

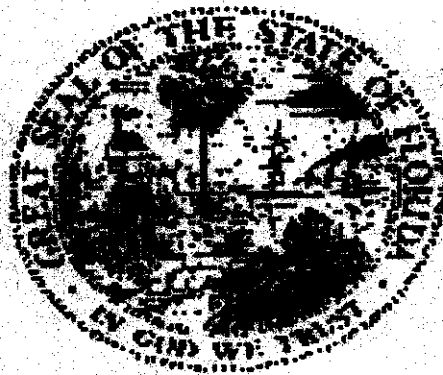
CLASS B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Labrador Utilities, Inc.
Exact Legal Name of Utility

VOLUME II



FOR THE

Test Year Ended: December 31, 2007

DOCUMENT NUMBER-DATE
07841 AUG 28 08
FPSC-COMMISSION CLERK

Company: Labrador Utilities, Inc.
 Docket No.: 080248-WS
 Test Year Ended: December 31, 2007

Schedule: E-14
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Water [x] or Sewer []
 January through March
 Customer Class: Residential

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1)X(6)+(5)	(8) Percentage of Total
0	186	196	0	0	2,459	0	0.00%
1,000	460	656	460,000	460,000	1,999	2,459,000	35.95%
2,000	757	1,413	1,514,000	1,974,000	1,242	4,458,000	65.17%
3,000	661	2,074	1,983,000	3,957,000	581	5,700,000	83.32%
4,000	350	2,424	1,400,000	5,357,000	231	6,281,000	91.81%
5,000	120	2,544	600,000	5,957,000	111	6,512,000	95.19%
6,000	54	2,598	324,000	6,281,000	57	6,623,000	96.81%
7,000	26	2,624	182,000	6,463,000	31	6,680,000	97.65%
8,000	9	2,633	72,000	6,535,000	22	6,711,000	98.10%
9,000	6	2,639	54,000	6,589,000	16	6,733,000	98.42%
10,000	1	2,640	10,000	6,599,000	15	6,749,000	98.66%
11,000	3	2,643	33,000	6,632,000	12	6,764,000	98.87%
12,000	3	2,646	36,000	6,668,000	9	6,776,000	99.05%
13,000	1	2,647	13,000	6,681,000	8	6,785,000	99.18%
14,000	1	2,648	14,000	6,695,000	7	6,793,000	99.30%
15,000	0	2,648	0	6,695,000	7	6,800,000	99.40%
16,000	1	2,649	16,000	6,711,000	6	6,807,000	99.50%
17,000	0	2,649	0	6,711,000	6	6,813,000	99.59%
18,000	1	2,650	18,000	6,729,000	5	6,819,000	99.68%
19,000	1	2,651	19,000	6,748,000	4	6,824,000	99.75%
20,000	2	2,653	40,000	6,788,000	2	6,828,000	99.81%
21,000	0	2,653	0	6,788,000	2	6,830,000	99.84%
22,000	0	2,653	0	6,788,000	2	6,832,000	99.87%
23,000	1	2,654	23,000	6,811,000	1	6,834,000	99.90%
24,000	0	2,654	0	6,811,000	1	6,835,000	99.91%
25,000	0	2,654	0	6,811,000	1	6,836,000	99.93%
28,000	0	2,654	0	6,811,000	1	6,839,000	99.97%
30,000	1	2,655	30,000	6,841,000	0	6,841,000	100.00%
32,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
33,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
36,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
44,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
51,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
62,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
64,000	0	2,655	0	6,841,000	0	6,841,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 060249-WS
 Test Year Ended: December 31, 2007

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Water or Sewer
 April through June
 Customer Class: Residential

Preparer: Erin Povich

Meter Size: 5/8"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	726	726	0	0	1,933	0	0.00%
1,000	427	1,153	427,000	427,000	1,506	1,933,000	33.18%
2,000	514	1,667	1,028,000	1,455,000	992	3,439,000	59.04%
3,000	482	2,149	1,446,000	2,901,000	510	4,431,000	76.07%
4,000	253	2,402	1,012,000	3,913,000	257	4,941,000	84.62%
5,000	117	2,519	585,000	4,498,000	140	5,198,000	89.24%
6,000	59	2,578	354,000	4,852,000	81	5,338,000	91.64%
7,000	25	2,603	175,000	5,027,000	56	5,419,000	93.03%
8,000	9	2,612	72,000	5,099,000	47	5,475,000	93.99%
9,000	12	2,624	108,000	5,207,000	35	5,522,000	94.80%
10,000	9	2,633	90,000	5,297,000	26	5,557,000	95.40%
11,000	4	2,637	44,000	5,341,000	22	5,583,000	95.85%
12,000	2	2,639	24,000	5,365,000	20	5,605,000	96.22%
13,000	3	2,642	39,000	5,404,000	17	5,625,000	96.57%
14,000	3	2,645	42,000	5,446,000	14	5,642,000	96.86%
15,000	0	2,645	0	5,446,000	14	5,656,000	97.10%
16,000	1	2,646	16,000	5,462,000	13	5,670,000	97.34%
17,000	1	2,647	17,000	5,479,000	12	5,683,000	97.56%
18,000	1	2,648	18,000	5,497,000	11	5,695,000	97.77%
19,000	1	2,649	19,000	5,516,000	10	5,706,000	97.96%
20,000	1	2,650	20,000	5,536,000	9	5,716,000	98.13%
21,000	2	2,652	42,000	5,578,000	7	5,725,000	98.26%
22,000	1	2,653	22,000	5,600,000	6	5,732,000	98.40%
23,000	1	2,654	23,000	5,623,000	5	5,738,000	98.51%
24,000	0	2,654	0	5,623,000	5	5,743,000	98.59%
25,000	1	2,655	25,000	5,648,000	4	5,748,000	98.68%
28,000	0	2,655	0	5,648,000	4	5,760,000	98.88%
30,000	0	2,655	0	5,648,000	4	5,768,000	99.02%
32,000	0	2,655	0	5,648,000	4	5,776,000	99.16%
33,000	1	2,656	33,000	5,681,000	3	5,780,000	99.23%
36,000	1	2,657	36,000	5,717,000	2	5,789,000	99.38%
44,000	1	2,658	44,000	5,761,000	1	5,805,000	99.66%
51,000	0	2,658	0	5,761,000	1	5,812,000	99.78%
62,000	0	2,658	0	5,761,000	1	5,823,000	99.97%
64,000	1	2,659	64,000	5,825,000	0	5,825,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 060249-WS
 Test Year Ended: December 31, 2007

