    | 41                       | 3,797,000                                      | 67.66%                        |
| 54,000                      | 0                         | 84                         | 0                                     | 1,624,000                    | 41                       | 3,838,000                                      | 68.39%                        |
| 55,000                      | 0                         | 84                         | 0                                     | 1,624,000                    | 41                       | 3,879,000                                      | 69.12%                        |
| 56,000                      | 2                         | 86                         | 112,000                               | 1,736,000                    | 39                       | 3,920,000                                      | 69.85%                        |
| 58,000                      | 2                         | 88                         | 116,000                               | 1,852,000                    | 37                       | 3,998,000                                      | 71.24%                        |
| 60,000                      | 1                         | 89                         | 60,000                                | 1,912,000                    | 36                       | 4,072,000                                      | 72.56%                        |
| 61,000                      | 0                         | 89                         | 0                                     | 1,912,000                    | 36                       | 4,108,000                                      | 73.20%                        |
| 62,000                      | 1                         | 90                         | 62,000                                | 1,974,000                    | 35                       | 4,144,000                                      | 73.84%                        |
| 63,000                      | 1                         | 91                         | 63,000                                | 2,037,000                    | 34                       | 4,179,000                                      | 74.47%                        |
| 64,000                      | 1                         | 92                         | 64,000                                | 2,101,000                    | 33                       | 4,213,000                                      | 75.07%                        |
| 65,000                      | 0                         | 92                         | 0                                     | 2,101,000                    | 33                       | 4,246,000                                      | 75.66%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: September through December 2010

Customer Class: General Service

Meter Size: 2"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 66,000            | 1               | 93               | 66,000                   | 2,167,000          | 32             | 4,279,000                         | 76.25%              |
| 67,000            | 0               | 93               | 0                        | 2,167,000          | 32             | 4,311,000                         | 76.82%              |
| 68,000            | 1               | 94               | 68,000                   | 2,235,000          | 31             | 4,343,000                         | 77.39%              |
| 69,000            | 1               | 95               | 69,000                   | 2,304,000          | 30             | 4,374,000                         | 77.94%              |
| 70,000            | 0               | 95               | 0                        | 2,304,000          | 30             | 4,404,000                         | 78.47%              |
| 71,000            | 1               | 96               | 71,000                   | 2,375,000          | 29             | 4,434,000                         | 79.01%              |
| 72,000            | 0               | 96               | 0                        | 2,375,000          | 29             | 4,463,000                         | 79.53%              |
| 74,000            | 1               | 97               | 74,000                   | 2,449,000          | 28             | 4,521,000                         | 80.56%              |
| 75,000            | 0               | 97               | 0                        | 2,449,000          | 28             | 4,549,000                         | 81.06%              |
| 76,000            | 1               | 98               | 76,000                   | 2,525,000          | 27             | 4,577,000                         | 81.56%              |
| 77,000            | 1               | 99               | 77,000                   | 2,602,000          | 26             | 4,604,000                         | 82.04%              |
| 78,000            | 1               | 100              | 78,000                   | 2,680,000          | 25             | 4,630,000                         | 82.50%              |
| 80,000            | 0               | 100              | 0                        | 2,680,000          | 25             | 4,680,000                         | 83.39%              |
| 81,000            | 0               | 100              | 0                        | 2,680,000          | 25             | 4,705,000                         | 83.84%              |
| 82,000            | 0               | 100              | 0                        | 2,680,000          | 25             | 4,730,000                         | 84.28%              |
| 83,000            | 1               | 101              | 83,000                   | 2,763,000          | 24             | 4,755,000                         | 84.73%              |
| 84,000            | 1               | 102              | 84,000                   | 2,847,000          | 23             | 4,779,000                         | 85.16%              |
| 85,000            | 1               | 103              | 85,000                   | 2,932,000          | 22             | 4,802,000                         | 85.57%              |
| 86,000            | 1               | 104              | 86,000                   | 3,018,000          | 21             | 4,824,000                         | 85.96%              |
| 87,000            | 1               | 105              | 87,000                   | 3,105,000          | 20             | 4,845,000                         | 86.33%              |
| 89,000            | 0               | 105              | 0                        | 3,105,000          | 20             | 4,885,000                         | 87.05%              |
| 91,000            | 0               | 105              | 0                        | 3,105,000          | 20             | 4,925,000                         | 87.76%              |
| 93,000            | 1               | 106              | 93,000                   | 3,198,000          | 19             | 4,965,000                         | 88.47%              |
| 95,000            | 1               | 107              | 95,000                   | 3,293,000          | 18             | 5,003,000                         | 89.15%              |
| 97,000            | 1               | 108              | 97,000                   | 3,390,000          | 17             | 5,039,000                         | 89.79%              |
| 98,000            | 1               | 109              | 98,000                   | 3,488,000          | 16             | 5,056,000                         | 90.09%              |
| 103,000           | 0               | 109              | 0                        | 3,488,000          | 16             | 5,136,000                         | 91.52%              |
| 104,000           | 1               | 110              | 104,000                  | 3,592,000          | 15             | 5,152,000                         | 91.80%              |
| 105,000           | 1               | 111              | 105,000                  | 3,697,000          | 14             | 5,167,000                         | 92.07%              |
| 106,000           | 1               | 112              | 106,000                  | 3,803,000          | 13             | 5,181,000                         | 92.32%              |
| 107,000           | 1               | 113              | 107,000                  | 3,910,000          | 12             | 5,194,000                         | 92.55%              |
| 108,000           | 2               | 115              | 216,000                  | 4,126,000          | 10             | 5,206,000                         | 92.77%              |
| 109,000           | 0               | 115              | 0                        | 4,126,000          | 10             | 5,216,000                         | 92.94%              |
| 110,000           | 1               | 116              | 110,000                  | 4,236,000          | 9              | 5,226,000                         | 93.12%              |
| 112,000           | 0               | 116              | 0                        | 4,236,000          | 9              | 5,244,000                         | 93.44%              |
| 113,000           | 0               | 116              | 0                        | 4,236,000          | 9              | 5,253,000                         | 93.60%              |
| 114,000           | 1               | 117              | 114,000                  | 4,350,000          | 8              | 5,262,000                         | 93.76%              |
| 118,000           | 1               | 118              | 118,000                  | 4,468,000          | 7              | 5,294,000                         | 94.33%              |
| 121,000           | 0               | 118              | 0                        | 4,468,000          | 7              | 5,315,000                         | 94.71%              |
| 123,000           | 1               | 119              | 123,000                  | 4,591,000          | 6              | 5,329,000                         | 94.96%              |
| 125,000           | 0               | 119              | 0                        | 4,591,000          | 6              | 5,341,000                         | 95.17%              |
| 126,000           | 0               | 119              | 0                        | 4,591,000          | 6              | 5,347,000                         | 95.28%              |
| 131,000           | 1               | 120              | 131,000                  | 4,722,000          | 5              | 5,377,000                         | 95.81%              |
| 134,000           | 1               | 121              | 134,000                  | 4,856,000          | 4              | 5,392,000                         | 96.08%              |
| 135,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,396,000                         | 96.15%              |
| 145,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,436,000                         | 96.86%              |
| 149,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,452,000                         | 97.15%              |
| 156,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,480,000                         | 97.65%              |
| 161,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,500,000                         | 98.00%              |
| 162,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,504,000                         | 98.08%              |
| 167,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,524,000                         | 98.43%              |
| 169,000           | 0               | 121              | 0                        | 4,856,000          | 4              | 5,532,000                         | 98.57%              |
| 170,000           | 1               | 122              | 170,000                  | 5,026,000          | 3              | 5,536,000                         | 98.65%              |
| 173,000           | 0               | 122              | 0                        | 5,026,000          | 3              | 5,545,000                         | 98.81%              |
| 178,000           | 1               | 123              | 178,000                  | 5,204,000          | 2              | 5,560,000                         | 99.07%              |
| 180,000           | 0               | 123              | 0                        | 5,204,000          | 2              | 5,564,000                         | 99.14%              |
| 191,000           | 0               | 123              | 0                        | 5,204,000          | 2              | 5,586,000                         | 99.54%              |
| 194,000           | 0               | 123              | 0                        | 5,204,000          | 2              | 5,592,000                         | 99.64%              |
| 196,000           | 0               | 123              | 0                        | 5,204,000          | 2              | 5,596,000                         | 99.71%              |
| 197,000           | 0               | 123              | 0                        | 5,204,000          | 2              | 5,598,000                         | 99.75%              |
| 198,000           | 1               | 124              | 198,000                  | 5,402,000          | 1              | 5,600,000                         | 99.79%              |
| 202,000           | 0               | 124              | 0                        | 5,402,000          | 1              | 5,604,000                         | 99.86%              |
| 210,000           | 1               | 125              | 210,000                  | 5,612,000          | 0              | 5,612,000                         | 100.00%             |



Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 261 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water ☐ or Sewer ☒  
Period: September through December 2010  
Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 328,000              | 0                  | 125                 | 0                              | 5,612,000             | 0                 | 5,612,000                                 | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 262 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: Test Year

Customer Class: General Service

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 13,000                      | 1                         | 1                          | 13,000                                | 13,000                       | 35                       | 468,000                                        | 1.87%                         |
| 14,000                      | 1                         | 2                          | 14,000                                | 27,000                       | 34                       | 503,000                                        | 2.01%                         |
| 15,000                      | 2                         | 4                          | 30,000                                | 57,000                       | 32                       | 537,000                                        | 2.14%                         |
| 16,000                      | 4                         | 8                          | 64,000                                | 121,000                      | 28                       | 569,000                                        | 2.27%                         |
| 17,000                      | 1                         | 9                          | 17,000                                | 138,000                      | 27                       | 597,000                                        | 2.38%                         |
| 18,000                      | 1                         | 10                         | 18,000                                | 156,000                      | 26                       | 624,000                                        | 2.49%                         |
| 21,000                      | 2                         | 12                         | 42,000                                | 198,000                      | 24                       | 702,000                                        | 2.80%                         |
| 273,000                     | 1                         | 13                         | 273,000                               | 471,000                      | 23                       | 6,750,000                                      | 26.93%                        |
| 293,000                     | 1                         | 14                         | 293,000                               | 764,000                      | 22                       | 7,210,000                                      | 28.77%                        |
| 308,000                     | 1                         | 15                         | 308,000                               | 1,072,000                    | 21                       | 7,540,000                                      | 30.09%                        |
| 344,000                     | 1                         | 16                         | 344,000                               | 1,416,000                    | 20                       | 8,296,000                                      | 33.10%                        |
| 354,000                     | 1                         | 17                         | 354,000                               | 1,770,000                    | 19                       | 8,496,000                                      | 33.90%                        |
| 357,000                     | 1                         | 18                         | 357,000                               | 2,127,000                    | 18                       | 8,553,000                                      | 34.13%                        |
| 361,000                     | 1                         | 19                         | 361,000                               | 2,488,000                    | 17                       | 8,625,000                                      | 34.41%                        |
| 364,000                     | 1                         | 20                         | 364,000                               | 2,852,000                    | 16                       | 8,676,000                                      | 34.62%                        |
| 378,000                     | 1                         | 21                         | 378,000                               | 3,230,000                    | 15                       | 8,900,000                                      | 35.51%                        |
| 383,000                     | 1                         | 22                         | 383,000                               | 3,613,000                    | 14                       | 8,975,000                                      | 35.81%                        |
| 409,000                     | 1                         | 23                         | 409,000                               | 4,022,000                    | 13                       | 9,339,000                                      | 37.26%                        |
| 417,000                     | 1                         | 24                         | 417,000                               | 4,439,000                    | 12                       | 9,443,000                                      | 37.68%                        |
| 1,079,000                   | 1                         | 25                         | 1,079,000                             | 5,518,000                    | 11                       | 17,387,000                                     | 69.38%                        |
| 1,247,000                   | 1                         | 26                         | 1,247,000                             | 6,765,000                    | 10                       | 19,235,000                                     | 76.75%                        |
| 1,369,000                   | 1                         | 27                         | 1,369,000                             | 8,134,000                    | 9                        | 20,455,000                                     | 81.62%                        |
| 1,471,000                   | 1                         | 28                         | 1,471,000                             | 9,605,000                    | 8                        | 21,373,000                                     | 85.28%                        |
| 1,490,000                   | 1                         | 29                         | 1,490,000                             | 11,095,000                   | 7                        | 21,525,000                                     | 85.89%                        |
| 1,626,000                   | 1                         | 30                         | 1,626,000                             | 12,721,000                   | 6                        | 22,477,000                                     | 89.69%                        |
| 1,660,000                   | 1                         | 31                         | 1,660,000                             | 14,381,000                   | 5                        | 22,681,000                                     | 90.50%                        |
| 1,830,000                   | 1                         | 32                         | 1,830,000                             | 16,211,000                   | 4                        | 23,531,000                                     | 93.89%                        |
| 2,044,000                   | 1                         | 33                         | 2,044,000                             | 18,255,000                   | 3                        | 24,387,000                                     | 97.31%                        |
| 2,054,000                   | 1                         | 34                         | 2,054,000                             | 20,309,000                   | 2                        | 24,417,000                                     | 97.43%                        |
| 2,209,000                   | 1                         | 35                         | 2,209,000                             | 22,518,000                   | 1                        | 24,727,000                                     | 98.66%                        |
| 2,544,000                   | 1                         | 36                         | 2,544,000                             | 25,062,000                   | 0                        | 25,062,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 263 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: General Service

