

ORIGINAL

LAW OFFICES  
ROSE, SUNDBSTROM & BENTLEY, LLP  
2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.  
CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
DAVID F. CHESTER  
F. MARSHALL DETERDING  
JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
CHASITY H. O'STEEN  
DAREN L. SHIPPY  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON  
WAYNE L. SCHIEFELBEIN, OF COUNSEL  
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555  
FAX (850) 656-4029  
www.rsbatorneys.com

CENTRAL FLORIDA OFFICE  
SANLANDO CENTER  
2180 W. STATE ROAD 434, SUITE 2118  
LONGWOOD, FLORIDA 32779  
(407) 830-6331  
FAX (407) 830-8522

REPLY TO CENTRAL FLORIDA OFFICE

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

October 3, 2006

HAND DELIVERY

RECEIVED-PPSC  
06 OCT -3 PM 12:18  
COMMISSION  
CLERK

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

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

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Labrador Utilities, Inc., (*Utility*) to Staff's fourth data request dated September 21, 2006:

(1) With regard to Account 601, Salaries and Wages - Employees, the utility reflected total water salaries of \$30,013 on MFR Schedule B-5. For wastewater salaries, the utility reflected total wastewater salaries of \$23,697 on Schedule B-6, for total salaries of \$53,710. According to MFR Schedule B-3, Labrador has proposed pro forma salary adjustments of \$5,080 and \$4,924 to existing salaries of \$30,013 and \$23,697 for water and wastewater, respectively, for total pro forma salaries of \$63,714. These adjustments represent salary increases of 16.93% and 20.78%, for water and wastewater, respectively.

(a) Please provide all of the utility's calculations, bases, work papers, and support documentation for the above salary increases.

RESPONSE: Please refer to composite Exhibit 1 attached.

(b) Please explain, in detail, why the utility's salary adjustments are significantly greater than the Commission's 2006 Index of 2.74%.

DOCUMENT NUMBER-DATE

09120 OCT-3 06

FPSC-COMMISSION CLERK

IP \_\_\_\_\_  
IM \_\_\_\_\_  
R \_\_\_\_\_  
R \_\_\_\_\_  
L \_\_\_\_\_  
S \_\_\_\_\_  
A \_\_\_\_\_  
R \_\_\_\_\_  
A \_\_\_\_\_  
I \_\_\_\_\_  
I \_\_\_\_\_

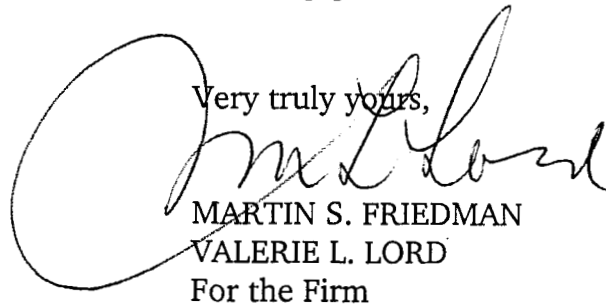
Ms. Blanca Bayo  
Commission Clerk & Administrative Services Director  
Florida Public Service Commission  
October 3, 2006  
Page 2

---

RESPONSE: The Utility's salary adjustments are significantly greater than the Commission's 2006 Index because the increases include all new employees' salaries, payroll taxes, and benefits for office employees and operators. These salaries have also been annualized to reflect a full year of costs. In addition, a cost of living increase has been applied across the board to all FL office employees and operators. This 4% increase reflects the company's typical yearly wage raises for employees. Please refer to the work sheets of composite Exhibit 1 for a list of employees and salaries.