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Preparer: Erin Povich

Water or Sewer

July through September

Customer Class: Residential

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1)X(6)+(5)	(8) Percentage of Total
0	1572	1,572	0	0	1,072	0	0.00%
1,000	334	1,906	334,000	334,000	738	1,072,000	34.75%
2,000	283	2,189	526,000	860,000	475	1,810,000	58.67%
3,000	223	2,392	669,000	1,529,000	252	2,285,000	74.07%
4,000	128	2,520	512,000	2,041,000	124	2,537,000	82.24%
5,000	57	2,577	285,000	2,326,000	67	2,661,000	86.26%
6,000	21	2,598	126,000	2,452,000	46	2,728,000	88.43%
7,000	10	2,608	70,000	2,522,000	36	2,774,000	89.92%
8,000	6	2,614	48,000	2,570,000	30	2,810,000	91.09%
9,000	2	2,616	18,000	2,588,000	28	2,840,000	92.06%
10,000	6	2,622	60,000	2,648,000	22	2,868,000	92.97%
11,000	3	2,625	33,000	2,681,000	19	2,890,000	93.68%
12,000	4	2,629	48,000	2,729,000	15	2,909,000	94.29%
13,000	2	2,631	26,000	2,755,000	13	2,924,000	94.78%
14,000	1	2,632	14,000	2,769,000	12	2,937,000	95.20%
15,000	2	2,634	30,000	2,799,000	10	2,949,000	95.59%
16,000	3	2,637	48,000	2,847,000	7	2,959,000	95.92%
17,000	0	2,637	0	2,847,000	7	2,966,000	96.14%
18,000	0	2,637	0	2,847,000	7	2,973,000	96.37%
19,000	0	2,637	0	2,847,000	7	2,980,000	96.60%
20,000	1	2,638	20,000	2,867,000	6	2,987,000	96.82%
21,000	1	2,639	21,000	2,888,000	5	2,993,000	97.02%
22,000	0	2,639	0	2,888,000	5	2,998,000	97.18%
23,000	0	2,639	0	2,888,000	5	3,003,000	97.34%
24,000	1	2,640	24,000	2,912,000	4	3,008,000	97.50%
25,000	0	2,640	0	2,912,000	4	3,012,000	97.63%
28,000	1	2,641	28,000	2,940,000	3	3,024,000	98.02%
30,000	0	2,641	0	2,940,000	3	3,030,000	98.22%
32,000	1	2,642	32,000	2,972,000	2	3,036,000	98.41%
33,000	0	2,642	0	2,972,000	2	3,038,000	98.48%
36,000	0	2,642	0	2,972,000	2	3,044,000	98.67%
44,000	0	2,642	0	2,972,000	2	3,060,000	99.19%
51,000	1	2,643	51,000	3,023,000	1	3,074,000	99.64%
62,000	1	2,644	62,000	3,085,000	0	3,085,000	100.00%
64,000	0	2,644	0	3,085,000	0	3,085,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 060249-WS
 Test Year Ended: December 31, 2007

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Preparer: Erin Povlich

Water or Sewer
 October through December
 Customer Class: Residential

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	922	922	0	0	1,736	0	0.00%
1,000	459	1,381	459,000	459,000	1,277	1,736,000	39.05%
2,000	546	1,927	1,092,000	1,551,000	731	3,013,000	67.77%
3,000	393	2,320	1,179,000	2,730,000	338	3,744,000	84.21%
4,000	183	2,503	732,000	3,462,000	155	4,082,000	91.81%
5,000	78	2,581	390,000	3,852,000	77	4,237,000	95.30%
6,000	34	2,615	204,000	4,056,000	43	4,314,000	97.03%
7,000	18	2,633	126,000	4,182,000	25	4,357,000	98.00%
8,000	7	2,640	58,000	4,238,000	18	4,382,000	98.56%
9,000	3	2,643	27,000	4,265,000	15	4,400,000	98.97%
10,000	3	2,646	30,000	4,295,000	12	4,415,000	99.30%
11,000	5	2,651	55,000	4,350,000	7	4,427,000	99.57%
12,000	3	2,654	36,000	4,386,000	4	4,434,000	99.73%
13,000	1	2,655	13,000	4,399,000	3	4,438,000	99.82%
14,000	0	2,655	0	4,399,000	3	4,441,000	99.89%
15,000	1	2,656	15,000	4,414,000	2	4,444,000	99.96%
16,000	2	2,658	32,000	4,446,000	0	4,446,000	100.00%
17,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
18,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
19,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
20,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
21,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
22,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
23,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
24,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
25,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
28,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
30,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
32,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
33,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
36,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
44,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
51,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
62,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
64,000	0	2,658	0	4,446,000	0	4,446,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 060249-WS
 Test Year Ended: December 31, 2007

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Water (x) or Sewer ()

Summary for Test Year

Customer Class: Residential

Preparer: Erin Povlich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]÷(5)	(8) Percentage of Total
0	3416	3,416	0	0	7,200	0	0.00%
1,000	1680	5,096	1,680,000	1,680,000	5,520	7,200,000	35.65%
2,000	2080	7,176	4,160,000	5,840,000	3,440	12,720,000	62.98%
3,000	1759	8,935	5,277,000	11,117,000	1,681	16,160,000	80.01%
4,000	914	9,849	3,656,000	14,773,000	767	17,841,000	88.33%
5,000	372	10,221	1,860,000	16,633,000	395	18,608,000	92.13%
6,000	168	10,389	1,008,000	17,641,000	227	19,003,000	94.09%
7,000	79	10,468	553,000	18,194,000	148	19,230,000	95.21%
8,000	31	10,499	248,000	18,442,000	117	19,378,000	95.94%
9,000	23	10,522	207,000	18,649,000	94	19,495,000	96.52%
10,000	19	10,541	190,000	18,839,000	75	19,589,000	96.99%
11,000	15	10,556	165,000	19,004,000	60	19,664,000	97.36%
12,000	12	10,568	144,000	19,148,000	48	19,724,000	97.66%
13,000	7	10,575	91,000	19,239,000	41	19,772,000	97.90%
14,000	5	10,580	70,000	19,309,000	36	19,813,000	98.10%
15,000	3	10,583	45,000	19,354,000	33	19,849,000	98.28%
16,000	7	10,590	112,000	19,466,000	26	19,882,000	98.44%
17,000	1	10,591	17,000	19,483,000	25	19,908,000	98.57%
18,000	2	10,593	36,000	19,519,000	23	19,933,000	98.69%
19,000	2	10,595	38,000	19,557,000	21	19,956,000	98.81%
20,000	4	10,599	80,000	19,637,000	17	19,977,000	98.91%
21,000	3	10,602	63,000	19,700,000	14	19,994,000	98.99%
22,000	1	10,603	22,000	19,722,000	13	20,008,000	99.06%
23,000	2	10,605	46,000	19,768,000	11	20,021,000	99.13%
24,000	1	10,606	24,000	19,792,000	10	20,032,000	99.18%
25,000	1	10,607	25,000	19,817,000	9	20,042,000	99.23%
28,000	1	10,608	28,000	19,845,000	8	20,069,000	99.37%
30,000	1	10,609	30,000	19,875,000	7	20,085,000	99.45%
32,000	1	10,610	32,000	19,907,000	6	20,099,000	99.51%
33,000	1	10,611	33,000	19,940,000	5	20,105,000	99.54%
36,000	1	10,612	36,000	19,976,000	4	20,120,000	99.62%
44,000	1	10,613	44,000	20,020,000	3	20,152,000	99.78%
51,000	1	10,614	51,000	20,071,000	2	20,173,000	99.88%
62,000	1	10,615	62,000	20,133,000	1	20,195,000	99.99%
64,000	1	10,616	64,000	20,197,000	0	20,197,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 090249-WS
 Test Year Ended: December 31, 2007

