

WATER SERVICE CORPORATION

Distribution of Expenses

3rd Quarter Ended September 30, 2006

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L.V.D.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

WATER SERVICE CORPORATION

SE.50

Distribution of Direct Salaries

Utilities, Inc.
 SE-50 Workpapers
 Summary of Allocation by Company
 For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|---|----------|----------------------------|-------------------|-----------------|--------|-----|-------|---------|--------|-----------------|----------------|-----------|
| SALARIES & BENEFITS BEFORE ALLOCATIONS | | | | | | | | | | | | |
| AZ | 135-0935 | Bermuda | 50,755 | 18,855 | 5,325 | 27 | 22 | - | - | - | - | 74,984 |
| FL | 101-0680 | Sarlando | - | - | - | - | - | - | - | - | - | - |
| FL | 103-0690 | Sandalhaven | - | - | - | - | - | - | - | - | - | - |
| FL | 104-0694 | Bayside | - | - | - | - | - | - | - | - | - | - |
| FL | 105-0695 | Southgate | - | - | - | - | - | - | - | - | - | - |
| FL | 106-0693 | Labrador | - | - | - | - | - | - | - | - | - | - |
| FL | 107-0691 | Pennbrooke | - | - | - | - | - | - | - | - | - | - |
| FL | 108-0692 | Hutchinson Island | - | - | - | - | - | - | - | - | - | - |
| FL | 109-0699 | Sandy Creek | - | - | - | - | - | - | - | - | - | - |
| FL | 61-0646 | Tierre Verde | - | - | - | - | - | - | - | - | - | - |
| FL | 62-0641 | Lake Placid | - | - | - | - | - | - | - | - | - | - |
| FL | 64-0643 | East Lake | - | - | - | - | - | - | - | - | - | - |
| FL | 66-0644 | Pebble Creek | - | - | - | - | - | - | - | - | - | - |
| FL | 67-0647 | Alafaya Utilities | - | - | - | - | - | - | - | - | - | - |
| FL | 68-0648 | UI of Longwood | - | - | - | - | - | - | - | - | - | - |
| FL | 69-0649 | Wedge- field | - | - | - | - | - | - | - | - | - | - |
| FL | 72-0672 | Cypress Lakes | - | - | - | - | - | - | - | - | - | - |
| FL | 73-0673 | UI of Eagle Rldge | - | - | - | - | - | - | - | - | - | - |
| FL | 88-0645 | Mid- County | - | - | - | - | - | - | - | - | - | - |
| FL | 89-0660 | Lake Utilities | - | - | - | - | - | - | - | - | - | - |
| FL | 90-0600 | Utilities, Inc. of Florida | 861,115 | 121,572 | 75,176 | 375 | 1,073 | - | - | - | - | 1,059,312 |
| FL | 91-0640 | Miles Grant | - | - | - | - | - | - | - | - | - | - |
| FL | 94-0002 | Hutchinson Irrigation | - | - | - | - | - | - | - | - | - | - |
| GA | 165-1260 | WSC of Georgia | - | - | - | - | - | - | - | - | - | - |
| GA | 55-0264 | Skidaway | 98,589 | 11,933 | 8,455 | 11 | 14 | - | - | - | - | 119,001 |
| IL | 05-0010 | Apple Canyon | - | - | - | - | - | - | - | - | - | - |
| IL | 06-0014 | Camelot | - | - | - | - | - | - | - | - | - | - |
| IL | 07-0018 | Charmar | - | - | - | - | - | - | - | - | - | - |
| IL | 08-0022 | Cherry Hill | - | - | - | - | - | - | - | - | - | - |
| IL | 09-0026 | Clarendon Hills | - | - | - | - | - | - | - | - | - | - |
| IL | 11-0034 | County Line | - | - | - | - | - | - | - | - | - | - |
| IL | 12-0038 | Del Mar | - | - | - | - | - | - | - | - | - | - |
| IL | 13-0042 | Ferson Creek | - | - | - | - | - | - | - | - | - | - |
| IL | 14-0046 | Galena Territory | - | - | - | - | - | - | - | - | - | - |
| IL | 15-0050 | Killarney | - | - | - | - | - | - | - | - | - | - |
| IL | 16-0054 | Lake Holiday | - | - | - | - | - | - | - | - | - | - |
| IL | 17-0058 | Lake Wildwood | - | - | - | - | - | - | - | - | - | - |
| IL | 18-0066 | Northern Hills | - | - | - | - | - | - | - | - | - | - |
| IL | 20-0070 | Lake Marian | - | - | - | - | - | - | - | - | - | - |
| IL | 21-0078 | Wildwood | - | - | - | - | - | - | - | - | - | - |
| IL | 22-0082 | Valentine | - | - | - | - | - | - | - | - | - | - |
| IL | 23-0086 | Walk Up Woods | - | - | - | - | - | - | - | - | - | - |
| IL | 24-0090 | Whispering Hills | - | - | - | - | - | - | - | - | - | - |
| IL | 25-0025 | Holiday Hills | - | - | - | - | - | - | - | - | - | - |
| IL | 26-0096 | Medina | - | - | - | - | - | - | - | - | - | - |
| IL | 27-0027 | Westlake | - | - | - | - | - | - | - | - | - | - |
| IL | 28-0098 | Cedar Bluff | - | - | - | - | - | - | - | - | - | - |
| IL | 29-0048 | Harbor Ridge | - | - | - | - | - | - | - | - | - | - |
| IL | 30-0049 | Great Northern | - | - | - | - | - | - | - | - | - | - |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|---|----------|------------------------------|-------------------|------------------|----------------|--------------|---------------|----------------|----------------|-----------------|----------------|------------------|
| IN | 150-0150 | WSC of Indiana | - | - | - | - | - | - | - | - | - | - |
| IN | 151-0151 | Indiana Water Service | - | - | - | - | - | - | - | - | - | - |
| IN | 60-0280 | Twin Lakes | 58,077 | - | 4,443 | 39 | 132 | - | - | - | - | 62,691 |
| KY | 160-0160 | WSC of Kentucky | 96,090 | 18,580 | 8,772 | 18 | 62 | - | - | - | - | 123,523 |
| LA | 36-0750 | Louisiana Water Service | 156,545 | 36,631 | 14,778 | 23 | 3 | - | - | - | - | 207,980 |
| LA | 38-0770 | Utilities, Inc. of Louisiana | - | - | - | - | - | - | - | - | - | - |
| MD | 40-0200 | Utilities, Inc. of Maryland | 97,558 | 20,851 | 9,058 | - | - | - | - | - | - | 127,467 |
| MD | 42-0205 | Greenridge Utilities | - | - | - | - | - | - | - | - | - | - |
| MD | 43-0210 | Provinces | - | - | - | - | - | - | - | - | - | - |
| MD | 44-0215 | Maryland Wtr Serv | - | - | - | - | - | - | - | - | - | - |
| MS | 65-0290 | Charleston Utilities | 21,419 | 6,020 | 2,099 | 8 | 9 | - | - | - | - | 29,554 |
| NC | 120-0920 | North Topsail | - | - | - | - | - | - | - | - | - | - |
| NC | 121-0925 | Carolina Pines | - | - | - | - | - | - | - | - | - | - |
| NC | 122-0922 | Bradfield Farms | - | - | - | - | - | - | - | - | - | - |
| NC | 123-0923 | Nero | - | - | - | - | - | - | - | - | - | - |
| NC | 32-0832 | Peach Orchard | - | - | - | - | - | - | - | - | - | - |
| NC | 33-0840 | Harrco | - | - | - | - | - | - | - | - | - | - |
| NC | 56-0830 | Elk River | - | - | - | - | - | - | - | - | - | - |
| NC | 80-0500 | CWS Inc. of NC | 820,150 | 167,581 | 75,561 | 172 | 2,014 | - | - | - | - | 1,065,478 |
| NC | 81-0598 | Riverpointe | - | - | - | - | - | - | - | - | - | - |
| NC | 83-0800 | CWS Systems | - | - | - | - | - | - | - | - | - | - |
| NC | 85-0545 | Watauga Vista | - | - | - | - | - | - | - | - | - | - |
| NC | 86-0900 | Carolina Trace | - | - | - | - | - | - | - | - | - | - |
| NC | 87-0905 | Transylvania | - | - | - | - | - | - | - | - | - | - |
| NJ | 57-0270 | Montague | - | - | - | - | - | - | - | - | - | - |
| NV | 133-0123 | Sky Ranch | - | - | - | - | - | - | - | - | - | - |
| NV | 140-0140 | Central Nevada | - | - | - | - | - | - | - | - | - | - |
| NV | 34-0120 | UI of Nevada | - | - | - | - | - | - | - | - | - | - |
| NV | 35-0110 | Spring Creek | 195,155 | 88,439 | 21,695 | 486 | 1,945 | - | - | - | - | 307,719 |
| OH | 50-0245 | Holiday Service | - | - | - | - | - | - | - | - | - | - |
| PA | 51-0251 | Westgate | - | - | - | - | - | - | - | - | - | - |
| PA | 52-0250 | Utilities, Inc. of Penn | 74,742 | - | 5,718 | 36 | 259 | - | - | - | - | 80,754 |
| PA | 53-0255 | Penn Estates | - | - | - | - | - | - | - | - | - | - |
| SC | 70-0298 | Carolina Water Service | 433,288 | 88,163 | 39,891 | 99 | 204 | - | - | - | - | 561,645 |
| SC | 71-1300 | Util Serv of SC | - | - | - | - | - | - | - | - | - | - |
| SC | 74-0464 | Southland | - | - | - | - | - | - | - | - | - | - |
| SC | 75-0700 | United Utility Co. | - | - | - | - | - | - | - | - | - | - |
| SC | 77-0470 | SC Utilities | - | - | - | - | - | - | - | - | - | - |
| SC | 79-0485 | Tega Cay | - | - | - | - | - | - | - | - | - | - |
| TN | 92-0651 | Tennessee Water Service | - | - | - | - | - | - | - | - | - | - |
| VA | 41-0212 | Colchester | - | - | - | - | - | - | - | - | - | - |
| VA | 47-0225 | Massanutten | 91,286 | - | 6,983 | 16 | 6 | - | - | - | - | 98,291 |
| Corp | 02-0005 | Water Service Corp. | - | 1,142,069 | 59,833 | 536 | 3,236 | 119,179 | 154,201 | 686,030 | 56,513 | 2,221,597 |
| IL | 31-0099 | | 182,009 | 27,230 | 16,007 | 176 | 1,441 | - | - | - | - | 226,863 |
| BI | 93-0006 | Bio Tech | 359,964 | - | 27,537 | 340 | 701 | - | - | - | - | 388,542 |
| Total Salaries & Benefits before Allocations | | | 3,596,742 | 1,747,923 | 381,331 | 2,362 | 11,121 | 119,179 | 154,201 | 686,030 | 56,513 | 6,755,402 |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|---|----------|----------------------------|-------------------|-----------------|-------|-----|-----|---------|--------|-----------------|----------------|--------|