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

Very truly yours,

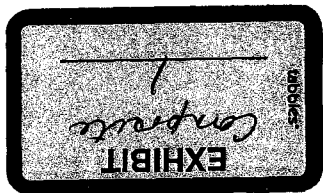


MARTIN S. FRIEDMAN  
VALERIE L. LORD  
For the Firm

VLL/tlc  
Enclosures

cc: Cochran Keating, Esquire, Office of General Counsel (w/enc. - via hand delivery)  
Mr. Troy Rendell, Division of Economic Regulation (w/enc. - via hand delivery)  
Ms. Cheryl Bulecza-Banks, Division of Economic Regulation (w/enc. - via hand delivery)  
Ms. Tiffany Joyce, Division of Economic Regulation (w/enc. - via hand delivery)  
Mr. Gerald Edwards, Division of Economic Regulation (w/enc. - via hand delivery)  
Ms. Frances Lingo, Division of Economic Regulation (w/enc. - via hand delivery)  
Ms. Sonica Bruce, Division of Economic Regulation (w/enc. - via hand delivery)  
Mr. Steve Lubertozi (w/enclosures - via U.S. Mail)  
Mr. John Hoy (w/o enclosures - via U.S. Mail)  
Mr. Patrick C. Flynn (w/enclosures - via U.S. Mail)  
Mr. Frank Seidman (w/enclosures - via U.S. Mail)  
Mr. Tom Unke (w/enclosures - via U.S. Mail)  
Steven Reilly, Esquire, Office of Public Counsel (w/enc. - via hand delivery)

M:\1 ALTAMONTE\UTILITIES INC\LABRADOR UTILITIES\(.128) LABRADOR 2005 RATE CASE\PSC Clerk 10 (Data Request 4).ltr.wpd



LABRADOR UTILITIES, INC.  
DOCKET NO. 060262-WS  
DATA REQUEST NO.4, RESPONSE TO ITEM (1A)

**COMPARISON OF PER BOOKS TO PRO FORMA SALARIES  
FOR 2006 FLORIDA RATE FILINGS**

Labrador

Per Books Operator Salaries	55,538	
Pro Forma Operator Salaries	① 64,610	proforma salaries w/p page 4
Adjustment	<u>9,072</u>	

Per Books Office Salaries	21,538
Pro Forma Office Salaries	① <u>22,470</u>
	<u>932</u>

$\Sigma \textcircled{1} = 87,080$  Total Proforma Salaries  
 $\langle 23,366 \rangle$  Gap time - see GIL print out  
63,714 Net Proforma Salaries per MFR

FOR THE 14 PERIODS ENDING 12/31/05

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	CAPTIVE		1,761.00	05/08/06	106-PAJE.A-03-04	
106	0693	6019020	WO.CAPTIVE		4,324.00	05/08/06	106-PAJE.A-03-04	
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	CAP TIME		11,736.00	06/30/05	106-CAPTIVE-06-02	
106	0693	6019020	CAP TIME		399.00	06/30/05	106-CAPTIVE-06-03	
106	0693	6019020	CAPTIVE	1,761.00		05/08/06	106-PAJE.A-06-05	
106	0693	6019020	WO.CAPTIVE	4,324.00		05/08/06	106-PAJE.A-06-05	
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	CAP TIME		8,163.00	12/31/05	106-CAPTIVE-13-04	
106	0693	6019020	CAP TIME		3,068.00	12/31/05	106-CAPTIVE-13-05	
106	0693	6019020	REV CAPTIME 1205	8,163.00		01/05/06	106-CAPTIVE-13-06	
106	0693	6019020	REV CAPTIME 1205	3,068.00		01/05/06	106-CAPTIVE-13-06	
106	0693	6019020	REV CAPTIME 0605	11,736.00		01/05/06	106-CAPTIVE-13-07	
106	0693	6019020	REV CAPTIME 0605	399.00		01/05/06	106-CAPTIVE-13-07	
106	0693	6019020	CAP TIME		7,386.25	12/31/05	106-CAPTIVE-13-08	
106	0693	6019020	CAP TIME		15,979.75	12/31/05	106-CAPTIVE-13-09	
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	0693	6019020	--SALARIES-CHGD TO PLT-WSC--					
106	8000	6019020	--SALARIES-CHGD TO PLT-WSC--					
			SUBTOTAL FOR ACCO 6019020	29,451.00	52,817.00			BEG 0.00 NET 23,366.00 END 23,366.00
106	8000	6019030	--CAPITALIZED SALARIES - ADMIN--					
			SUBTOTAL FOR ACCO 6019030	0.00	0.00			BEG 0.00 NET 0.00 END 0.00
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					

