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REPLY TO CENTRAL FLORIDA OFFICE

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

May 15, 2006

HAND DELIVERY

RECEIVED-PPSC
05 MAY 15 PM 4:53
COMMISSION
CLERK

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

RE: Docket No. 060262-WS; Labrador Utilities, Inc.'s Application for Rate Increase in Pasco County, Florida
Our File No.: 30057.128

Dear Ms. Bayo:

Enclosed are the following for filing in the above-referenced docket:

- CMP _____ • Sixteen (16) copies of the Application for Increase in Rates
- COM 5 _____ • Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- CTR _____ • Two (2) copies of the Billing Analysis (Volume II)
- ECR _____ • Two (2) copies of the Additional Engineering Information (Volumes III & IIIa)
- GCL 1 _____ • Sixteen (16) copies of the Affidavit require d by Rule 25-22.0407, Florida Administrative Code
- OPC 1 _____ • One (1) detailed map
- RCA _____ • The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).
- SCR _____
- SGA _____
- SEC 1 _____
- OTH _____

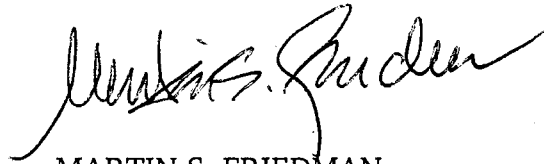
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04256 MAY 15 06
FPSC-COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
May 15, 2006
Page 2

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).
- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$4,000.00 representing the appropriate filing fee.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

/mp
Enclosures

cc: Steve Lubertozzi, Director Regulatory Accounting
John Hoy, Regional Vice President for Operations
Patrick C. Flynn, Regional Director
Mr. Frank Seidman
Thomas E. Unke, CPA

M:\1 ALTAMONTE\UTILITIES INC\LABRADOR UTILITIES\(.128) LABRADOR 2005 RATE CASE\PSC Clerk (Filing Application)
01.ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
LABRADOR UTILITIES, INC.
for an increase in water and wastewater
rates in Pasco County, Florida

DOCKET NO. 060262-WS

APPLICATION FOR INCREASE IN RATES

Applicant, LABRADOR UTILITIES, INC. (the *Utility*), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates in Pasco County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) The name of the Utility and its mailing address is:

Labrador Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062

(b) The address of the Florida office is:

C/o Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(c) The names and address of the persons authorized to receive notices and communications in respect to this application are:

Martin S. Friedman, Esquire
Valerie L. Lord, Esquire
Rose, Sundstrom & Bentley, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32799

DOCUMENT NUMBER-DATE

04256 MAY 15 8

FPSC-COMMISSION CLERK

Telephone: (407) 830-6331
Facsimile: (407) 830-8522
Email: mfriedman@rsbattorneys.com
vlord@rsbattorneys.com

(b) The Utility is a Florida corporation incorporated in Florida on May 2, 2002. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc. 100%
2335 Sanders Road
Northbrook, IL 60062

(c) The Utility's last rate proceeding was in Docket No. 030443-WS, utilizing a test year ending December 31, 2003, which culminated in Order No. PSC-04-1281-PAA-WS, dated December 28, 2004. A final order in that case was entered in Order No. PSC-05-0087-CO-WS, dated January 24, 2005.

(d) The address where the application is available for customer inspection during the time the rate application is pending is:

C/o Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714

(e) The Utility is requesting water and wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment in all property considered 100% used and useful in the public service.

In addition, the Utility is seeking interim rates based upon the historic test year ended December 31, 2005. The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility, that the

Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$4,000.00 (\$2,000.00 for water and \$2,000.00 for wastewater) is filed herewith.

(3) Not applicable.

Additional Information

I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as Volume I.

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of Volume I.

III.

There has been no new land recorded on the Utility's books since the Utility's last rate proceeding.

IV.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Volume II.

V.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as Volume III.

VI.

One copy of a detailed system map as required by Section 25-30.440(1)(a) and (b) is included in Volume III.

VII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed interim rates are attached hereto as Exhibit "A".

VIII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed final rates are attached hereto as Exhibit "B".

IX.

A reconciliation of the annual report to the trial balance and MFRs is attached hereto as Exhibit "C".

X.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increases as requested in this Application, or in the alternative, that the Commission grant interim water and wastewater rates pursuant to Section 367.082, F.S. in accordance with the schedules contained in Volume I and the tariffs contained in Exhibits "A" and "B".

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

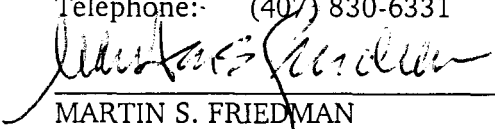
1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Not withhold consent to the effectiveness of the rates requested as final, or in the alternative, to grant the interim water and wastewater rates as requested herein and contained in

the tariffs included as Exhibit "A".

3. Grant final rates as requested herein and contained in the tariffs included in Exhibit "B".
4. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 15 day of
May, 2006, by:

ROSE, SUNDSTROM & BENTLEY, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331


MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY THE COMMISSION, CAN BE OBTAINED FROM THE UTILITY UPON REQUEST.

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS

COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Labrador Utilities, Inc., who states that Labrador Utilities, Inc. will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

Lawrence N. Schumacher
Lawrence N. Schumacher

STATE OF ILLINOIS

COUNTY OF COOK

Sworn to and subscribed before me this 5TH day of MAY, 2006, by Lawrence N. Schumacher, President of Labrador Utilities, Inc., who is personally known to me or has produced _____ as identification.

Joy Rosen
NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name: Joy Rosen
My Commission Expires: June 30, 2007



EXHIBIT "A"

Tariff – Proposed Interim Rates

EXHIBIT "B"

Tariff – Proposed Final Rates

EXHIBIT "C"

Reconciliations of Annual Report to MFR to Trial Balance

VOLUME I

Financial, Rate and Engineering Minimum Filing Requirements

VOLUME II

Billing Analysis

VOLUME III

Additional Engineering Information

Labrador Utilities, Inc.
Reconciliation of Accounts
As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
<u>Water</u>					
408.10	Utility Regulatory Assessment Fee	\$ 4,594	4081301	GROSS RECEIPTS TAX	\$ 4,561
			4081303	FRANCHISE TAX	\$ 33
					\$ 4,594
408.11	Property Taxes	\$ 7,105	4081121	REAL ESTATE TAX	\$ 102
			4081122	PERS PROP & ICT TAX	\$ 7,003
					\$ 7,105
408.12	Payroll Taxes	\$ 3,058	4081201	FICA EXPENSE	\$ 2,881
			4091050	FED UNEMPLOYMENT TAX	\$ 46
			4091060	ST UNEMPLOYMENT TAX	\$ 131
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					\$ 3,058
409.1	Income Taxes	\$ (29,330)	4091000	INCOME TAXES-FEDERAL	\$ (25,654)
			4091100	INCOME TAXES-STATE	\$ (3,676)
					\$ (29,330)
410.10	Deferred Federal Income Taxes	\$ (1,984)	4101000	DEF INCOME TAX-FEDERAL	\$ (1,984)
410.11	Deferred State Income Taxes	\$ (357)	4101100	DEF INCOME TAXES-STATE	\$ (357)
411.10	Provision for Deferred income Taxes - Credit	\$ -	4122000	AMORT OF ITC	\$ -
420	Allowance for Funds Used During Construction	\$ 2,221	4201000	INTEREST DURING CONSTRUCTION	\$ 2,221
301	Organization	\$ 15,338	3011001	ORGANIZATION	\$ 15,338
302	Franchises	\$ 7,933	3021002	FRANCHISES	\$ 7,933
303	Land and Land Rights	\$ -	3036010	LAND & LAND RIGHTS	\$ -
304	Structures and Improvements	\$ 14,759	3043021	STRUCT & IMPRV (PUMP PLT)	\$ 14,169
			3044031	STRUCT & IMPRV (WATER T P)	\$ 590
					\$ 14,759
307	Wells and Springs	\$ 55,401	3072014	WELLS & SPRINGS	\$ 55,401
311	Pumping Equipment	\$ 54,992	3113025	ELECTRIC PUMP EQUIP	\$ 54,992
320	Water Treatment Equipment	\$ 10,347	3204032	WATER TREATMENT EQPT	\$ 10,347
330	Distribution Reservoirs and Standpipes	\$ 35,822	3305042	DIST RESV & STNDPIPES	\$ 35,822
331	Transmission and Distribution Mains	\$ 250,269	3315043	TRANS & DISTR MAINS	\$ 250,269
333	Services	\$ 17,949	3335045	SERVICE LINES	\$ 17,949
334	Meters and Meter Installations	\$ 34,918	3345046	METERS	\$ 24,584
			3345047	METER INSTALLATIONS	\$ 10,334
					\$ 34,918
335	Hydrants	\$ 3,356	3355048	HYDRANTS	\$ 3,356
340	Office Furniture and Equipment	\$ 1,711	3406091	OFF FURN & EQPT	\$ 1,711
341	Transportation Equipment	\$ (2,409)	103	TRANSPORTATION EQPT.	\$ (2,409)
343	Tools, Shop and Garage Equipment	\$ 28,720	3466094	TOOLS SHOP & MISC EQPT	\$ 28,720
344	Laboratory Equipment	\$ 358	3446095	LABORATORY EQPT	\$ 358
346	Communication Equipment	\$ 1,079	3466097	COMMUNICATION EQPT	\$ 1,079