| WSC SALARIES & BENEFITS ALLOCATION | | | | | | | | | | | | |
| AZ | 135-0935 | Bermuda | - | 49,595 | 2,816 | 19 | 120 | 1,122 | 1,452 | 3,367 | 277 | 58,768 |
| FL | 101-0680 | Sanlando | - | 76,763 | 4,047 | 41 | 228 | 1,733 | 2,242 | 5,338 | 440 | 90,832 |
| FL | 103-0690 | Sandalhaven | - | 4,699 | 252 | 2 | 14 | 106 | 137 | 330 | 27 | 5,567 |
| FL | 104-0694 | Bayside | - | 1,240 | 67 | 1 | 4 | 28 | 36 | 87 | 7 | 1,470 |
| FL | 105-0695 | Southgate | - | 14,768 | 813 | 7 | 42 | 334 | 432 | 1,054 | 87 | 17,536 |
| FL | 106-0693 | Labrador | - | 5,513 | 293 | 3 | 16 | 125 | 161 | 385 | 32 | 6,528 |
| FL | 107-0691 | Pennbrooke | - | 9,769 | 516 | 5 | 29 | 221 | 285 | 680 | 56 | 11,562 |
| FL | 108-0692 | Hutchinson Island | - | 1,516 | 80 | 1 | 4 | 34 | 44 | 105 | 9 | 1,794 |
| FL | 109-0699 | Sandy Creek | - | 1,382 | 74 | 1 | 4 | 31 | 40 | 97 | 8 | 1,637 |
| FL | 61-0646 | Tierra Verde | - | 5,234 | 266 | 3 | 16 | 118 | 153 | 357 | 29 | 6,176 |
| FL | 62-0641 | Lake Placid | - | 1,151 | 62 | 1 | 3 | 26 | 34 | 81 | 7 | 1,364 |
| FL | 64-0643 | East Lake | - | 4,399 | 237 | 2 | 13 | 99 | 129 | 310 | 25 | 5,214 |
| FL | 66-0644 | Pebble Creek | - | 10,314 | 544 | 5 | 31 | 233 | 301 | 718 | 59 | 12,206 |
| FL | 67-0647 | Alafaya Utilities | - | 35,124 | 1,884 | 18 | 102 | 793 | 1,026 | 2,468 | 204 | 41,619 |
| FL | 68-0648 | UI of Longwood | - | 8,561 | 459 | 4 | 25 | 193 | 250 | 602 | 49 | 10,143 |
| FL | 69-0649 | Wedge- field | - | 11,005 | 583 | 6 | 33 | 249 | 322 | 767 | 63 | 13,027 |
| FL | 72-0672 | Cypress Lakes | - | 8,428 | 451 | 4 | 24 | 190 | 246 | 592 | 49 | 9,986 |
| FL | 73-0673 | UI of Eagle Ridge | - | 11,463 | 596 | 6 | 35 | 259 | 335 | 790 | 65 | 13,548 |
| FL | 88-0645 | Mid- County | - | 14,560 | 742 | 8 | 45 | 329 | 425 | 992 | 82 | 17,182 |
| FL | 89-0660 | Lake Utilities | - | 45,044 | 2,368 | 24 | 134 | 1,017 | 1,316 | 3,127 | 258 | 53,288 |
| FL | 90-0600 | Utilities, Inc. of Florida | - | 38,809 | 2,073 | 20 | 114 | 876 | 1,134 | 2,720 | 224 | 45,971 |
| FL | 91-0640 | Miles Grant | - | 7,616 | 400 | 4 | 23 | 172 | 222 | 528 | 44 | 9,009 |
| FL | 94-0002 | Hutchinson Irrigation | - | 713 | 37 | 0 | 2 | 16 | 21 | 49 | 4 | 842 |
| GA | 165-1260 | WSC of Georgia | - | 9,431 | 473 | 4 | 28 | 213 | 276 | 650 | 53 | 11,128 |
| GA | 55-0264 | Skidaway | - | 33,274 | 1,607 | 16 | 101 | 751 | 972 | 2,247 | 185 | 39,152 |
| IL | 05-0010 | Apple Canyon | - | 7,578 | 427 | 3 | 19 | 171 | 222 | 511 | 42 | 8,973 |
| IL | 06-0014 | Camelot | - | 1,785 | 99 | 1 | 4 | 40 | 52 | 119 | 10 | 2,110 |
| IL | 07-0018 | Charmar | - | 309 | 18 | 0 | 1 | 7 | 9 | 21 | 2 | 366 |
| IL | 08-0022 | Cherry Hill | - | 1,422 | 79 | 1 | 4 | 32 | 42 | 95 | 8 | 1,681 |
| IL | 09-0026 | Clarendon Hills | - | 2,079 | 117 | 1 | 5 | 47 | 61 | 141 | 12 | 2,463 |
| IL | 11-0034 | County Line | - | 672 | 38 | 0 | 2 | 15 | 20 | 45 | 4 | 796 |
| IL | 12-0038 | Del Mar | - | 245 | 14 | 0 | 1 | 6 | 7 | 17 | 2 | 291 |
| IL | 13-0042 | Ferson Creek | - | 3,159 | 177 | 1 | 8 | 71 | 92 | 212 | 18 | 3,738 |
| IL | 14-0046 | Galena Territory | - | 13,919 | 774 | 6 | 35 | 315 | 407 | 928 | 76 | 16,459 |
| IL | 15-0050 | Killarney | - | 2,004 | 113 | 1 | 5 | 45 | 59 | 135 | 11 | 2,373 |
| IL | 16-0054 | Lake Holiday | - | 10,556 | 588 | 4 | 26 | 239 | 309 | 704 | 58 | 12,484 |
| IL | 17-0058 | Lake Wildwood | - | 4,042 | 228 | 2 | 10 | 91 | 118 | 272 | 22 | 4,786 |
| IL | 18-0066 | Northern Hills | - | 1,527 | 86 | 1 | 4 | 35 | 45 | 104 | 9 | 1,809 |
| IL | 20-0070 | Lake Marian | - | 1,723 | 98 | 1 | 4 | 39 | 50 | 118 | 10 | 2,043 |
| IL | 21-0078 | Wildwood | - | 1,157 | 66 | 0 | 3 | 26 | 34 | 79 | 7 | 1,372 |
| IL | 22-0082 | Valentine | - | 381 | 21 | 0 | 1 | 9 | 11 | 25 | 2 | 450 |
| IL | 23-0086 | Walk Up Woods | - | 1,207 | 67 | 0 | 3 | 27 | 35 | 81 | 7 | 1,428 |
| IL | 24-0090 | Whispering Hills | - | 12,863 | 717 | 5 | 32 | 291 | 376 | 859 | 71 | 15,214 |
| IL | 25-0025 | Holiday Hills | - | 1,434 | 82 | 1 | 3 | 32 | 42 | 98 | 8 | 1,700 |
| IL | 26-0096 | Medina | - | 2,593 | 144 | 1 | 6 | 59 | 76 | 173 | 14 | 3,067 |
| IL | 27-0027 | Westlake | - | 3,400 | 192 | 1 | 8 | 77 | 100 | 230 | 19 | 4,026 |
| IL | 28-0098 | Cedar Bluff | - | 738 | 41 | 0 | 2 | 17 | 22 | 50 | 4 | 873 |
| IL | 29-0048 | Harbor Ridge | - | 2,605 | 146 | 1 | 6 | 59 | 76 | 175 | 14 | 3,082 |
| IL | 30-0049 | Great Northern | - | 2,165 | 124 | 1 | 5 | 49 | 63 | 148 | 12 | 2,567 |
| IN | 150-0150 | WSC of Indiana | - | 1,812 | 103 | 1 | 4 | 41 | 53 | 123 | 10 | 2,146 |
| IN | 151-0151 | Indiana Water Service | - | 5,857 | 342 | 2 | 14 | 133 | 172 | 407 | 33 | 6,960 |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|--|----------|------------------------------|-------------------|-----------------|------------|------------|----------|----------|------------|-----------------|----------------|-------------|
| IN | 60-0280 | Twin Lakes | - | 25,855 | 1,441 | 10 | 64 | 585 | 756 | 1,727 | 142 | 30,580 |
| KY | 160-0160 | WSC of Kentucky | - | 21,044 | 1,087 | 9 | 60 | 476 | 615 | 1,474 | 121 | 24,886 |
| LA | 36-0750 | Louisiana Water Service | - | 35,119 | 1,858 | 18 | 104 | 793 | 1,026 | 2,447 | 202 | 41,567 |
| LA | 38-0770 | Utilities, Inc. of Louisiana | - | 32,286 | 1,691 | 17 | 97 | 729 | 943 | 2,236 | 184 | 38,183 |
| MD | 40-0200 | Utilities, Inc. of Maryland | - | 8,191 | 399 | 4 | 25 | 185 | 239 | 556 | 46 | 9,645 |
| MD | 42-0205 | Greenridge Utilities | - | 4,216 | 204 | 2 | 13 | 95 | 123 | 285 | 24 | 4,962 |
| MD | 43-0210 | Provinces | - | 6,787 | 328 | 3 | 21 | 153 | 198 | 458 | 38 | 7,986 |
| MD | 44-0215 | Maryland Wtr Serv | - | 5,284 | 265 | 2 | 15 | 119 | 154 | 365 | 30 | 6,236 |
| MS | 65-0290 | Charleston Utilities | - | 7,147 | 382 | 4 | 21 | 161 | 209 | 501 | 41 | 8,466 |
| NC | 120-0920 | North Topsail | - | 14,140 | 698 | 7 | 42 | 319 | 413 | 966 | 79 | 16,685 |
| NC | 121-0925 | Carolina Pines | - | 1,460 | 74 | 1 | 4 | 33 | 43 | 101 | 8 | 1,724 |
| NC | 122-0922 | Bradfield Farms | - | 7,505 | 371 | 4 | 22 | 169 | 219 | 513 | 42 | 8,846 |
| NC | 123-0923 | Nero | - | 902 | 45 | 0 | 3 | 20 | 26 | 62 | 5 | 1,063 |
| NC | 32-0832 | Peach Orchard | - | 1 | 0 | - | - | - | 0 | 0 | - | 1 |
| NC | 33-0840 | Harco | - | 487 | 26 | 0 | 2 | 11 | 14 | 35 | 3 | 578 |
| NC | 56-0830 | Elk River | - | 1,600 | 80 | 1 | 5 | 36 | 47 | 110 | 9 | 1,888 |
| NC | 80-0500 | CWS Inc. of NC | - | 142,080 | 7,125 | 66 | 415 | 3,209 | 4,152 | 9,792 | 807 | 167,645 |
| NC | 81-0598 | Riverpointe | - | 1,315 | 68 | 1 | 4 | 30 | 38 | 91 | 7 | 1,551 |
| NC | 83-0800 | CWS Systems | - | 41,902 | 2,082 | 20 | 123 | 946 | 1,224 | 2,873 | 237 | 49,408 |
| NC | 85-0545 | Watauga Vista | - | 699 | 35 | 0 | 2 | 16 | 20 | 49 | 4 | 825 |
| NC | 86-0900 | Carolina Trace | - | 9,682 | 480 | 5 | 29 | 219 | 283 | 663 | 54 | 11,414 |
| NC | 87-0905 | Transylvania | - | 9,720 | 485 | 5 | 29 | 219 | 284 | 668 | 55 | 11,464 |
| NJ | 57-0270 | Montague | - | 4,472 | 223 | 2 | 13 | 101 | 131 | 307 | 25 | 5,274 |
| NV | 133-0123 | Sky Ranch | - | 3,403 | 194 | 1 | 8 | 77 | 100 | 232 | 19 | 4,034 |
| NV | 140-0140 | Central Nevada | - | 49,654 | 2,778 | 20 | 122 | 1,123 | 1,453 | 3,328 | 274 | 58,751 |
| NV | 34-0120 | UI of Nevada | - | 18,310 | 1,042 | 7 | 44 | 414 | 536 | 1,245 | 103 | 21,702 |
| NV | 35-0110 | Spring Creek | - | 24,516 | 1,395 | 9 | 59 | 555 | 718 | 1,668 | 137 | 29,056 |
| OH | 50-0245 | Holiday Service | - | 3,321 | 188 | 1 | 8 | 75 | 97 | 225 | 19 | 3,934 |
| PA | 51-0251 | Westgate | - | 3,242 | 157 | 2 | 10 | 73 | 95 | 219 | 18 | 3,815 |
| PA | 52-0250 | Utilities, Inc. of Penn | - | 9,609 | 460 | 5 | 29 | 217 | 281 | 646 | 53 | 11,300 |
| PA | 53-0255 | Penn Estates | - | 11,963 | 591 | 6 | 35 | 270 | 350 | 818 | 68 | 14,101 |
| SC | 70-0298 | Carolina Water Service | - | 69,281 | 3,456 | 32 | 203 | 1,565 | 2,024 | 4,761 | 392 | 81,715 |
| SC | 71-1300 | Util Serv of SC | - | 29,805 | 1,511 | 14 | 86 | 673 | 871 | 2,066 | 170 | 35,196 |
| SC | 74-0464 | Southland | - | 821 | 41 | 0 | 2 | 19 | 24 | 56 | 4 | 967 |
| SC | 75-0700 | United Utility Co. | - | 5,976 | 307 | 3 | 17 | 135 | 175 | 417 | 34 | 7,063 |
| SC | 77-0470 | SC Utilities | - | - | - | - | - | - | - | - | - | - |
| SC | 79-0485 | Tega Cay | - | 12,331 | 609 | 6 | 37 | 278 | 360 | 843 | 69 | 14,533 |