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 13,000                      | 0                         | 0                          | 0                                     | 0                            | 3                        | 39,000                                         | 1.58%                         |
| 14,000                      | 1                         | 1                          | 14,000                                | 14,000                       | 2                        | 42,000                                         | 1.70%                         |
| 15,000                      | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 44,000                                         | 1.78%                         |
| 16,000                      | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 46,000                                         | 1.86%                         |
| 17,000                      | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 48,000                                         | 1.94%                         |
| 18,000                      | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 50,000                                         | 2.02%                         |
| 21,000                      | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 56,000                                         | 2.26%                         |
| 273,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 560,000                                        | 22.63%                        |
| 293,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 600,000                                        | 24.24%                        |
| 308,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 630,000                                        | 25.45%                        |
| 344,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 702,000                                        | 28.36%                        |
| 354,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 722,000                                        | 29.17%                        |
| 357,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 728,000                                        | 29.41%                        |
| 361,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 736,000                                        | 29.74%                        |
| 364,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 742,000                                        | 29.98%                        |
| 378,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 770,000                                        | 31.11%                        |
| 383,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 780,000                                        | 31.52%                        |
| 409,000                     | 0                         | 1                          | 0                                     | 14,000                       | 2                        | 832,000                                        | 33.62%                        |
| 417,000                     | 1                         | 2                          | 417,000                               | 431,000                      | 1                        | 848,000                                        | 34.26%                        |
| 1,079,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 1,510,000                                      | 61.01%                        |
| 1,247,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 1,678,000                                      | 67.80%                        |
| 1,369,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 1,800,000                                      | 72.73%                        |
| 1,471,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 1,902,000                                      | 76.85%                        |
| 1,490,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 1,921,000                                      | 77.62%                        |
| 1,626,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 2,057,000                                      | 83.11%                        |
| 1,660,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 2,091,000                                      | 84.48%                        |
| 1,830,000                   | 0                         | 2                          | 0                                     | 431,000                      | 1                        | 2,261,000                                      | 91.35%                        |
| 2,044,000                   | 1                         | 3                          | 2,044,000                             | 2,475,000                    | 0                        | 2,475,000                                      | 100.00%                       |
| 2,054,000                   | 0                         | 3                          | 0                                     | 2,475,000                    | 0                        | 2,475,000                                      | 100.00%                       |
| 2,209,000                   | 0                         | 3                          | 0                                     | 2,475,000                    | 0                        | 2,475,000                                      | 100.00%                       |
| 2,544,000                   | 0                         | 3                          | 0                                     | 2,475,000                    | 0                        | 2,475,000                                      | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 3"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 13,000                      | 0                         | 0                          | 0                                     | 0                            | 21                       | 273,000                                        | 1.87%                         |
| 14,000                      | 0                         | 0                          | 0                                     | 0                            | 21                       | 294,000                                        | 2.02%                         |
| 15,000                      | 2                         | 2                          | 30,000                                | 30,000                       | 19                       | 315,000                                        | 2.16%                         |
| 16,000                      | 3                         | 5                          | 48,000                                | 78,000                       | 16                       | 334,000                                        | 2.29%                         |
| 17,000                      | 1                         | 6                          | 17,000                                | 95,000                       | 15                       | 350,000                                        | 2.40%                         |
| 18,000                      | 0                         | 6                          | 0                                     | 95,000                       | 15                       | 365,000                                        | 2.50%                         |
| 21,000                      | 1                         | 7                          | 21,000                                | 116,000                      | 14                       | 410,000                                        | 2.81%                         |
| 273,000                     | 1                         | 8                          | 273,000                               | 389,000                      | 13                       | 3,938,000                                      | 27.02%                        |
| 293,000                     | 1                         | 9                          | 293,000                               | 682,000                      | 12                       | 4,198,000                                      | 28.80%                        |
| 308,000                     | 0                         | 9                          | 0                                     | 682,000                      | 12                       | 4,378,000                                      | 30.03%                        |
| 344,000                     | 1                         | 10                         | 344,000                               | 1,026,000                    | 11                       | 4,810,000                                      | 33.00%                        |
| 354,000                     | 1                         | 11                         | 354,000                               | 1,380,000                    | 10                       | 4,920,000                                      | 33.75%                        |
| 357,000                     | 0                         | 11                         | 0                                     | 1,380,000                    | 10                       | 4,950,000                                      | 33.96%                        |
| 361,000                     | 1                         | 12                         | 361,000                               | 1,741,000                    | 9                        | 4,990,000                                      | 34.23%                        |
| 364,000                     | 1                         | 13                         | 364,000                               | 2,105,000                    | 8                        | 5,017,000                                      | 34.42%                        |
| 378,000                     | 1                         | 14                         | 378,000                               | 2,483,000                    | 7                        | 5,129,000                                      | 35.19%                        |
| 383,000                     | 0                         | 14                         | 0                                     | 2,483,000                    | 7                        | 5,164,000                                      | 35.43%                        |
| 409,000                     | 0                         | 14                         | 0                                     | 2,483,000                    | 7                        | 5,346,000                                      | 36.67%                        |
| 417,000                     | 0                         | 14                         | 0                                     | 2,483,000                    | 7                        | 5,402,000                                      | 37.06%                        |
| 1,079,000                   | 1                         | 15                         | 1,079,000                             | 3,562,000                    | 6                        | 10,036,000                                     | 68.85%                        |
| 1,247,000                   | 1                         | 16                         | 1,247,000                             | 4,809,000                    | 5                        | 11,044,000                                     | 75.76%                        |
| 1,369,000                   | 0                         | 16                         | 0                                     | 4,809,000                    | 5                        | 11,654,000                                     | 79.95%                        |
| 1,471,000                   | 1                         | 17                         | 1,471,000                             | 6,280,000                    | 4                        | 12,164,000                                     | 83.45%                        |
| 1,490,000                   | 1                         | 18                         | 1,490,000                             | 7,770,000                    | 3                        | 12,240,000                                     | 83.97%                        |
| 1,626,000                   | 0                         | 18                         | 0                                     | 7,770,000                    | 3                        | 12,648,000                                     | 86.77%                        |
| 1,660,000                   | 0                         | 18                         | 0                                     | 7,770,000                    | 3                        | 12,750,000                                     | 87.47%                        |
| 1,830,000                   | 0                         | 18                         | 0                                     | 7,770,000                    | 3                        | 13,260,000                                     | 90.97%                        |
| 2,044,000                   | 0                         | 18                         | 0                                     | 7,770,000                    | 3                        | 13,902,000                                     | 95.37%                        |
| 2,054,000                   | 1                         | 19                         | 2,054,000                             | 9,824,000                    | 2                        | 13,932,000                                     | 95.58%                        |
| 2,209,000                   | 1                         | 20                         | 2,209,000                             | 12,033,000                   | 1                        | 14,242,000                                     | 97.70%                        |
| 2,544,000                   | 1                         | 21                         | 2,544,000                             | 14,577,000                   | 0                        | 14,577,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 3"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 13,000            | 1               | 1                | 13,000                   | 13,000             | 11             | 156,000                             | 1.95%               |
| 14,000            | 0               | 1                | 0                        | 13,000             | 11             | 167,000                             | 2.08%               |
| 15,000            | 0               | 1                | 0                        | 13,000             | 11             | 178,000                             | 2.22%               |
| 16,000            | 1               | 2                | 16,000                   | 29,000             | 10             | 189,000                             | 2.36%               |
| 17,000            | 0               | 2                | 0                        | 29,000             | 10             | 199,000                             | 2.48%               |
| 18,000            | 1               | 3                | 18,000                   | 47,000             | 9              | 209,000                             | 2.61%               |
| 21,000            | 1               | 4                | 21,000                   | 68,000             | 8              | 236,000                             | 2.95%               |
| 273,000           | 0               | 4                | 0                        | 68,000             | 8              | 2,252,000                           | 28.11%              |
| 293,000           | 0               | 4                | 0                        | 68,000             | 8              | 2,412,000                           | 30.11%              |
| 308,000           | 1               | 5                | 308,000                  | 376,000            | 7              | 2,532,000                           | 31.61%              |
| 344,000           | 0               | 5                | 0                        | 376,000            | 7              | 2,784,000                           | 34.76%              |
| 354,000           | 0               | 5                | 0                        | 376,000            | 7              | 2,854,000                           | 35.63%              |
| 357,000           | 1               | 6                | 357,000                  | 733,000            | 6              | 2,875,000                           | 35.89%              |
| 361,000           | 0               | 6                | 0                        | 733,000            | 6              | 2,899,000                           | 36.19%              |
| 364,000           | 0               | 6                | 0                        | 733,000            | 6              | 2,917,000                           | 36.42%              |
| 378,000           | 0               | 6                | 0                        | 733,000            | 6              | 3,001,000                           | 37.47%              |
| 383,000           | 1               | 7                | 383,000                  | 1,116,000          | 5              | 3,031,000                           | 37.84%              |
| 409,000           | 1               | 8                | 409,000                  | 1,525,000          | 4              | 3,161,000                           | 39.46%              |
| 417,000           | 0               | 8                | 0                        | 1,525,000          | 4              | 3,193,000                           | 39.86%              |
| 1,079,000         | 0               | 8                | 0                        | 1,525,000          | 4              | 5,841,000                           | 72.92%              |
| 1,247,000         | 0               | 8                | 0                        | 1,525,000          | 4              | 6,513,000                           | 81.31%              |
| 1,369,000         | 1               | 9                | 1,369,000                | 2,894,000          | 3              | 7,001,000                           | 87.40%              |
| 1,471,000         | 0               | 9                | 0                        | 2,894,000          | 3              | 7,307,000                           | 91.22%              |
| 1,490,000         | 0               | 9                | 0                        | 2,894,000          | 3              | 7,364,000                           | 91.94%              |
| 1,626,000         | 1               | 10               | 1,626,000                | 4,520,000          | 2              | 7,772,000                           | 97.03%              |
| 1,660,000         | 1               | 11               | 1,660,000                | 6,180,000          | 1              | 7,840,000                           | 97.88%              |
| 1,830,000         | 1               | 12               | 1,830,000                | 8,010,000          | 0              | 8,010,000                           | 100.00%             |
| 2,044,000         | 0               | 12               | 0                        | 8,010,000          | 0              | 8,010,000                           | 100.00%             |
| 2,054,000         | 0               | 12               | 0                        | 8,010,000          | 0              | 8,010,000                           | 100.00%             |
| 2,209,000         | 0               | 12               | 0                        | 8,010,000          | 0              | 8,010,000                           | 100.00%             |
| 2,544,000         | 0               | 12               | 0                        | 8,010,000          | 0              | 8,010,000                           | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 266 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: Test Year