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Water [x] or Sewer []
 January through March
 Customer Class: RV Resort

Preparer: Erin Povich

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	0	0	0	0	3	180,000	16.06%
78,000	0	0	0	0	3	234,000	20.87%
94,000	0	0	0	0	3	282,000	25.16%
129,000	0	0	0	0	3	387,000	34.52%
134,000	0	0	0	0	3	402,000	35.86%
188,000	0	0	0	0	3	564,000	50.31%
232,000	0	0	0	0	3	696,000	62.09%
293,000	0	0	0	0	3	879,000	78.41%
332,000	1	1	332,000	332,000	2	996,000	88.85%
383,000	1	2	383,000	715,000	1	1,098,000	97.95%
406,000	1	3	406,000	1,121,000	0	1,121,000	100.00%
441,000	0	3	0	1,121,000	0	1,121,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 080249-WS
 Test Year Ended: December 31, 2007

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Water [x] or Sewer []
 April through June
 Customer Class: RV Resort

Preparer: Erin Povlich

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	0	0	0	0	3	180,000	23.47%
78,000	0	0	0	0	3	234,000	30.51%
94,000	1	1	94,000	94,000	2	282,000	36.77%
129,000	0	1	0	94,000	2	352,000	45.89%
134,000	0	1	0	94,000	2	362,000	47.20%
188,000	0	1	0	94,000	2	470,000	61.28%
232,000	1	2	232,000	326,000	1	558,000	72.75%
293,000	0	2	0	326,000	1	619,000	80.70%
332,000	0	2	0	326,000	1	658,000	85.79%
383,000	0	2	0	326,000	1	709,000	92.44%
406,000	0	2	0	326,000	1	732,000	95.44%
441,000	1	3	441,000	767,000	0	767,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 060249-WS
 Test Year Ended: December 31, 2007

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Water or Sewer

July through September

Customer Class: RV Resort

Preparer: Erin Povich

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	0	0	0	0	3	180,000	52.79%
78,000	1	1	78,000	78,000	2	234,000	68.62%
94,000	0	1	0	78,000	2	266,000	78.01%
129,000	1	2	129,000	207,000	1	336,000	98.53%
134,000	1	3	134,000	341,000	0	341,000	100.00%
188,000	0	3	0	341,000	0	341,000	100.00%
232,000	0	3	0	341,000	0	341,000	100.00%
293,000	0	3	0	341,000	0	341,000	100.00%
332,000	0	3	0	341,000	0	341,000	100.00%
383,000	0	3	0	341,000	0	341,000	100.00%
406,000	0	3	0	341,000	0	341,000	100.00%
441,000	0	3	0	341,000	0	341,000	100.00%

Company: Labrador Utilities, Inc.
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Water or Sewer
 October through December
 Customer Class: RV Resort

Preparer: Erin Fovich

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1)X(6)+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	1	1	60,000	60,000	2	180,000	33.27%
78,000	0	1	0	60,000	2	216,000	39.93%
94,000	0	1	0	60,000	2	248,000	45.84%
129,000	0	1	0	60,000	2	318,000	58.78%
134,000	0	1	0	60,000	2	328,000	60.63%
188,000	1	2	188,000	248,000	1	438,000	80.59%
232,000	0	2	0	248,000	1	480,000	88.72%
293,000	1	3	293,000	541,000	0	541,000	100.00%
332,000	0	3	0	541,000	0	541,000	100.00%
383,000	0	3	0	541,000	0	541,000	100.00%
406,000	0	3	0	541,000	0	541,000	100.00%
441,000	0	3	0	541,000	0	541,000	100.00%

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Preparer: Erin Povich

Water or Sewer

Summary for Test Year

Customer Class: RV Resort

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1)X(6)+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
60,000	1	1	60,000	60,000	11	720,000	25.99%
78,000	1	2	78,000	138,000	10	918,000	33.14%
94,000	1	3	94,000	232,000	9	1,078,000	38.92%
129,000	1	4	129,000	361,000	8	1,393,000	50.29%
134,000	1	5	134,000	495,000	7	1,433,000	51.73%
188,000	1	6	188,000	683,000	6	1,811,000	65.38%
232,000	1	7	232,000	915,000	5	2,075,000	74.91%
293,000	1	8	293,000	1,208,000	4	2,380,000	85.92%
332,000	1	9	332,000	1,540,000	3	2,536,000	91.55%
383,000	1	10	383,000	1,923,000	2	2,689,000	97.08%
406,000	1	11	406,000	2,329,000	1	2,735,000	98.74%
441,000	1	12	441,000	2,770,000	0	2,770,000	100.00%

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Preparer: Erin Povich

Water [x] or Sewer []

January through March

Customer Class: General Service

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	3	3	0	0	3	0	0.00%
1,000	0	3	0	0	3	3,000	18.75%
2,000	0	3	0	0	3	6,000	37.50%
4,000	0	3	0	0	3	12,000	75.00%
5,000	2	5	10,000	10,000	1	15,000	93.75%
6,000	1	6	6,000	16,000	0	16,000	100.00%
10,000	0	6	0	16,000	0	16,000	100.00%
15,000	0	6	0	16,000	0	16,000	100.00%
16,000	0	6	0	16,000	0	16,000	100.00%
18,000	0	6	0	16,000	0	16,000	100.00%
20,000	0	6	0	16,000	0	16,000	100.00%
35,000	0	6	0	16,000	0	16,000	100.00%

Company: Labrador Utilities, Inc.
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Water or Sewer

April through June

Customer Class: General Service

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	1	1	0	0	5	0	0.00%
1,000	1	2	1,000	1,000	4	5,000	6.76%
2,000	1	3	2,000	3,000	3	9,000	12.16%
4,000	0	3	0	3,000	3	15,000	20.27%
5,000	0	3	0	3,000	3	18,000	24.32%
6,000	0	3	0	3,000	3	21,000	28.38%
10,000	0	3	0	3,000	3	33,000	44.58%
15,000	0	3	0	3,000	3	48,000	64.86%
16,000	1	4	16,000	19,000	2	51,000	68.92%
18,000	0	4	0	19,000	2	55,000	74.32%
20,000	1	5	20,000	39,000	1	59,000	79.73%
35,000	1	6	35,000	74,000	0	74,000	100.00%

Company: Labrador Utilities, Inc.
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Water or Sewer

Preparer: Erin Povich

July through September

Customer Class: General Service

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	3	3	0	0	3	0	0.00%
1,000	0	3	0	0	3	3,000	6.98%
2,000	0	3	0	0	3	6,000	13.95%
4,000	0	3	0	0	3	12,000	27.91%
5,000	0	3	0	0	3	15,000	34.88%
6,000	0	3	0	0	3	18,000	41.86%
10,000	1	4	10,000	10,000	2	30,000	69.77%
15,000	1	5	15,000	25,000	1	40,000	83.02%
16,000	0	5	0	25,000	1	41,000	95.35%
18,000	1	6	18,000	43,000	0	43,000	100.00%
20,000	0	6	0	43,000	0	43,000	100.00%
35,000	0	6	0	43,000	0	43,000	100.00%