| TN | 92-0651 | Tennessee Water Service | - | 1,317 | 65 | 1 | 4 | 30 | 38 | 90 | 8 | 1,553 |
| VA | 41-0212 | Colchester | - | 843 | 43 | 0 | 2 | 19 | 25 | 59 | 5 | 996 |
| VA | 47-0225 | Massanutten | - | 17,321 | 862 | 8 | 50 | 391 | 506 | 1,195 | 98 | 20,431 |
| Corp | 02-0005 | Water Service Corp. | - | (1,142,069) | (59,833) | (535) | (3,236) | (25,798) | (33,380) | (78,520) | (6,468) | (1,349,839) |
| | 31-0098 | | - | - | - | - | - | - | - | - | - | - |
| Non-Opera | 93-0006 | Bio Tech | - | 861 | 48 | 0 | 3 | 19 | 25 | 63 | 5 | 1,025 |
| Total WSC Salaries & Benefits Allocations | | | - | (0) | (0) | (0) | 0 | 0 | (0) | 0 | 0 | (0) |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|---|----------|----------------------------|-------------------|-----------------|------|-----|-----|---------|--------|-----------------|----------------|--------|
| RETIREMENT & OTHER BENEFITS ALLOCATION | | | | | | | | | | | | |
| AZ | 135-0935 | Bermuda | - | - | - | - | - | 2,092 | 2,706 | 14,268 | 1,175 | 20,242 |
| FL | 101-0680 | Sanlando | - | - | - | - | - | 5,446 | 7,047 | 36,086 | 2,973 | 51,552 |
| FL | 103-0690 | Sandalhaven | - | - | - | - | - | 581 | 751 | 3,342 | 275 | 4,949 |
| FL | 104-0694 | Bayside | - | - | - | - | - | 242 | 313 | 1,423 | 117 | 2,094 |
| FL | 105-0695 | Southgate | - | - | - | - | - | 851 | 1,101 | 5,857 | 482 | 8,291 |
| FL | 106-0693 | Labrador | - | - | - | - | - | 436 | 565 | 2,148 | 177 | 3,326 |
| FL | 107-0691 | Pennbrooke | - | - | - | - | - | 728 | 942 | 3,999 | 329 | 5,997 |
| FL | 108-0692 | Hutchinson Island | - | - | - | - | - | 139 | 180 | 823 | 68 | 1,209 |
| FL | 109-0699 | Sandy Creek | - | - | - | - | - | 275 | 356 | 1,620 | 133 | 2,384 |
| FL | 61-0646 | Tierre Verde | - | - | - | - | - | 136 | 176 | 802 | 66 | 1,180 |
| FL | 62-0641 | Lake Placid | - | - | - | - | - | 28 | 36 | 144 | 12 | 220 |
| FL | 64-0643 | East Lake | - | - | - | - | - | 125 | 162 | 774 | 64 | 1,126 |
| FL | 66-0644 | Pebble Creek | - | - | - | - | - | 662 | 856 | 3,689 | 304 | 5,511 |
| FL | 67-0647 | Atafaya Utilities | - | - | - | - | - | 1,910 | 2,471 | 12,755 | 1,051 | 18,186 |
| FL | 68-0648 | Ul of Longwood | - | - | - | - | - | 541 | 700 | 3,233 | 266 | 4,740 |
| FL | 69-0649 | Wedge- field | - | - | - | - | - | 1,232 | 1,594 | 7,091 | 584 | 10,500 |
| FL | 72-0672 | Cypress Lakes | - | - | - | - | - | 540 | 698 | 2,866 | 236 | 4,340 |
| FL | 73-0673 | Ul of Eagle Ridge | - | - | - | - | - | 932 | 1,206 | 5,661 | 466 | 8,266 |
| FL | 88-0645 | Mid- County | - | - | - | - | - | 1,222 | 1,581 | 7,628 | 628 | 11,058 |
| FL | 89-0660 | Lake Uillities | - | - | - | - | - | 2,597 | 3,360 | 18,192 | 1,499 | 25,647 |
| FL | 90-0600 | Utilities, Inc. of Florida | - | - | - | - | - | 2,053 | 2,657 | 12,270 | 1,011 | 17,991 |
| FL | 91-0640 | Miles Grant | - | - | - | - | - | 1,205 | 1,559 | 6,941 | 572 | 10,276 |
| FL | 94-0002 | Hutchinson Irrigation | - | - | - | - | - | 70 | 91 | 413 | 34 | 608 |
| GA | 165-1260 | WSC of Georgia | - | - | - | - | - | 920 | 1,190 | 6,142 | 506 | 8,759 |
| GA | 55-0264 | Skidaway | - | - | - | - | - | 1,723 | 2,229 | 9,278 | 764 | 13,995 |
| IL | 05-0010 | Apple Canyon | - | - | - | - | - | 290 | 375 | 1,390 | 115 | 2,170 |
| IL | 06-0014 | Camelot | - | - | - | - | - | 122 | 158 | 627 | 52 | 959 |
| IL | 07-0018 | Charmar | - | - | - | - | - | 16 | 21 | 88 | 7 | 131 |
| IL | 08-0022 | Cherry Hill | - | - | - | - | - | 97 | 125 | 497 | 41 | 760 |
| IL | 09-0026 | Clarendon Hills | - | - | - | - | - | 137 | 177 | 700 | 58 | 1,071 |
| IL | 11-0034 | County Line | - | - | - | - | - | 35 | 46 | 194 | 16 | 291 |
| IL | 12-0038 | Del Mar | - | - | - | - | - | 14 | 18 | 76 | 6 | 114 |
| IL | 13-0042 | Ferson Creek | - | - | - | - | - | 167 | 216 | 870 | 72 | 1,325 |
| IL | 14-0046 | Galena Territory | - | - | - | - | - | 760 | 983 | 3,645 | 300 | 5,688 |
| IL | 15-0050 | Killamey | - | - | - | - | - | 105 | 136 | 580 | 48 | 870 |
| IL | 16-0054 | Lake Holiday | - | - | - | - | - | 566 | 732 | 2,949 | 243 | 4,490 |
| IL | 17-0058 | Lake Wildwood | - | - | - | - | - | 246 | 319 | 982 | 81 | 1,628 |
| IL | 18-0066 | Northern Hills | - | - | - | - | - | 74 | 96 | 348 | 28 | 544 |
| IL | 20-0070 | Lake Marian | - | - | - | - | - | 88 | 114 | 483 | 40 | 724 |
| IL | 21-0078 | Wildwood | - | - | - | - | - | 55 | 71 | 256 | 21 | 402 |
| IL | 22-0082 | Valentine | - | - | - | - | - | 20 | 26 | 112 | 9 | 168 |
| IL | 23-0086 | Walk Up Woods | - | - | - | - | - | 65 | 84 | 359 | 30 | 538 |
| IL | 24-0090 | Whispering Hills | - | - | - | - | - | 700 | 906 | 3,850 | 317 | 5,772 |
| IL | 25-0025 | Holiday Hills | - | - | - | - | - | 73 | 94 | 402 | 33 | 602 |
| IL | 26-0096 | Medina | - | - | - | - | - | 164 | 212 | 652 | 54 | 1,080 |
| IL | 27-0027 | Westlake | - | - | - | - | - | 166 | 215 | 776 | 64 | 1,220 |
| IL | 28-0098 | Cedar Bluff | - | - | - | - | - | 46 | 59 | 182 | 15 | 302 |
| IL | 29-0048 | Harbor Ridge | - | - | - | - | - | 140 | 182 | 772 | 64 | 1,157 |
| IL | 30-0049 | Great Northern | - | - | - | - | - | 101 | 131 | 472 | 39 | 743 |
| IN | 150-0150 | WSC of Indiana | - | - | - | - | - | 91 | 117 | 535 | 44 | 787 |
| IN | 151-0151 | Indiana Water Service | - | - | - | - | - | 268 | 348 | 1,579 | 130 | 2,323 |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|--|----------|------------------------------|-------------------|-----------------|------|-----|-----|------------|-----------|-----------------|----------------|-----------|
| IN | 60-0280 | Twin Lakes | - | - | - | - | - | 1,356 | 1,754 | 8,000 | 659 | 11,769 |
| KY | 160-0160 | WSC of Kentucky | - | - | - | - | - | 2,744 | 3,551 | 19,630 | 1,617 | 27,543 |
| LA | 36-0750 | Louisiana Water Service | - | - | - | - | - | 2,117 | 2,740 | 12,214 | 1,006 | 18,077 |
| LA | 38-0770 | Utilities, Inc. of Louisiana | - | - | - | - | - | 2,073 | 2,682 | 11,814 | 973 | 17,541 |
| MD | 40-0200 | Utilities, Inc. of Maryland | - | - | - | - | - | 1,151 | 1,480 | 5,844 | 481 | 8,967 |
| MD | 42-0205 | Greenridge Utilities | - | - | - | - | - | 515 | 667 | 2,394 | 197 | 3,773 |
| MD | 43-0210 | Provinces | - | - | - | - | - | 344 | 445 | 1,644 | 135 | 2,569 |
| MD | 44-0215 | Maryland Wtr Serv | - | - | - | - | - | 493 | 638 | 3,235 | 267 | 4,632 |
| MS | 65-0290 | Charleston Utilities | - | - | - | - | - | 818 | 1,058 | 6,279 | 517 | 8,673 |
| NC | 120-0920 | North Topsail | - | - | - | - | - | 1,489 | 1,926 | 9,521 | 784 | 13,720 |
| NC | 121-0925 | Carolina Pines | - | - | - | - | - | 131 | 169 | 703 | 58 | 1,061 |
| NC | 122-0922 | Bradfield Farms | - | - | - | - | - | 367 | 475 | 2,446 | 201 | 3,489 |
| NC | 123-0923 | Nero | - | - | - | - | - | 136 | 176 | 927 | 78 | 1,316 |
| NC | 32-0832 | Peach Orchard | - | - | - | - | - | - | - | - | - | - |
| NC | 33-0840 | Harrco | - | - | - | - | - | 21 | 27 | 132 | 11 | 191 |
| NC | 56-0830 | Elk River | - | - | - | - | - | 108 | 140 | 669 | 55 | 972 |
| NC | 80-0500 | CWS Inc. of NC | - | - | - | - | - | 13,307 | 17,217 | 89,014 | 7,333 | 126,871 |
| NC | 81-0598 | Riverpointe | - | - | - | - | - | 203 | 263 | 1,286 | 106 | 1,858 |
| NC | 83-0800 | CWS Systems | - | - | - | - | - | 3,446 | 4,459 | 21,577 | 1,777 | 31,259 |
| NC | 85-0545 | Watauga Vista | - | - | - | - | - | 116 | 150 | 636 | 52 | 953 |
| NC | 86-0900 | Carolina Trace | - | - | - | - | - | 799 | 1,034 | 5,171 | 426 | 7,429 |
| NC | 87-0905 | Transylvania | - | - | - | - | - | 709 | 917 | 4,358 | 359 | 6,343 |
| NJ | 57-0270 | Montague | - | - | - | - | - | 365 | 472 | 1,904 | 157 | 2,897 |
| NV | 133-0123 | Sky Ranch | - | - | - | - | - | 180 | 233 | 1,383 | 114 | 1,910 |
| NV | 140-0140 | Central Nevada | - | - | - | - | - | 3,080 | 3,985 | 26,897 | 2,216 | 36,178 |
| NV | 34-0120 | UI of Nevada | - | - | - | - | - | 974 | 1,261 | 7,481 | 616 | 10,332 |
| NV | 35-0110 | Spring Creek | - | - | - | - | - | 1,644 | 2,127 | 13,339 | 1,099 | 18,208 |
| OH | 50-0245 | Holiday Service | - | - | - | - | - | 64 | 83 | 312 | 26 | 485 |
| PA | 51-0251 | Westgate | - | - | - | - | - | 231 | 299 | 1,177 | 97 | 1,804 |
| PA | 52-0250 | Utilities, Inc. of Penn | - | - | - | - | - | 684 | 885 | 4,175 | 344 | 6,088 |
| PA | 53-0255 | Penn Estates | - | - | - | - | - | 993 | 1,285 | 5,184 | 427 | 7,888 |
| SC | 70-0298 | Carolina Water Service | - | - | - | - | - | 5,743 | 7,431 | 33,115 | 2,728 | 49,017 |