Labrador Utilities, Inc.
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
348	Other Tangible Plant	\$ 24,105	3486050 104	WATER PLANT ALLOCATED COMPUTERS	\$ 21,625 \$ 2,480 \$ 24,105
304	Structures and Improvements	\$ 296	4032011 4032021 4032031	DEPRECIATION-10111 DEPRECIATION-10121 DEPRECIATION-10131	\$ - \$ 277 \$ 19 \$ 296
307	Wells and Springs	\$ 1,746	4032014	DEPRECIATION-10114	\$ 1,746
311	Pumping Equipment	\$ 2,730	4032025	DEPRECIATION-10125	\$ 2,730
320	Water Treatment Equipment	\$ 321	4032032	DEPRECIATION-10132	\$ 321
330	Distribution Reservoirs and Standpipes	\$ 962	4032042	DEPRECIATION-10142	\$ 962
331	Transmission and Distribution Mains	\$ 5,831	4032043	DEPRECIATION-10143	\$ 5,831
333	Services	\$ 391	4032045	DEPRECIATION-10145	\$ 391
334	Meters and Meter Installations	\$ 1,249	4032046 4032047	DEPRECIATION-10146 DEPRECIATION-10147	\$ 980 \$ 269 \$ 1,249
335	Hydrants	\$ 75	4032048	DEPRECIATION-10148	\$ 75
340	Office Furniture and Equipment	\$ 749	4032091	DEPRECIATION-10191	\$ 749
341	Transportation Equipment	\$ 2,020	4032092	DEPRECIATION-10300	\$ 2,020
343	Tools, Shop and Garage Equipment	\$ 2,188	4032094	DEPRECIATION-10194	\$ 2,188
344	Laboratory Equipment	\$ 28	4032095	DEPRECIATION-10195	\$ 28
346	Communication Equipment	\$ 224	4032097	DEPRECIATION-10197	\$ 224
348	Other Tangible Plant	\$ 1,545	4032090 4032093 4032098	DEPRECIATION-10190 DEPRECIATION-10193 DEPRECIATION-COMPUTER	\$ 703 \$ 13 \$ 829 \$ 1,545
304	Structures and Improvements	\$ (21,683)	1083011 1083021 1083031	ACCUM DEPR.-10111 ACCUM DEPR.-10121 ACCUM DEPR.-10131	\$ - \$ (21,728) \$ 45 \$ (21,683)
307	Wells and Springs	\$ 21,334	1083014	ACCUM DEPR.-10114	\$ 21,334
311	Pumping Equipment	\$ 7,046	1083025	ACCUM DEPR.-10125	\$ 7,046
320	Water Treatment Equipment	\$ (3,247)	1083032	ACCUM DEPR.-10132	\$ (3,247)
330	Distribution Reservoirs and Standpipes	\$ 11,806	1083042	ACCUM DEPR.-10142	\$ 11,806
331	Transmission and Distribution Mains	\$ 88,245	1083043	ACCUM DEPR.-10143	\$ 88,245
333	Services	\$ (508)	1083045	ACCUM DEPR.-10145	\$ (508)
334	Meters and Meter Installations	\$ 3,000	1083046 1083047	ACCUM DEPR.-10146 ACCUM DEPR.-10147	\$ 3,094 \$ (94) \$ 3,000
335	Hydrants	\$ 76	1083048	ACCUM DEPR.-10148	\$ 76

Labrador Utilities, Inc.
Reconciliation of Accounts
As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
340	Office Furniture and Equipment	\$ 371	1083091	ACCUM DEPR-OFF FURN	\$ 371
341	Transportation Equipment	\$ (881)	1082000	ACCUM DEPR-TRANSPORTATION	\$ (881)
343	Tools, Shop and Garage Equipment	\$ 4,724	1083094	ACCUM DEPR-TOOLS SHOP MISC	\$ 4,724
344	Laboratory Equipment	\$ 411	1083097	ACCUM DEPR-COMMUN. EQPT.	\$ 411
346	Communication Equipment	\$ 67	1083095	ACCUM DEPR.-10195	\$ 67
348	Other Tangible Plant	\$ 7,605	1081050	ACC DEPR-COMPUTER ALLOCATED	\$ 2,101
			1083050	ACC. DEPR-WATER ALLOCATED	\$ 5,504
					\$ 7,605
461.1	Sales to Residential Customers	\$ 93,169	401	WATER REVENUE	\$ 93,169
471	Miscellaneous Service Revenues	\$ 15	4711000	MISC SERVICE REVENUES	\$ 15
			4741003	NEW CUSTOMER CHGE - W & S	\$ -
			4741008	NSF CHECK CHARGE	\$ -
			4741009	CUT-OFF CHARGE	\$ -
					\$ 15
601	Salaries and Wages - Employees	\$ 30,012	6019020	SALARIES-CHGD TO PLT-WSC	\$ (8,656)
			6019040	SALARIES-OPERATIONS	\$ 27,863
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 717
			6019050	SALARIES-OFFICE	\$ 10,088
			6019054	SALARIES-IL ADMIN	\$ -
					\$ 30,012
604	Employee Pensions and Benefits	\$ 7,472	6049010	HEALTH INS REIMBURSEMENTS	\$ 7,472
			6049011	EMPLOYEE INS DEDUCTIONS	\$ -
			6049012	HEALTH COSTS & OTHER	\$ -
			6049015	DENTAL INS REIMBURSEMENTS	\$ -
			6049020	PENSION CONTRIBUTIONS	\$ -
			6049040	DEF COMPENSATION	\$ -
			6049050	HEALTH INS PREMIUMS	\$ -
			6049055	DENTAL PREMIUMS	\$ -
			6049060	TERM LIFE INS	\$ -
			6049070	E S O P CONTRIBUTIONS	\$ -
			6049080	DISABILITY INSURANCE	\$ -
			6049090	OTHER EMP PENS & BENEFITS	\$ -
					\$ 7,472
610	Purchased Water	\$ -	501	PURCHASED WTR	\$ -
615	Purchased Power	\$ 7,675	6151010	ELEC PWR - WATER SYSTEM	\$ 7,675
618	Chemicals	\$ 2,430	6181010	CHLORINE	\$ 2,097
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 333
					\$ 2,430
620	Materials and Supplies	\$ 13,680	6755090	WATER-OTHER MAINT EXP	\$ 2,483
			6759503	WATER-MAINT SUPPLIES	\$ 2,421
			6759506	WATER-MAINT REPAIRS	\$ 1,656
			6759509	WATER-ELEC EQUIPT REPAIR	\$ -
			7754003	SEWER-MAINT SUPPLIES	\$ -
			7754006	SEWER-MAINT REPAIRS	\$ -
			7754008	SEWER-SLUDGE HAULING	\$ -
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ -
			7754011	SEWER-SEWER RODDING	\$ -
			7755070	SEWER PERMITS	\$ -
			7758490	SEWER-OTHER MAINT EXP	\$ -
			6205003	OPERATORS EXPENSES	\$ 5,394
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -

Labrador Utilities, Inc.
Reconciliation of Accounts
As of 12/31/05

USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSCRIPTIONS	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ 516
			6759402	PT OPERATORS	\$ -
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355010	WATER TESTS	\$ 1,085
			6355030	TESTING EQUIP & CHEM	\$ 125
					\$ 13,680
632	Contractual Services - Accounting	\$ 732	6329002	AUDIT FEES	\$ 598
			6329014	TAX RETURN REVIEW	\$ 134
					\$ 732
633	Contractual Services - Legal	\$ 139	6338001	LEGAL FEES	\$ 139
636	Contractual Services - Other	\$ 746	6369003	TEMP EMPLOY - CLERICAL	\$ 304
			6369005	OUTSIDE COMPUTER SERV	\$ 121
			6369006	EMPLOY FINDER FEES	\$ 2
			6369007	COMPUTER MAINT	\$ 187
			6369008	DIRECTORS FEES	\$ 78
			6369009	COMPUTER-AMORT & PROG COST	\$ 35
			6369090	OTHER DIR OUTSIDE SERVICES	\$ 19
					\$ 746
650	Transportation Expenses	\$ 2,941	6501020	GASOLINE	\$ 2,941
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ 2,941
659	Insurance - Other	\$ 1,665	6599090	OTHER INS	\$ 1,665
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ 10,520	7668010	RATE CASE	\$ 10,520
670	Bad Debt Expense	\$ 124	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 124
			6708001	AGENCY EXPENSE	\$ -
					\$ 124
675	Miscellaneous Expenses	\$ 34,290	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ 4,692
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -
			6759006	UPS & AIR FREIGHT	\$ -
			6759008	XEROX	\$ -
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -
			6759010	REIM OF OFF EMP EXP	\$ -
			6759013	CLEANING SUPPLIES	\$ -
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -
			6759015	PETTY CASH - OFFICE	\$ -
			6759016	MICROFILMING	\$ -
			6759090	OTHER OFFICE EXPENSES	\$ -
			6759110	OFFICE TELEPHONE	\$ 1,680
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -
			6759160	OFFICE FAX MACH PHONE LINE	\$ -