Company: Labrador Utilities, Inc.
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Water [x] or Sewer []
 October through December
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	2	2	0	0	4	0	0.00%
1,000	1	3	1,000	1,000	3	4,000	28.57%
2,000	0	3	0	1,000	3	7,000	50.00%
4,000	2	5	8,000	9,000	1	13,000	92.86%
5,000	1	6	5,000	14,000	0	14,000	100.00%
6,000	0	6	0	14,000	0	14,000	100.00%
10,000	0	6	0	14,000	0	14,000	100.00%
15,000	0	6	0	14,000	0	14,000	100.00%
16,000	0	6	0	14,000	0	14,000	100.00%
18,000	0	6	0	14,000	0	14,000	100.00%
20,000	0	6	0	14,000	0	14,000	100.00%
35,000	0	6	0	14,000	0	14,000	100.00%

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Water [x] or Sewer []

Preparer: Erin Povich

Summary for Test Year

Customer Class: General Service

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	9	9	0	0	15	0	0.00%
1,000	2	11	2,000	2,000	13	15,000	10.20%
2,000	1	12	2,000	4,000	12	28,000	19.06%
4,000	2	14	8,000	12,000	10	52,000	35.37%
5,000	3	17	15,000	27,000	7	62,000	42.18%
6,000	1	18	6,000	33,000	6	69,000	46.94%
10,000	1	19	10,000	43,000	5	93,000	63.27%
15,000	1	20	15,000	58,000	4	118,000	80.27%
16,000	1	21	16,000	74,000	3	122,000	82.99%
18,000	1	22	18,000	92,000	2	128,000	87.07%
20,000	1	23	20,000	112,000	1	132,000	89.80%
35,000	1	24	35,000	147,000	0	147,000	100.00%

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Preparer: Erin Povlich

Water or Sewer
 January through March
 Customer Class: Irrigation

Meter Size: 2"

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

Company: Labrador Utilities, Inc.
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Preparer: Erin Povich

Water or Sewer

April through June

Customer Class: Irrigation

Meter Size: 2"

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

Company: Labrador Utilities, Inc.
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Preparer: Erin Povich

Water or Sewer
 July through September
 Customer Class: Irrigation

Meter Size: 2"

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

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Water [x] or Sewer []
 October through December
 Customer Class: Irrigation

Preparer: Erin Povich

Meter Size: 2"

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

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Preparer: Erin Povich

Water (x) or Sewer ()

Summary for Test Year

Customer Class: Irrigation

Meter Size: 2"

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

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Water or Sewer

Preparer: Erin Povich

January through March

Customer Class: General Service

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	2	2	0	0	7	0	0.00%
1,000	1	3	1,000	1,000	6	7,000	2.65%
2,000	0	3	0	1,000	6	13,000	4.92%
3,000	0	3	0	1,000	6	19,000	7.20%
6,000	0	3	0	1,000	6	37,000	14.02%
7,000	0	3	0	1,000	6	43,000	16.29%
9,000	1	4	9,000	10,000	5	55,000	20.83%
10,000	1	5	10,000	20,000	4	60,000	22.73%
13,000	0	5	0	20,000	4	72,000	27.27%
14,000	1	6	14,000	34,000	3	76,000	28.79%
18,000	0	6	0	34,000	3	88,000	33.33%
22,000	0	6	0	34,000	3	100,000	37.88%
24,000	0	6	0	34,000	3	106,000	40.15%
28,000	0	6	0	34,000	3	118,000	44.70%
60,000	0	6	0	34,000	3	214,000	81.06%
73,000	0	6	0	34,000	3	253,000	95.83%
75,000	1	7	75,000	109,000	2	259,000	98.11%
76,000	1	8	76,000	185,000	1	261,000	98.86%
79,000	1	9	79,000	264,000	0	264,000	100.00%
84,000	0	9	0	264,000	0	264,000	100.00%
89,000	0	9	0	264,000	0	264,000	100.00%
119,000	0	9	0	264,000	0	264,000	100.00%
134,000	0	9	0	264,000	0	264,000	100.00%
151,000	0	9	0	264,000	0	264,000	100.00%

Company: Labrador Utilities, Inc.
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Water or Sewer

Preparer: Erin Povich

April through June

Customer Class: General Service

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor ((1)X(6))+ (5)	(8) Percentage of Total
0	2	2	0	0	7	0	0.00%
1,000	1	3	1,000	1,000	6	7,000	1.89%
2,000	0	3	0	1,000	6	13,000	3.51%
3,000	0	3	0	1,000	6	19,000	5.14%
6,000	0	3	0	1,000	6	37,000	10.00%
7,000	0	3	0	1,000	6	43,000	11.62%
9,000	0	3	0	1,000	6	55,000	14.86%
10,000	1	4	10,000	11,000	5	61,000	16.49%
13,000	0	4	0	11,000	5	76,000	20.54%
14,000	0	4	0	11,000	5	81,000	21.89%
18,000	0	4	0	11,000	5	101,000	27.30%
22,000	1	5	22,000	33,000	4	121,000	32.70%
24,000	1	6	24,000	57,000	3	129,000	34.86%
28,000	1	7	28,000	85,000	2	141,000	38.11%
60,000	0	7	0	85,000	2	205,000	55.41%
73,000	0	7	0	85,000	2	231,000	62.43%
75,000	0	7	0	85,000	2	235,000	63.51%
76,000	0	7	0	85,000	2	237,000	64.05%
79,000	0	7	0	85,000	2	243,000	65.68%
84,000	0	7	0	85,000	2	253,000	68.38%
89,000	0	7	0	85,000	2	263,000	71.08%
119,000	0	7	0	85,000	2	323,000	87.30%
134,000	1	8	134,000	219,000	1	353,000	95.41%
151,000	1	9	151,000	370,000	0	370,000	100.00%

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Water or Sewer
 July through September
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)+(5)]	(8) Percentage of Total
0	2	2	0	0	7	0	0.00%
1,000	0	2	0	0	7	7,000	2.95%
2,000	0	2	0	0	7	14,000	5.91%
3,000	2	4	6,000	6,000	5	21,000	8.88%
6,000	1	5	6,000	12,000	4	36,000	15.19%
7,000	0	5	0	12,000	4	40,000	16.88%
9,000	1	6	9,000	21,000	3	48,000	20.25%
10,000	0	6	0	21,000	3	51,000	21.52%
13,000	1	7	13,000	34,000	2	60,000	25.32%
14,000	0	7	0	34,000	2	62,000	26.16%
18,000	0	7	0	34,000	2	70,000	29.54%
22,000	0	7	0	34,000	2	78,000	32.91%
24,000	0	7	0	34,000	2	82,000	34.60%
28,000	0	7	0	34,000	2	90,000	37.97%
60,000	0	7	0	34,000	2	154,000	64.98%
73,000	0	7	0	34,000	2	180,000	75.95%
75,000	0	7	0	34,000	2	184,000	77.64%
76,000	0	7	0	34,000	2	186,000	78.48%
79,000	0	7	0	34,000	2	192,000	81.01%
84,000	1	8	84,000	118,000	1	202,000	85.23%
89,000	0	8	0	118,000	1	207,000	87.34%
119,000	1	9	119,000	237,000	0	237,000	100.00%
134,000	0	9	0	237,000	0	237,000	100.00%
151,000	0	9	0	237,000	0	237,000	100.00%