FOR THE 14 PERIODS ENDING 12/31/05

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	FL.OPER.0305	15,621.50		05/04/06	106-SE50.A-03-01	
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	FL.OPER.0605	31,243.00		07/26/05	106-SE50.CYA-06-02	
106	8000	6019040	FL.OPER.0305		15,621.50	05/04/06	106-SE50.A-06-03	
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	FL.OPER.0905	16,353.00		11/07/05	106-SE50.CYA-09-01	
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	0693	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	--SALARIES-OPERATIONS--					
106	8000	6019040	FL.OPER.1205	7,942.00		01/27/06	106-SE50.A-14-10	
			SUBTOTAL FOR ACCO 6019040	71,159.50	15,621.50			
								BEG 0.00
								NET 55,538.00
								END 55,538.00
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	SE51.COMPUTER	457.50		05/02/06	106-SE51.A-03-02	
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	SE51.COMPUTER	915.00		07/27/05	106-SE51.CYA-06-01	
106	8000	6019045	SE51.COMPUTER		457.50	05/02/06	106-SE51.A-06-02	
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					

FOR THE 14 PERIODS ENDING 12/31/05

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	SE51.COMPUTER	454.00		11/08/05	106-SE51.CYA-09-01	
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	0693	6019045	--SALARIES-WTR SERV-COMPUTERS--					
106	8000	6019045	SE51.COMPUTER	61.00		01/27/06	106-SE51.A-14-06	
			SUBTOTAL FOR ACCO 6019045	1,887.50	457.50			
								BEG 0.00
								NET 1,430.00
								END 1,430.00
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	8000	6019050	SE.60.WSC.DIST	2,511.00		05/03/06	106-SE60.A-03-01	
106	8000	6019050	OFFICE.DISTRIB.0305	1,946.50		05/04/06	106-SE50.A-03-02	
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	8000	6019050	OFFICE.DISTRIB.0605	3,893.00		07/26/05	106-SE50.CYA-06-01	
106	8000	6019050	SE.60.WSC.DIST	5,022.00		07/27/05	106-SE60.CYA-06-01	
106	8000	6019050	SE.60.WSC.DIST		2,511.00	05/03/06	106-SE60.A-06-02	
106	8000	6019050	OFFICE.DISTRIB.0305		1,946.50	05/04/06	106-SE50.A-06-04	
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	OFFICE.DISTRIB.0905	2,295.00		11/07/05	106-SE50.CYA-09-01	
106	8000	6019050	SE.60.WSC.DIST	2,862.00		11/09/05	106-SE60.CYA-09-01	
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					
106	0693	6019050	--SALARIES-OFFICE--					
106	8000	6019050	--SALARIES-OFFICE--					



FOR THE 14 PERIODS ENDING 12/31/05

CO	SUBD	ACCT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
106	0693	*6019050	--SALARIES-OFFICE--					
106	8000	*6019050	--SALARIES-OFFICE--					
106	8000	*6019050	OFFICE.DISTRIB.1205	2,216.00		01/27/06	106-SE50.A-14-10	
106	8000	*6019050	SE.60.WSC.DIST	3,820.00		01/27/06	106-SE60.A-14-08	
			SUBTOTAL FOR ACCO 6019050	24,565.50	4,457.50			BEG 0.00 NET 20,108.00 END 20,108.00
106	0693	*6019054	--SALARIES-IL ADMIN--					
			SUBTOTAL FOR ACCO 6019054	0.00	0.00			BEG 0.00 NET 0.00 END 0.00
GRAND TOTALS:				127,063.50	73,353.50			BEG 0.00 NET 53,710.00 END 53,710.00

ARF. [ Operators 9042  
Office 932  
Salaries per MFR 63,714

GENERAL LEDGER  
REPORT SPECIFICATIONS ARE:

REPORT DESCRIPTION - GENERAL LEDGER  
LEDGER ID - GL  
PERIOD - 01-14

---> COMPANY  
STRUCTURE - 1  
SELECTION - 106  
SUBTOTAL -

---> SUBDIV  
STRUCTURE - 1  
SELECTION - ALL  
SUBTOTAL -

---> ACCOUNT  
STRUCTURE - 1  
SELECTION - 401.1H  
SUBTOTAL - 7

SEGMENT - PRIOR YR ACT  
ZERO SUPPRESS - N  
SUM AUTO JOURNALS - N  
SUM ALL JOURNALS - N  
PAGE BREAK - N  
SORT BREAK - N  
PERIOD BREAK - N  
EFFECTIVE RATE - N  
DATE - EFFECTIVE  
SORT SEQUENCE  
- 1-COMPANY  
- 3-ACCOUNT  
- 2-SUBDIV

WATER SERVICE CORPORATION  
 SE 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

106-0693  
 Labrador

Employee	Total	
<u>Customer Equivalents</u>		<u>1,201</u>
Abendroth, Thomas W	17,718	
Adkins, Jack	8,205	
Alday, Christopher Thomas	16,606	
Alday, James Roger	17,678	
Allen IV, James J.	521	
Anderson, Daniel S	2,673	
Armstrong, Scott D	3,352	
Becker, Jeffrey S	2,939	
Bishop, Alvin Michael	623	
Blasco, Christopher J	11,867	
Bosque, Ralph Alvarez	9,783	
Buono, Robert A	2,245	
Callahan, Robert L	9,783	
Casalina, Nicholas	1,201	1,201
Cavallo, Ralph Joseph	7,291	
Coates, Bill	12,456	
Cook, James H	623	
Coolbaugh, James Allen	2,183	
Cooper, Robert K	17,678	
Replacement Employee	8,205	
Dunn, Michael T	20,308	1,201
Ebert, Harold B	16,606	
Ellis, Michael Scott	1,662	
Finch, Allan	8,205	
Finckish, Jeffrey S	3,352	
Flynn, Patrick C	67,885	1,201
Garcia Jr, Ferael	2,538	
Gentilucci, Domenic Vincent	2,384	
Godwin, Patrick Lynsey	510	
Golembleski, Ed P.	2,538	
Gongre, Bryan Keith	12,456	
Goodwin, Douglas L	23,897	
Gray, Roger	9,783	
Gunther, Mathew Joseph	3,352	
Habery, Stephen J	8,205	
Hahn, Jerry Lawrence	3,352	
Harden, Tyler	2,939	
Haws, Scotty Lee	31,035	
Hogue, Raymond Harry	23,897	
Hollister, Jimmie H	17,363	
Holsapple, Roger E	2,384	
Hoy, John	67,885	1,201
Iaggi, Scott T	7,291	
Keys, Thomas Eugene	16,606	
Learned, Scott C	9,675	
Ledwell, Leonard E	12,456	
Lisle Jr., John Dayton	2,183	
Lorenzo, Alexander	19,505	
Marinelli, John Allen	31,035	
McPeeks, Jeffrey	2,939	
McPhee, Allison Stevenson	6,366	
Mericle, Roy J	19,505	
Monat, Michael Paul	510	
Morrrell, Matthew J	18,433	
Neal, William Lee	2,145	
Overton, Michael A	9,675	
Replacement Employee	19,505	
Pendarvis, James Howard	19,505	
Pfouts, Steve L.	6,366	
Phillips, Christopher R	12,574	
Pinder, Jeffrey	18,433	
Replacement Employee	9,783	
Quinlan II, Frederick E	17,678	
Radcliff, Max Lee	2,538	

WATER SERVICE CORPORATION  
 SE 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