Labrador Utilities, Inc.
Reconciliation of Accounts
As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
			6759210	OFFICE CLEANING SERV	\$ 459
			6759220	LNDSCPING MOWING & SNOWPLWNG	\$ -
			6759230	OFFICE GARBAGE REMOVAL	\$ -
			6759260	REPAIR OFF MACH & HEATING	\$ -
			6759290	OTHER OFFICE MAINT	\$ -
			6759330	MEMBERSHIPS - COMPANY	\$ -
			7048050	EMPLOYEES ED EXPENSES	\$ -
			7048055	OFFICE EDUCATION/TRAIN. EXP	\$ -
			7758370	MEALS & RELATED EXP	\$ -
			7758380	BANK SERV CHARGES	\$ -
			7758390	OTHER MISC GENERAL/Rent/mtr reading	\$ 27,459
					\$ 34,290
Wastewater					
408.10	Utility Regulatory Assessment Fee	\$ 16,156	4081301	GROSS RECEIPTS TAX	\$ 16,038
			4081303	FRANCHISE TAX	\$ 118
					\$ 16,156
408.11	Property Taxes	\$ 17,973	4081121	REAL ESTATE TAX	\$ 258
			4081122	PERS PROP & ICT TAX	\$ 17,715
					\$ 17,973
408.12	Payroll Taxes	\$ 3,036	4081201	FICA EXPENSE	\$ 2,861
			4091050	FED UNEMPLOYMENT TAX	\$ 45
			4091060	ST UNEMPLOYMENT TAX	\$ 130
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					\$ 3,036
409.1	Income Taxes	\$ 14,028	4091000	INCOME TAXES-FEDERAL	\$ 12,270
			4091100	INCOME TAXES-STATE	\$ 1,758
					\$ 14,028
410.10	Deferred Federal Income Taxes	\$ 949	4101000	DEF INCOME TAX-FEDERAL	\$ 949
410.11	Deferred State Income Taxes	\$ 171	4101100	DEF INCOME TAXES-STATE	\$ 171
411.10	Provision for Deferred Income Taxes - Credit	\$ -	4122000	AMORT OF ITC	\$ -
420	Allowance for Funds Used During Construction	\$ 2,668	4201000	INTEREST DURING CONSTRUCTION	\$ 2,668
351	Organization	\$ -	3511001	ORGANIZATION	\$ -
352	Franchises	\$ 7,933	3521020	FRANCHISES	\$ 7,933
354	Structures and Improvements	\$ 819,198	3542011	LIFT STATION	\$ 12,920
			3547003	BLDGS & STRUCTS	\$ 803,778
			3547012	SPRAY IRRG	\$ 2,500
					\$ 819,198
360	Collection Sewers - Force	\$ 10,601	3602006	SEWAGE SERVICE LINES	\$ 10,601
			3602007	FORCE OR VACUUM MAINS	\$ -
					\$ 10,601
361	Collection Sewers - Gravity	\$ 372,187	3612008	SEWER MAINS	\$ 370,398
			3612010	MANHOLES	\$ 1,789
					\$ 372,187
380	Treatment and Disposal Equipment	\$ 356,108	3804004	SEWER LAGOONS	\$ 63,564
			3804005	SEWAGE TRTMT PLANT	\$ 292,544
					\$ 356,108
382	Outfall Sewer Lines	\$ 2,679	3824009	OUTFALL LINES	\$ 2,679
390	Office Furniture and Equipment	\$ 137	3907091	OFF FURN & EQPT	\$ 137

Labrador Utilities, Inc.
Reconciliation of Accounts
As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
393	Tools, Shop and Garage Equipment	\$ 60	3937094	TOOLS SHOP & MISC EQPT	\$ 60
394	Laboratory Equipment	\$ -	3947095	LABORATORY EQPT	\$ -
396	Communication Equipment	\$ -	3967097	COMMUNICATION EQPT	\$ -
354	Structures and Improvements	\$ 252	4033003	DEPRECIATION-10203	\$ 5
			4033011	DEPRECIATION-10211	\$ 247
					\$ 252
360	Collection Sewers - Force	\$ 512	4033006	DEPRECIATION-10206	\$ 362
			4033007	DEPRECIATION-10207	\$ 150
					\$ 512
361	Collection Sewers - Gravity	\$ 8,204	4033008	DEPRECIATION-10208	\$ 8,148
			4033010	DEPRECIATION-10210	\$ 56
					\$ 8,204
380	Treatment and Disposal Equipment	\$ 41,856	4033004	DEPRECIATION-10204	\$ 1,818
			4033005	DEPRECIATION-10205	\$ 40,038
					\$ 41,856
390	Office Furniture and Equipment	\$ 9	4033091	DEPRECIATION-10291	\$ 9
393	Tools, Shop and Garage Equipment	\$ 4	4033094	DEPRECIATION-10294	\$ 4
354	Structures and Improvements	\$ 203,006	1084003	ACCUM DEPR.-10203	\$ 213,819
			1084011	ACCUM DEPR.-10211	\$ (10,813)
					\$ 203,006
360	Collection Sewers - Force	\$ (6,167)	1084006	ACCUM DEPR.-10206	\$ (6,167)
			1084007	ACCUM DEPR.-10207	\$ -
					\$ (6,167)
361	Collection Sewers - Gravity	\$ 127,908	1084008	ACCUM DEPR.-10208	\$ 127,817
			1084010	ACCUM DEPR.-10210	\$ 91
					\$ 127,908
380	Treatment and Disposal Equipment	\$ 74,852	1084004	ACCUM DEPR.-10204	\$ 3,570
			1084005	ACCUM DEPR.-10205	\$ 71,282
					\$ 74,852
382	Outfall Sewer Lines	\$ -	1084009	ACCUM DEPR.-10209	\$ -
390	Office Furniture and Equipment	\$ 27	1084091	ACCUM DEPR.-10291	\$ 27
393	Tools, Shop and Garage Equipment	\$ 11	1084094	ACCUM DEPR.-10294	\$ (11)
396	Communication Equipment	\$ -	1084097	ACCUM DEPR.-10297	\$ -
521.1	Residential Revenues	\$ 327,664	5221000	SEWER REVENUE	\$ 327,664
			5221099	SEWER REVENUE ACCRUALS	\$ -
			5222030	SEWER REVENUE-COMMERCIAL	\$ -
					\$ 327,664
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	\$ 52	4711000	MISC SERVICE REVENUES	\$ 52
			4741003	NEW CUSTOMER CHGE - W & S	\$ -
			4741008	NSF CHECK CHARGE	\$ -
			4741009	CUT-OFF CHARGE	\$ -
					\$ 52
701	Salaries and Wages - Employees	\$ 23,698	6019020	SALARIES-CHGD TO PLT-WSC	\$ (14,710)
			6019040	SALARIES-OPERATIONS	\$ 27,675
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 713

Labrador Utilities, Inc.
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
			6019050	SALARIES-OFFICE	\$ 10,020
			6019054	SALARIES-IL ADMIN	\$ -
					\$ 23,698
704	Employee Pensions and Benefits	\$ 7,421	6049010	HEALTH INS REIMBURSEMENTS	\$ 7,421
			6049011	EMPLOYEE INS DEDUCTIONS	\$ -
			6049012	HEALTH COSTS & OTHER	\$ -
			6049015	DENTAL INS REIMBURSEMENTS	\$ -
			6049020	PENSION CONTRIBUTIONS	\$ -
			6049040	DEF COMPENSATION	\$ -
			6049050	HEALTH INS PREMIUMS	\$ -
			6049055	DENTAL PREMIUMS	\$ -
			6049060	TERM LIFE INS	\$ -
			6049070	E S O P CONTRIBUTIONS	\$ -
			6049080	DISABILITY INSURANCE	\$ -
			6049090	OTHER EMP PENS & BENEFITS	\$ -
					\$ 7,421
710	Purchased Sewage Treatment	\$ -	502	PURCHASED SWR	\$ -
711	Sludge Removal Expense	\$ 21,981	7754008	SEWER-SLUDGE HAULING	\$ 21,981
715	Purchased Power	\$ 28,340	7151020	ELEC PWR - SEWER SYSTEM	\$ 28,340
718	Chemicals	\$ 8,543	6181010	CHLORINE	\$ 7,374
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 1,169
					\$ 8,543
720	Materials and Supplies	\$ 41,465	7754003	SEWER-MAINT SUPPLIES	\$ 4,593
			7754006	SEWER-MAINT REPAIRS	\$ 8,823
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ 1,009
			7754011	SEWER-SEWER RODDING	\$ 2,871
			7755070	SEWER PERMITS	\$ 380
			7758490	SEWER-OTHER MAINT EXP	\$ 2,266
			6205003	OPERATORS EXPENSES	\$ 13,646
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSSCRIPTIONS	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ 1,466
			6759402	PT OPERATORS	\$ -
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355030	TESTING EQUIP & CHEM	\$ 441
			7352020	SEWER TESTS	\$ 5,970
					\$ 41,465
732	Contractual Services - Accounting	\$ 727	6329002	AUDIT FEES	\$ 593
			6329014	TAX RETURN REVIEW	\$ 134
					\$ 727
733	Contractual Services - Legal	\$ 139	6338001	LEGAL FEES	\$ 139
736	Contractual Services - Other	\$ 740	6369003	TEMP EMPLOY - CLERICAL	\$ 301
			6369005	OUTSIDE COMPUTER SERV	\$ 120
			6369006	EMPLOY FINDER FEES	\$ 2
			6369007	COMPUTER MAINT	\$ 186
			6369008	DIRECTORS FEES	\$ 77
			6369009	COMPUTER-AMORT & PROG COST	\$ 35
			6369090	OTHER DIR OUTSIDE SERVICES	\$ 19
					\$ 740