Customer Class: General Service

Meter Size: 4"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]+(5)$ | Percentage of Total |
| 2,000             | 1               | 1                | 2,000                    | 2,000              | 47             | 96,000                              | 2.65%               |
| 20,000            | 1               | 2                | 20,000                   | 22,000             | 46             | 942,000                             | 26.05%              |
| 33,000            | 3               | 5                | 99,000                   | 121,000            | 43             | 1,540,000                           | 42.59%              |
| 39,000            | 1               | 6                | 39,000                   | 160,000            | 42             | 1,798,000                           | 49.72%              |
| 41,000            | 1               | 7                | 41,000                   | 201,000            | 41             | 1,882,000                           | 52.05%              |
| 44,000            | 1               | 8                | 44,000                   | 245,000            | 40             | 2,005,000                           | 55.45%              |
| 45,000            | 1               | 9                | 45,000                   | 290,000            | 39             | 2,045,000                           | 56.55%              |
| 50,000            | 1               | 10               | 50,000                   | 340,000            | 38             | 2,240,000                           | 61.95%              |
| 51,000            | 2               | 12               | 102,000                  | 442,000            | 36             | 2,278,000                           | 63.00%              |
| 52,000            | 1               | 13               | 52,000                   | 494,000            | 35             | 2,314,000                           | 63.99%              |
| 53,000            | 1               | 14               | 53,000                   | 547,000            | 34             | 2,349,000                           | 64.96%              |
| 56,000            | 1               | 15               | 56,000                   | 603,000            | 33             | 2,451,000                           | 67.78%              |
| 58,000            | 3               | 18               | 174,000                  | 777,000            | 30             | 2,517,000                           | 69.61%              |
| 59,000            | 3               | 21               | 177,000                  | 954,000            | 27             | 2,547,000                           | 70.44%              |
| 60,000            | 1               | 22               | 60,000                   | 1,014,000          | 26             | 2,574,000                           | 71.18%              |
| 62,000            | 1               | 23               | 62,000                   | 1,076,000          | 25             | 2,626,000                           | 72.62%              |
| 63,000            | 1               | 24               | 63,000                   | 1,139,000          | 24             | 2,651,000                           | 73.31%              |
| 67,000            | 3               | 27               | 201,000                  | 1,340,000          | 21             | 2,747,000                           | 75.97%              |
| 70,000            | 1               | 28               | 70,000                   | 1,410,000          | 20             | 2,810,000                           | 77.71%              |
| 74,000            | 2               | 30               | 148,000                  | 1,558,000          | 18             | 2,890,000                           | 79.92%              |
| 75,000            | 1               | 31               | 75,000                   | 1,633,000          | 17             | 2,908,000                           | 80.42%              |
| 78,000            | 1               | 32               | 78,000                   | 1,711,000          | 16             | 2,959,000                           | 81.83%              |
| 81,000            | 1               | 33               | 81,000                   | 1,792,000          | 15             | 3,007,000                           | 83.16%              |
| 85,000            | 1               | 34               | 85,000                   | 1,877,000          | 14             | 3,067,000                           | 84.82%              |
| 95,000            | 1               | 35               | 95,000                   | 1,972,000          | 13             | 3,207,000                           | 88.69%              |
| 96,000            | 1               | 36               | 96,000                   | 2,068,000          | 12             | 3,220,000                           | 89.05%              |
| 99,000            | 1               | 37               | 99,000                   | 2,167,000          | 11             | 3,256,000                           | 90.04%              |
| 100,000           | 1               | 38               | 100,000                  | 2,267,000          | 10             | 3,267,000                           | 90.35%              |
| 104,000           | 1               | 39               | 104,000                  | 2,371,000          | 9              | 3,307,000                           | 91.45%              |
| 112,000           | 1               | 40               | 112,000                  | 2,483,000          | 8              | 3,379,000                           | 93.45%              |
| 121,000           | 1               | 41               | 121,000                  | 2,604,000          | 7              | 3,451,000                           | 95.44%              |
| 122,000           | 1               | 42               | 122,000                  | 2,726,000          | 6              | 3,458,000                           | 95.63%              |
| 126,000           | 1               | 43               | 126,000                  | 2,852,000          | 5              | 3,482,000                           | 96.29%              |
| 129,000           | 1               | 44               | 129,000                  | 2,981,000          | 4              | 3,497,000                           | 96.71%              |
| 133,000           | 1               | 45               | 133,000                  | 3,114,000          | 3              | 3,513,000                           | 97.15%              |
| 157,000           | 1               | 46               | 157,000                  | 3,271,000          | 2              | 3,585,000                           | 99.14%              |
| 158,000           | 1               | 47               | 158,000                  | 3,429,000          | 1              | 3,587,000                           | 99.20%              |
| 187,000           | 1               | 48               | 187,000                  | 3,616,000          | 0              | 3,616,000                           | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 267 of 313

Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: January 2010

Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 2,000                       | 0                         | 0                          | 0                                     | 0                            | 2                        | 4,000                                          | 3.17%                         |
| 20,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 40,000                                         | 31.75%                        |
| 33,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 66,000                                         | 52.38%                        |
| 39,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 78,000                                         | 61.90%                        |
| 41,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 82,000                                         | 65.08%                        |
| 44,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 88,000                                         | 69.84%                        |
| 45,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 90,000                                         | 71.43%                        |
| 50,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 100,000                                        | 79.37%                        |
| 51,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 102,000                                        | 80.95%                        |
| 52,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 104,000                                        | 82.54%                        |
| 53,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 106,000                                        | 84.13%                        |
| 56,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 112,000                                        | 88.89%                        |
| 58,000                      | 0                         | 0                          | 0                                     | 0                            | 2                        | 116,000                                        | 92.06%                        |
| 59,000                      | 1                         | 1                          | 59,000                                | 59,000                       | 1                        | 118,000                                        | 93.65%                        |
| 60,000                      | 0                         | 1                          | 0                                     | 59,000                       | 1                        | 119,000                                        | 94.44%                        |
| 62,000                      | 0                         | 1                          | 0                                     | 59,000                       | 1                        | 121,000                                        | 96.03%                        |
| 63,000                      | 0                         | 1                          | 0                                     | 59,000                       | 1                        | 122,000                                        | 96.83%                        |
| 67,000                      | 1                         | 2                          | 67,000                                | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 70,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 74,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 75,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 78,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 81,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 85,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 95,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 96,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 99,000                      | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 100,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 104,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 112,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 121,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 122,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 126,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 129,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 133,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 157,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 158,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |
| 187,000                     | 0                         | 2                          | 0                                     | 126,000                      | 0                        | 126,000                                        | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 268 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water ☐ or Sewer ☒  
Period: February through August 2010  
Customer Class: General Service

Preparer: Dan Ciecierski

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 2,000                       | 1                         | 1                          | 2,000                                 | 2,000                        | 27                       | 56,000                                         | 3.20%                         |
| 20,000                      | 1                         | 2                          | 20,000                                | 22,000                       | 26                       | 542,000                                        | 30.94%                        |
| 33,000                      | 2                         | 4                          | 66,000                                | 88,000                       | 24                       | 880,000                                        | 50.23%                        |
| 39,000                      | 1                         | 5                          | 39,000                                | 127,000                      | 23                       | 1,024,000                                      | 58.45%                        |
| 41,000                      | 1                         | 6                          | 41,000                                | 168,000                      | 22                       | 1,070,000                                      | 61.07%                        |
| 44,000                      | 0                         | 6                          | 0                                     | 168,000                      | 22                       | 1,136,000                                      | 64.84%                        |
| 45,000                      | 1                         | 7                          | 45,000                                | 213,000                      | 21                       | 1,158,000                                      | 66.10%                        |
| 50,000                      | 1                         | 8                          | 50,000                                | 263,000                      | 20                       | 1,263,000                                      | 72.09%                        |
| 51,000                      | 2                         | 10                         | 102,000                               | 365,000                      | 18                       | 1,283,000                                      | 73.23%                        |
| 52,000                      | 0                         | 10                         | 0                                     | 365,000                      | 18                       | 1,301,000                                      | 74.26%                        |
| 53,000                      | 0                         | 10                         | 0                                     | 365,000                      | 18                       | 1,319,000                                      | 75.29%                        |
| 56,000                      | 1                         | 11                         | 56,000                                | 421,000                      | 17                       | 1,373,000                                      | 78.37%                        |
| 58,000                      | 3                         | 14                         | 174,000                               | 595,000                      | 14                       | 1,407,000                                      | 80.31%                        |
| 59,000                      | 2                         | 16                         | 118,000                               | 713,000                      | 12                       | 1,421,000                                      | 81.11%                        |
| 60,000                      | 1                         | 17                         | 60,000                                | 773,000                      | 11                       | 1,433,000                                      | 81.79%                        |
| 62,000                      | 0                         | 17                         | 0                                     | 773,000                      | 11                       | 1,455,000                                      | 83.05%                        |
| 63,000                      | 1                         | 18                         | 63,000                                | 836,000                      | 10                       | 1,466,000                                      | 83.68%                        |
| 67,000                      | 1                         | 19                         | 67,000                                | 903,000                      | 9                        | 1,506,000                                      | 85.96%                        |
| 70,000                      | 1                         | 20                         | 70,000                                | 973,000                      | 8                        | 1,533,000                                      | 87.50%                        |
| 74,000                      | 1                         | 21                         | 74,000                                | 1,047,000                    | 7                        | 1,565,000                                      | 89.33%                        |
| 75,000                      | 1                         | 22                         | 75,000                                | 1,122,000                    | 6                        | 1,572,000                                      | 89.73%                        |
| 78,000                      | 1                         | 23                         | 78,000                                | 1,200,000                    | 5                        | 1,590,000                                      | 90.75%                        |
| 81,000                      | 1                         | 24                         | 81,000                                | 1,281,000                    | 4                        | 1,605,000                                      | 91.61%                        |
| 85,000                      | 1                         | 25                         | 85,000                                | 1,366,000                    | 3                        | 1,621,000                                      | 92.52%                        |
| 95,000                      | 0                         | 25                         | 0                                     | 1,366,000                    | 3                        | 1,651,000                                      | 94.24%                        |
| 96,000                      | 1                         | 26                         | 96,000                                | 1,462,000                    | 2                        | 1,654,000                                      | 94.41%                        |
| 99,000                      | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,660,000                                      | 94.75%                        |
| 100,000                     | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,662,000                                      | 94.86%                        |
| 104,000                     | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,670,000                                      | 95.32%                        |
| 112,000                     | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,686,000                                      | 96.23%                        |
| 121,000                     | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,704,000                                      | 97.26%                        |
| 122,000                     | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,706,000                                      | 97.37%                        |
| 126,000                     | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,714,000                                      | 97.83%                        |
| 129,000                     | 0                         | 26                         | 0                                     | 1,462,000                    | 2                        | 1,720,000                                      | 98.17%                        |
| 133,000                     | 1                         | 27                         | 133,000                               | 1,595,000                    | 1                        | 1,728,000                                      | 98.63%                        |
| 157,000                     | 1                         | 28                         | 157,000                               | 1,752,000                    | 0                        | 1,752,000                                      | 100.00%                       |
| 158,000                     | 0                         | 28                         | 0                                     | 1,752,000                    | 0                        | 1,752,000                                      | 100.00%                       |
| 187,000                     | 0                         | 28                         | 0                                     | 1,752,000                    | 0                        | 1,752,000                                      | 100.00%                       |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 4"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 2,000                       | 0                         | 0                          | 0                                     | 0                            | 18                       | 36,000                                         | 2.07%                         |
| 20,000                      | 0                         | 0                          | 0                                     | 0                            | 18                       | 360,000                                        | 20.71%                        |
| 33,000                      | 1                         | 1                          | 33,000                                | 33,000                       | 17                       | 594,000                                        | 34.18%                        |
| 39,000                      | 0                         | 1                          | 0                                     | 33,000                       | 17                       | 696,000                                        | 40.05%                        |
| 41,000                      | 0                         | 1                          | 0                                     | 33,000                       | 17                       | 730,000                                        | 42.00%                        |
| 44,000                      | 1                         | 2                          | 44,000                                | 77,000                       | 16                       | 781,000                                        | 44.94%                        |
| 45,000                      | 0                         | 2                          | 0                                     | 77,000                       | 16                       | 797,000                                        | 45.86%                        |
| 50,000                      | 0                         | 2                          | 0                                     | 77,000                       | 16                       | 877,000                                        | 50.46%                        |
| 51,000                      | 0                         | 2                          | 0                                     | 77,000                       | 16                       | 893,000                                        | 51.38%                        |
| 52,000                      | 1                         | 3                          | 52,000                                | 129,000                      | 15                       | 909,000                                        | 52.30%                        |
| 53,000                      | 1                         | 4                          | 53,000                                | 182,000                      | 14                       | 924,000                                        | 53.16%                        |
| 56,000                      | 0                         | 4                          | 0                                     | 182,000                      | 14                       | 966,000                                        | 55.58%                        |
| 58,000                      | 0                         | 4                          | 0                                     | 182,000                      | 14                       | 994,000                                        | 57.19%                        |
| 59,000                      | 0                         | 4                          | 0                                     | 182,000                      | 14                       | 1,008,000                                      | 58.00%                        |
| 60,000                      | 0                         | 4                          | 0                                     | 182,000                      | 14                       | 1,022,000                                      | 58.80%                        |
| 62,000                      | 1                         | 5                          | 62,000                                | 244,000                      | 13                       | 1,050,000                                      | 60.41%                        |
| 63,000                      | 0                         | 5                          | 0                                     | 244,000                      | 13                       | 1,063,000                                      | 61.16%                        |
| 67,000                      | 1                         | 6                          | 67,000                                | 311,000                      | 12                       | 1,115,000                                      | 64.15%                        |
| 70,000                      | 0                         | 6                          | 0                                     | 311,000                      | 12                       | 1,151,000                                      | 66.23%                        |
| 74,000                      | 1                         | 7                          | 74,000                                | 385,000                      | 11                       | 1,199,000                                      | 68.99%                        |
| 75,000                      | 0                         | 7                          | 0                                     | 385,000                      | 11                       | 1,210,000                                      | 69.62%                        |
| 78,000                      | 0                         | 7                          | 0                                     | 385,000                      | 11                       | 1,243,000                                      | 71.52%                        |
| 81,000                      | 0                         | 7                          | 0                                     | 385,000                      | 11                       | 1,276,000                                      | 73.42%                        |
| 85,000                      | 0                         | 7                          | 0                                     | 385,000                      | 11                       | 1,320,000                                      | 75.95%                        |
| 95,000                      | 1                         | 8                          | 95,000                                | 480,000                      | 10                       | 1,430,000                                      | 82.28%                        |
| 96,000                      | 0                         | 8                          | 0                                     | 480,000                      | 10                       | 1,440,000                                      | 82.85%                        |
| 99,000                      | 1                         | 9                          | 99,000                                | 579,000                      | 9                        | 1,470,000                                      | 84.58%                        |
| 100,000                     | 1                         | 10                         | 100,000                               | 679,000                      | 8                        | 1,479,000                                      | 85.10%                        |
| 104,000                     | 1                         | 11                         | 104,000                               | 783,000                      | 7                        | 1,511,000                                      | 86.94%                        |
| 112,000                     | 1                         | 12                         | 112,000                               | 895,000                      | 6                        | 1,567,000                                      | 90.16%                        |
| 121,000                     | 1                         | 13                         | 121,000                               | 1,016,000                    | 5                        | 1,621,000                                      | 93.27%                        |
| 122,000                     | 1                         | 14                         | 122,000                               | 1,138,000                    | 4                        | 1,626,000                                      | 93.56%                        |
| 126,000                     | 1                         | 15                         | 126,000                               | 1,264,000                    | 3                        | 1,642,000                                      | 94.48%                        |
| 129,000                     | 1                         | 16                         | 129,000                               | 1,393,000                    | 2                        | 1,651,000                                      | 94.99%                        |
| 133,000                     | 0                         | 16                         | 0                                     | 1,393,000                    | 2                        | 1,659,000                                      | 95.45%                        |
| 157,000                     | 0                         | 16                         | 0                                     | 1,393,000                    | 2                        | 1,707,000                                      | 98.22%                        |
| 158,000                     | 1                         | 17                         | 158,000                               | 1,551,000                    | 1                        | 1,709,000                                      | 98.33%                        |
| 187,000                     | 1                         | 18                         | 187,000                               | 1,738,000                    | 0                        | 1,738,000                                      | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: General Service