| SC | 71-1300 | Util Serv of SC | - | - | - | - | - | 3,777 | 4,887 | 24,273 | 2,000 | 34,936 |
| SC | 74-0464 | Southland | - | - | - | - | - | 100 | 130 | 649 | 53 | 933 |
| SC | 75-0700 | United Utility Co. | - | - | - | - | - | 668 | 864 | 4,695 | 387 | 6,613 |
| SC | 77-0470 | SC Utilities | - | - | - | - | - | - | - | - | - | - |
| SC | 79-0485 | Tega Cay | - | - | - | - | - | 924 | 1,195 | 6,336 | 522 | 8,977 |
| TN | 92-0651 | Tennessee Water Service | - | - | - | - | - | 111 | 143 | 595 | 49 | 897 |
| VA | 41-0212 | Colchester | - | - | - | - | - | 287 | 372 | 1,691 | 139 | 2,489 |
| VA | 47-0225 | Massanutten | - | - | - | - | - | 1,786 | 2,311 | 11,244 | 926 | 16,268 |
| Corp | 02-0005 | Water Service Corp. | - | - | - | - | - | (93,381) | (120,822) | (607,509) | (50,044) | (871,755) |
| IL | 31-0099 | | - | - | - | - | - | - | - | - | - | - |
| BI | 93-0006 | Bio Tech | - | - | - | - | - | 8,038 | 10,400 | 64,746 | 5,334 | 88,518 |
| Total Retirement & Other Benefits Allocations | | | - | - | - | - | - | (0) | 0 | 0 | (0) | - |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|--|----------|----------------------------|-------------------|-----------------|----------|-------|-------|---------|--------|-----------------|----------------|-----------|
| OTHER SALARIES & PAYROLL TAXES ALLOCATION | | | | | | | | | | | | |
| AZ | 135-0935 | Bermuda | 14,885 | 7,246 | 1,693 | 58 | 155 | - | - | - | - | 24,037 |
| NV | 35-0110 | Spring Creek | (14,885) | (7,246) | (1,693) | (58) | (155) | - | - | - | - | (24,037) |
| FL | 101-0680 | Sanlando | 214,287 | 29,635 | 18,660 | 85 | 243 | - | - | - | - | 262,909 |
| FL | 103-0690 | Sandalhaven | 23,810 | 1,752 | 1,955 | 3 | 8 | - | - | - | - | 27,528 |
| FL | 104-0694 | Bayside | 10,166 | 452 | 812 | 1 | 2 | - | - | - | - | 11,433 |
| FL | 105-0695 | Southgate | 32,457 | 5,147 | 2,877 | 8 | 23 | - | - | - | - | 40,512 |
| FL | 106-0693 | Labrador | 17,167 | 2,087 | 1,473 | 9 | 27 | - | - | - | - | 20,762 |
| FL | 107-0691 | Pennbrooke | 28,604 | 3,753 | 2,475 | 2 | 5 | - | - | - | - | 34,839 |
| FL | 108-0692 | Hutchinson Island | 5,537 | 582 | 468 | 4 | 12 | - | - | - | - | 6,603 |
| FL | 109-0699 | Sandy Creek | 11,575 | 515 | 925 | 1 | 2 | - | - | - | - | 13,018 |
| FL | 61-0646 | Tierre Verde | 3,905 | 2,173 | 465 | 10 | 28 | - | - | - | - | 6,581 |
| FL | 62-0641 | Lake Placid | 816 | 431 | 95 | 1 | 2 | - | - | - | - | 1,344 |
| FL | 64-0643 | East Lake | 7,141 | 1,622 | 670 | 16 | 46 | - | - | - | - | 9,495 |
| FL | 66-0644 | Pebble Creek | 25,267 | 3,971 | 2,237 | 18 | 51 | - | - | - | - | 31,543 |
| FL | 67-0647 | Alafaya Utilities | 71,445 | 13,035 | 6,463 | 36 | 103 | - | - | - | - | 91,082 |
| FL | 68-0648 | Ul of Longwood | 20,707 | 3,179 | 1,827 | 5 | 13 | - | - | - | - | 25,732 |
| FL | 69-0649 | Wedge- field | 50,041 | 4,210 | 4,150 | 31 | 90 | - | - | - | - | 58,523 |
| FL | 72-0672 | Cypress Lakes | 20,696 | 3,142 | 1,824 | 14 | 40 | - | - | - | - | 25,715 |
| FL | 73-0673 | Ul of Eagle Ridge | 36,587 | 4,561 | 3,148 | 7 | 21 | - | - | - | - | 44,324 |
| FL | 88-0645 | Mid- County | 51,115 | 6,042 | 4,373 | 27 | 77 | - | - | - | - | 61,634 |
| FL | 89-0660 | Lake Utilities | 99,864 | 17,489 | 8,977 | 46 | 131 | - | - | - | - | 126,507 |
| FL | 91-0640 | Miles Grant | 50,035 | 2,963 | 4,054 | 21 | 59 | - | - | - | - | 57,131 |
| FL | 94-0002 | Hutchinson Irrigation | 2,814 | 289 | 237 | 2 | 6 | - | - | - | - | 3,349 |
| FL | 90-0600 | Utilities, Inc. of Florida | (784,034) | (107,030) | (68,166) | (345) | (988) | - | - | - | - | (960,564) |
| GA | 165-1260 | WSC of Georgia | 36,726 | 2,496 | 3,000 | 2 | 3 | - | - | - | - | 42,227 |
| GA | 55-0264 | Skidaway | (36,726) | (2,496) | (3,000) | (2) | (3) | - | - | - | - | (42,227) |
| GA | 165-1260 | WSC of Georgia | - | 259 | 20 | - | - | - | - | - | - | 279 |
| NC | 80-0500 | CWS Inc. of NC | - | (259) | (20) | - | - | - | - | - | - | (279) |
| GA | 165-1260 | WSC of Georgia | 1,564 | 2,035 | 275 | 1 | 1 | - | - | - | - | 3,876 |
| SC | 70-0298 | Carolina Water Service | (1,564) | (2,035) | (275) | (1) | (1) | - | - | - | - | (3,876) |
| GA | 55-0264 | WSC of Georgia | - | 979 | 75 | - | - | - | - | - | - | 1,054 |
| NC | 80-0500 | CWS Inc. of NC | - | (979) | (75) | - | - | - | - | - | - | (1,054) |
| GA | 55-0264 | WSC of Georgia | 5,912 | 7,694 | 1,041 | 2 | 5 | - | - | - | - | 14,655 |
| SC | 70-0298 | Carolina Water Service | (5,912) | (7,694) | (1,041) | (2) | (5) | - | - | - | - | (14,655) |
| IL | 05-0010 | Apple Canyon | 12,026 | 1,749 | 1,054 | 8 | 42 | - | - | - | - | 14,880 |
| IL | 06-0014 | Camelot | 4,934 | 427 | 410 | 2 | 26 | - | - | - | - | 5,800 |
| IL | 07-0018 | Charmar | 629 | 70 | 53 | 2 | 13 | - | - | - | - | 767 |
| IL | 08-0022 | Cherry Hill | 3,911 | 339 | 325 | 2 | 21 | - | - | - | - | 4,597 |
| IL | 09-0026 | Clarendon Hills | 5,510 | 477 | 458 | 2 | 29 | - | - | - | - | 6,476 |
| IL | 11-0034 | County Line | 1,393 | 154 | 118 | 4 | 29 | - | - | - | - | 1,698 |
| IL | 12-0038 | Del Mar | 571 | 49 | 47 | 1 | 9 | - | - | - | - | 677 |
| IL | 13-0042 | Ferson Creek | 6,575 | 744 | 560 | 4 | 45 | - | - | - | - | 7,928 |
| IL | 14-0046 | Galena Territory | 31,992 | 3,338 | 2,703 | 16 | 80 | - | - | - | - | 38,129 |
| IL | 15-0050 | Kilfarney | 4,164 | 462 | 354 | 11 | 88 | - | - | - | - | 5,078 |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|-------|----------|------------------------------|-------------------|-----------------|----------|-------|---------|---------|--------|-----------------|----------------|-----------|
| IL | 16-0054 | Lake Holiday | 22,281 | 2,523 | 1,897 | 13 | 153 | - | - | - | - | 26,867 |
| IL | 17-0058 | Lake Wildwood | 9,874 | 936 | 827 | - | - | - | - | - | - | 11,637 |
| IL | 18-0066 | Northern Hills | 2,894 | 349 | 248 | - | - | - | - | - | - | 3,490 |
| IL | 20-0070 | Lake Marian | 3,464 | 384 | 294 | 9 | 73 | - | - | - | - | 4,225 |
| IL | 21-0078 | Wildwood | 2,140 | 258 | 183 | - | - | - | - | - | - | 2,581 |
| IL | 22-0082 | Valentine | 807 | 89 | 69 | 2 | 17 | - | - | - | - | 984 |
| IL | 23-0086 | Walk Up Woods | 2,574 | 285 | 219 | 7 | 54 | - | - | - | - | 3,139 |
| IL | 24-0090 | Whispering Hills | 27,635 | 3,064 | 2,348 | 72 | 583 | - | - | - | - | 33,702 |
| IL | 25-0025 | Holiday Hills | 2,883 | 320 | 245 | 8 | 61 | - | - | - | - | 3,516 |
| IL | 26-0096 | Medina | 6,553 | 621 | 549 | - | - | - | - | - | - | 7,723 |
| IL | 27-0027 | Westlake | 6,492 | 782 | 557 | - | - | - | - | - | - | 7,831 |
| IL | 28-0098 | Cedar Bluff | 1,832 | 174 | 153 | - | - | - | - | - | - | 2,159 |
| IL | 29-0048 | Harbor Ridge | 5,540 | 614 | 471 | 14 | 117 | - | - | - | - | 6,756 |
| IL | 30-0049 | Great Northern | 3,953 | 476 | 339 | - | - | - | - | - | - | 4,768 |
| IL | 31-0099 | IL Cost Center | (170,626) | (18,684) | (14,482) | (176) | (1,441) | - | - | - | - | (205,410) |
| OH | 50-0245 | Holiday Service | 1,004 | 754 | 134 | - | - | - | - | - | - | 1,892 |
| IL | 31-0099 | Twin Lakes | (1,004) | (754) | (134) | - | - | - | - | - | - | (1,892) |
| IN | 150-0150 | WSC of Indiana | 549 | 412 | 74 | - | - | - | - | - | - | 1,035 |
| IN | 151-0151 | Indiana Water Service | 1,621 | 1,217 | 217 | - | - | - | - | - | - | 3,054 |
| IN | 60-0280 | Twin Lakes | 8,209 | 6,163 | 1,099 | - | - | - | - | - | - | 15,472 |
| IL | 31-0099 | Twin Lakes | (10,379) | (7,792) | (1,390) | - | - | - | - | - | - | (19,561) |
| IN | 150-0150 | WSC of Indiana | 3,017 | - | 231 | 2 | 7 | - | - | - | - | 3,257 |
| IN | 151-0151 | Indiana Water Service | 8,902 | - | 681 | 6 | 21 | - | - | - | - | 9,610 |
| IN | 60-0280 | Twin Lakes | (11,919) | - | (912) | (8) | (28) | - | - | - | - | (12,867) |
| OH | 50-0245 | Holiday Service | 1,065 | - | 81 | - | - | - | - | - | - | 1,146 |
| IN | 60-0280 | Twin Lakes | (1,065) | - | (81) | - | - | - | - | - | - | (1,146) |
| KY | 160-0160 | WSC of Kentucky | 5,155 | 546 | 436 | - | - | - | - | - | - | 6,137 |
| NC | 80-0500 | CWS Inc. of NC | (5,155) | (546) | (436) | - | - | - | - | - | - | (6,137) |
| LA | 38-0770 | Utilities, Inc. of Louisiana | 74,095 | 16,810 | 6,954 | 21 | 3 | - | - | - | - | 97,882 |
| LA | 36-0750 | Louisiana Water Service | (74,095) | (16,810) | (6,954) | (21) | (3) | - | - | - | - | (97,882) |
| MD | 42-0205 | Greenridge Utilities | 18,812 | 1,253 | 1,535 | - | - | - | - | - | - | 21,600 |