Labrador Utilities, Inc.
 Reconciliation of Accounts
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
750	Transportation Expenses	\$ -	6501020	GASOLINE	\$ -
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ -
759	Insurance - Other	\$ 5,854	6599090	OTHER INS	\$ 5,854
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ 10,448	7668010	RATE CASE	\$ 10,448
770	Bad Debt Expense	\$ 436	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 436
			6708001	AGENCY EXPENSE	\$ -
					\$ 436
775	Miscellaneous Expenses	\$ 34,057	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ 4,660
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -
			6759006	UPS & AIR FREIGHT	\$ -
			6759008	XEROX	\$ -
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -
			6759010	REIM OF OFF EMP EXP	\$ -
			6759013	CLEANING SUPPLIES	\$ -
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -
			6759015	PETTY CASH - OFFICE	\$ -
			6759016	MICROFILMING	\$ -
			6759090	OTHER OFFICE EXPENSES	\$ -
			6759110	OFFICE TELEPHONE	\$ 1,669
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -
			6759160	OFFICE FAX MACH PHONE LINE	\$ -
			6759210	OFFICE CLEANING SERV	\$ 455
			6759220	LNDSCPING MOWING & SNOWPLWNG	\$ -
			6759230	OFFICE GARBAGE REMOVAL	\$ -
			6759260	REPAIR OFF MACH & HEATING	\$ -
			6759290	OTHER OFFICE MAINT	\$ -
			6759330	MEMBERSHIPS - COMPANY	\$ -
			7048050	EMPLOYEES ED EXPENSES	\$ -
			7048055	OFFICE EDUCATION/TRAIN. EXP	\$ -
			7758370	MEALS & RELATED EXP	\$ -
			7758380	BANK SERV CHARGES	\$ -
			7758390	OTHER MISC GENERAL/Rent/mtr reading	\$ 27,273
					\$ 34,057

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR		AR		MFR	
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - AR</u>	<u>Description</u>	<u>Amount</u>
			1083001		2,820 A/D on AR not MF (2,820)
			1083002		1,008 A/D on AR not MF (1,008)
			1083021		(21,728) A/D on AR not MF 21,728
			1083031		45 A/D on AR not MF (45)
			1084020		1,934 A/D on AR not MF (1,934)
301.1	Organization	15,338	3011001	Organization	15,338
302.1	Franchise	7,933		Franchise	7,933
303.2	Land & Land Rights		3537002	Land & Land Rights	
304.2	Structures & Improvements	14,759	3043021	Pump Plt	14,169
			3044031	Water Treat Plant	590
307.2	Wells	55,401	3072014	Wells & Springs	55,401
311.2	Pumping Equip	54,992	3113025	Elect Pump Equip	54,992
320.3	Water Treat Equip	10,347	3204032	Water Treat Equip	10,347
330.4	Distr Resv & Standpipes	35,822	3305042	Distr Resv & Stan	35,822
331.4	Trans & Distr Mains	250,269	3315043	Trans & Distr Mai	250,269
333.4	Services	17,949	3335045	Services	17,949
334.4	Meters & Meter Install	34,918	3345047	Meters	24,584
				Meter Install	10,334
					(10,334)
					<u>34,918</u>
335.4	Hydrants	3,356	3355048	Hydrants	3,356
340.5	Office Furn & Equip	1,711	3406091	Office Furn & Eq	1,711
341.5	Trans Equip	(2,409)	3486050	Water Plant Alloc	21,625
348.5	Other Tangible Assets	24,105	3486050	Water Plant Alloc	(24,034)
			3917000	Transportation Eq	2,409
			3406050	Computer Allocat	2,480
					(2,480)
					<u>21,696</u>
343.5	Tools	28,720	3466094	Tools	28,720

Labrador

DOCKET NO. 060254-SU

RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE

12/31/05 BALANCES

MFR						
Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount	
344.5	Lab Equip	358	3446095	Lab Equip	358	0
346.5	Comm Equip	1,079	3466097	Comm Equip	1,079	0
347.5	Misc Equip					0
105	Construction Work in Process Water	31,815	1051092	Sewer Plant in Pro	31,815	0
	Construction Work in Process Sewer	78,115	1052091	Water Plant in Pro	78,115	0
108.1	Accumulated Depreciation - UPIS					0
-10 account numbers presented as:						
301.1	Accumulated Depreciation - Organization		1084001	Accumulated Depreciation - 3511001		0
302.1	Accumulated Depreciation - Franchise					0
307.2	Accumulated Depreciation - Wells & Spn	21,334		Accumulated Depn	21,334	0
339.1	Accumulated Depreciation - Other Plant & Equip					0
304.2	Accumulated Depreciation - Structures & Imp	(21,683)	1084003	Accumulated Depn	0	Unrec (21,683)
			1084011	Accumulated Depreciation - 3542011		0
			1084050	Accumulated Depreciation - Sewer Allocated		0
			1084000	Accumulated Depreciation - Sewer		0
311.2	Accumulated Depreciation - Pump Equ	7,046	1083025	Accumulated D	7,046	0
320.3	Accum Depreciation - Water Treat Equi	(3,247)	1083032	Accum Depreci	(3,247)	0
330.4	Accumulated Depreciation Distr Resv & Stan	11,806	1083042	Accumulated D	11,806	0
331.4	Accumulated Depreciation Trans & Dist M	88,245	1083043	Accumulated D	88,245	0
333.4	Accumulated Depreciation Services	(508)	1083045	Accumulated D	(508)	0
334.4	Accumulated Depreciation Meters & Meter	3,000	1083046	Accumulated D	3,094	(94)
			1083047		(94)	94
335.4	Accumulated Depreciation Hydrants	76	1083048	Accumulated D	76	0
340.5	Accum Depreciation -Office Furn	371	1083091	Accum Depreci	371	0

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - AR</u>	<u>Description</u>	<u>Amount</u>
341.5	Accum Depreciation -Trans Equip	(881)	1082000	Accum Depreci	(881)
342.5	Accum Depreciation -Stores				0
343.5	Accum Depreciation -Tools	4,724	1083094	Accum Depreci	4,724
344.5	Accum Depreciation -Lab Equip	411	1083097	Accum Depreci	411
345.5	Accum Depreciation -Power Operated Equip				0
346.5	Accum Depreciation -Comm Equip	67	1083095	Accum Depreci	67
347.5	Accum Depreciation -Misc Equip				0
348.5	Accum Depreciation -Other Tangible Pl	7,605	1081050	Accum Depreci	2,101
			1083050	Accum Depreci	5,504
360.2	Accumulated Depreciation - Collection Sewers - Force		1084006	Accumulated Depreciation - 3602006	0
			1084007	Accumulated Depreciation - 3602007	0
					0
			1141010	Utility Plant Acq a	(351,387)
				Acq adj not on MF	351,387
			1151020	Accum Prov Utilit	25,306
				PAA adj not on MI	(25,306)
			1322000	Special Deposits	6,895
				Special deposits exclud	(6,895)
141	Customer Accounts Receivable	37,324	1411000	A/R - Customer	37,324
201	Common Stock Issued	(1,000)	2021010	Common Stock	(1,000)
211	Other Paid-in-Capital	(799,000)	2111000	Paid-in-Capital	(799,000)
		(358,147)	2112000	Miscellaneous Pai	(358,147)
215	Unappropriated Retained Earnings	237,598	2151000	Retained Earnings	237,598
		19,622		Add: 2005 Net In	19,622
223	Advances from Associated Companies	65,269	2413000	Advances From U	65,269

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - AR</u>	<u>Description</u>	<u>Amount</u>
231	Accounts Payable	(7,170)	2311050	A/P Trade - Accru	(7,170)
					0
					0
					0
233	Accounts Payable to Associated Compan	(191,323)	2334002	A/P - Water Servic	(191,323)
		(403,061)	2334003	A/P - Water Servic	(403,061)
		(16,500)	2334050	A/P - Intercompan	(16,500)
					0
					0
236	Accrued Taxes	(9,000)	2361101	Accrued Gross Re	(9,000)
					0
					0
271	Contributions in Aid of Construction	(342)	2711010	CIAC - Water	(342)
					0
272	Amortization of Contributions in Aid of Construction		2723000	Accumulated Amortization - CIAC Sewer	
					0
					0
461.1	Measured Revenues - General Custome	(93,169)	4611020	Measured Revenue	(93,169)
					0
					0
536	Other Wastewater Revenues	(15)	4711000	Miscellaneous Ser	(15)
					0
		(350)	4741008	NSF Check Charg	(350)
		(585)	4741009	Cut-off charge	(585)
		(15)	4741013	Tampering Fee	(15)
					0
		(15)	4131020	Rental Income	(15)
		(1)	4191010	Interest Income Otl	(1)
					0
					0
					0
					0
601	Salaries & Wages - Employees	30,013	6019020	Salaries Charged to	(8,656)
			6019040	Salaries - Operatio	27,863
			6019045	Salaries - WSC Cc	717
			6019050	Salaries - Office	10,088
					<u>30,012</u>
					0
					0
	Employee Pensions & Bt	7,472	6049000	Employee Pension &	515
			6049010	Health Insurance Re	4,483
			6049011	Employee Insurance	(206)
			6049012	Health Costs & Othe	22
			6049015	Dental Insurance Re	68
			6049020	Pension Contributio	914
			6049050	Health Insurance Prt	127
			6049055	Dental Premiums	10
			6049060	Term Life Insurance	28
			6049065	Term Life Insurance	1
					38,669
					(27,863)
					(717)
					(10,088)
					6,957
					(4,483)
					206
					(22)
					(68)
					(914)
					(127)
					(10)
					(28)
					(1)