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 3                         | 3                          | 0                                     | 0                            | 9                        | 0                                              | 0.00%                         |
| 1,103,000                   | 1                         | 4                          | 1,103,000                             | 1,103,000                    | 8                        | 9,927,000                                      | 39.61%                        |
| 1,398,000                   | 1                         | 5                          | 1,398,000                             | 2,501,000                    | 7                        | 12,287,000                                     | 49.03%                        |
| 2,459,000                   | 1                         | 6                          | 2,459,000                             | 4,960,000                    | 6                        | 19,714,000                                     | 78.67%                        |
| 2,630,000                   | 1                         | 7                          | 2,630,000                             | 7,590,000                    | 5                        | 20,740,000                                     | 82.76%                        |
| 2,785,000                   | 1                         | 8                          | 2,785,000                             | 10,375,000                   | 4                        | 21,515,000                                     | 85.86%                        |
| 2,966,000                   | 1                         | 9                          | 2,966,000                             | 13,341,000                   | 3                        | 22,239,000                                     | 88.75%                        |
| 3,218,000                   | 1                         | 10                         | 3,218,000                             | 16,559,000                   | 2                        | 22,995,000                                     | 91.76%                        |
| 3,945,000                   | 1                         | 11                         | 3,945,000                             | 20,504,000                   | 1                        | 24,449,000                                     | 97.57%                        |
| 4,555,000                   | 1                         | 12                         | 4,555,000                             | 25,059,000                   | 0                        | 25,059,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: General Service

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 1,103,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 1,398,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 2,459,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 2,630,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 2,785,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 2,966,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 3,218,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 3,945,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |
| 4,555,000                   | 0                         | 0                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: General Service

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 2                  | 2                   | 0                              | 0                     | 5                 | 0                                       | 0.00%                  |
| 1,103,000            | 1                  | 3                   | 1,103,000                      | 1,103,000             | 4                 | 5,515,000                               | 40.00%                 |
| 1,398,000            | 1                  | 4                   | 1,398,000                      | 2,501,000             | 3                 | 6,695,000                               | 48.56%                 |
| 2,459,000            | 0                  | 4                   | 0                              | 2,501,000             | 3                 | 9,878,000                               | 71.65%                 |
| 2,630,000            | 0                  | 4                   | 0                              | 2,501,000             | 3                 | 10,391,000                              | 75.37%                 |
| 2,785,000            | 1                  | 5                   | 2,785,000                      | 5,286,000             | 2                 | 10,856,000                              | 78.75%                 |
| 2,966,000            | 0                  | 5                   | 0                              | 5,286,000             | 2                 | 11,218,000                              | 81.37%                 |
| 3,218,000            | 0                  | 5                   | 0                              | 5,286,000             | 2                 | 11,722,000                              | 85.03%                 |
| 3,945,000            | 1                  | 6                   | 3,945,000                      | 9,231,000             | 1                 | 13,176,000                              | 95.58%                 |
| 4,555,000            | 1                  | 7                   | 4,555,000                      | 13,786,000            | 0                 | 13,786,000                              | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: General Service

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 4                        | 0                                              | 0.00%                         |
| 1,103,000                   | 0                         | 1                          | 0                                     | 0                            | 4                        | 4,412,000                                      | 39.14%                        |
| 1,398,000                   | 0                         | 1                          | 0                                     | 0                            | 4                        | 5,592,000                                      | 49.61%                        |
| 2,459,000                   | 1                         | 2                          | 2,459,000                             | 2,459,000                    | 3                        | 9,836,000                                      | 87.25%                        |
| 2,630,000                   | 1                         | 3                          | 2,630,000                             | 5,089,000                    | 2                        | 10,349,000                                     | 91.80%                        |
| 2,785,000                   | 0                         | 3                          | 0                                     | 5,089,000                    | 2                        | 10,659,000                                     | 94.55%                        |
| 2,966,000                   | 1                         | 4                          | 2,966,000                             | 8,055,000                    | 1                        | 11,021,000                                     | 97.76%                        |
| 3,218,000                   | 1                         | 5                          | 3,218,000                             | 11,273,000                   | 0                        | 11,273,000                                     | 100.00%                       |
| 3,945,000                   | 0                         | 5                          | 0                                     | 11,273,000                   | 0                        | 11,273,000                                     | 100.00%                       |
| 4,555,000                   | 0                         | 5                          | 0                                     | 11,273,000                   | 0                        | 11,273,000                                     | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 274 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: Test Year

Customer Class: Residential Reuse

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]+(5) | Percentage of Total |
| 0                 | 54              | 54               | 0                        | 0                  | 324            | 0                                 | 0.00%               |
| 1,000             | 2               | 56               | 2,000                    | 2,000              | 322            | 324,000                           | 2.95%               |
| 2,000             | 6               | 62               | 12,000                   | 14,000             | 316            | 646,000                           | 5.89%               |
| 3,000             | 3               | 65               | 9,000                    | 23,000             | 313            | 962,000                           | 8.76%               |
| 4,000             | 3               | 68               | 12,000                   | 35,000             | 310            | 1,275,000                         | 11.62%              |
| 5,000             | 2               | 70               | 10,000                   | 45,000             | 308            | 1,585,000                         | 14.44%              |
| 6,000             | 3               | 73               | 18,000                   | 63,000             | 305            | 1,893,000                         | 17.25%              |
| 7,000             | 2               | 75               | 14,000                   | 77,000             | 303            | 2,198,000                         | 20.02%              |
| 8,000             | 3               | 78               | 24,000                   | 101,000            | 300            | 2,501,000                         | 22.78%              |
| 9,000             | 6               | 84               | 54,000                   | 155,000            | 294            | 2,801,000                         | 25.52%              |
| 10,000            | 7               | 91               | 70,000                   | 225,000            | 287            | 3,095,000                         | 28.20%              |
| 11,000            | 4               | 95               | 44,000                   | 269,000            | 283            | 3,382,000                         | 30.81%              |
| 12,000            | 12              | 107              | 144,000                  | 413,000            | 271            | 3,665,000                         | 33.39%              |
| 13,000            | 9               | 116              | 117,000                  | 530,000            | 262            | 3,936,000                         | 35.86%              |
| 14,000            | 14              | 130              | 196,000                  | 726,000            | 248            | 4,198,000                         | 38.24%              |
| 15,000            | 5               | 135              | 75,000                   | 801,000            | 243            | 4,446,000                         | 40.50%              |
| 16,000            | 8               | 143              | 128,000                  | 929,000            | 235            | 4,689,000                         | 42.72%              |
| 17,000            | 10              | 153              | 170,000                  | 1,099,000          | 225            | 4,924,000                         | 44.86%              |
| 18,000            | 15              | 168              | 270,000                  | 1,369,000          | 210            | 5,149,000                         | 46.91%              |
| 19,000            | 15              | 183              | 285,000                  | 1,654,000          | 195            | 5,359,000                         | 48.82%              |
| 20,000            | 8               | 191              | 160,000                  | 1,814,000          | 187            | 5,554,000                         | 50.60%              |
| 21,000            | 8               | 199              | 168,000                  | 1,982,000          | 179            | 5,741,000                         | 52.30%              |
| 22,000            | 8               | 207              | 176,000                  | 2,158,000          | 171            | 5,920,000                         | 53.93%              |
| 23,000            | 11              | 218              | 253,000                  | 2,411,000          | 160            | 6,091,000                         | 55.49%              |
| 24,000            | 7               | 225              | 168,000                  | 2,579,000          | 153            | 6,251,000                         | 56.95%              |
| 25,000            | 12              | 237              | 300,000                  | 2,879,000          | 141            | 6,404,000                         | 58.34%              |
| 26,000            | 3               | 240              | 78,000                   | 2,957,000          | 138            | 6,545,000                         | 59.62%              |
| 27,000            | 10              | 250              | 270,000                  | 3,227,000          | 128            | 6,683,000                         | 60.88%              |
| 28,000            | 14              | 264              | 392,000                  | 3,619,000          | 114            | 6,811,000                         | 62.05%              |
| 29,000            | 4               | 268              | 116,000                  | 3,735,000          | 110            | 6,925,000                         | 63.09%              |
| 30,000            | 7               | 275              | 210,000                  | 3,945,000          | 103            | 7,035,000                         | 64.09%              |
| 31,000            | 4               | 279              | 124,000                  | 4,069,000          | 99             | 7,138,000                         | 65.03%              |
| 32,000            | 6               | 285              | 192,000                  | 4,261,000          | 93             | 7,237,000                         | 65.93%              |
| 33,000            | 4               | 289              | 132,000                  | 4,393,000          | 89             | 7,330,000                         | 66.78%              |
| 34,000            | 3               | 292              | 102,000                  | 4,495,000          | 86             | 7,419,000                         | 67.59%              |
| 35,000            | 4               | 296              | 140,000                  | 4,635,000          | 82             | 7,505,000                         | 68.37%              |
| 36,000            | 2               | 298              | 72,000                   | 4,707,000          | 80             | 7,587,000                         | 69.12%              |
| 37,000            | 3               | 301              | 111,000                  | 4,818,000          | 77             | 7,667,000                         | 69.85%              |
| 39,000            | 2               | 303              | 78,000                   | 4,896,000          | 75             | 7,821,000                         | 71.25%              |
| 40,000            | 1               | 304              | 40,000                   | 4,936,000          | 74             | 7,896,000                         | 71.93%              |
| 41,000            | 1               | 305              | 41,000                   | 4,977,000          | 73             | 7,970,000                         | 72.61%              |
| 42,000            | 3               | 308              | 126,000                  | 5,103,000          | 70             | 8,043,000                         | 73.27%              |
| 43,000            | 3               | 311              | 129,000                  | 5,232,000          | 67             | 8,113,000                         | 73.91%              |
| 44,000            | 3               | 314              | 132,000                  | 5,364,000          | 64             | 8,180,000                         | 74.52%              |
| 46,000            | 2               | 316              | 92,000                   | 5,456,000          | 62             | 8,308,000                         | 75.69%              |
| 48,000            | 1               | 317              | 48,000                   | 5,504,000          | 61             | 8,432,000                         | 76.82%              |
| 49,000            | 1               | 318              | 49,000                   | 5,553,000          | 60             | 8,493,000                         | 77.37%              |
| 50,000            | 2               | 320              | 100,000                  | 5,653,000          | 58             | 8,553,000                         | 77.92%              |
| 51,000            | 1               | 321              | 51,000                   | 5,704,000          | 57             | 8,611,000                         | 78.45%              |
| 52,000            | 3               | 324              | 156,000                  | 5,860,000          | 54             | 8,668,000                         | 78.97%              |
| 53,000            | 2               | 326              | 106,000                  | 5,966,000          | 52             | 8,722,000                         | 79.46%              |
| 54,000            | 2               | 328              | 108,000                  | 6,074,000          | 50             | 8,774,000                         | 79.93%              |
| 55,000            | 1               | 329              | 55,000                   | 6,129,000          | 49             | 8,824,000                         | 80.39%              |
| 56,000            | 3               | 332              | 168,000                  | 6,297,000          | 46             | 8,873,000                         | 80.83%              |
| 57,000            | 1               | 333              | 57,000                   | 6,354,000          | 45             | 8,919,000                         | 81.25%              |
| 58,000            | 1               | 334              | 58,000                   | 6,412,000          | 44             | 8,964,000                         | 81.66%              |
| 59,000            | 2               | 336              | 118,000                  | 6,530,000          | 42             | 9,008,000                         | 82.06%              |
| 61,000            | 1               | 337              | 61,000                   | 6,591,000          | 41             | 9,092,000                         | 82.83%              |
| 62,000            | 1               | 338              | 62,000                   | 6,653,000          | 40             | 9,133,000                         | 83.20%              |
| 64,000            | 3               | 341              | 192,000                  | 6,845,000          | 37             | 9,213,000                         | 83.93%              |
| 66,000            | 1               | 342              | 66,000                   | 6,911,000          | 36             | 9,287,000                         | 84.60%              |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 275 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water [ ] or Sewer [x]