| MD | 43-0210 | Provinces | 8,966 | 2,027 | 841 | - | - | - | - | - | - | 11,834 |
| MD | 44-0215 | Maryland Wtr Serv | 17,180 | 1,470 | 1,427 | - | - | - | - | - | - | 20,077 |
| MD | 40-0200 | Utilities, Inc. of Maryland | (44,959) | (4,750) | (3,803) | - | - | - | - | - | - | (53,511) |
| MD | 40-0200 | Utilities, Inc. of Maryland | | | | | | | | | | |
| MD | 42-0205 | Greenridge Utilities | | | | | | | | | | |
| MD | 43-0210 | Provinces | | | | | | | | | | |
| MD | 44-0215 | Maryland Wtr Serv | | | | | | | | | | |
| VA | 41-0212 | Colchester | 2,222 | 228 | 187 | - | - | - | - | - | - | 2,637 |
| VA | 47-0225 | Massanutten | 2,599 | 4,903 | 574 | - | - | - | - | - | - | 8,075 |
| MD | 40-0200 | Utilities, Inc. of Maryland | (4,821) | (5,131) | (761) | - | - | - | - | - | - | (10,713) |
| MD | 44-0215 | Maryland Wtr Serv | | | | | | | | | | |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|-------|----------|-----------------------------|-------------------|-----------------|----------|-------|---------|---------|--------|-----------------|----------------|-----------|
| PA | 51-0251 | Westgate | 512 | 966 | 113 | - | - | - | - | - | - | 1,592 |
| PA | 52-0250 | Utilities, Inc. of Penn | 1,544 | 2,913 | 341 | - | - | - | - | - | - | 4,798 |
| PA | 53-0255 | Penn Estates | 1,817 | 3,428 | 401 | - | - | - | - | - | - | 5,646 |
| MD | 40-0200 | Utilities, Inc. of Maryland | (3,873) | (7,307) | (855) | - | - | - | - | - | - | (12,036) |
| MD | 44-0215 | Maryland Wtr Serv | | | | | | | | | | |
| NJ | 57-0270 | Montague | 667 | 1,259 | 147 | - | - | - | - | - | - | 2,074 |
| MD | 40-0200 | Utilities, Inc. of Maryland | (667) | (1,259) | (147) | - | - | - | - | - | - | (2,074) |
| MD | 44-0215 | Maryland Wtr Serv | | | | | | | | | | |
| MD | 40-0200 | Utilities, Inc. of Maryland | 2,240 | 237 | 189 | - | - | - | - | - | - | 2,666 |
| MD | 42-0205 | Greenridge Utilities | 1,167 | 124 | 99 | - | - | - | - | - | - | 1,390 |
| MD | 43-0210 | Provinces | 1,889 | 200 | 160 | - | - | - | - | - | - | 2,248 |
| MD | 44-0215 | Maryland Wtr Serv | 1,370 | 145 | 116 | - | - | - | - | - | - | 1,630 |
| NC | 80-0500 | CWS Inc. of NC | (6,665) | (705) | (564) | - | - | - | - | - | - | (7,934) |
| MS | 65-0290 | Charleston Utilities | 7,462 | 1,943 | 720 | - | - | - | - | - | - | 10,125 |
| LA | 36-0750 | Louisiana Water Service | (7,462) | (1,943) | (720) | - | - | - | - | - | - | (10,125) |
| NC | 120-0920 | North Topsail | 55,837 | 9,974 | 5,035 | 3 | 55 | - | - | - | - | 70,904 |
| NC | 121-0925 | Carolina Pines | 5,179 | 988 | 472 | 0 | 2 | - | - | - | - | 6,642 |
| NC | 122-0922 | Bradfield Farms | 11,092 | 5,279 | 1,252 | 2 | 22 | - | - | - | - | 17,647 |
| NC | 123-0923 | Nero | 5,388 | 627 | 460 | 0 | 4 | - | - | - | - | 6,480 |
| NC | 32-0832 | Peach Orchard | - | - | - | - | - | - | - | - | - | - |
| NC | 33-0840 | Harrco | 926 | - | 71 | - | - | - | - | - | - | 996 |
| NC | 56-0830 | Elk River | 4,308 | 1,098 | 414 | 2 | 13 | - | - | - | - | 5,834 |
| NC | 81-0598 | Riverpointe | 8,042 | 912 | 685 | 2 | 30 | - | - | - | - | 9,671 |
| NC | 83-0800 | CWS Systems | 127,209 | 29,241 | 11,968 | 29 | 280 | - | - | - | - | 168,727 |
| NC | 85-0545 | Watauga Vista | 5,821 | 468 | 481 | 1 | 21 | - | - | - | - | 6,793 |
| NC | 86-0900 | Carolina Trace | 28,610 | 6,791 | 2,708 | 2 | 44 | - | - | - | - | 38,156 |
| NC | 87-0905 | Transylvania | 24,710 | 6,738 | 2,406 | 2 | 87 | - | - | - | - | 33,943 |
| NC | 80-0500 | CWS Inc. of NC | (277,122) | (62,116) | (25,952) | (44) | (559) | - | - | - | - | (365,793) |
| NJ | 57-0270 | Montague | - | - | - | - | - | - | - | - | - | - |
| NJ | 57-0270 | Montague | 1,173 | 124 | 99 | - | - | - | - | - | - | 1,396 |
| NC | 80-0500 | CWS Inc. of NC | (1,173) | (124) | (99) | - | - | - | - | - | - | (1,396) |
| NJ | 57-0270 | Montague | 11,523 | - | 881 | - | - | - | - | - | - | 12,404 |
| PA | 52-0250 | Utilities, Inc. of Penn | (11,523) | - | (881) | - | - | - | - | - | - | (12,404) |
| NJ | 57-0270 | Montague | 1,247 | - | 95 | - | - | - | - | - | - | 1,342 |
| VA | 47-0225 | Massanutten | (1,247) | - | (95) | - | - | - | - | - | - | (1,342) |
| NV | 133-0123 | Sky Ranch | 4,924 | 2,975 | 604 | 8 | 50 | - | - | - | - | 8,562 |
| NV | 140-0140 | Central Nevada | 92,094 | 42,997 | 10,335 | 314 | 1,015 | - | - | - | - | 146,755 |
| NV | 34-0120 | UI of Nevada | 26,638 | 16,095 | 3,269 | 42 | 269 | - | - | - | - | 46,313 |
| NV | 35-0110 | Spring Creek | (123,657) | (62,068) | (14,208) | (364) | (1,334) | - | - | - | - | (201,630) |
| OH | 50-0245 | Holiday Service | - | - | - | - | - | - | - | - | - | - |
| PA | 51-0251 | Westgate | 6,698 | - | 512 | - | - | - | - | - | - | 7,211 |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|-----------|---------|-----------------------------|-------------------|-----------------|----------|------|------|---------|--------|-----------------|----------------|-----------|
| PA | 53-0255 | Penn Estates | 36,857 | - | 2,820 | - | - | - | - | - | - | 39,676 |
| PA | 52-0250 | Utilities, Inc. of Penn | (43,555) | - | (3,332) | - | - | - | - | - | - | (46,887) |
| PA | 51-0251 | Westgate | 900 | 95 | 76 | - | - | - | - | - | - | 1,072 |
| PA | 52-0250 | Utilities, Inc. of Penn | 2,714 | 287 | 230 | - | - | - | - | - | - | 3,231 |
| PA | 53-0255 | Penn Estates | 3,193 | 338 | 270 | - | - | - | - | - | - | 3,802 |
| NC | 80-0500 | CWS Inc. of NC | (6,808) | (720) | (576) | - | - | - | - | - | - | (8,104) |
| PA | 51-0251 | Utilities, Inc. of Maryland | 957 | - | 73 | - | - | - | - | - | - | 1,030 |
| PA | 52-0250 | Greenridge Utilities | 2,885 | - | 221 | - | - | - | - | - | - | 3,106 |
| PA | 53-0255 | Provinces | 3,395 | - | 260 | - | - | - | - | - | - | 3,654 |
| VA | 47-0225 | Massanutten | (7,237) | - | (554) | - | - | - | - | - | - | (7,790) |
| SC | 71-1300 | Util Serv of SC | 140,885 | 24,685 | 12,666 | 21 | 44 | - | - | - | - | 178,302 |
| SC | 74-0464 | Southland | 3,848 | 547 | 336 | 0 | 1 | - | - | - | - | 4,732 |
| SC | 75-0700 | United Utility Co. | 37,245 | 3,439 | 3,112 | 4 | 8 | - | - | - | - | 43,809 |
| SC | 77-0470 | SC Utilities | - | - | - | - | - | - | - | - | - | - |
| SC | 79-0485 | Tega Cay | 32,842 | 7,631 | 3,096 | 8 | 17 | - | - | - | - | 43,595 |
| SC | 70-0298 | Carolina Water Service | (214,820) | (36,302) | (19,211) | (34) | (70) | - | - | - | - | (270,437) |
| NC | 80-0500 | CWS Inc. of NC | - | - | - | - | - | - | - | - | - | - |
| SC | 70-0298 | Carolina Water Service | - | - | - | - | - | - | - | - | - | - |
| SC | 70-0298 | Carolina Water Service | - | 1,924 | 147 | - | - | - | - | - | - | 2,071 |
| SC | 71-1300 | Util Serv of SC | - | 803 | 61 | - | - | - | - | - | - | 864 |
| SC | 74-0464 | Southland | - | 23 | 2 | - | - | - | - | - | - | 25 |
| SC | 75-0700 | United Utility Co. | - | 157 | 12 | - | - | - | - | - | - | 169 |
| SC | 77-0470 | SC Utilities | - | - | - | - | - | - | - | - | - | - |
| SC | 79-0485 | Tega Cay | - | 348 | 27 | - | - | - | - | - | - | 375 |
| NC | 80-0500 | CWS Inc. of NC | - | (3,255) | (249) | - | - | - | - | - | - | (3,504) |
| TN | 92-0651 | Tennessee Water Service | - | - | - | - | - | - | - | - | - | - |
| TN | 92-0651 | Tennessee Water Service | 3,974 | 922 | 375 | 3 | 20 | - | - | - | - | 5,294 |
| NC | 80-0500 | CWS Inc. of NC | (3,974) | (922) | (375) | (3) | (20) | - | - | - | - | (5,294) |
| VA | 41-0212 | Colchester | 9,919 | - | 759 | - | - | - | - | - | - | 10,678 |
| VA | 47-0225 | Massanutten | (9,919) | - | (759) | - | - | - | - | - | - | (10,678) |
| MD | 40-0200 | Utilities, Inc. of Maryland | 2,381 | - | 182 | - | - | - | - | - | - | 2,563 |
| MD | 42-0205 | Greenridge Utilities | 1,241 | - | 95 | - | - | - | - | - | - | 1,336 |
| MD | 43-0210 | Provinces | 2,008 | - | 154 | - | - | - | - | - | - | 2,161 |
| MD | 44-0215 | Maryland Wtr Serv | 1,456 | - | 111 | - | - | - | - | - | - | 1,567 |
| VA | 47-0225 | Massanutten | (7,085) | - | (542) | - | - | - | - | - | - | (7,627) |
| VA | 41-0212 | Utilities, Inc. of Maryland | 212 | 22 | 18 | - | - | - | - | - | - | 253 |
| VA | 47-0225 | Greenridge Utilities | 4,568 | 483 | 386 | - | - | - | - | - | - | 5,437 |
| NC | 80-0500 | CWS Inc. of NC | (4,780) | (506) | (404) | - | - | - | - | - | - | (5,690) |
| Corp | 02-0005 | Water Service Corp. | - | - | - | - | - | - | - | - | - | - |
| Non-Opera | 93-0006 | Bio Tech | - | - | (0) | 0 | (0) | - | - | - | - | (0) |