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - AR</u>	<u>Description</u>	<u>Amount</u>
			6049067	AFLAC	0
			6049070	401K/ESOP Contrib	1,188
			6049080	Disability Insurance	15
			6049090	Other Employee Per	307
603	Salaries & Wages - Officers				0
	Sludge Removal Expense		7754008	Sewer - Sludge Hauling	0
615	Purchased Power	7,675	6151010	Purchased Power	7,675
618	Chemicals	2,430	6181010	Chlorine	2097
			6181090	Odor Control Chem	333
					<u>2,430</u>
620	Materials & Supplies	13,680	6205003	Sewer - Maintenance	5,394
			7754006	Sewer - Maintenance Repairs	0
			7754009	Sewer - Electric Equipment Repair	0
			7755070	Sewer Permits	0
			7758490	Sewer - Other Maintenance Expense	0
			7754011	Sewer - Rodding	0
			6759080	Maintenance Defe	516
			6759412	Uniforms	0
			6759430	Sales/Use Tax Expense	0
			6759490	Garbage Removal Wtr/Swr	0
			6205003	Operators Expenses	0
			6759017	Operators - Cleaning Supplies	0
			6759018	Operators - Other Office Expense	0
			6759019	Operators - Publications/Subscriptions	0
			6759410	Operator Education Expenses	0
			6759413	Operators - Postage	0
			6759414	Operators - Office Supply Stores	0
			6759416	Operators - Memberships	0
			6355030	Testing Equipment & Chemicals	0
			7352020	Sewer Tests	0
					<u>5,910</u>
632	Contractual Services - Accounting	732	6329002	Audit Fees	598
			6329014	Tax Return Review	134
					<u>732</u>
633	Contractual Services - Legal	140	6338001	Contractual Serv	140

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR		AR			
Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
					0
634	Contractual Services - Mgt Fees				0
					0
635			6355010	Water Test	1,085
			6355030	Testing Equip & C	125
					Part of Maintenance Tr (1,085)
					Part of Maintenance Tr (125)
					1,210 not on 0
			6361000	Meter Reading	7,026
					Part of Maintenanc (7,026)
					0
636	Contractual Services - Other	744	6369003	Temporary Emplo	304
			6369005	Payroll Services	121
			6369006	Employee Finder I	2
			6369007	Computer Mainte	187
			6369008	Direct Fees	78
			6369009	Computer Amortiz	35
			6369090	Outside director S	19
					746 0
					0
					0
650	Transportation Expense	2,941	6501020	Gasoline	2,941
					0
659	Insurance - Other	1,665	6599090	Other Insurance	1,665
					0
					0
666	Regulatory Commission Expense - Rate C	10,520	7668010	Rate Case Expense	10,520
					0
					0
670	Bad Debt Expense	124	6708001	Agency Expense	124
					0
					0
675	Miscellaneous Expense	34,290	6759003	Computer Supplies	34,290
			6759001	Publications, Subs	4,692
			6759140	Alarm System Phc	459
			7758390	Other Miscellaneo	27,459
			6759110	Office Telephone	1,680
					34,290 0
					0
675	Water Other Mtce Exp		6755090	Water Other Mtce	2,483
	Water Mtce Supplies		6759503	Water Mtce Supp	2,421
	Water Mtce Repairs		6759506	Water Mtce Rep	1,656
					On Af (2,483)
					On Af (2,421)
					On Af (1,656)
					6,560 not on 0
					0
					0
403	304.2 Depreciation Expense St	296	4E+06	Deprc	1,309
	307.2 Depreciation Expense W	1,746	4E+06	Deprc	1,746
	311.2 Depreciation Expense Pu	2,730	4E+06	Deprc	276
					(1,013)
					0
					2,454

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR			AR			
Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount	
320.3	Depreciation Expense W	321	4E+06	Depreciation - 101	2,729	(2,408)
330.4	Depreciation Expense Di	962	4E+06	Depreciation - 101	18	944
331.4	Depreciation Expense Tr	5,831	4E+06	Depreciation - 101	321	5,510
333.4	Depreciation Expense Se	391	4E+06	Depreciation - 101	963	(572)
334.4	Depreciation Expense M	1,249	4E+06	Depreciation - 101	5,831	(4,582)
335.4	Depreciation Expense Hy	75	4E+06	Depreciation - 101	391	(316)
340.5	Depreciation Office Furn	749	4E+06	Depreciation - 101	980	(231)
341.5	Depreciation Trans Equip	2,020	4E+06	Depreciation - 101	270	1,750
343.5	Depreciation Tools & Sh	2,188	4E+06	Depreciation - 101	75	2,113
344.5	Depreciation Lab Equip	28	4E+06	Depreciation - 101	703	(675)
344.5	Depreciation Communic	224	4E+06	Depreciation - 101	749	(525)
348.5	Depreciation Other Tang	1,545	4E+06	Depreciation - 103	2,020	(475)
			4E+06	Depreciation - 101	13	(13)
			4E+06	Depreciation - 101	2,188	(2,188)
			4E+06	Depreciation - 101	28	(28)
			4E+06	Depreciation - 101	223	(223)
			4E+06	Depreciation - 101	829	(829)
		<u>20,355</u>			<u>21,662</u>	(1,307)
						0
						0
	State Income Taxes		4091100	State Income Tax	(1,918)	Tax ar 1,918
410.10	Deferred Federal Income Taxes		4101000	Deferred Income T	(1,035)	Tax ar 1,035
410.11	Deferred State Income Taxes		4101100	Deferred Income T	(186)	Tax ar 186
413	Income from Utility Plant Leased to Others		4131020	Rental Income		0
414	(Losses) from Disposition of Utility Property		4141040	Sale of Equipment		0
427.1	Interest on Debt to Associated Compani	50,162	4192000	Interest Expense -	50,162	0
420	Advance for Funds Used During Constru	(4,889)	4201000	Interest During Co	(4,889)	0
427.5	Interest - Other	(236)	4272090	Short Term Interes	(236)	0
419	Interest and Dividend Income		4191010	Interest Income - Other		0

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MFR					
Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
					0
351.1	Organization			Organization	0
					0
352.1	Franchise	7,933	3511001	Franchise	7,933
					0
353.2	Land & Land Rights		3537002	Land & Land Rights	0
					0
354.2	Structures & Improvements	819,198	3542011	Lift Station	12,920
					806,278
			3547003	Buildings & Struct	803,778
					(803,778)
			3547012	Spray Irrg	2,500
					(2,500)
			1041000	Utility Plant Acquired/Disposed	819,198
					0
360.2	Collection Sewers - Force	10,601	3602006	Sewage Service Li	10,601
					0
					0
					0
361.2	Collection Sewers - Gravity	372,187	3612008	Sewer Mains	370,398
					1,789
			3612010	Manholes	1,789
					(1,789)
					0
					0
					0
380.4	Treatment & Disposal Equipment	356,108	3804004	Sewer Lagoons	63,564
					292,544
			3804005	Sewer Treatment F	292,544
					(292,544)
					0
					0
381.4	Plant Sewers				0
					0
382.4	Outfall Sewer Lines	2,679	3824009	Outfall Sewer Line	2,679
					0
390.5	Office Furniture & Equipment	137	3907091	Office Furniture &	137
					0
393.5	Tools, Shop, & Garage Equipment	60	3937094	Tools, Shop, & M	60
					0
					0
					0
					0
354.2	ated Depreciation - Structures & Impr	203,006	1084003	Accumulated D	213,819
					(10,813)
			1084011	Accumulated D	(10,813)
					10,813
					0
					0
					0
360.2	lated Depreciation - Collection Sewer:	(6,167)	1084006	Accumulated D	(6,167)
					0
			1084007	Accumulated Depreciation - 3602007	0
					0
					0
					0
361.2	ated Depreciation - Collection Sewers	127,908	1084008	Accumulated D	127,817
					91
			1084010	Accumulated Depri	91
					(91)
					0
					0
380.4	d Depreciation - Treatment & Dispos	74,852	1084004	Accumulated Depri	3,570
					71,282

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MFR					
Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
			1084005	Accumulated Depn	71,282
					(71,282)
					<u>74,852</u>
					0
390.5	Accumulated Depreciation - Office Furniture & Equipment	27	1084091	Accumulated Depn	27
					0
					0
393.5	Accumulated Depreciation - Tools, Shop, & Garage	11	1084094	Accumulated Depn	11
					0
					0
					0
186.1	Deferred Rate Case Expense	71,521	1863014	Rate Case Expense	92,489
			1863064	Rate Case Expense	(20,968)
			1863063	Rate Case Expense - Amortization - 3	20,968
					0
					0
186.2	Other Deferred Debits	5,575	1862049	Deferred Charges	1,546
			1862065	Deferred Charges	5,010
			1865049	Amortization - VC	(645)
			1865065	Amortization - Tax	(336)
					4,029
					(5,010)
					645
					336
					0
					0
190	Accumulated Deferred Income Taxes	(37,473)	1901011	Deferred Federal Tax	110
			1901012	Deferred Federal Tax - Tap Fee Post-2000	(37,473)
			1901020	Deferred Federal Tax	(22,980)
			1901021	Deferred Federal Tax	(1,792)
			1901024	Deferred Federal Tax	(9,126)
			1901031	Deferred Federal Tax	(3,685)
		(4,425)	1902011	Deferred State Tax	19
			1902012	Deferred State Tax	(3,933)
			1902020	Deferred State Tax	(307)
			1902021	Deferred State Tax	(489)
			1902031	Deferred State Tax	285
					(285)
					0
					0
522.1	Deferred Revenues - General Customer	(327,664)	5221000	Sewer Revenues	(327,664)
					0
					0
536	Other Wastewater Revenues	(52)	4711000	Miscellaneous Services	(52)
			4711025	Connection Meter Fees	
					0
					0
					0
701	Salaries & Wages - Employees	23,697	6019020	Salaries Charged to Customers	(14,710)
			6019040	Salaries - Operations	27,675
			6019045	Salaries - WSC Customers	713
			6019050	Salaries - Office	10,020
					38,407
					(27,675)
					(713)
					(10,020)
					<u>23,698</u>
					0
					0

