BEFORE THE PUBLIC SERVICE COMMISSION

DOCKET NO.: 120161-WS

| In re: Analysis of Utilities, Inc.'s Financial Accounting and Customer Service Computer System. |) | |
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| | |) |

UTILITIES INC.'S IDENTIFICATION OF ISSUES

Utilities, Inc., (hereinafter "UI"), by and through its undersigned counsel and pursuant to Order No. PSC-13-0408-PCO-WS identifies the following issue to be resolved in this proceeding:

Should any adjustment be made to the Utilities Inc. subsidiaries' Project Phoenix Financial/Customer Care Billing System (Phoenix Project) allocations as a result of divestitures?

Respectfully submitted this 14th day of October, 2013, by:

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For the Firm

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by E-Mail this 14th day of October, 2013, to:

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