UTILITIES, Inc.
 SE-50 Workpapers
 Summary of Allocation by Company
 For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|--|------|---------|-------------------|-----------------|------|-----|-----|---------|--------|-----------------|----------------|-------|
| Total Other Salaries & Payroll Taxes Allocations | | | (0) | 0 | (0) | 0 | (0) | - | - | - | - | (0) |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|---|----------|----------------------------|-------------------|-----------------|--------|-----|-----|---------|--------|-----------------|----------------|---------|
| SALARIES & BENEFITS AFTER ALLOCATION | | | | | | | | | | | | |
| AZ | 135-0935 | Bermuda | 65,640 | 75,696 | 9,834 | 104 | 297 | 3,214 | 4,158 | 17,635 | 1,453 | 178,030 |
| FL | 101-0680 | Santando | 214,287 | 106,398 | 22,707 | 125 | 471 | 7,179 | 9,289 | 41,424 | 3,412 | 405,293 |
| FL | 103-0690 | Sandalhaven | 23,810 | 6,451 | 2,207 | 5 | 22 | 687 | 889 | 3,672 | 303 | 38,044 |
| FL | 104-0694 | Bayside | 10,166 | 1,692 | 879 | 1 | 6 | 270 | 349 | 1,510 | 124 | 14,997 |
| FL | 105-0695 | Southgate | 32,457 | 19,915 | 3,689 | 15 | 65 | 1,185 | 1,533 | 6,911 | 569 | 66,339 |
| FL | 106-0693 | Labrador | 17,167 | 7,600 | 1,766 | 12 | 43 | 561 | 726 | 2,533 | 209 | 30,616 |
| FL | 107-0691 | Pennbrooke | 28,604 | 13,522 | 2,991 | 7 | 34 | 948 | 1,227 | 4,679 | 385 | 52,398 |
| FL | 108-0692 | Hutchinson Island | 5,537 | 2,098 | 548 | 5 | 16 | 173 | 224 | 928 | 76 | 9,607 |
| FL | 109-0699 | Sandy Creek | 11,575 | 1,897 | 999 | 2 | 6 | 306 | 396 | 1,717 | 141 | 17,040 |
| FL | 61-0646 | Tierra Verde | 3,905 | 7,407 | 731 | 13 | 44 | 254 | 329 | 1,159 | 95 | 13,937 |
| FL | 62-0641 | Lake Placid | 816 | 1,582 | 157 | 1 | 5 | 54 | 70 | 225 | 19 | 2,928 |
| FL | 64-0643 | East Lake | 7,141 | 6,021 | 907 | 18 | 58 | 225 | 291 | 1,084 | 89 | 15,835 |
| FL | 66-0644 | Pebble Creek | 25,267 | 14,285 | 2,781 | 23 | 81 | 895 | 1,157 | 4,407 | 363 | 49,259 |
| FL | 67-0647 | Alafaya Utilities | 71,445 | 48,159 | 8,347 | 54 | 206 | 2,703 | 3,497 | 15,223 | 1,254 | 150,888 |
| FL | 68-0648 | UI of Longwood | 20,707 | 11,740 | 2,286 | 9 | 38 | 734 | 950 | 3,835 | 316 | 40,615 |
| FL | 69-0649 | Wedge- field | 50,041 | 15,216 | 4,733 | 37 | 123 | 1,480 | 1,915 | 7,858 | 647 | 82,049 |
| FL | 72-0672 | Cypress Lakes | 20,696 | 11,570 | 2,275 | 18 | 65 | 730 | 944 | 3,459 | 285 | 40,041 |
| FL | 73-0673 | UI of Eagle Ridge | 36,587 | 16,024 | 3,744 | 13 | 55 | 1,191 | 1,541 | 6,451 | 531 | 66,139 |
| FL | 88-0645 | Mid- County | 51,115 | 20,602 | 5,114 | 35 | 122 | 1,550 | 2,006 | 8,619 | 710 | 89,874 |
| FL | 89-0660 | Lake Utilities | 99,864 | 62,533 | 11,346 | 70 | 265 | 3,614 | 4,676 | 21,319 | 1,756 | 205,442 |
| FL | 90-0600 | Utilities, Inc. of Florida | 77,081 | 53,352 | 9,082 | 50 | 199 | 2,930 | 3,791 | 14,990 | 1,235 | 162,709 |
| FL | 91-0640 | Miles Grant | 50,035 | 10,579 | 4,454 | 25 | 82 | 1,377 | 1,781 | 7,469 | 616 | 76,416 |
| FL | 94-0002 | Hutchinson Irrigation | 2,814 | 1,002 | 274 | 2 | 8 | 86 | 112 | 462 | 38 | 4,799 |
| GA | 165-1260 | WSC of Georgia | 38,289 | 14,220 | 3,769 | 7 | 32 | 1,133 | 1,466 | 6,792 | 559 | 66,268 |
| GA | 55-0264 | Skidaway | 67,776 | 51,384 | 8,177 | 27 | 116 | 2,474 | 3,201 | 11,525 | 949 | 145,631 |
| IL | 05-0010 | Apple Canyon | 12,026 | 9,327 | 1,481 | 11 | 61 | 461 | 597 | 1,901 | 157 | 26,023 |
| IL | 06-0014 | Camelot | 4,934 | 2,212 | 509 | 3 | 30 | 163 | 210 | 746 | 61 | 8,869 |
| IL | 07-0018 | Charmar | 629 | 379 | 71 | 2 | 14 | 23 | 30 | 109 | 9 | 1,265 |
| IL | 08-0022 | Cherry Hill | 3,911 | 1,760 | 404 | 2 | 24 | 129 | 167 | 592 | 49 | 7,039 |
| IL | 09-0026 | Clarendon Hills | 5,510 | 2,557 | 575 | 3 | 34 | 184 | 237 | 841 | 69 | 10,010 |
| IL | 11-0034 | County Line | 1,393 | 826 | 156 | 4 | 31 | 50 | 65 | 239 | 20 | 2,785 |
| IL | 12-0038 | Del Mar | 571 | 293 | 62 | 1 | 10 | 20 | 25 | 93 | 8 | 1,083 |
| IL | 13-0042 | Ferson Creek | 6,575 | 3,904 | 737 | 5 | 53 | 238 | 308 | 1,082 | 89 | 12,992 |
| IL | 14-0046 | Galena Territory | 31,992 | 17,257 | 3,477 | 22 | 115 | 1,074 | 1,390 | 4,573 | 377 | 60,276 |
| IL | 15-0050 | Killarney | 4,164 | 2,466 | 467 | 12 | 93 | 151 | 195 | 715 | 59 | 8,321 |
| IL | 16-0054 | Lake Holiday | 22,281 | 13,079 | 2,485 | 17 | 179 | 804 | 1,041 | 3,654 | 301 | 43,840 |
| IL | 17-0058 | Lake Wildwood | 9,874 | 4,978 | 1,055 | 2 | 10 | 338 | 437 | 1,254 | 103 | 18,051 |
| IL | 18-0066 | Northern Hills | 2,894 | 1,875 | 334 | 1 | 4 | 108 | 140 | 449 | 37 | 5,842 |
| IL | 20-0070 | Lake Marian | 3,464 | 2,107 | 393 | 10 | 77 | 127 | 164 | 600 | 49 | 6,991 |
| IL | 21-0078 | Wildwood | 2,140 | 1,415 | 250 | 0 | 3 | 81 | 105 | 335 | 28 | 4,356 |
| IL | 22-0082 | Valentine | 807 | 470 | 90 | 2 | 18 | 29 | 38 | 138 | 11 | 1,602 |
| IL | 23-0086 | Walk Up Woods | 2,574 | 1,492 | 286 | 7 | 57 | 93 | 120 | 439 | 36 | 5,105 |
| IL | 24-0090 | Whispering Hills | 27,635 | 15,927 | 3,065 | 77 | 615 | 991 | 1,282 | 4,709 | 388 | 54,688 |
| IL | 25-0025 | Holiday Hills | 2,883 | 1,754 | 327 | 8 | 64 | 105 | 136 | 500 | 41 | 5,818 |
| IL | 26-0096 | Medina | 6,553 | 3,215 | 693 | 1 | 6 | 222 | 288 | 824 | 68 | 11,871 |
| IL | 27-0027 | Westlake | 6,492 | 4,182 | 748 | 1 | 8 | 243 | 314 | 1,005 | 83 | 13,077 |
| IL | 28-0098 | Cedar Bluff | 1,832 | 911 | 195 | 0 | 2 | 62 | 81 | 232 | 19 | 3,334 |
| IL | 29-0048 | Harbor Ridge | 5,540 | 3,219 | 617 | 15 | 123 | 199 | 258 | 946 | 78 | 10,996 |
| IL | 30-0049 | Great Northern | 3,953 | 2,641 | 463 | 1 | 5 | 150 | 194 | 620 | 51 | 8,078 |
| IN | 150-0150 | WSC of Indiana | 3,566 | 2,224 | 407 | 3 | 11 | 132 | 170 | 658 | 54 | 7,226 |