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MFR					
Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
704	Employee Pensions & Benefits	7,421	6049010	Health Insurance F	7,421 ok
					0
620			6205003	Operator Exp	13,646 Part o: (13,646)
			6759080	Main Def Chg	1,466 Part o: (1,466)
					<u>15,112</u> #### 0
					0
711	Sludge Removal Expense	21,981	7754008	Sewer - Sludge Ha	21,981
					0
715	Purchased Power	28,340	7151020	Electric Power - S	28,340
					0
718	Chemicals	8,544	6181010	Chlorine	7,374 1,170
			6181090	Other Chemicals (1,169 (1,169)
					<u>8,543</u> 0
					0
720	Materials & Supplies	41,465	7754003	Sewer - Maintenanc	4,593 Part o: 36,872
			7754006	Sewer - Maintenanc	8,823 (8,823)
			7754009	Sewer - Electric E	1,009 (1,009)
			7755070	Sewer Permits	380 (380)
			7758490	Sewer - Other Mai	2,266 (2,266)
			7754011	Sewer - Rodding	2,871 (2,871)
					<u>19,942</u> 21981 0
					0
732	Contractual Services - Accounting	727	6329002	Audit Fees	593 134
			6329014	Tax Return Revie	134 (134)
					<u>727</u> 0
					0
733	Contractual Services - Legal	139	6338001	Legal Fees	139
					0
736	Contractual Services - Other	740	6369003	Temporary Emplo	301 439
			6369005	Outside Computer	120 (120)
			6369006	Finder fee	2 (2)
			6369090	Other Direct Outsi	19 (19)
			6369008	Director Fee	77 (77)
			6369007	Computer Mainte	186 (186)
			6369009	Computer Amort	35 (35)
					0
750	Transportation Expense		6501020	Gasoline	0
			6501030	Auto Repair & Tires	0
			6501040	Auto Licenses	0
			6509090	Other Transportation Expenses	0
					0
759	Insurance - Other	5,855	6599090	Other Insurance	5,855
					0
					0

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MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - AR</u>	<u>Description</u>	<u>Amount</u>
					0
					0
409.10	Federal Income Taxes		4091000	Income Taxes - Fe	(13,384)
					MFR + 13,384
					0
					0
					0
					0
					0
		1,465,502			1,192,417
					273,085

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MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
			1083001	Accumulated Depreci	2,820
			1083002	Accumulated Depreci	1,008
			1083021	Accumulated Depreci	(21,728)
			1083031	Accumulated Depreci	45
			1084020	Accumulated Depreci	1,934
301.1	Organization	15,338	3011001	Organization	15,338
302.1	Franchise	7,933		Franchise	7,933
303.2	Land & Land Rights		3537002	Land & Land Rights	
304.2	Structures & Improvements	14,759	3043021	Pump Plt	14,169
			3044031	Water Treat Plant	590
307.2	Wells	55,401	3072014	Wells & Springs	55,401
311.2	Pumping Equip	54,992	3113025	Elect Pump Equip	54,992
320.3	Water Treat Equip	10,347	3204032	Water Treat Equip	10,347
330.4	Distr Resv & Standpipes	35,822	3305042	Distr Resv & Standpipes	35,822
331.4	Trans & Distr Mains	250,269	3315043	Trans & Distr Mains	250,269
333.4	Services	17,949	3335045	Services	17,949
334.4	Meters & Meter Install	34,918	3345047	Meters	24,584
				Meter Install	10,334
335.4	Hydrants	3,356	3355048	Hydrants	3,356
340.5	Office Furn & Equip	1,711	3406091	Office Furn & Equip	1,711
341.5	Trans Equip	(2,409)	3486050	Water Plant Alloc	21,625
348.5	Other Tangible Assets	24,105	3486050	Water Plant Alloc	
			3917000	Transportation Equipmen	(2,409)
			3406050	Computer Allocated	2,480

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MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
343.5	Tools	28,720	3466094	Tools	28,720
344.5	Lab Equip	358	3446095	Lab Equip	358
346.5	Comm Equip	1,079	3466097	Comm Equip	1,079
347.5	Misc Equip				
105	Construction Work in Process Water	31,815	1051092	Sewer Plant in Process	31,815
	Construction Work in Process Sewer	78,115	1052091	Water Plant in Process	78,115
108.1	Accumulated Depreciation - UPIS				
A-10 account numbers presented as:					
301.1	Accumulated Depreciation - Organization		1084001	Accumulated Depreciation - 3511001	
302.1	Accumulated Depreciation - Franchise				
307.2	Accumulated Depreciatic	21,334	1083014	Accumulated Depreciatic	21,334
339.1	Accumulated Depreciation - Other Plant & Equip				
304.2	Accumulated Depreciatic	(21,683)	1084003	Accumulated Depreciation - 3547003	
			1084011	Accumulated Depreciation - 3542011	
			1084050	Accumulated Depreciation - Sewer Alloca	
			1084000	Accumulated Depreciation - Sewer	
311.2	Accumulated Depreciatic	7,046	1083025	Accumulated Depreci	7,046
320.3	Accum Depreciation - W:	(3,247)	1083032	Accum Depreciation -	(3,247)
330.4	Accumulated Depreciatic	11,806	1083042	Accumulated Depreci	11,806
331.4	Accumulated Depreciatic	88,245	1083043	Accumulated Depreci	88,245
333.4	Accumulated Depreciatic	(508)	1083045	Accumulated Depreci	(508)
334.4	Accumulated Depreciatic	3,000	1083046	Accumulated Depreci	3,094
			1083047		(94)
335.4	Accumulated Depreciatic	76	1083048	Accumulated Depreci	76

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RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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MFR					
Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
340.5	Accum Depreciation -Of	371	1083091	Accum Depreciation -	371
341.5	Accum Depreciation -Tri	(881)	1082000	Accum Depreciation -	(881)
342.5	Accum Depreciation -Stores				
343.5	Accum Depreciation -To	4,724	1083094	Accum Depreciation -	4,724
344.5	Accum Depreciation -Lal	411	1083097	Accum Depreciation -	411
345.5	Accum Depreciation -Power Operated Equip				
346.5	Accum Depreciation -Co	67	1083095	Accum Depreciation -	67
347.5	Accum Depreciation -Misc Equip				
348.5	Accum Depreciation -Otl	7,605	1081050	Accum Depreciation -	2,101
			1083050	Accum Depreciation -	5,504
398.7	Accumulated Depreciation - Other Tangible Plant		1081050	Accumulated Depreciation - Computer AI	
			1141010	Utility Plant Acq adj - W	(351,387)
			1151020	Accum Prov Utility PAA	25,306
132	Special Deposits		1322000	Special Deposits	6,895
141	Customer Accounts Receiva	37,324	1411000	A/R - Customer	37,324
162	Prepayments		1651090	Other Prepayments	
201	Common Stock Issued	(1,000)	2021010	Common Stock	(1,000)
211	Other Paid-in-Capital	(799,000)	2111000	Paid-in-Capital	(799,000)
		(358,147)	2112000	Miscellaneous Paid-in-C:	(358,147)
215	Unappropriated Retained E	237,598	2151000	Retained Earnings - Prior	237,598
		19,622		Add: 2005 Net Income (19,622

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RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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MFR					
Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
223	Advances from Associated C	65,269	2413000	Advances From UI	65,269
231	Accounts Payable	(7,170)	2311050	A/P Trade - Accrual	(7,170)
233	Accounts Payable to Associ:	(191,323)	2334002	A/P - Water Service Corj	(191,323)
		(403,061)	2334003	A/P - Water Service Dist	(403,061)
		(16,500)	2334050	A/P - Intercompany	(16,500)
236	Accrued Taxes	(9,000)	2361101	Accrued Gross Receipts	(9,000)
271	Contributions in Aid of Con	(342)	2711010	CIAC - Water	(342)
			2721003	CIAC - Sewer Buildings & Structures	
			2721004	CIAC - Sewer Lagoons	
			2721005	CIAC - Sewage Treatment Plant	
			2721006	CIAC - Sewage Service Lines	
			2721007	CIAC - Sewer Force or Vacuum Mains	
			2721008	CIAC - Sewer Mains	
			2721010	CIAC - Sewer Tax	
			2721011	CIAC - Sewer Lift Station	
			2721098	CIAC - Sewer Manholes	
272	Accumulated Amortization of Contributions in Aid o		2723000	Accumulated Amortization - CIAC Sewer	
			2723003	Accumulated Amortization - Buildings &	
			2723004	Accumulated Amortization - Sewer Lagoc	
			2723005	Accumulated Amortization - Sewage Trea	
			2723006	Accumulated Amortization - Sewage Serv	
			2723007	Accumulated Amortization - Force or Vac	
			2723008	Accumulated Amortization - Sewer Mains	
			2723010	Accumulated Amortization - Sewer CIAC	
			2723011	Accumulated Amortization - Lift Station	
			2723098	Accumulated Amortization - Manholes	
461.1	Measured Revenues - Gener	(93,169)	4611020	Measured Revenues - Ge	(93,169)
536	Other Wastewater Revenues	(15)	4711000	Miscellaneous Service R	(15)