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Water [x] or Sewer []
 October through December
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 1"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	1	1	0	0	8	0	0.00%
1,000	0	1	0	0	8	8,000	3.08%
2,000	2	3	4,000	4,000	6	16,000	6.15%
3,000	0	3	0	4,000	6	22,000	8.46%
6,000	0	3	0	4,000	6	40,000	15.38%
7,000	1	4	7,000	11,000	5	46,000	17.69%
9,000	1	5	9,000	20,000	4	58,000	21.54%
10,000	0	5	0	20,000	4	60,000	23.08%
13,000	0	5	0	20,000	4	72,000	27.69%
14,000	0	5	0	20,000	4	76,000	29.23%
18,000	1	6	18,000	38,000	3	92,000	35.38%
22,000	0	6	0	38,000	3	104,000	40.00%
24,000	0	6	0	38,000	3	110,000	42.31%
28,000	0	6	0	38,000	3	122,000	46.92%
60,000	1	7	60,000	98,000	2	218,000	83.85%
73,000	1	8	73,000	171,000	1	244,000	93.85%
75,000	0	8	0	171,000	1	246,000	94.62%
76,000	0	8	0	171,000	1	247,000	95.00%
79,000	0	8	0	171,000	1	250,000	96.15%
84,000	0	8	0	171,000	1	255,000	98.08%
89,000	1	9	89,000	260,000	0	260,000	100.00%
119,000	0	9	0	260,000	0	260,000	100.00%
134,000	0	9	0	260,000	0	260,000	100.00%
151,000	0	9	0	260,000	0	260,000	100.00%

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Water [x] or Sewer []

Preparer: Erin Povich

Summary for Test Year

Customer Class: General Service

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	7	7	0	0	29	0	0.00%
1,000	2	9	2,000	2,000	27	29,000	2.56%
2,000	2	11	4,000	6,000	25	56,000	4.95%
3,000	2	13	6,000	12,000	23	81,000	7.16%
6,000	1	14	6,000	18,000	22	150,000	13.26%
7,000	1	15	7,000	25,000	21	172,000	15.21%
9,000	3	18	27,000	52,000	18	214,000	18.92%
10,000	2	20	20,000	72,000	16	232,000	20.51%
13,000	1	21	13,000	85,000	15	280,000	24.76%
14,000	1	22	14,000	99,000	14	295,000	26.08%
18,000	1	23	18,000	117,000	13	351,000	31.03%
22,000	1	24	22,000	139,000	12	403,000	35.63%
24,000	1	25	24,000	163,000	11	427,000	37.75%
28,000	1	26	28,000	191,000	10	471,000	41.64%
60,000	1	27	60,000	251,000	9	791,000	69.94%
73,000	1	28	73,000	324,000	8	908,000	80.28%
75,000	1	29	75,000	399,000	7	924,000	81.70%
76,000	1	30	76,000	475,000	6	931,000	82.32%
79,000	1	31	79,000	554,000	5	949,000	83.91%
84,000	1	32	84,000	638,000	4	974,000	86.12%
89,000	1	33	89,000	727,000	3	994,000	87.89%
119,000	1	34	119,000	846,000	2	1,084,000	95.84%
134,000	1	35	134,000	980,000	1	1,114,000	98.50%
151,000	1	36	151,000	1,131,000	0	1,131,000	100.00%

Company: Labrador Utilities, Inc.
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Water [] or Sewer [x]
 January through March
 Customer Class: Residential

Preparer: Erin Povlich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	196	196	0	0	2,459	0	0.00%
1,000	480	656	460,000	460,000	1,999	2,459,000	35.95%
2,000	757	1,413	1,514,000	1,974,000	1,242	4,458,000	65.17%
3,000	661	2,074	1,983,000	3,957,000	581	5,700,000	83.32%
4,000	360	2,424	1,400,000	5,357,000	231	6,281,000	91.81%
5,000	120	2,544	600,000	5,957,000	111	6,512,000	95.19%
6,000	54	2,598	324,000	6,281,000	57	6,623,000	96.81%
7,000	26	2,624	182,000	6,463,000	31	6,680,000	97.65%
8,000	9	2,633	72,000	6,535,000	22	6,711,000	98.10%
9,000	6	2,639	54,000	6,589,000	16	6,733,000	98.42%
10,000	1	2,640	10,000	6,599,000	15	6,749,000	98.66%
11,000	3	2,643	33,000	6,632,000	12	6,764,000	98.87%
12,000	3	2,646	36,000	6,668,000	9	6,776,000	99.05%
13,000	1	2,647	13,000	6,681,000	8	6,785,000	99.18%
14,000	1	2,648	14,000	6,695,000	7	6,793,000	99.30%
15,000	0	2,648	0	6,695,000	7	6,800,000	99.40%
16,000	1	2,649	16,000	6,711,000	6	6,807,000	99.50%
17,000	0	2,649	0	6,711,000	6	6,813,000	99.59%
18,000	1	2,650	18,000	6,729,000	5	6,819,000	99.69%
19,000	1	2,651	19,000	6,748,000	4	6,824,000	99.75%
20,000	2	2,653	40,000	6,788,000	2	6,828,000	99.81%
21,000	0	2,653	0	6,788,000	2	6,830,000	99.84%
22,000	0	2,653	0	6,788,000	2	6,832,000	99.87%
23,000	1	2,654	23,000	6,811,000	1	6,834,000	99.90%
24,000	0	2,654	0	6,811,000	1	6,835,000	99.91%
25,000	0	2,654	0	6,811,000	1	6,836,000	99.93%
28,000	0	2,654	0	6,811,000	1	6,839,000	99.97%
30,000	1	2,655	30,000	6,841,000	0	6,841,000	100.00%
32,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
33,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
36,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
44,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
51,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
62,000	0	2,655	0	6,841,000	0	6,841,000	100.00%
64,000	0	2,655	0	6,841,000	0	6,841,000	100.00%

Company: Labrador Utilities, Inc.
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Water [] or Sewer [x]
 April through June
 Customer Class: Residential