Period: Test Year

Customer Class: Residential Reuse

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                   | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $(((1)*(6))+(5))$ | Percentage of Total |
| 67,000            | 1               | 343              | 67,000                   | 6,978,000          | 35             | 9,323,000                             | 84.93%              |
| 68,000            | 1               | 344              | 68,000                   | 7,046,000          | 34             | 9,358,000                             | 85.25%              |
| 70,000            | 1               | 345              | 70,000                   | 7,116,000          | 33             | 9,426,000                             | 85.87%              |
| 71,000            | 1               | 346              | 71,000                   | 7,187,000          | 32             | 9,458,000                             | 86.17%              |
| 72,000            | 1               | 347              | 72,000                   | 7,259,000          | 31             | 9,491,000                             | 86.46%              |
| 74,000            | 1               | 348              | 74,000                   | 7,333,000          | 30             | 9,553,000                             | 87.03%              |
| 76,000            | 1               | 349              | 76,000                   | 7,409,000          | 29             | 9,613,000                             | 87.57%              |
| 77,000            | 1               | 350              | 77,000                   | 7,486,000          | 28             | 9,642,000                             | 87.84%              |
| 78,000            | 1               | 351              | 78,000                   | 7,564,000          | 27             | 9,670,000                             | 88.09%              |
| 80,000            | 1               | 352              | 80,000                   | 7,644,000          | 26             | 9,724,000                             | 88.59%              |
| 83,000            | 1               | 353              | 83,000                   | 7,727,000          | 25             | 9,802,000                             | 89.30%              |
| 85,000            | 1               | 354              | 85,000                   | 7,812,000          | 24             | 9,852,000                             | 89.75%              |
| 86,000            | 1               | 355              | 86,000                   | 7,898,000          | 23             | 9,876,000                             | 89.97%              |
| 88,000            | 1               | 356              | 88,000                   | 7,986,000          | 22             | 9,922,000                             | 90.39%              |
| 90,000            | 1               | 357              | 90,000                   | 8,076,000          | 21             | 9,966,000                             | 90.79%              |
| 92,000            | 1               | 358              | 92,000                   | 8,168,000          | 20             | 10,008,000                            | 91.17%              |
| 93,000            | 1               | 359              | 93,000                   | 8,261,000          | 19             | 10,028,000                            | 91.35%              |
| 94,000            | 1               | 360              | 94,000                   | 8,355,000          | 18             | 10,047,000                            | 91.53%              |
| 95,000            | 2               | 362              | 190,000                  | 8,545,000          | 16             | 10,065,000                            | 91.69%              |
| 101,000           | 1               | 363              | 101,000                  | 8,646,000          | 15             | 10,161,000                            | 92.57%              |
| 102,000           | 1               | 364              | 102,000                  | 8,748,000          | 14             | 10,176,000                            | 92.70%              |
| 103,000           | 1               | 365              | 103,000                  | 8,851,000          | 13             | 10,190,000                            | 92.83%              |
| 106,000           | 2               | 367              | 212,000                  | 9,063,000          | 11             | 10,229,000                            | 93.19%              |
| 111,000           | 1               | 368              | 111,000                  | 9,174,000          | 10             | 10,284,000                            | 93.69%              |
| 122,000           | 1               | 369              | 122,000                  | 9,296,000          | 9              | 10,394,000                            | 94.69%              |
| 124,000           | 1               | 370              | 124,000                  | 9,420,000          | 8              | 10,412,000                            | 94.85%              |
| 128,000           | 1               | 371              | 128,000                  | 9,548,000          | 7              | 10,444,000                            | 95.14%              |
| 149,000           | 1               | 372              | 149,000                  | 9,697,000          | 6              | 10,591,000                            | 96.48%              |
| 169,000           | 1               | 373              | 169,000                  | 9,866,000          | 5              | 10,711,000                            | 97.58%              |
| 195,000           | 1               | 374              | 195,000                  | 10,061,000         | 4              | 10,841,000                            | 98.76%              |
| 217,000           | 1               | 375              | 217,000                  | 10,278,000         | 3              | 10,929,000                            | 99.56%              |
| 221,000           | 1               | 376              | 221,000                  | 10,499,000         | 2              | 10,941,000                            | 99.67%              |
| 227,000           | 1               | 377              | 227,000                  | 10,726,000         | 1              | 10,953,000                            | 99.78%              |
| 251,000           | 1               | 378              | 251,000                  | 10,977,000         | 0              | 10,977,000                            | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 276 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water [ ] or Sewer [x]  
Period: January 2010  
Customer Class: Residential Reuse

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                     | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor<br>(((1)*(6)))+(5)) | Percentage of Total |
| 0                 | 4               | 4                | 0                        | 0                  | 16             | 0                                       | 0.00%               |
| 1,000             | 1               | 5                | 1,000                    | 1,000              | 15             | 16,000                                  | 3.92%               |
| 2,000             | 0               | 5                | 0                        | 1,000              | 15             | 31,000                                  | 7.60%               |
| 3,000             | 0               | 5                | 0                        | 1,000              | 15             | 46,000                                  | 11.27%              |
| 4,000             | 0               | 5                | 0                        | 1,000              | 15             | 61,000                                  | 14.95%              |
| 5,000             | 0               | 5                | 0                        | 1,000              | 15             | 76,000                                  | 18.63%              |
| 6,000             | 0               | 5                | 0                        | 1,000              | 15             | 91,000                                  | 22.30%              |
| 7,000             | 0               | 5                | 0                        | 1,000              | 15             | 106,000                                 | 25.98%              |
| 8,000             | 0               | 5                | 0                        | 1,000              | 15             | 121,000                                 | 29.66%              |
| 9,000             | 1               | 6                | 9,000                    | 10,000             | 14             | 136,000                                 | 33.33%              |
| 10,000            | 1               | 7                | 10,000                   | 20,000             | 13             | 150,000                                 | 36.76%              |
| 11,000            | 0               | 7                | 0                        | 20,000             | 13             | 163,000                                 | 39.95%              |
| 12,000            | 0               | 7                | 0                        | 20,000             | 13             | 176,000                                 | 43.14%              |
| 13,000            | 0               | 7                | 0                        | 20,000             | 13             | 189,000                                 | 46.32%              |
| 14,000            | 2               | 9                | 28,000                   | 48,000             | 11             | 202,000                                 | 49.51%              |
| 15,000            | 1               | 10               | 15,000                   | 63,000             | 10             | 213,000                                 | 52.21%              |
| 16,000            | 0               | 10               | 0                        | 63,000             | 10             | 223,000                                 | 54.66%              |
| 17,000            | 0               | 10               | 0                        | 63,000             | 10             | 233,000                                 | 57.11%              |
| 18,000            | 1               | 11               | 18,000                   | 81,000             | 9              | 243,000                                 | 59.56%              |
| 19,000            | 0               | 11               | 0                        | 81,000             | 9              | 252,000                                 | 61.76%              |
| 20,000            | 0               | 11               | 0                        | 81,000             | 9              | 261,000                                 | 63.97%              |
| 21,000            | 0               | 11               | 0                        | 81,000             | 9              | 270,000                                 | 66.18%              |
| 22,000            | 1               | 12               | 22,000                   | 103,000            | 8              | 279,000                                 | 68.38%              |
| 23,000            | 2               | 14               | 46,000                   | 149,000            | 6              | 287,000                                 | 70.34%              |
| 24,000            | 0               | 14               | 0                        | 149,000            | 6              | 293,000                                 | 71.81%              |
| 25,000            | 1               | 15               | 25,000                   | 174,000            | 5              | 299,000                                 | 73.28%              |
| 26,000            | 0               | 15               | 0                        | 174,000            | 5              | 304,000                                 | 74.51%              |
| 27,000            | 1               | 16               | 27,000                   | 201,000            | 4              | 309,000                                 | 75.74%              |
| 28,000            | 1               | 17               | 28,000                   | 229,000            | 3              | 313,000                                 | 76.72%              |
| 29,000            | 0               | 17               | 0                        | 229,000            | 3              | 316,000                                 | 77.45%              |
| 30,000            | 1               | 18               | 30,000                   | 259,000            | 2              | 319,000                                 | 78.19%              |
| 31,000            | 0               | 18               | 0                        | 259,000            | 2              | 321,000                                 | 78.68%              |
| 32,000            | 0               | 18               | 0                        | 259,000            | 2              | 323,000                                 | 79.17%              |
| 33,000            | 0               | 18               | 0                        | 259,000            | 2              | 325,000                                 | 79.66%              |
| 34,000            | 0               | 18               | 0                        | 259,000            | 2              | 327,000                                 | 80.15%              |
| 35,000            | 0               | 18               | 0                        | 259,000            | 2              | 329,000                                 | 80.64%              |
| 36,000            | 0               | 18               | 0                        | 259,000            | 2              | 331,000                                 | 81.13%              |
| 37,000            | 0               | 18               | 0                        | 259,000            | 2              | 333,000                                 | 81.62%              |
| 39,000            | 0               | 18               | 0                        | 259,000            | 2              | 337,000                                 | 82.60%              |
| 40,000            | 0               | 18               | 0                        | 259,000            | 2              | 339,000                                 | 83.09%              |
| 41,000            | 0               | 18               | 0                        | 259,000            | 2              | 341,000                                 | 83.58%              |
| 42,000            | 0               | 18               | 0                        | 259,000            | 2              | 343,000                                 | 84.07%              |
| 43,000            | 0               | 18               | 0                        | 259,000            | 2              | 345,000                                 | 84.56%              |
| 44,000            | 0               | 18               | 0                        | 259,000            | 2              | 347,000                                 | 85.05%              |
| 46,000            | 0               | 18               | 0                        | 259,000            | 2              | 351,000                                 | 86.03%              |
| 48,000            | 0               | 18               | 0                        | 259,000            | 2              | 355,000                                 | 87.01%              |
| 49,000            | 0               | 18               | 0                        | 259,000            | 2              | 357,000                                 | 87.50%              |
| 50,000            | 0               | 18               | 0                        | 259,000            | 2              | 359,000                                 | 87.99%              |
| 51,000            | 0               | 18               | 0                        | 259,000            | 2              | 361,000                                 | 88.48%              |
| 52,000            | 0               | 18               | 0                        | 259,000            | 2              | 363,000                                 | 88.97%              |
| 53,000            | 0               | 18               | 0                        | 259,000            | 2              | 365,000                                 | 89.46%              |
| 54,000            | 0               | 18               | 0                        | 259,000            | 2              | 367,000                                 | 89.95%              |
| 55,000            | 0               | 18               | 0                        | 259,000            | 2              | 369,000                                 | 90.44%              |
| 56,000            | 0               | 18               | 0                        | 259,000            | 2              | 371,000                                 | 90.93%              |
| 57,000            | 0               | 18               | 0                        | 259,000            | 2              | 373,000                                 | 91.42%              |
| 58,000            | 0               | 18               | 0                        | 259,000            | 2              | 375,000                                 | 91.91%              |
| 59,000            | 0               | 18               | 0                        | 259,000            | 2              | 377,000                                 | 92.40%              |
| 61,000            | 0               | 18               | 0                        | 259,000            | 2              | 381,000                                 | 93.38%              |
| 62,000            | 0               | 18               | 0                        | 259,000            | 2              | 383,000                                 | 93.87%              |
| 64,000            | 1               | 19               | 64,000                   | 323,000            | 1              | 387,000                                 | 94.85%              |
| 66,000            | 0               | 19               | 0                        | 323,000            | 1              | 389,000                                 | 95.34%              |
| 67,000            | 0               | 19               | 0                        | 323,000            | 1              | 390,000                                 | 95.59%              |