106-0693  
 Labrador

Employee	Total	
Rainey, Shantavious Simone	1,676	
Ramos, Isabelo	1,662	
Remigio, Roberto Villamin	12,474	
Retz, Richard Wayne	23,660	1,201
Roberts Jr., Eddie Eugene	7,291	
Rodriguez, David Ray	11,242	1,201
Schwades, Charles Grayling	589	
Shoffstall, David Eugene	1,676	
Shue, Mickey A	18,945	
Sillitoe, Kathy Ann	31,035	
Smith, Donald Dale	9,783	
Steger, Elisa Matarlo	16,606	
Stewart, Malcolm S	8,244	
Sudol, Corey F	23,897	
Swegheimer, James A	16,606	
Szczepkowski, Stephen A	2,245	
Taylor, Donald Edward	9,675	
Vannmeter Jr, Nathan Z	1,855	
White, Ronald D	17,678	
White, William Dusten	16,606	
Wierzbicki, Anthony	23,660	1,201
Winkler, David C	3,352	
Zubek, Carl Andrew	7,291	
PT Boardway, Preston S	19,096	
PT Carroll, James Edward	12,456	
PT Hiscock, Todd David	2,877	1,201
PT Johns, Ralph	3,352	
PT Sillitoe, Terry Wayne	19,505	
PT Replacement Employee	8,205	
PT Replacement Employee	2,183	
PT Yingling, James Dennis	2,673	

WATER SERVICE CORPORATION  
 SW 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

106-0693  
 Labrador

Employee	Total	
<b>Salary</b>		
Abendroth, Thomas W	33,133	0
Adkins, Jack	35,043	0
Alday, Christopher Thomas	21,271	0
Alday, James Roger	27,039	0
Allen IV, James J.	38,274	0
Anderson, Daniel S	45,943	0
Armstrong, Scott D	34,994	0
Becker, Jeffrey S	41,428	0
Bishop, Alvin Michael	32,911	0
Blasco, Christopher J	27,400	0
Bosque, Ralph Alvarez	28,378	0
Buono, Robert A	35,580	0
Callahan, Robert L	31,098	0
Casalina, Nicholas	33,530	33,530
Cavallo, Ralph Joseph	35,298	0
Coates, Bill	57,588	0
Cook, James H	47,833	0
Coolbaugh, James Allen	33,632	0
Cooper, Robert K	29,999	1,774
Replacement Employee	36,926	0
Dunn, Michael T	83,152	4,918
Ebert, Harold B	29,839	0
Ellis, Michael Scott	48,504	0
Finch, Allan	33,087	0
Finchirsh, Jeffrey S	30,783	0
Flynn, Patrick C	109,200	1,932
Garcia Jr, Ismael	46,477	0
Gentilucci, Domenic Vincent	50,035	0
Godwin, Patrick Lynsey	47,823	0
Golembleski, Ed P.	37,758	0
Gongre, Bryan Keith	62,217	0
Goodwin, Douglas L	40,269	0
Gray, Roger	30,285	0
Gunther, Mathew Joseph	39,120	0
Habery, Stephen J	54,345	0
Hahn, Jerry Lawrence	36,855	0
Harden, Tyler	22,714	0
Haws, Scotty Lee	66,861	0
Hogue, Raymond Harry	36,052	0
Hollister, Jimmie H	28,051	0
Holsapple, Roger E	46,329	0
Hoy, John	161,200	2,852
Iaggi, Scott T	38,430	0
Keys, Thomas Eugene	50,629	0
Learned, Scott C	28,625	0
Ledwell, Leonard E	29,835	0
Lisle Jr., John Dayton	53,130	0
Lorenzo, Alexander	46,198	0
Marinelli, John Allen	56,784	0
McPecks, Jeffrey	28,535	0
McPhee, Allison Stevenson	36,885	0
Mericle, Roy J	48,199	0
Monat, Michael Paul	42,188	0
Morrell, Matthew J	24,612	0
Neal, William Lee	43,795	0
Overton, Michael A	32,327	0
Replacement Employee	36,357	0
Pendarvis, James Howard	26,979	0
Prouts, Steve L.	43,354	0
Phillips, Christopher R	32,079	0
Pinder, Jeffrey	44,699	0
Replacement Employee	29,264	0
Quinlan II, Frederick E	22,950	0
Radcliff, Max Lee	38,615	0