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor ((1)X(6))+ (5)	(8) Percentage of Total
0	725	725	0	0	1,934	0	0.00%
1,000	427	1,152	427,000	427,000	1,507	1,934,000	33.14%
2,000	514	1,666	1,028,000	1,455,000	993	3,441,000	58.97%
3,000	482	2,148	1,446,000	2,901,000	511	4,434,000	75.99%
4,000	253	2,401	1,012,000	3,913,000	258	4,945,000	84.75%
5,000	117	2,518	585,000	4,498,000	141	5,203,000	89.17%
6,000	59	2,577	354,000	4,852,000	82	5,344,000	91.59%
7,000	25	2,602	175,000	5,027,000	57	5,426,000	92.99%
8,000	9	2,611	72,000	5,099,000	48	5,483,000	93.97%
9,000	12	2,623	108,000	5,207,000	36	5,531,000	94.79%
10,000	10	2,633	100,000	5,307,000	28	5,567,000	95.41%
11,000	4	2,637	44,000	5,351,000	22	5,593,000	95.85%
12,000	2	2,639	24,000	5,375,000	20	5,615,000	96.23%
13,000	3	2,642	39,000	5,414,000	17	5,635,000	96.57%
14,000	3	2,645	42,000	5,456,000	14	5,652,000	96.86%
15,000	0	2,645	0	5,456,000	14	5,666,000	97.10%
16,000	1	2,646	16,000	5,472,000	13	5,680,000	97.34%
17,000	1	2,647	17,000	5,489,000	12	5,693,000	97.57%
18,000	1	2,648	18,000	5,507,000	11	5,705,000	97.77%
19,000	1	2,649	19,000	5,526,000	10	5,716,000	97.96%
20,000	1	2,650	20,000	5,546,000	9	5,726,000	98.13%
21,000	2	2,652	42,000	5,588,000	7	5,735,000	98.29%
22,000	1	2,653	22,000	5,610,000	6	5,742,000	98.41%
23,000	1	2,654	23,000	5,633,000	5	5,748,000	98.51%
24,000	0	2,654	0	5,633,000	5	5,753,000	98.59%
25,000	1	2,655	25,000	5,658,000	4	5,758,000	98.68%
28,000	0	2,655	0	5,658,000	4	5,770,000	98.89%
30,000	0	2,655	0	5,658,000	4	5,778,000	99.02%
32,000	0	2,655	0	5,658,000	4	5,786,000	99.16%
33,000	1	2,656	33,000	5,691,000	3	5,790,000	99.23%
36,000	1	2,657	36,000	5,727,000	2	5,799,000	99.38%
44,000	1	2,658	44,000	5,771,000	1	5,815,000	99.66%
51,000	0	2,658	0	5,771,000	1	5,822,000	99.78%
62,000	0	2,658	0	5,771,000	1	5,833,000	99.97%
64,000	1	2,659	64,000	5,835,000	0	5,835,000	100.00%

Company: Labrador Utilities, Inc.
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 Test Year Ended: December 31, 2007

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Water or Sewer
 July through September
 Customer Class: Residential

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)+5]	(8) Percentage of Total
0	1572	1,572	0	0	1,072	0	0.00%
1,000	334	1,906	334,000	334,000	738	1,072,000	34.75%
2,000	263	2,169	526,000	860,000	475	1,810,000	58.67%
3,000	223	2,392	669,000	1,529,000	252	2,285,000	74.07%
4,000	128	2,520	512,000	2,041,000	124	2,537,000	82.24%
5,000	57	2,577	285,000	2,326,000	67	2,661,000	86.26%
6,000	21	2,598	126,000	2,452,000	46	2,728,000	88.43%
7,000	10	2,608	70,000	2,522,000	36	2,774,000	89.92%
8,000	6	2,614	48,000	2,570,000	30	2,810,000	91.09%
9,000	2	2,616	18,000	2,588,000	28	2,840,000	92.06%
10,000	6	2,622	60,000	2,648,000	22	2,868,000	92.97%
11,000	3	2,625	33,000	2,681,000	19	2,890,000	93.68%
12,000	4	2,629	48,000	2,729,000	15	2,909,000	94.29%
13,000	2	2,631	26,000	2,755,000	13	2,924,000	94.76%
14,000	1	2,632	14,000	2,769,000	12	2,937,000	95.20%
15,000	2	2,634	30,000	2,799,000	10	2,949,000	95.59%
16,000	3	2,637	48,000	2,847,000	7	2,959,000	95.92%
17,000	0	2,637	0	2,847,000	7	2,966,000	96.14%
18,000	0	2,637	0	2,847,000	7	2,973,000	96.37%
19,000	0	2,637	0	2,847,000	7	2,980,000	96.60%
20,000	1	2,638	20,000	2,867,000	6	2,987,000	96.82%
21,000	1	2,639	21,000	2,888,000	5	2,993,000	97.02%
22,000	0	2,639	0	2,888,000	5	2,998,000	97.18%
23,000	0	2,639	0	2,888,000	5	3,003,000	97.34%
24,000	1	2,640	24,000	2,912,000	4	3,008,000	97.50%
25,000	0	2,640	0	2,912,000	4	3,012,000	97.63%
28,000	1	2,641	28,000	2,940,000	3	3,024,000	98.02%
30,000	0	2,641	0	2,940,000	3	3,030,000	98.22%
32,000	1	2,642	32,000	2,972,000	2	3,036,000	98.41%
33,000	0	2,642	0	2,972,000	2	3,038,000	98.48%
36,000	0	2,642	0	2,972,000	2	3,044,000	98.67%
44,000	0	2,642	0	2,972,000	2	3,060,000	99.19%
51,000	1	2,643	51,000	3,023,000	1	3,074,000	99.64%
62,000	1	2,644	62,000	3,085,000	0	3,085,000	100.00%
64,000	0	2,644	0	3,085,000	0	3,085,000	100.00%

Company: Labrador Utilities, Inc.
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 Test Year Ended: December 31, 2007

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Water or Sewer
 October through December
 Customer Class: Residential

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	922	922	0	0	1,736	0	0.00%
1,000	459	1,381	459,000	459,000	1,277	1,736,000	39.05%
2,000	546	1,927	1,092,000	1,551,000	731	3,013,000	67.77%
3,000	393	2,320	1,179,000	2,730,000	338	3,744,000	84.21%
4,000	183	2,503	732,000	3,462,000	155	4,082,000	91.81%
5,000	78	2,581	390,000	3,852,000	77	4,237,000	95.30%
6,000	34	2,615	204,000	4,056,000	43	4,314,000	97.03%
7,000	18	2,633	126,000	4,182,000	25	4,357,000	98.00%
8,000	7	2,640	56,000	4,238,000	18	4,382,000	98.56%
9,000	3	2,643	27,000	4,265,000	15	4,400,000	98.97%
10,000	3	2,646	30,000	4,295,000	12	4,415,000	99.30%
11,000	5	2,651	55,000	4,350,000	7	4,427,000	99.57%
12,000	3	2,654	36,000	4,386,000	4	4,434,000	99.73%
13,000	1	2,655	13,000	4,399,000	3	4,438,000	99.82%
14,000	0	2,655	0	4,399,000	3	4,441,000	99.89%
15,000	1	2,656	15,000	4,414,000	2	4,444,000	99.96%
16,000	2	2,658	32,000	4,446,000	0	4,446,000	100.00%
17,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
18,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
19,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
20,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
21,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
22,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
23,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
24,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
25,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
28,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
30,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
32,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
33,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
36,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
44,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
51,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
62,000	0	2,658	0	4,446,000	0	4,446,000	100.00%
64,000	0	2,658	0	4,446,000	0	4,446,000	100.00%

Company: Labrador Utilities, Inc.
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Water or Sewer
 Summary for the Test Year
 Customer Class: Residential