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MFR					
Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
		(350)	4741008	NSF Check Charge	(350)
		(585)	4741009	Cut-off charge	(585)
		(15)	4741013	Tampering Fee	(15)
		(15)	4131020	Rental Income	(15)
		(1)	4191010	Interest Income Other	(1)
601	Salaries & Wages - Employe	30,013	6019020	Salaries Charged to Plant	(8,656)
			6019040	Salaries - Operations	27,863
			6019045	Salaries - WSC Compute	717
			6019050	Salaries - Office	10,088
603	Salaries & Wages - Officers	0			
604	Employee Pensions & Bene	7,472	6049000	Employee Pension & Benef	515
			6049010	Health Insurance Reimburs	4,483
			6049011	Employee Insurance Deduc	(206)
			6049012	Health Costs & Other	22
			6049015	Dental Insurance Reimburs	68
			6049020	Pension Contributions	914
			6049050	Health Insurance Premiums	127
			6049055	Dental Premiums	10
			6049060	Term Life Insurance	28
			6049065	Term Life Insurance -Optio	1
			6049067	AFLAC	0
			6049070	401K/ESOP Contributions	1,188
			6049080	Disability Insurance	15
			6049090	Other Employee Pension &	307
	Sludge Removal Expense	0	7754008	Sewer - Sludge Hauling	
615	Purchased Power	7,675	6151010	Purchased Power	7,675
618	Chemicals	2,430	6181010	Chlorine	2,097
			6181090	Odor Control Chemicals	333
620	Materials & Supplies	13,680	6205003	Sewer - Maintenance Sur	5,394
			7754006	Sewer - Maintenance Repairs	
			7754009	Sewer - Electric Equipment Repair	

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MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
			7755070	Sewer Permits	
			7758490	Sewer - Other Maintenance Expense	
			7754011	Sewer - Rodding	
			6759080	Maintenance Deferred Cl	516
			6759412	Uniforms	
			6759430	Sales/Use Tax Expense	
			6759490	Garbage Removal Wtr/Swr	
			6205003	Operators Expenses	
			6759017	Operators - Cleaning Supplies	
			6759018	Operators - Other Office Expense	
			6759019	Operators - Publications/Subscriptions	
			6759410	Operator Education Expenses	
			6759413	Operators - Postage	
			6759414	Operators - Office Supply Stores	
			6759416	Operators - Memberships	
			6355030	Testing Equipment & Chemicals	
			7352020	Sewer Tests	
632	Contractual Services - Acco	732	6329002	Audit Fees	598
			6329014	Tax Return Review	134
633	Contractual Services - Legal	140	6338001	Contractual Services - Le	140
634	Contractual Services - Mgt Fees				
635			6355010	Water Test	1,085
			6355030	Testing Equip & Chem	125
			6361000	Meter Reading	7,026
636	Contractual Services - Other	744	6369003	Temporary Employee - C	304
			6369005	Payroll Services	121
			6369006	Employee Finder Fees	2
			6369007	Computer Maintenance	187
			6369008	Direct Fees	78
			6369009	Computer Amortization	35
			6369090	Outside director ServInte	19
650	Transportation Expense	2,941	6501020	Gasoline	2,508
			6501030	Auto Repair	433

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MFR					
Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
659	Insurance - Other	1,665	6599090	Other Insurance	1,665
666	Regulatory Commission Exp	10,520	7668010	Rate Case Expense	10,520
670	Bad Debt Expense	124	6708001	Agency Expense	124
675	Miscellaneous Expense	34,290	6759003	Computer Supplies	
			6759001	Publications, Subscriptio	4,692
			6759140	Alarm System Phone Exp	459
			7758390	Other Miscellaneous Gen	27,459
			6759110	Office Telephone	1,680
675	Water Other Mtce Exp		6755090	Water Other Mtce Exp	2,483
	Water Mtce Supplies		6759503	Water Mtce Supplies	2,421
	Water Mtce Repairs		6759506	Water Mtce Repairs	1,656
403	304.2 Depreciation Expense Struct	296	4032001	Depreciation - 10101	1,309
	307.2 Depreciation Expense Wells	1,746	4032014	Depreciation - 10114	1,746
	311.2 Depreciation Expense Pump	2,730	4032021	Depreciation - 10121	276
	320.3 Depreciation Expense Water	321	4032025	Depreciation - 10125	2,729
	330.4 Depreciation Expense Dist I	962	4032031	Depreciation - 10131	18
	331.4 Depreciation Expense Trans	5,831	4032032	Depreciation - 10132	321
	333.4 Depreciation Expense Servi	391	4032042	Depreciation - 10142	963
	334.4 Depreciation Expense Meter	1,249	4032043	Depreciation - 10143	5,831
	335.4 Depreciation Expense Hydr	75	4032045	Depreciation - 10145	391
	340.5 Depreciation Office Furn &	749	4032046	Depreciation - 10146	980
	341.5 Depreciation Trans Equip	2,020	4032047	Depreciation - 10147	270
	343.5 Depreciation Tools & Shop	2,188	4032048	Depreciation - 10148	75
	344.5 Depreciation Lab Equip	28	4032090	Depreciation - 10190	703
	344.5 Depreciation Communicatio	224	4032091	Depreciation - 10191	749
	348.5 Depreciation Other Tangible	1,545	4032092	Depreciation - 10300	2,020
			4032093	Depreciation - 10193	13
			4032094	Depreciation - 10194	2,188
			4032095	Depreciation - 10195	28
			4032097	Depreciation - 10197	223
			4032098	Depreciation - 10198	829
		<u>20,355</u>			<u>21,662</u>

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR					
<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
	State Income Taxes		4091100	State Income Taxes	(1,918)
410.10	Deferred Federal Income Taxes		4101000	Deferred Income Taxes -	(1,035)
410.11	Deferred State Income Taxes		4101100	Deferred Income Taxes -	(186)
413	Income from Utility Plant Leased to Others		4131020	Rental Income	
414	Gains (Losses) from Disposition of Utility Property		4141040	Sale of Equipment	
427.1	Interest on Debt to Associat	50,162	4192000	Interest Expense - Intercc	50,162
420	Allowance for Funds Used I	(4,889)	4201000	Interest During Construct	(4,889)
427.5	Interest - Other	(236)	4272090	Short Term Interest Expe	(236)
351.1	Organization			Organization	
352.1	Franchise	7,933	3511001	Franchise	7,933
353.2	Land & Land Rights		3537002	Land & Land Rights	
354.2	Structures & Improvements	819,198	3542011	Lift Station	12,920
			3547003	Buildings & Structures	803,778
			3547012	Spray Irrg	2,500
			1041000	Utility Plant Acquired/Disposed	
360.2	Collection Sewers - Force	10,601	3602006	Sewage Service Lines	9,442
			3602007		1,159
361.2	Collection Sewers - Gravity	372,187	3612008	Sewer Mains	370,398
			3612010	Manholes	1,789
380.4	Treatment & Disposal Equip	356,108	3804004	Sewer Lagoons	63,564
			3804005	Sewer Treatment Plant	292,544

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

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<u>Account Number - MFR</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
381.4	Plant Sewers				
382.4	Outfall Sewer Lines	2,679	3824009	Outfall Sewer Lines	2,679
390.5	Office Furniture & Equipme	137	3907091	Office Furniture & Equip	137
393.5	Tools, Shop, & Garage Equi	60	3937094	Tools, Shop, & Miscellar	60
354.2	Accumulated Depreciatic	203,006	1084003	Accumulated Depreci	213,819
			1084011	Accumulated Depreci	(10,813)
360.2	Accumulated Depreciatic	(6,167)	1084006	Accumulated Depreci	(1,621)
			1084007	Accumulated Depreciatic	(3,474)
			1084009	Accumulated Depreciatic	(1,268)
			1084012	Accumulated Depreciatic	181
			1085008	Accumulated Depreciatic	15
361.2	Accumulated Depreciatic	127,908	1084008	Accumulated Depreci	127,817
			1084010	Accumulated Depreciatic	91
380.4	Accumulated Depreciatic	74,852	1084004	Accumulated Depreciatic	3,570
			1084005	Accumulated Depreciatic	71,282
390.5	Accumulated Depreciatic	27	1084091	Accumulated Depreci	27
393.5	Accumulated Depreciatic	11	1084094	Accumulated Depreci	11
186.1	Deferred Rate Case Expens	71,521	1863014	Rate Case Expense - 4	92,489
			1863064	Rate Case Expense - 4	(20,968)
			1863063	Rate Case Expense - Amortization - 3	
186.2	Other Deferred Debits	5,575	1862049	Deferred Charges - VOC	1,546
			1862065	Deferred Charges - Tank	5,010
			1865049	Amortization - VOC Tes	(645)
			1865065	Amortization - Tank Mai	(336)

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR					
Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
190	Accumulated Deferred Income Taxes	(37,473)	1901011	Deferred Federal Tax - C	110
			1901012	Deferred Federal Tax - Tap Fee Post-2000	(22,980)
			1901020	Deferred Federal Tax - R	(1,792)
			1901021	Deferred Federal Tax - C	(9,126)
			1901024	Deferred Federal Tax - C	(3,685)
			1901031	Deferred Federal Tax - C	19
			1902011	Deferred State Tax - CIA	(3,933)
			1902012	Deferred State Tax - Tap	(307)
			1902020	Deferred State Tax - Rate	(489)
			1902021	Deferred State Tax - Mai	285
			1902031	Deferred State Tax - Dep	
522.1	Measured Revenues - Gener	(327,664)	5221000	Sewer Revenues	(327,664)
536	Other Wastewater Revenues	(52)	4711000	Miscellaneous Service Re	3,208
			4741003	New Customer Chgs	(2,310)
701	Salaries & Wages - Employ	23,697	6019020	Salaries Charged to Plant	(14,710)
			6019040	Salaries - Operations	27,675
			6019045	Salaries - WSC Compute	713
			6019050	Salaries - Office	10,020
704	Employee Pensions & Bene	7,421	6049000	Employee Pension & Benef	511
			6049010	Health Insurance Reimburse	4,452
			6049011	Employee Insurance Deduc	(205)
			6049012	Health Costs & Other	21
			6049015	Dental Insurance Reimburse	68
			6049020	Pension Contributions	907
			6049050	Health Insurance Premiums	127
			6049055	Dental Premiums	10
			6049060	Term Life Insurance	28
			6049065	Term Life Insurance -Optio	1
			6049067	AFLAC	1
			6049070	401K/ESOP Contributions	1,180
			6049080	Disability Insurance	15
6049090	Other Employee Pension &	305			
620			6205003	Operator Exp	13,646
			6759080	Main Def Chg	1,466