Utilities, Inc.
SE-50 Workpapers
Summary of Allocation by Company
For the Quarter Ended 09/30/06

| State | Co # | Co Name | Operator Salaries | Office Salaries | FICA | FUT... | SUT | Pension | 401(k) | Health Benefits | Other Benefits | Total |
|---|----------|------------------------------|-------------------|------------------|----------------|--------------|---------------|----------------|----------------|-----------------|----------------|------------------|
| IN | 151-0151 | Indiana Water Service | 10,523 | 7,074 | 1,240 | 8 | 34 | 400 | 518 | 1,987 | 164 | 21,948 |
| IN | 60-0280 | Twin Lakes | 53,302 | 32,018 | 5,990 | 41 | 169 | 1,940 | 2,511 | 9,727 | 801 | 106,499 |
| KY | 160-0160 | WSC of Kentucky | 101,245 | 40,169 | 10,295 | 28 | 122 | 3,220 | 4,166 | 21,104 | 1,738 | 182,088 |
| LA | 36-0750 | Louisiana Water Service | 74,987 | 52,997 | 8,962 | 21 | 104 | 2,910 | 3,766 | 14,662 | 1,208 | 159,617 |
| LA | 38-0770 | Utilities, Inc. of Louisiana | 74,095 | 49,096 | 8,645 | 38 | 99 | 2,801 | 3,625 | 14,050 | 1,157 | 153,607 |
| MD | 40-0200 | Utilities, Inc. of Maryland | 47,858 | 10,832 | 4,263 | 4 | 25 | 1,336 | 1,729 | 6,401 | 527 | 72,974 |
| MD | 42-0205 | Greenridge Utilities | 21,220 | 5,593 | 1,933 | 2 | 13 | 610 | 790 | 2,679 | 221 | 33,061 |
| MD | 43-0210 | Provinces | 12,862 | 9,014 | 1,482 | 3 | 21 | 497 | 643 | 2,103 | 173 | 26,798 |
| MD | 44-0215 | Maryland Wtr Serv | 20,006 | 6,899 | 1,919 | 2 | 15 | 612 | 792 | 3,600 | 296 | 34,143 |
| MS | 65-0290 | Charleston Utilities | 28,882 | 15,110 | 3,201 | 11 | 30 | 979 | 1,267 | 6,780 | 559 | 56,819 |
| NC | 120-0920 | North Topsall | 55,837 | 24,114 | 5,733 | 10 | 96 | 1,808 | 2,339 | 10,488 | 864 | 101,289 |
| NC | 121-0925 | Carolina Pines | 5,179 | 2,449 | 546 | 1 | 7 | 164 | 212 | 804 | 66 | 9,427 |
| NC | 122-0922 | Bradfield Farms | 11,092 | 12,784 | 1,624 | 5 | 45 | 536 | 694 | 2,959 | 244 | 29,983 |
| NC | 123-0923 | Nero | 5,388 | 1,529 | 505 | 1 | 7 | 157 | 203 | 989 | 81 | 8,859 |
| NC | 32-0832 | Peach Orchard | - | 1 | 0 | - | - | - | 0 | 0 | - | 1 |
| NC | 33-0840 | Harrco | 926 | 487 | 97 | 0 | 2 | 32 | 42 | 167 | 14 | 1,765 |
| NC | 56-0830 | Elk River | 4,308 | 2,698 | 494 | 2 | 18 | 144 | 187 | 779 | 64 | 8,694 |
| NC | 80-0500 | CWS Inc. of NC | 514,473 | 239,528 | 53,937 | 191 | 1,849 | 16,516 | 21,369 | 98,806 | 8,139 | 954,807 |
| NC | 81-0598 | Riverpointe | 8,042 | 2,227 | 751 | 2 | 34 | 233 | 301 | 1,377 | 113 | 13,080 |
| NC | 83-0800 | CWS Systems | 127,209 | 71,143 | 14,050 | 49 | 403 | 4,392 | 5,683 | 24,450 | 2,014 | 249,393 |
| NC | 85-0545 | Wautauga Vista | 5,821 | 1,166 | 517 | 2 | 23 | 131 | 170 | 684 | 56 | 8,571 |
| NC | 86-0900 | Carolina Trace | 28,610 | 16,473 | 3,188 | 7 | 73 | 1,018 | 1,317 | 5,834 | 480 | 56,999 |
| NC | 87-0905 | Transylvania | 24,710 | 16,458 | 2,890 | 7 | 116 | 928 | 1,201 | 5,025 | 414 | 51,750 |
| NJ | 57-0270 | Montague | 14,609 | 5,854 | 1,446 | 2 | 13 | 466 | 602 | 2,211 | 182 | 25,387 |
| NV | 133-0123 | Sky Ranch | 4,924 | 6,379 | 798 | 9 | 58 | 257 | 333 | 1,615 | 133 | 14,506 |
| NV | 140-0140 | Central Nevada | 92,094 | 92,650 | 13,112 | 334 | 1,138 | 4,203 | 5,438 | 30,225 | 2,490 | 241,684 |
| NV | 34-0120 | Ul of Nevada | 26,638 | 34,406 | 4,311 | 49 | 313 | 1,389 | 1,797 | 8,726 | 719 | 78,347 |
| NV | 35-0110 | Spring Creek | 56,613 | 43,641 | 7,189 | 73 | 516 | 2,198 | 2,844 | 15,007 | 1,236 | 129,317 |
| OH | 50-0245 | Holiday Service | 2,069 | 4,074 | 404 | 1 | 8 | 139 | 180 | 537 | 44 | 7,458 |
| PA | 51-0251 | Westgate | 9,068 | 4,304 | 932 | 2 | 10 | 304 | 394 | 1,396 | 115 | 16,524 |
| PA | 52-0250 | Utilities, Inc. of Penn | 26,808 | 12,810 | 2,755 | 41 | 288 | 901 | 1,166 | 4,821 | 397 | 49,986 |
| PA | 53-0255 | Penn Estates | 45,262 | 15,729 | 4,342 | 6 | 35 | 1,263 | 1,634 | 6,002 | 495 | 74,767 |
| SC | 70-0298 | Carolina Water Service | 210,992 | 113,337 | 22,967 | 94 | 331 | 7,308 | 9,455 | 37,876 | 3,120 | 405,480 |
| SC | 71-1300 | Util Serv of SC | 140,885 | 55,293 | 14,238 | 35 | 130 | 4,450 | 5,758 | 26,339 | 2,170 | 249,298 |
| SC | 74-0464 | Southland | 3,848 | 1,390 | 379 | 1 | 3 | 119 | 154 | 706 | 58 | 6,657 |
| SC | 75-0700 | United Utility Co. | 37,245 | 9,571 | 3,431 | 7 | 26 | 803 | 1,038 | 5,112 | 421 | 57,654 |
| SC | 77-0470 | SC Utilities | - | - | - | - | - | - | - | - | - | - |
| SC | 79-0485 | Tega Cay | 32,842 | 20,310 | 3,732 | 14 | 54 | 1,202 | 1,555 | 7,179 | 591 | 67,480 |
| TN | 92-0651 | Tennessee Water Service | 3,974 | 2,239 | 440 | 3 | 24 | 140 | 181 | 685 | 57 | 7,744 |
| VA | 41-0212 | Colchester | 12,353 | 1,094 | 1,007 | 0 | 2 | 306 | 396 | 1,749 | 144 | 17,053 |
| VA | 47-0225 | Massanutten | 72,965 | 22,707 | 6,856 | 24 | 56 | 2,178 | 2,817 | 12,438 | 1,025 | 121,065 |
| Corp | 02-0005 | Water Service Corp. | - | - | - | - | - | - | - | - | - | - |
| IL | 31-0099 | | - | - | - | - | - | - | - | - | - | - |
| Non-Opera | 93-0006 | Bio Tech | 359,964 | 861 | 27,585 | 340 | 704 | 8,058 | 10,426 | 64,809 | 5,339 | 478,085 |
| Total Salaries & Benfits after Allocations | | | 3,596,742 | 1,747,923 | 381,331 | 2,362 | 11,120 | 119,179 | 154,201 | 686,029 | 56,512 | 6,755,398 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 65,640
 Total Office Salaries \$ 605,854 26,101
 Total WSC Salaries \$ 1,142,069 49,595