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	3415	3,415	0	0	7,201	0	0.00%
1,000	1680	5,095	1,680,000	1,680,000	5,521	7,201,000	35.64%
2,000	2080	7,175	4,160,000	5,840,000	3,441	12,722,000	62.96%
3,000	1759	8,934	5,277,000	11,117,000	1,682	16,163,000	79.99%
4,000	914	9,848	3,656,000	14,773,000	768	17,845,000	88.31%
5,000	372	10,220	1,860,000	16,633,000	396	18,613,000	92.11%
6,000	168	10,388	1,008,000	17,641,000	228	19,009,000	94.07%
7,000	79	10,467	553,000	18,194,000	149	19,237,000	95.20%
8,000	31	10,498	248,000	18,442,000	118	19,386,000	95.94%
9,000	23	10,521	207,000	18,649,000	95	19,504,000	96.52%
10,000	20	10,541	200,000	18,849,000	75	19,589,000	96.99%
11,000	15	10,556	165,000	19,014,000	60	19,674,000	97.36%
12,000	12	10,568	144,000	19,158,000	48	19,734,000	97.66%
13,000	7	10,575	91,000	19,249,000	41	19,782,000	97.90%
14,000	5	10,580	70,000	19,319,000	36	19,823,000	98.10%
15,000	3	10,583	45,000	19,364,000	33	19,859,000	98.28%
16,000	7	10,590	112,000	19,476,000	26	19,892,000	98.44%
17,000	1	10,591	17,000	19,493,000	25	19,918,000	98.57%
18,000	2	10,593	36,000	19,529,000	23	19,943,000	98.69%
19,000	2	10,595	38,000	19,567,000	21	19,966,000	98.81%
20,000	4	10,599	80,000	19,647,000	17	19,987,000	98.91%
21,000	3	10,602	63,000	19,710,000	14	20,004,000	99.00%
22,000	1	10,603	22,000	19,732,000	13	20,018,000	99.06%
23,000	2	10,605	46,000	19,778,000	11	20,031,000	99.13%
24,000	1	10,606	24,000	19,802,000	10	20,042,000	99.18%
25,000	1	10,607	25,000	19,827,000	9	20,052,000	99.23%
28,000	1	10,608	28,000	19,855,000	8	20,070,000	99.37%
30,000	1	10,609	30,000	19,885,000	7	20,095,000	99.45%
32,000	1	10,610	32,000	19,917,000	6	20,109,000	99.52%
33,000	1	10,611	33,000	19,950,000	5	20,115,000	99.54%
36,000	1	10,612	36,000	19,986,000	4	20,130,000	99.62%
44,000	1	10,613	44,000	20,030,000	3	20,162,000	99.78%
51,000	1	10,614	51,000	20,081,000	2	20,183,000	99.86%
62,000	1	10,615	62,000	20,143,000	1	20,205,000	99.99%
64,000	1	10,616	64,000	20,207,000	0	20,207,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 080249-WS
 Test Year Ended: December 31, 2007

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Water [] or Sewer [x]
 January through March
 Customer Class: RV Resort

Preparer: Erin Povich

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	0	0	0	0	3	180,000	16.06%
78,000	0	0	0	0	3	234,000	20.87%
94,000	0	0	0	0	3	282,000	25.16%
129,000	0	0	0	0	3	387,000	34.52%
134,000	0	0	0	0	3	402,000	35.86%
188,000	0	0	0	0	3	564,000	50.31%
232,000	0	0	0	0	3	696,000	62.09%
293,000	0	0	0	0	3	879,000	78.41%
332,000	1	1	332,000	332,000	2	996,000	88.85%
383,000	1	2	383,000	715,000	1	1,098,000	97.95%
406,000	1	3	406,000	1,121,000	0	1,121,000	100.00%
441,000	0	3	0	1,121,000	0	1,121,000	100.00%

Company: Labrador Utilities, Inc.
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 Test Year Ended: December 31, 2007

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Water [] or Sewer [x]
 April through June
 Customer Class: RV Resort

Preparer: Erin Povich

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	0	0	0	0	3	180,000	23.47%
78,000	0	0	0	0	3	234,000	30.51%
94,000	1	1	94,000	94,000	2	282,000	36.77%
120,000	0	1	0	94,000	2	352,000	45.89%
134,000	0	1	0	94,000	2	362,000	47.20%
188,000	0	1	0	94,000	2	470,000	61.28%
232,000	1	2	232,000	326,000	1	558,000	72.75%
293,000	0	2	0	326,000	1	619,000	80.70%
332,000	0	2	0	326,000	1	658,000	85.79%
383,000	0	2	0	326,000	1	709,000	92.44%
406,000	0	2	0	326,000	1	732,000	95.44%
441,000	1	3	441,000	767,000	0	767,000	100.00%

Company: Labrador Utilities, Inc.
 Docket No.: 080249-WS
 Test Year Ended: December 31, 2007

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Water [] or Sewer [x]
 July through September
 Customer Class: RV Resort

Preparer: Erin Povich

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	0	0	0	0	3	180,000	52.79%
78,000	1	1	78,000	78,000	2	234,000	68.62%
94,000	0	1	0	78,000	2	266,000	78.01%
129,000	1	2	129,000	207,000	1	336,000	98.53%
134,000	1	3	134,000	341,000	0	341,000	100.00%
188,000	0	3	0	341,000	0	341,000	100.00%
232,000	0	3	0	341,000	0	341,000	100.00%
293,000	0	3	0	341,000	0	341,000	100.00%
332,000	0	3	0	341,000	0	341,000	100.00%
383,000	0	3	0	341,000	0	341,000	100.00%
406,000	0	3	0	341,000	0	341,000	100.00%
441,000	0	3	0	341,000	0	341,000	100.00%

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Preparer: Erin Povich

Water [] or Sewer [x]
 October through December
 Customer Class: RV Resort

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
60,000	1	1	60,000	60,000	2	180,000	33.27%
78,000	0	1	0	60,000	2	216,000	39.93%
94,000	0	1	0	60,000	2	248,000	45.84%
129,000	0	1	0	60,000	2	318,000	58.78%
134,000	0	1	0	60,000	2	328,000	60.63%
188,000	1	2	188,000	248,000	1	436,000	80.59%
232,000	0	2	0	248,000	1	480,000	88.72%
293,000	1	3	293,000	541,000	0	541,000	100.00%
332,000	0	3	0	541,000	0	541,000	100.00%
383,000	0	3	0	541,000	0	541,000	100.00%
406,000	0	3	0	541,000	0	541,000	100.00%
441,000	0	3	0	541,000	0	541,000	100.00%

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Water [] or Sewer [x]

Summary for Test Year

Customer Class: RV Resort

Meter Size: 6"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
60,000	1	1	60,000	60,000	11	720,000	25.99%
78,000	1	2	78,000	138,000	10	918,000	33.14%
94,000	1	3	94,000	232,000	9	1,078,000	38.92%
129,000	1	4	129,000	361,000	8	1,393,000	50.29%
134,000	1	5	134,000	495,000	7	1,433,000	51.73%
188,000	1	6	188,000	683,000	6	1,811,000	65.38%
232,000	1	7	232,000	915,000	5	2,075,000	74.91%
293,000	1	8	293,000	1,208,000	4	2,380,000	85.92%
332,000	1	9	332,000	1,540,000	3	2,536,000	91.55%
383,000	1	10	383,000	1,923,000	2	2,689,000	97.08%
406,000	1	11	406,000	2,329,000	1	2,735,000	98.74%
441,000	1	12	441,000	2,770,000	0	2,770,000	100.00%