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

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711	Sludge Removal Expense	21,981	7754008	Sewer - Sludge Hauling	21,981
715	Purchased Power	28,340	7151020	Electric Power - Sewer S	28,340
718	Chemicals	8,544	6181010	Chlorine	7,374
			6181090	Other Chemicals (Treatm	1,169
720	Materials & Supplies	41,465	7754003	Sewer - Maintenance Sur	4,593
			7754006	Sewer - Maintenance Req	8,823
			7754009	Sewer - Electric Equipm	1,009
			7755070	Sewer Permits	380
			7758490	Sewer - Other Maintenanc	2,266
			7754011	Sewer - Rodding	2,871
			7754008	Sewer - Hauling	21,981
732	Contractual Services - Acco	727	6329002	Audit Fees	593
			6329014	Tax Return Review	134
733	Contractual Services - Legal	139	6338001	Legal Fees	139
736	Contractual Services - Other	740	6369003	Temporary Employee - C	301
			6369005	Outside Computer Serv	120
			6369006	Finder fee	2
			6369090	Other Direct Outside Ser	19
			6369008	Director Fee	77
			6369007	Computer Maintenance	186
			6369009	Computer Amort	35
750	Transportation Expense		6501020	Gasoline	
			6501030	Auto Repair & Tires	
			6501040	Auto Licenses	
			6509090	Other Transportation Expenses	
759	Insurance - Other	5,855	6599090	Other Insurance	5,855
766	Regulatory Commission Ex	10,448	7668010	Rate Case Expense	10,448
			6419090	Rent-Others	46,165

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR					
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770	Bad Debt Expense	436	6708001	Agency Expense	436
775	Miscellaneous Expense	34,057	6759001	Publications, Subscriptio	4,660
			6759110	Office Telephone	1,669
			6759210	Office Cleaning Services	455
			7758390	Other Miscellaneous Gen	27,273
	Testing Equip		6355030		441
	Sewer Tests		7352020		5,970
403	354.2 Depreciation Expense Struct	252	4033003	Depreciation - 10203	5
	360.2 Depreciation Expense Colle	512	4033004	Depreciation - 10204	1,818
	361.2 Depreciation Expense Colle	8,204	4033005	Depreciation - 10205	40,038
	380.4 Depreciation Expense Treat	41,856	4033006	Depreciation - 10206	237
	390.5 Depreciation Expense Offic	9	4033008	Depreciation - 10208	8,218
	393.5 Depreciation Expense Tools	4	4033009	Depreciation - 10209	79
			4033010	Depreciation - 10210	56
			4033011	Depreciation - 10211	247
			4033012	Depreciation - 10212	125
			4033020	Depreciation - 10220	529
			4033091	Depreciation - 10291	9
			4033094	Depreciation - 10294	4
		<u>50,837</u>			<u>51,365</u>
407.3	Amortization of Other Utilit	(9,203)	4061000	Amortization Expense - I	(9,203)
408.12	Payroll Taxes	14,757	4081201	FICA Expense	5,742
			4091050	Federal Unemployment T	91
			4091060	State Unemployment Tax	261
408.13	Other Taxes & Licenses	37,165	4081301	Gross Receipts Tax	20,598
			4081303	Franchise Tax	151
			4081121	Real Estate Tax	360
			4081122	Persona; Property & ICT	24,718
409.10	Federal Income Taxes		4091000	Income Taxes - Federal	(13,384)

Labrador
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR

Account Number - MFR

Description

Amount

Account Number - TB

Description

Amount

LABRADOR UTILITIES, INC.
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered residential units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 6.61
<u>Gallage Charge</u> (Per 1,000 gallons)	\$ 4.31

- MINIMUM CHARGE- Base Facility Charge per month.
- TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.
- EFFECTIVE DATE: _____, 2006
- TYPE OF FILING: Interim Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers and non-residential customers.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 6.61
3/4"	\$ 9.92
1"	\$ 16.52
1 1/2"	\$ 33.05
2"	\$ 52.88
3"	\$ 99.15
4"	\$ 165.25
6" - RV Resort	\$ 330.44

Gallonage Charge
(Per 1,000 gallons) \$ 4.31

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EFFECTIVE DATE: _____, 2006

TYPE OF FILING: Interim Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

IRRIGATION

RATE SCHEDULE

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For irrigation service provided.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
2"	\$ 52.87
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 4.31

MINIMUM CHARGE- Base Facility Charge per month

TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE: _____, 2006

TYPE OF FILING: Interim Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered residential units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 14.36
<u>Gallonage Charge</u> (Per 1,000 gallons Maximum 6,000 gallons)	\$ 10.14

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Title

LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

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- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 14.36
3/4"	\$ 21.54
1"	\$ 35.90
1 1/2"	\$ 71.80
2"	\$114.80
3"	\$215.40
4"	\$359.00
6" - RV Resort	\$717.94
 <u>Gallage Charge</u> (per 1,000 gallons)	 \$ 12.17

- MINIMUM CHARGE - Base Facility Charge per month
- TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

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Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

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WATER TARIFF

IRRIGATION

RATE SCHEDULE

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BILLING PERIOD - Monthly

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LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

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WATER TARIFF

RESIDENTIAL SERVICE

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LABRADOR UTILITIES, INC.
WATER TARIFF

GENERAL SERVICE

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Title

LABRADOR UTILITIES, INC.
WATER TARIFF

IRRIGATION

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RATES -

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WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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<u>Gallage Charge</u> (Per 1,000 gallons Maximum 6,000 gallons)	\$ 10.14

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WASTEWATER TARIFF

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Lawrence N. Schumacher
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Title

LABRADOR UTILITIES, INC.
WATER TARIFF

RESIDENTIAL SERVICE

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WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers and non-residential customers.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 9.09
3/4"	\$ 13.64
1"	\$ 22.73
1 1/2"	\$ 45.45
2"	\$ 72.72
3"	\$136.35
4"	\$227.25
6" - RV Resort	\$454.55

Gallonage Charge
(Per 1,000 gallons) \$ 5.92

MINIMUM CHARGE- Base Facility Charge per month

TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE: _____, 2006

TYPE OF FILING: Final Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered residential units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u> 5/8" x 3/4"	<u>Base Facility Charge</u> \$ 9.09
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 5.92

- MINIMUM CHARGE- Base Facility Charge per month.
- TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.
- EFFECTIVE DATE: _____, 2006
- TYPE OF FILING: Final Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

IRRIGATION

RATE SCHEDULE

AVAILABILITY - Available throughout the area served by the Company.
APPLICABILITY - For irrigation service provided.
LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
2"	\$ 72.73
<u>Gallage Charge</u> (Per 1,000 gallons)	\$ 5.92

MINIMUM CHARGE- Base Facility Charge per month
TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.
EFFECTIVE DATE: _____, 2006
TYPE OF FILING: Final Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered residential units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 18.13
<u>Gallage Charge</u> (Per 1,000 gallons Maximum 6,000 gallons)	\$ 12.80

- MINIMUM CHARGE - Base Facility Charge per month
- TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.
- EFFECTIVE DATE: _____, 2006
- TYPE OF FILING: Final Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers and non-residential customers.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 18.13
3/4"	\$ 27.20
1"	\$ 45.32
1 1/2"	\$ 90.65
2"	\$145.04
3"	\$271.95
4"	\$453.25
6" - RV Resort	\$906.35
<u>Gallage Charge</u> (per 1,000 gallons)	\$ 15.36

- MINIMUM CHARGE - Base Facility Charge per month
- TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE: _____, 2006

TYPE OF FILING: Final Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered residential units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 9.09
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Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

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- APPLICABILITY - For water service to all master-metered residential customers and non-residential customers.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 9.09
3/4"	\$ 13.64
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Gallonage Charge
(Per 1,000 gallons) \$ 5.92

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EFFECTIVE DATE: _____, 2006

TYPE OF FILING: Final Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

IRRIGATION

RATE SCHEDULE

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For irrigation service provided.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
2"	\$ 72.73
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 5.92

- MINIMUM CHARGE- Base Facility Charge per month
- TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE: _____, 2006

TYPE OF FILING: Final Rates

Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered residential units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 18.13
<u>Gallonage Charge</u> (Per 1,000 gallons Maximum 6,000 gallons)	\$ 12.80

- MINIMUM CHARGE - Base Facility Charge per month
- TERMS OF PAYMENT- Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.
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Lawrence N. Schumacher
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LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

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- BILLING PERIOD - Monthly

RATES -

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Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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GENERAL SERVICE

RATE SCHEDULE GS

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RATES -

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Issuing Officer

PRESIDENT
Title

LABRADOR UTILITIES, INC.
WATER TARIFF

IRRIGATION

RATE SCHEDULE

AVAILABILITY - Available throughout the area served by the Company.
APPLICABILITY - For irrigation service provided.
LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
2"	\$ 72.73
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PRESIDENT _____
Title

LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered residential units.
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- BILLING PERIOD - Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
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Lawrence N. Schumacher
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LABRADOR UTILITIES, INC.
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

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Lawrence N. Schumacher
Issuing Officer

PRESIDENT
Title

VOLUME I

Financial, Rate and Engineering Minimum Filing Requirements

VOLUME II

Billing Analysis

VOLUME III

Additional Engineering Information