Company: Santando Utilities Corporation

Schedule: E-14  
Page 277 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water ☐ or Sewer ☒  
Period: January 2010  
Customer Class: Residential Reuse

Preparer: Dan Ciecierski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                 | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $[(1)*(6)]/(5)$ | Percentage of Total |
| 68,000            | 0               | 19               | 0                        | 323,000            | 1              | 391,000                             | 95.83%              |
| 70,000            | 0               | 19               | 0                        | 323,000            | 1              | 393,000                             | 96.32%              |
| 71,000            | 0               | 19               | 0                        | 323,000            | 1              | 394,000                             | 96.57%              |
| 72,000            | 0               | 19               | 0                        | 323,000            | 1              | 395,000                             | 96.81%              |
| 74,000            | 0               | 19               | 0                        | 323,000            | 1              | 397,000                             | 97.30%              |
| 76,000            | 0               | 19               | 0                        | 323,000            | 1              | 399,000                             | 97.79%              |
| 77,000            | 0               | 19               | 0                        | 323,000            | 1              | 400,000                             | 98.04%              |
| 78,000            | 0               | 19               | 0                        | 323,000            | 1              | 401,000                             | 98.28%              |
| 80,000            | 0               | 19               | 0                        | 323,000            | 1              | 403,000                             | 98.77%              |
| 83,000            | 0               | 19               | 0                        | 323,000            | 1              | 406,000                             | 99.51%              |
| 85,000            | 1               | 20               | 85,000                   | 408,000            | 0              | 408,000                             | 100.00%             |
| 86,000            | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 88,000            | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 90,000            | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 92,000            | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 93,000            | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 94,000            | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 95,000            | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 101,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 102,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 103,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 106,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 111,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 122,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 124,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 128,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 149,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 169,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 195,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 217,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 221,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 227,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |
| 251,000           | 0               | 20               | 0                        | 408,000            | 0              | 408,000                             | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 278 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☐ or Sewer ☒  
Period: February through August 2010  
Customer Class: Residential Reuse

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>(((1)*(6))+(5)) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|--------------------------------------------------|-------------------------------|
| 0                           | 31                        | 31                         | 0                                     | 0                            | 181                      | 0                                                | 0.00%                         |
| 1,000                       | 1                         | 32                         | 1,000                                 | 1,000                        | 180                      | 181,000                                          | 2.92%                         |
| 2,000                       | 5                         | 37                         | 10,000                                | 11,000                       | 175                      | 361,000                                          | 5.83%                         |
| 3,000                       | 0                         | 37                         | 0                                     | 11,000                       | 175                      | 536,000                                          | 8.66%                         |
| 4,000                       | 2                         | 39                         | 8,000                                 | 19,000                       | 173                      | 711,000                                          | 11.49%                        |
| 5,000                       | 2                         | 41                         | 10,000                                | 29,000                       | 171                      | 884,000                                          | 14.28%                        |
| 6,000                       | 2                         | 43                         | 12,000                                | 41,000                       | 169                      | 1,055,000                                        | 17.05%                        |
| 7,000                       | 2                         | 45                         | 14,000                                | 55,000                       | 167                      | 1,224,000                                        | 19.78%                        |
| 8,000                       | 3                         | 48                         | 24,000                                | 79,000                       | 164                      | 1,391,000                                        | 22.48%                        |
| 9,000                       | 5                         | 53                         | 45,000                                | 124,000                      | 159                      | 1,555,000                                        | 25.13%                        |
| 10,000                      | 3                         | 56                         | 30,000                                | 154,000                      | 156                      | 1,714,000                                        | 27.69%                        |
| 11,000                      | 4                         | 60                         | 44,000                                | 198,000                      | 152                      | 1,870,000                                        | 30.21%                        |
| 12,000                      | 9                         | 69                         | 108,000                               | 306,000                      | 143                      | 2,022,000                                        | 32.67%                        |
| 13,000                      | 3                         | 72                         | 39,000                                | 345,000                      | 140                      | 2,165,000                                        | 34.98%                        |
| 14,000                      | 10                        | 82                         | 140,000                               | 485,000                      | 130                      | 2,305,000                                        | 37.24%                        |
| 15,000                      | 2                         | 84                         | 30,000                                | 515,000                      | 128                      | 2,435,000                                        | 39.34%                        |
| 16,000                      | 5                         | 89                         | 80,000                                | 595,000                      | 123                      | 2,563,000                                        | 41.41%                        |
| 17,000                      | 9                         | 98                         | 153,000                               | 748,000                      | 114                      | 2,686,000                                        | 43.40%                        |
| 18,000                      | 8                         | 106                        | 144,000                               | 892,000                      | 106                      | 2,800,000                                        | 45.24%                        |
| 19,000                      | 9                         | 115                        | 171,000                               | 1,063,000                    | 97                       | 2,906,000                                        | 46.95%                        |
| 20,000                      | 3                         | 118                        | 60,000                                | 1,123,000                    | 94                       | 3,003,000                                        | 48.52%                        |
| 21,000                      | 3                         | 121                        | 63,000                                | 1,186,000                    | 91                       | 3,097,000                                        | 50.04%                        |
| 22,000                      | 2                         | 123                        | 44,000                                | 1,230,000                    | 89                       | 3,188,000                                        | 51.51%                        |
| 23,000                      | 4                         | 127                        | 92,000                                | 1,322,000                    | 85                       | 3,277,000                                        | 52.95%                        |
| 24,000                      | 3                         | 130                        | 72,000                                | 1,394,000                    | 82                       | 3,362,000                                        | 54.32%                        |
| 25,000                      | 7                         | 137                        | 175,000                               | 1,569,000                    | 75                       | 3,444,000                                        | 55.65%                        |
| 26,000                      | 1                         | 138                        | 26,000                                | 1,595,000                    | 74                       | 3,519,000                                        | 56.86%                        |
| 27,000                      | 5                         | 143                        | 135,000                               | 1,730,000                    | 69                       | 3,593,000                                        | 58.05%                        |
| 28,000                      | 6                         | 149                        | 168,000                               | 1,898,000                    | 63                       | 3,662,000                                        | 59.17%                        |
| 29,000                      | 3                         | 152                        | 87,000                                | 1,985,000                    | 60                       | 3,725,000                                        | 60.19%                        |
| 30,000                      | 3                         | 155                        | 90,000                                | 2,075,000                    | 57                       | 3,785,000                                        | 61.16%                        |
| 31,000                      | 2                         | 157                        | 62,000                                | 2,137,000                    | 55                       | 3,842,000                                        | 62.08%                        |
| 32,000                      | 4                         | 161                        | 128,000                               | 2,265,000                    | 51                       | 3,897,000                                        | 62.97%                        |
| 33,000                      | 2                         | 163                        | 66,000                                | 2,331,000                    | 49                       | 3,948,000                                        | 63.79%                        |
| 34,000                      | 2                         | 165                        | 68,000                                | 2,399,000                    | 47                       | 3,997,000                                        | 64.58%                        |
| 35,000                      | 0                         | 165                        | 0                                     | 2,399,000                    | 47                       | 4,044,000                                        | 65.34%                        |
| 36,000                      | 2                         | 167                        | 72,000                                | 2,471,000                    | 45                       | 4,091,000                                        | 66.10%                        |
| 37,000                      | 1                         | 168                        | 37,000                                | 2,508,000                    | 44                       | 4,136,000                                        | 66.83%                        |
| 39,000                      | 1                         | 169                        | 39,000                                | 2,547,000                    | 43                       | 4,224,000                                        | 68.25%                        |
| 40,000                      | 1                         | 170                        | 40,000                                | 2,587,000                    | 42                       | 4,267,000                                        | 68.94%                        |
| 41,000                      | 1                         | 171                        | 41,000                                | 2,628,000                    | 41                       | 4,309,000                                        | 69.62%                        |
| 42,000                      | 1                         | 172                        | 42,000                                | 2,670,000                    | 40                       | 4,350,000                                        | 70.29%                        |
| 43,000                      | 2                         | 174                        | 86,000                                | 2,756,000                    | 38                       | 4,390,000                                        | 70.93%                        |
| 44,000                      | 1                         | 175                        | 44,000                                | 2,800,000                    | 37                       | 4,428,000                                        | 71.55%                        |
| 46,000                      | 1                         | 176                        | 46,000                                | 2,846,000                    | 36                       | 4,502,000                                        | 72.74%                        |
| 48,000                      | 1                         | 177                        | 48,000                                | 2,894,000                    | 35                       | 4,574,000                                        | 73.91%                        |
| 49,000                      | 0                         | 177                        | 0                                     | 2,894,000                    | 35                       | 4,609,000                                        | 74.47%                        |
| 50,000                      | 2                         | 179                        | 100,000                               | 2,994,000                    | 33                       | 4,644,000                                        | 75.04%                        |
| 51,000                      | 0                         | 179                        | 0                                     | 2,994,000                    | 33                       | 4,677,000                                        | 75.57%                        |
| 52,000                      | 2                         | 181                        | 104,000                               | 3,098,000                    | 31                       | 4,710,000                                        | 76.10%                        |
| 53,000                      | 1                         | 182                        | 53,000                                | 3,151,000                    | 30                       | 4,741,000                                        | 76.60%                        |
| 54,000                      | 2                         | 184                        | 108,000                               | 3,259,000                    | 28                       | 4,771,000                                        | 77.09%                        |
| 55,000                      | 0                         | 184                        | 0                                     | 3,259,000                    | 28                       | 4,799,000                                        | 77.54%                        |
| 56,000                      | 1                         | 185                        | 56,000                                | 3,315,000                    | 27                       | 4,827,000                                        | 77.99%                        |
| 57,000                      | 1                         | 186                        | 57,000                                | 3,372,000                    | 26                       | 4,854,000                                        | 78.43%                        |
| 58,000                      | 1                         | 187                        | 58,000                                | 3,430,000                    | 25                       | 4,880,000                                        | 78.85%                        |
| 59,000                      | 1                         | 188                        | 59,000                                | 3,489,000                    | 24                       | 4,905,000                                        | 79.25%                        |
| 61,000                      | 0                         | 188                        | 0                                     | 3,489,000                    | 24                       | 4,953,000                                        | 80.03%                        |
| 62,000                      | 0                         | 188                        | 0                                     | 3,489,000                    | 24                       | 4,977,000                                        | 80.42%                        |
| 64,000                      | 1                         | 189                        | 64,000                                | 3,553,000                    | 23                       | 5,025,000                                        | 81.19%                        |
| 66,000                      | 0                         | 189                        | 0                                     | 3,553,000                    | 23                       | 5,071,000                                        | 81.94%                        |
| 67,000                      | 0                         | 189                        | 0                                     | 3,553,000                    | 23                       | 5,094,000                                        | 82.31%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Period: February through August 2010