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Water or Sewer

January through March

Customer Class: General Service

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
4,000	0	0	0	0	3	12,000	75.00%
5,000	2	2	10,000	10,000	1	15,000	93.75%
6,000	1	3	6,000	16,000	0	16,000	100.00%
10,000	0	3	0	16,000	0	16,000	100.00%
15,000	0	3	0	16,000	0	16,000	100.00%
16,000	0	3	0	16,000	0	16,000	100.00%
18,000	0	3	0	16,000	0	16,000	100.00%
20,000	0	3	0	16,000	0	16,000	100.00%
35,000	0	3	0	16,000	0	16,000	100.00%

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Preparer: Erin Povich

Water or Sewer

April through June

Customer Class: General Service

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
4,000	0	0	0	0	3	12,000	16.90%
5,000	0	0	0	0	3	15,000	21.13%
6,000	0	0	0	0	3	18,000	25.35%
10,000	0	0	0	0	3	30,000	42.25%
15,000	0	0	0	0	3	45,000	63.38%
16,000	1	1	16,000	16,000	2	48,000	67.61%
18,000	0	1	0	16,000	2	52,000	73.24%
20,000	1	2	20,000	36,000	1	56,000	78.87%
35,000	1	3	35,000	71,000	0	71,000	100.00%

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Water [] or Sewer [X]

July through September

Customer Class: General Service

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor ((1)X(6)+(5))	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
4,000	0	0	0	0	3	12,000	27.91%
5,000	0	0	0	0	3	15,000	34.88%
6,000	0	0	0	0	3	18,000	41.86%
10,000	1	1	10,000	10,000	2	30,000	69.77%
15,000	1	2	15,000	25,000	1	40,000	93.02%
16,000	0	2	0	25,000	1	41,000	95.35%
18,000	1	3	18,000	43,000	0	43,000	100.00%
20,000	0	3	0	43,000	0	43,000	100.00%
35,000	0	3	0	43,000	0	43,000	100.00%

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Water or Sewer
 October through December
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
4,000	2	2	8,000	8,000	1	12,000	92.31%
5,000	1	3	5,000	13,000	0	13,000	100.00%
6,000	0	3	0	13,000	0	13,000	100.00%
10,000	0	3	0	13,000	0	13,000	100.00%
15,000	0	3	0	13,000	0	13,000	100.00%
16,000	0	3	0	13,000	0	13,000	100.00%
18,000	0	3	0	13,000	0	13,000	100.00%
20,000	0	3	0	13,000	0	13,000	100.00%
35,000	0	3	0	13,000	0	13,000	100.00%

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Water [] or Sewer [x]

Preparer: Erin Povich

Summary for Test Year

Customer Class: General Service

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
4,000	2	2	8,000	8,000	10	48,000	33.57%
5,000	3	5	15,000	23,000	7	58,000	40.56%
6,000	1	6	6,000	29,000	6	65,000	45.45%
10,000	1	7	10,000	39,000	5	89,000	62.24%
15,000	1	8	15,000	54,000	4	114,000	79.72%
16,000	1	9	16,000	70,000	3	118,000	82.52%
18,000	1	10	18,000	88,000	2	124,000	86.71%
20,000	1	11	20,000	108,000	1	128,000	89.51%
35,000	1	12	35,000	143,000	0	143,000	100.00%

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Water [x] or Sewer []
 January through March
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
3,000	0	0	0	0	3	9,000	27.27%
6,000	0	0	0	0	3	18,000	54.55%
7,000	0	0	0	0	3	21,000	63.64%
9,000	1	1	9,000	9,000	2	27,000	81.82%
10,000	1	2	10,000	19,000	1	29,000	87.88%
14,000	1	3	14,000	33,000	0	33,000	100.00%
18,000	0	3	0	33,000	0	33,000	100.00%
22,000	0	3	0	33,000	0	33,000	100.00%
24,000	0	3	0	33,000	0	33,000	100.00%

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Water [x] or Sewer []

Preparer: Erin Povich

April through June

Customer Class: General Service

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
3,000	0	0	0	0	3	9,000	16.07%
6,000	0	0	0	0	3	18,000	32.14%
7,000	0	0	0	0	3	21,000	37.50%
9,000	0	0	0	0	3	27,000	48.21%
10,000	1	1	10,000	10,000	2	30,000	53.57%
14,000	0	1	0	10,000	2	38,000	67.86%
18,000	0	1	0	10,000	2	46,000	82.14%
22,000	1	2	22,000	32,000	1	54,000	96.43%
24,000	1	3	24,000	56,000	0	56,000	100.00%

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Water [x] or Sewer []
 July through September
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]÷(5)	(8) Percentage of Total
0	0	0	0	0	3	0	0.00%
3,000	2	2	6,000	6,000	1	9,000	75.00%
6,000	1	3	6,000	12,000	0	12,000	100.00%
7,000	0	3	0	12,000	0	12,000	100.00%
9,000	0	3	0	12,000	0	12,000	100.00%
10,000	0	3	0	12,000	0	12,000	100.00%
14,000	0	3	0	12,000	0	12,000	100.00%
18,000	0	3	0	12,000	0	12,000	100.00%
22,000	0	3	0	12,000	0	12,000	100.00%
24,000	0	3	0	12,000	0	12,000	100.00%

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Water [x] or Sewer []
 October through December
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 1"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed [(1) X (2)]	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	0	0	0	0	3	0	0.00%
3,000	0	0	0	0	3	9,000	26.47%
6,000	0	0	0	0	3	18,000	52.94%
7,000	1	1	7,000	7,000	2	21,000	61.76%
9,000	1	2	9,000	16,000	1	25,000	73.53%
10,000	0	2	0	16,000	1	26,000	76.47%
14,000	0	2	0	16,000	1	30,000	88.24%
18,000	1	3	18,000	34,000	0	34,000	100.00%
22,000	0	3	0	34,000	0	34,000	100.00%
24,000	0	3	0	34,000	0	34,000	100.00%

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Water [x] or Sewer []
 Summary for the Test Year
 Customer Class: General Service

Preparer: Erin Povich

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
3,000	2	2	6,000	6,000	10	36,000	26.67%
6,000	1	3	6,000	12,000	9	66,000	48.89%
7,000	1	4	7,000	19,000	8	75,000	55.56%
9,000	2	6	18,000	37,000	6	91,000	67.41%
10,000	2	8	20,000	57,000	4	97,000	71.85%
14,000	1	9	14,000	71,000	3	113,000	83.70%
18,000	1	10	18,000	89,000	2	125,000	92.59%
22,000	1	11	22,000	111,000	1	133,000	98.52%
24,000	1	12	24,000	135,000	0	135,000	100.00%