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REPLY TO ALTAMONTE SPRINGS

MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD

September 20, 2004

**BY HAND DELIVERY**

RECEIVED - FPSC  
SEP 20 PM 12:25  
COMMISSION  
CLERK

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Docket No.: 030443-WS; Application of Labrador Utilities, Inc., for Rate Increase in Pasco County, Florida  
Our File No.: 30057.64

Dear Ms. Bayo:

Labrador Utilities, Inc. ("Utility"), provides the following supplemental response to Staff's data requests dated August 18, 2004:

**DATA REQUEST NO. 9:** Please provide a copy of the time sheets for all employees whose salaries are allocated to Labrador under the Water Service Corporation's Distribution of Expenses Manual Code S.E. 50, Distribution of Direct Salary, from January 1, 2003, to June 30, 2004.

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SEC   /
- OTH \_\_\_\_\_

**RESPONSE:** Sometime at the end of the year prior to completing Standard Entry 50 (SE50 is the journal entry used to allocated operators and regional office salaries to operating subsidiaries) the Utility's accounting department asks the Regional Directors (including Patrick Flynn) to advise it as to which system an employee's salary should be allocated. For example in 2003, Mr. Flynn advised the Utility that Howard Aldrich worked at the following subsidiaries: Pebble Creek, Cypress Lakes, and Mid-County. With this information, the accounting department creates the following allocation based on customer equivalents:

DOCUMENT NUMBER-DATE  
10108 SEP 20 04  
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Employee:	Howard Aldrich		
Annual Salary:	\$44,000		
System	Customer Equivalent	% to Total	Salary Allocation
Pebble Creek	2,119	29.38	\$12,928.00
Cypress Lakes	1,774	24.60	\$10,823.00
Mid-County	3,319	46.02	\$20,249.00
Total	7,212	100.00%	\$44,000.00

This process is used to allocate all operators salaries, taxes and benefits. In addition, Mr. Flynn's salary, taxes and benefits would be allocated, using the same process shown above, but would have been allocated to all operating subsidiaries in Florida.

Please do not hesitate to contact me, if you should have any questions.

Very truly yours,



VALERIE L. LORD  
For the Firm

VLL/tlc

cc: Ms. Tricia Merchant (by hand delivery)  
Ms. Denise Greene (by hand delivery)  
Cochran Keating, IV, Esquire (by hand delivery)  
Mr. Steven M. Lubertoizzi  
Mr. Patrick C. Flynn

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