Customer Class: Residential Reuse

Preparer: Dan Ciecielski

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                               | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)*(6)]*(5) | Percentage of Total |
| 68,000            | 1               | 190              | 68,000                   | 3,621,000          | 22             | 5,117,000                         | 82.68%              |
| 70,000            | 1               | 191              | 70,000                   | 3,691,000          | 21             | 5,161,000                         | 83.39%              |
| 71,000            | 0               | 191              | 0                        | 3,691,000          | 21             | 5,182,000                         | 83.73%              |
| 72,000            | 1               | 192              | 72,000                   | 3,763,000          | 20             | 5,203,000                         | 84.07%              |
| 74,000            | 1               | 193              | 74,000                   | 3,837,000          | 19             | 5,243,000                         | 84.71%              |
| 76,000            | 1               | 194              | 76,000                   | 3,913,000          | 18             | 5,281,000                         | 85.33%              |
| 77,000            | 0               | 194              | 0                        | 3,913,000          | 18             | 5,299,000                         | 85.62%              |
| 78,000            | 0               | 194              | 0                        | 3,913,000          | 18             | 5,317,000                         | 85.91%              |
| 80,000            | 0               | 194              | 0                        | 3,913,000          | 18             | 5,353,000                         | 86.49%              |
| 83,000            | 1               | 195              | 83,000                   | 3,996,000          | 17             | 5,407,000                         | 87.36%              |
| 85,000            | 0               | 195              | 0                        | 3,996,000          | 17             | 5,441,000                         | 87.91%              |
| 86,000            | 1               | 196              | 86,000                   | 4,082,000          | 16             | 5,458,000                         | 88.19%              |
| 88,000            | 1               | 197              | 88,000                   | 4,170,000          | 15             | 5,490,000                         | 88.71%              |
| 90,000            | 0               | 197              | 0                        | 4,170,000          | 15             | 5,520,000                         | 89.19%              |
| 92,000            | 1               | 198              | 92,000                   | 4,262,000          | 14             | 5,550,000                         | 89.68%              |
| 93,000            | 1               | 199              | 93,000                   | 4,355,000          | 13             | 5,564,000                         | 89.90%              |
| 94,000            | 0               | 199              | 0                        | 4,355,000          | 13             | 5,577,000                         | 90.11%              |
| 95,000            | 1               | 200              | 95,000                   | 4,450,000          | 12             | 5,590,000                         | 90.32%              |
| 101,000           | 1               | 201              | 101,000                  | 4,551,000          | 11             | 5,662,000                         | 91.48%              |
| 102,000           | 1               | 202              | 102,000                  | 4,653,000          | 10             | 5,673,000                         | 91.66%              |
| 103,000           | 1               | 203              | 103,000                  | 4,756,000          | 9              | 5,683,000                         | 91.82%              |
| 106,000           | 2               | 205              | 212,000                  | 4,968,000          | 7              | 5,710,000                         | 92.26%              |
| 111,000           | 1               | 206              | 111,000                  | 5,079,000          | 6              | 5,745,000                         | 92.83%              |
| 122,000           | 1               | 207              | 122,000                  | 5,201,000          | 5              | 5,811,000                         | 93.89%              |
| 124,000           | 1               | 208              | 124,000                  | 5,325,000          | 4              | 5,821,000                         | 94.05%              |
| 128,000           | 0               | 208              | 0                        | 5,325,000          | 4              | 5,837,000                         | 94.31%              |
| 149,000           | 0               | 208              | 0                        | 5,325,000          | 4              | 5,921,000                         | 95.67%              |
| 169,000           | 1               | 209              | 169,000                  | 5,494,000          | 3              | 6,001,000                         | 96.96%              |
| 195,000           | 0               | 209              | 0                        | 5,494,000          | 3              | 6,079,000                         | 98.22%              |
| 217,000           | 1               | 210              | 217,000                  | 5,711,000          | 2              | 6,145,000                         | 99.29%              |
| 221,000           | 0               | 210              | 0                        | 5,711,000          | 2              | 6,153,000                         | 99.42%              |
| 227,000           | 1               | 211              | 227,000                  | 5,938,000          | 1              | 6,165,000                         | 99.61%              |
| 251,000           | 1               | 212              | 251,000                  | 6,189,000          | 0              | 6,189,000                         | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Residential Reuse

Meter Size: 5/8"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 19                        | 19                         | 0                                     | 0                            | 127                      | 0                                              | 0.00%                         |
| 1,000                       | 0                         | 19                         | 0                                     | 0                            | 127                      | 127,000                                        | 2.90%                         |
| 2,000                       | 1                         | 20                         | 2,000                                 | 2,000                        | 126                      | 254,000                                        | 5.80%                         |
| 3,000                       | 3                         | 23                         | 9,000                                 | 11,000                       | 123                      | 380,000                                        | 8.68%                         |
| 4,000                       | 1                         | 24                         | 4,000                                 | 15,000                       | 122                      | 503,000                                        | 11.48%                        |
| 5,000                       | 0                         | 24                         | 0                                     | 15,000                       | 122                      | 625,000                                        | 14.27%                        |
| 6,000                       | 1                         | 25                         | 6,000                                 | 21,000                       | 121                      | 747,000                                        | 17.05%                        |
| 7,000                       | 0                         | 25                         | 0                                     | 21,000                       | 121                      | 868,000                                        | 19.82%                        |
| 8,000                       | 0                         | 25                         | 0                                     | 21,000                       | 121                      | 989,000                                        | 22.58%                        |
| 9,000                       | 0                         | 25                         | 0                                     | 21,000                       | 121                      | 1,110,000                                      | 25.34%                        |
| 10,000                      | 3                         | 28                         | 30,000                                | 51,000                       | 118                      | 1,231,000                                      | 28.11%                        |
| 11,000                      | 0                         | 28                         | 0                                     | 51,000                       | 118                      | 1,349,000                                      | 30.80%                        |
| 12,000                      | 3                         | 31                         | 36,000                                | 87,000                       | 115                      | 1,467,000                                      | 33.49%                        |
| 13,000                      | 6                         | 37                         | 78,000                                | 165,000                      | 109                      | 1,582,000                                      | 36.12%                        |
| 14,000                      | 2                         | 39                         | 28,000                                | 193,000                      | 107                      | 1,691,000                                      | 38.61%                        |
| 15,000                      | 2                         | 41                         | 30,000                                | 223,000                      | 105                      | 1,798,000                                      | 41.05%                        |
| 16,000                      | 3                         | 44                         | 48,000                                | 271,000                      | 102                      | 1,903,000                                      | 43.45%                        |
| 17,000                      | 1                         | 45                         | 17,000                                | 288,000                      | 101                      | 2,005,000                                      | 45.78%                        |
| 18,000                      | 6                         | 51                         | 108,000                               | 396,000                      | 95                       | 2,106,000                                      | 48.08%                        |
| 19,000                      | 6                         | 57                         | 114,000                               | 510,000                      | 89                       | 2,201,000                                      | 50.25%                        |
| 20,000                      | 5                         | 62                         | 100,000                               | 610,000                      | 84                       | 2,290,000                                      | 52.28%                        |
| 21,000                      | 5                         | 67                         | 105,000                               | 715,000                      | 79                       | 2,374,000                                      | 54.20%                        |
| 22,000                      | 5                         | 72                         | 110,000                               | 825,000                      | 74                       | 2,453,000                                      | 56.00%                        |
| 23,000                      | 5                         | 77                         | 115,000                               | 940,000                      | 69                       | 2,527,000                                      | 57.69%                        |
| 24,000                      | 4                         | 81                         | 96,000                                | 1,036,000                    | 65                       | 2,596,000                                      | 59.27%                        |
| 25,000                      | 4                         | 85                         | 100,000                               | 1,136,000                    | 61                       | 2,661,000                                      | 60.75%                        |
| 26,000                      | 2                         | 87                         | 52,000                                | 1,188,000                    | 59                       | 2,722,000                                      | 62.15%                        |
| 27,000                      | 4                         | 91                         | 108,000                               | 1,296,000                    | 55                       | 2,781,000                                      | 63.49%                        |
| 28,000                      | 7                         | 98                         | 196,000                               | 1,492,000                    | 48                       | 2,836,000                                      | 64.75%                        |
| 29,000                      | 1                         | 99                         | 29,000                                | 1,521,000                    | 47                       | 2,884,000                                      | 65.84%                        |
| 30,000                      | 3                         | 102                        | 90,000                                | 1,611,000                    | 44                       | 2,931,000                                      | 66.92%                        |
| 31,000                      | 2                         | 104                        | 62,000                                | 1,673,000                    | 42                       | 2,975,000                                      | 67.92%                        |
| 32,000                      | 2                         | 106                        | 64,000                                | 1,737,000                    | 40                       | 3,017,000                                      | 68.88%                        |
| 33,000                      | 2                         | 108                        | 66,000                                | 1,803,000                    | 38                       | 3,057,000                                      | 69.79%                        |
| 34,000                      | 1                         | 109                        | 34,000                                | 1,837,000                    | 37                       | 3,095,000                                      | 70.66%                        |
| 35,000                      | 4                         | 113                        | 140,000                               | 1,977,000                    | 33                       | 3,132,000                                      | 71.51%                        |
| 36,000                      | 0                         | 113                        | 0                                     | 1,977,000                    | 33                       | 3,165,000                                      | 72.26%                        |
| 37,000                      | 2                         | 115                        | 74,000                                | 2,051,000                    | 31                       | 3,198,000                                      | 73.01%                        |
| 39,000                      | 1                         | 116                        | 39,000                                | 2,090,000                    | 30                       | 3,260,000                                      | 74.43%                        |
| 40,000                      | 0                         | 116                        | 0                                     | 2,090,000                    | 30                       | 3,290,000                                      | 75.11%                        |
| 41,000                      | 0                         | 116                        | 0                                     | 2,090,000                    | 30                       | 3,320,000                                      | 75.80%                        |
| 42,000                      | 2                         | 118                        | 84,000                                | 2,174,000                    | 28                       | 3,350,000                                      | 76.48%                        |
| 43,000                      | 1                         | 119                        | 43,000                                | 2,217,000                    | 27                       | 3,378,000                                      | 77.12%                        |
| 44,000                      | 2                         | 121                        | 88,000                                | 2,305,000                    | 25                       | 3,405,000                                      | 77.74%                        |
| 46,000                      | 1                         | 122                        | 46,000                                | 2,351,000                    | 24                       | 3,455,000                                      | 78.88%                        |
| 48,000                      | 0                         | 122                        | 0                                     | 2,351,000                    | 24                       | 3,503,000                                      | 79.98%                        |
| 49,000                      | 1                         | 123                        | 49,000                                | 2,400,000                    | 23                       | 3,527,000                                      | 80.53%                        |
| 50,000                      | 0                         | 123                        | 0                                     | 2,400,000                    | 23                       | 3,550,000                                      | 81.05%                        |
| 51,000                      | 1                         | 124                        | 51,000                                | 2,451,000                    | 22                       | 3,573,000                                      | 81.58%                        |
| 52,000                      | 1                         | 125                        | 52,000                                | 2,503,000                    | 21                       | 3,595,000                                      | 82.08%                        |
| 53,000                      | 1                         | 126                        | 53,000                                | 2,556,000                    | 20                       | 3,616,000                                      | 82.56%                        |
| 54,000                      | 0                         | 126                        | 0                                     | 2,556,000                    | 20                       | 3,636,000                                      | 83.01%                        |
| 55,000                      | 1                         | 127                        | 55,000                                | 2,611,000                    | 19                       | 3,656,000                                      | 83.47%                        |
| 56,000                      | 2                         | 129                        | 112,000                               | 2,723,000                    | 17                       | 3,675,000                                      | 83.90%                        |
| 57,000                      | 0                         | 129                        | 0                                     | 2,723,000                    | 17                       | 3,692,000                                      | 84.29%                        |
| 58,000                      | 0                         | 129                        | 0                                     | 2,723,000                    | 17                       | 3,709,000                                      | 84.68%                        |
| 59,000                      | 1                         | 130                        | 59,000                                | 2,782,000                    | 16                       | 3,726,000                                      | 85.07%                        |
| 61,000                      | 1                         | 131                        | 61,000                                | 2,843,000                    | 15                       | 3,758,000                                      | 85.80%                        |
| 62,000                      | 1                         | 132                        | 62,000                                | 2,905,000                    | 14                       | 3,773,000                                      | 86.14%                        |
| 64,000                      | 1                         | 133                        | 64,000                                | 2,969,000                    | 13                       | 3,801,000                                      | 86.78%                        |
| 66,000                      | 1                         | 134                        | 66,000                                | 3,035,000                    | 12                       | 3,827,000                                      | 87.37%                        |
| 67,000                      | 1                         | 135                        | 67,000                                | 3,102,000                    | 11                       | 3,839,000                                      | 87.65%                        |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [ ] or Sewer [x]