WATER SERVICE CORPORATION  
 SE 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

106-0693  
 Labrador

Employee	Total	
Rainey, Shantavious Simone	47,451	0
Ramos, Isabelo	40,850	0
Remigio, Roberto Villamin	21,353	0
Retz, Richard Wayne	61,204	3,107
Roberts Jr., Eddie Eugene	45,353	0
Rodriguez, David Ray	54,080	5,777
Schwades, Charles Grayling	42,923	0
Shoffstall, David Eugene	46,098	0
Shue, Mickey A	34,473	0
Sillitoe, Kathy Ann	50,414	0
Smith, Donald Dale	33,282	0
Steger, Elisa Matarlo	29,963	0
Stewart, Malcolm S	54,617	0
Sudol, Corey F	38,627	0
Swegheimer, James A	48,706	0
Szczepkowski, Stephen A	43,082	0
Taylor, Donald Edward	45,660	0
Vanneter Jr, Nathan Z	41,167	0
White, Ronald D	45,066	0
White, William Dusten	22,862	0
Wierzbicki, Anthony	62,122	3,153
Winkler, David C	44,425	0
Zubek, Carl Andrew	38,238	0
PT Boardway, Preston S	10,059	0
PT Carroll, James Edward	14,775	0
PT Hiscock, Todd David	18,126	7,567
PT Johns, Ralph	15,563	0
PT Sillitoe, Terry Wayne	16,908	0
PT Replacement Employee	15,305	0
PT Replacement Employee	19,692	0
PT Yingling, James Dennis	14,133	0
<b>Total Florida</b>	<b>3,799,301</b>	<b>64,610</b>
	739,212	3,060,089
	2,269,257	1,530,045
		2,269,261
		51,416
		25,708
		38,902

WATER SERVICE CORPORATION  
 SE 50 - Office Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

106-0693  
 Labrador

	Total	
<b>Customer Equivalent</b>	✓ 12,840 <sup>00</sup>	
Florida Office	68,395	1,201 - 12.87%
North Carolina Offi	42,877	
South Carolina Offi	25,470	
Georgia Office	9,510	
Nevada Office	17,859	
Mississippi Office	2,081	
Maryland Office	14,487	
Louisiana Office	14,785	
Arizona Office	8,692	
Kentucky Office	4,691	
Illinois Office	21,202	
<b>Salaries</b>		
Florida Office	531,667	9,336
North Carolina Offi	182,964	0
South Carolina Offi	74,482	0
Georgia Office	14,792	0
Nevada Office	49,789	0
Mississippi Office	6,282	0
Maryland Office	26,644	0
Louisiana Office	26,377	0
Arizona Office	15,274	0
Kentucky Office	19,756	0
Illinois Office	27,355	0
<b>Total</b>	<b>975,382</b>	<b>9,336</b>

WATER SERVICE CORPORATION  
SE 50 - Office Salary Detail  
Distribution of Direct  
Salaries and Benefits 6010950  
Year Ended 12/31/05

<u>Employee</u>	<u>Salary</u>
<u>Florida</u>	
Abbott, Loretta Ellen	27,480
Baranska, Debora Dianne	26,016
Bennett, Kimberly J	39,692
Borges, Robert J	26,160
Ceballos, Isabel	27,014
Christian, Elise S	47,931
Replacement Employee	30,914
Noell, Sandra L	28,464
Paulk, Stella Lynette	33,636
Raponi, Ann Margaret	30,227
Ratliff, Josephine Eblacas	27,801
Sasic, Karen Lee	52,000
Sillitoe, Jacqueline Marie	23,785
Tappan, Jacqueline Ann	29,224
Trovinger, Ferrellyn Long	40,345
Wright, Leah Nell	33,651
PT Chandler, Matthew R.	7,326
Total Florida	<u>531,657</u>