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Residential Reuse

Meter Size: 5/8"

| (1)               | (2)             | (3)              | (4)                      | (5)                | (6)            | (7)                                                       | (8)                 |
|-------------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)*(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor $\frac{[(1)*(6)]+(5)}{[(1)*(6)]+(5)}$ | Percentage of Total |
| 68,000            | 0               | 135              | 0                        | 3,102,000          | 11             | 3,850,000                                                 | 87.90%              |
| 70,000            | 0               | 135              | 0                        | 3,102,000          | 11             | 3,872,000                                                 | 88.40%              |
| 71,000            | 1               | 136              | 71,000                   | 3,173,000          | 10             | 3,883,000                                                 | 88.65%              |
| 72,000            | 0               | 136              | 0                        | 3,173,000          | 10             | 3,893,000                                                 | 88.88%              |
| 74,000            | 0               | 136              | 0                        | 3,173,000          | 10             | 3,913,000                                                 | 89.34%              |
| 76,000            | 0               | 136              | 0                        | 3,173,000          | 10             | 3,933,000                                                 | 89.79%              |
| 77,000            | 1               | 137              | 77,000                   | 3,250,000          | 9              | 3,943,000                                                 | 90.02%              |
| 78,000            | 1               | 138              | 78,000                   | 3,328,000          | 8              | 3,952,000                                                 | 90.23%              |
| 80,000            | 1               | 139              | 80,000                   | 3,408,000          | 7              | 3,968,000                                                 | 90.59%              |
| 83,000            | 0               | 139              | 0                        | 3,408,000          | 7              | 3,989,000                                                 | 91.07%              |
| 85,000            | 0               | 139              | 0                        | 3,408,000          | 7              | 4,003,000                                                 | 91.39%              |
| 86,000            | 0               | 139              | 0                        | 3,408,000          | 7              | 4,010,000                                                 | 91.55%              |
| 88,000            | 0               | 139              | 0                        | 3,408,000          | 7              | 4,024,000                                                 | 91.87%              |
| 90,000            | 1               | 140              | 90,000                   | 3,498,000          | 6              | 4,038,000                                                 | 92.19%              |
| 92,000            | 0               | 140              | 0                        | 3,498,000          | 6              | 4,050,000                                                 | 92.47%              |
| 93,000            | 0               | 140              | 0                        | 3,498,000          | 6              | 4,056,000                                                 | 92.60%              |
| 94,000            | 1               | 141              | 94,000                   | 3,592,000          | 5              | 4,062,000                                                 | 92.74%              |
| 95,000            | 1               | 142              | 95,000                   | 3,687,000          | 4              | 4,067,000                                                 | 92.85%              |
| 101,000           | 0               | 142              | 0                        | 3,687,000          | 4              | 4,091,000                                                 | 93.40%              |
| 102,000           | 0               | 142              | 0                        | 3,687,000          | 4              | 4,095,000                                                 | 93.49%              |
| 103,000           | 0               | 142              | 0                        | 3,687,000          | 4              | 4,099,000                                                 | 93.58%              |
| 106,000           | 0               | 142              | 0                        | 3,687,000          | 4              | 4,111,000                                                 | 93.86%              |
| 111,000           | 0               | 142              | 0                        | 3,687,000          | 4              | 4,131,000                                                 | 94.32%              |
| 122,000           | 0               | 142              | 0                        | 3,687,000          | 4              | 4,175,000                                                 | 95.32%              |
| 124,000           | 0               | 142              | 0                        | 3,687,000          | 4              | 4,183,000                                                 | 95.50%              |
| 128,000           | 1               | 143              | 128,000                  | 3,815,000          | 3              | 4,199,000                                                 | 95.87%              |
| 149,000           | 1               | 144              | 149,000                  | 3,964,000          | 2              | 4,262,000                                                 | 97.31%              |
| 169,000           | 0               | 144              | 0                        | 3,964,000          | 2              | 4,302,000                                                 | 98.22%              |
| 195,000           | 1               | 145              | 195,000                  | 4,159,000          | 1              | 4,354,000                                                 | 99.41%              |
| 217,000           | 0               | 145              | 0                        | 4,159,000          | 1              | 4,376,000                                                 | 99.91%              |
| 221,000           | 1               | 146              | 221,000                  | 4,380,000          | 0              | 4,380,000                                                 | 100.00%             |
| 227,000           | 0               | 146              | 0                        | 4,380,000          | 0              | 4,380,000                                                 | 100.00%             |
| 251,000           | 0               | 146              | 0                        | 4,380,000          | 0              | 4,380,000                                                 | 100.00%             |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: Test Year

Customer Class: Residential Wholesale

Meter Size: Flat Rate

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                            | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|------------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ] + (5) ] | Percentage<br>of Total |
| 0                    | 12                 | 12                  | 0                              | 0                     | 0                 | 0                                              | 100.00%                |

Company: Sanlando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Period: January 2010

Customer Class: Residential Wholesale

Preparer: Nicole Winans

Meter Size: Flat Rate

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 0                    | 1                  | 1                   | 0                              | 0                     | 0                 | 0                                       | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Test Year Ended: December 31, 2010  
Water ☐ or Sewer ☒ or Reuse ☐  
Period: February 2010 - August 2010  
Customer Class: Residential Wholesale

Preparer: Nicole Winans

Meter Size: Flat Rate

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 7                  | 7                   | 0                              | 0                     | 0                 | 0                                       | 100.00%                |



## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: September 2010 - December 2010

Customer Class: Residential Wholesale

Meter Size: Flat Rate

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 4                  | 4                   | 0                              | 0                     | 0                 | 0                                       | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Period: Test Year

Preparer: Nicole Winans

Customer Class: Multi-Residential Wholesale

Meter Size: Flat Rate

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 12                        | 12                         | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: January 2010

Customer Class: Multi-Residential Wholesale

Meter Size: Flat Rate

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: February 2010 - August 2010

Customer Class: Multi-Residential Wholesale

Meter Size: Flat Rate

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 7                  | 7                   | 0                              | 0                     | 0                 | 0                                       | 100.00%                |

Company: Sanlando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: September 2010 - December 2010

Customer Class: Multi-Residential Wholesale

Meter Size: Flat Rate

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 4                         | 4                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: Test Year

Customer Class: General Service Wholesale

Meter Size: Flat Rate

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                      | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5)] | Percentage<br>of Total |
| 0                    | 12                 | 12                  | 0                              | 0                     | 0                 | 0                                        | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: January 2010

Customer Class: General Service Wholesale

Meter Size: Flat Rate

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]*(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 1                         | 1                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: February 2010 - August 2010

Customer Class: General Service Wholesale

Meter Size: Flat Rate

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 7                         | 7                          | 0                                     | 0                            | 0                        | 0                                              | 100.00%                       |



Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☐ or Sewer ☒ or Reuse ☐

Preparer: Nicole Winans

Period: September 2010 - December 2010

Customer Class: General Service Wholesale

Meter Size: Flat Rate

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                        | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|--------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+ (5)] | Percentage<br>of Total |
| 0                    | 4                  | 4                   | 0                              | 0                     | 0                 | 0                                          | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Fire Protection

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 2                  | 2                   | 0                              | 0                     | 2                 | 0                                         | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Period: January 2010

Customer Class: Fire Protection

Preparer: Dan Ciecierski

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 0                  | 0                   | 0                              | 0                     | 2                 | 0                                       | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Fire Protection

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 0                    | 0                  | 0                   | 0                              | 0                     | 2                 | 0                                       | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Fire Protection

Meter Size: 1.5"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                            | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|------------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ] + (5) ] | Percentage<br>of Total |
| 0                    | 2                  | 2                   | 0                              | 0                     | 2                 | 0                                              | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Fire Protection

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                            | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|------------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ] + (5) ] | Percentage<br>of Total |
| 0                    | 14                 | 14                  | 0                              | 0                     | 14                | 0                                              | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer []

Period: January 2010

Customer Class: Fire Protection

Preparer: Dan Ciecierski

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 0                  | 0                   | 0                              | 0                     | 14                | 0                                         | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Fire Protection

Meter Size: 2"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                          | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|----------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | Percentage<br>of Total |
| 0                    | 0                  | 0                   | 0                              | 0                     | 14                | 0                                            | 100.00%                |



Company: Santando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Fire Protection

Meter Size: 2"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[(1)*(6)]+(5) | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|------------------------------------------------|-------------------------------|
| 0                           | 14                        | 14                         | 0                                     | 0                            | 14                       | 0                                              | 100.00%                       |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Test Year Ended: December 31, 2010

Preparer: Dan Ciecierski

Water ☒ or Sewer ☐

Period: Test Year

Meter Size: 4"

Customer Class: Fire Protection

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|-----------------------------------------------------|-------------------------------|
| 0                           | 24                        | 24                         | 0                                     | 0                            | 24                       | 0                                                   | 100.00%                       |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Test Year Ended: December 31, 2010Water ☒ or Sewer ☐  
Period: January 2010  
Customer Class: Fire Protection

Preparer: Dan Ciecierski

Meter Size: 4"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                          | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|----------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[ (1)*(6) ]+(5) ] | Percentage<br>of Total |
| 0                    | 3                  | 3                   | 0                              | 0                     | 24                | 0                                            | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Period: February through August 2010

Customer Class: Fire Protection

Preparer: Dan Ciecierski

Meter Size: 4"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                      | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5)] | Percentage<br>of Total |
| 0                    | 0                  | 0                   | 0                              | 0                     | 24                | 0                                        | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Cieciarski

Period: September through December 2010

Customer Class: Fire Protection

Meter Size: 4"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 21                 | 21                  | 0                              | 0                     | 24                | 0                                         | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water [x] or Sewer [ ]

Preparer: Dan Ciecierski

Period: Test Year

Customer Class: Fire Protection

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]*(5) | Percentage<br>of Total |
| 0                    | 32                 | 32                  | 0                              | 0                     | 32                | 0                                       | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: Fire Protection

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 4                  | 4                   | 0                              | 0                     | 32                | 0                                       | 100.00%                |

## Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-14  
Page 308 of 313Docket No: 110257-WS  
Test Year Ended: December 31, 2010Water ☒ or Sewer ☐  
Period: February through August 2010  
Customer Class: Fire Protection

Preparer: Dan Ciecierski

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 0                  | 0                   | 0                              | 0                     | 32                | 0                                         | 100.00%                |



Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Fire Protection

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[[(1)*(6)]+(5)] | Percentage<br>of Total |
| 0                    | 28                 | 28                  | 0                              | 0                     | 32                | 0                                         | 100.00%                |

Company: Sanlando Utilities Corporation

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Cieciarski

Period: Test Year

Customer Class: Fire Protection

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 8                  | 8                   | 0                              | 0                     | 8                 | 0                                       | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: January 2010

Customer Class: Fire Protection

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                       | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-------------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[((1)*(6))+(5)] | Percentage<br>of Total |
| 0                    | 1                  | 1                   | 0                              | 0                     | 8                 | 0                                         | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14

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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: February through August 2010

Customer Class: Fire Protection

Meter Size: 6"

| (1)                  | (2)                | (3)                 | (4)                            | (5)                   | (6)               | (7)                                     | (8)                    |
|----------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|-----------------------------------------|------------------------|
| Consumption<br>Level | Number of<br>Bills | Cumulative<br>Bills | Gallons<br>Consumed<br>(1)*(2) | Cumulative<br>Gallons | Reversed<br>Bills | Consolidated<br>Factor<br>[(1)*(6)]+(5) | Percentage<br>of Total |
| 0                    | 0                  | 0                   | 0                              | 0                     | 8                 | 0                                       | 100.00%                |

Company: Sanlando Utilities Corporation

Schedule: E-14  
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Docket No: 110257-WS

Test Year Ended: December 31, 2010

Water ☒ or Sewer ☐

Preparer: Dan Ciecierski

Period: September through December 2010

Customer Class: Fire Protection

Meter Size: 6"

| (1)<br>Consumption<br>Level | (2)<br>Number of<br>Bills | (3)<br>Cumulative<br>Bills | (4)<br>Gallons<br>Consumed<br>(1)*(2) | (5)<br>Cumulative<br>Gallons | (6)<br>Reversed<br>Bills | (7)<br>Consolidated<br>Factor<br>[((1)*(6))+*(5)] | (8)<br>Percentage<br>of Total |
|-----------------------------|---------------------------|----------------------------|---------------------------------------|------------------------------|--------------------------|---------------------------------------------------|-------------------------------|
| 0                           | 7                         | 7                          | 0                                     | 0                            | 8                        | 0                                                 | 100.00%                       |