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 141,338

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | AZ 135-0935 Bermuda | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|-----------|--------|
| 98639 | Goldsmith, Mary Alice | AZ | Full | Office | \$ 20,217 | \$ 14,000 | \$ 6,217 | 6,217 | | |
| 98637 | Lutz, Linda Sue | AZ | Full | Office | \$ 24,827 | \$ 18,220 | \$ 6,407 | 6,407 | | |
| 99238 | Velez, Jennifer M | AZ | Full | Office | \$ 9,685 | \$ 3,635 | \$ 6,231 | 6,231 | | |
| 98678 | Fields, Debra Sue | AZ | Full | Operators | \$ 38,956 | \$ 25,461 | \$ 13,495 | 13,495 | | |
| 98992 | Kirklin, Charles Glenn | AZ | Full | Operators | \$ 30,321 | \$ 21,088 | \$ 9,233 | 9,233 | | |
| 99184 | Melster, Jack Briton | AZ | Full | Operators | \$ 34,333 | \$ 23,650 | \$ 10,683 | 10,683 | | |
| 98638 | Ruiz, Harmon E. | AZ | Full | Operators | \$ 29,708 | \$ 20,581 | \$ 9,126 | 9,126 | | |
| 99086 | Tomlinson, Tom Carl | AZ | Full | Operators | \$ 27,452 | \$ 19,233 | \$ 8,219 | 8,219 | | |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 21,045 | \$ 14,322 | \$ 6,723 | - | | |
| 99258 | Dugan, Grace Ann | NV | Full | Office | \$ 4,926 | \$ - | \$ 4,926 | - | | |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 14,892 | \$ 8,036 | \$ 6,856 | - | | |
| 99288 | Peden, Mary R | NV | Full | Office | \$ 4,645 | \$ - | \$ 4,645 | - | | |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 25,522 | \$ 20,017 | \$ 5,505 | - | | |
| 99038 | Pedigo, Nancy M | NV | Full | Office | \$ 28,344 | \$ 18,093 | \$ 8,251 | - | | |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 8,287 | \$ - | \$ 8,287 | 2,100 | | |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 15,666 | \$ 13,650 | \$ 2,017 | - | | |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 7,410 | \$ 7,410 | \$ - | - | | |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 5,613 | \$ 3,903 | \$ 1,909 | - | | |
| 99287 | Wendt, Tonya Jane | NV | Full | Office | \$ 3,641 | \$ - | \$ 3,641 | - | | |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ 10,459 | \$ 6,813 | \$ 3,647 | - | | |
| 99054 | Kolda, Ryan A. | NV | Full | Office | \$ 21,024 | \$ 14,686 | \$ 6,358 | - | | |
| 99239 | VanPool, David Orton | NV | Full | Office | \$ 10,057 | \$ 3,840 | \$ 6,217 | - | | |
| 98995 | Marotta, Tecia Lynn | NV | Full | Office | \$ 33,384 | \$ 23,797 | \$ 9,588 | 3,228 | | |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 4,246 | \$ - | \$ 4,246 | - | | |
| 99258 | Pasternak, Inesaa | NV | Full | Office | \$ 5,691 | \$ - | \$ 5,691 | 1,917 | | |
| 99107 | Bindl, Linda A | NV | Full | Office | \$ 15,544 | \$ 13,452 | \$ 2,083 | - | | |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 936 | \$ - | \$ 938 | - | | |
| 99138 | Choyce, Jessica L | NV | Full | Operators | \$ 18,905 | \$ 13,041 | \$ 5,264 | - | | |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 11,877 | \$ - | \$ 11,877 | 3,933 | | |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 31,552 | \$ 21,582 | \$ 9,950 | - | | |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 30,417 | \$ 12,187 | \$ 18,250 | 6,148 | | |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 29,338 | \$ 19,800 | \$ 9,736 | - | | |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 48,542 | \$ 36,875 | \$ 11,667 | 3,929 | | |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 28,712 | \$ 18,486 | \$ 9,227 | - | | |
| 99254 | Lana, Sherrie L | NV | Full | Operators | \$ 8,932 | \$ - | \$ 8,932 | - | | |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 28,178 | \$ 19,887 | \$ 8,512 | - | | |
| 98870 | Marosa, Maynard A | NV | Full | Operators | \$ 49,960 | \$ 36,673 | \$ 13,287 | - | | |
| 98771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 17,352 | \$ 17,352 | \$ - | - | | |
| 99269 | Maritorano, Anthony Vincent | NV | Full | Operators | \$ 3,788 | \$ - | \$ 3,788 | - | | |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 3,167 | \$ - | \$ 3,167 | - | | |
| 99188 | Pecor, Dana M | NV | Full | Operators | \$ 11,932 | \$ 11,932 | \$ - | - | | |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 26,036 | \$ 18,008 | \$ 8,028 | - | | |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 27,082 | \$ 18,883 | \$ 8,399 | - | | |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 15,647 | \$ 7,225 | \$ 8,421 | - | | |
| 98995 | Royeton, James Vincent | NV | Full | Operators | \$ 32,607 | \$ 22,454 | \$ 10,153 | - | | |
| 99278 | Ruiz, Jorge A | NV | Full | Operators | \$ 2,605 | \$ - | \$ 2,605 | 877 | | |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 1,729 | \$ - | \$ 1,729 | - | | |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 37,174 | \$ 24,491 | \$ 12,683 | - | | |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 40,780 | \$ 27,083 | \$ 13,677 | - | | |
| 98756 | Wandholz, Mark | NV | Full | Operators | \$ 49,888 | \$ 34,840 | \$ 15,048 | - | | |
| Total IT Department | | | | | Corp | Office | 560,702 | 412,046 | 148,658 | 10,866 |
| Total Other WSC Department | | | | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,940 | 38,929 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FICA \$ 275,151 5,021
 Total Office FICA \$ 46,348 1,997
 Total WSC FICA \$ 59,833 2,816

TOTAL FICA ALLOCATED 301,331 9,834

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | AZ 135-0935 | Bermuda |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------|---------|
| 98939 | Goldsmith, Mary Alice | AZ | Full | Office | \$ 1,547 | \$ 1,071 | \$ 476 | 476 | |
| 98637 | Lutz, Linda Sue | AZ | Full | Office | \$ 1,884 | \$ 1,394 | \$ 490 | 490 | |
| 99238 | Velez, Jennifer M | AZ | Full | Office | \$ 755 | \$ 278 | \$ 477 | 477 | |
| 99679 | Fields, Debra Sue | AZ | Full | Operators | \$ 2,980 | \$ 1,948 | \$ 1,032 | 1,032 | |
| 98992 | Kirkin, Charles Glenn | AZ | Full | Operators | \$ 2,320 | \$ 1,613 | \$ 706 | 706 | |
| 99184 | Meister, Jack Brilon | AZ | Full | Operators | \$ 2,626 | \$ 1,809 | \$ 817 | 817 | |
| 98638 | Ruiz, Ramon E. | AZ | Full | Operators | \$ 2,273 | \$ 1,574 | \$ 698 | 698 | |
| 99068 | Tomlinson, Tom Carl | AZ | Full | Operators | \$ 2,100 | \$ 1,471 | \$ 629 | 629 | |
| 99105 | Christ, Catherine L. | NV | Full | Office | \$ 1,610 | \$ 1,096 | \$ 514 | - | |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 377 | \$ - | \$ 377 | - | |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 1,139 | \$ 615 | \$ 525 | - | |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 355 | \$ - | \$ 355 | - | |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 1,952 | \$ 1,531 | \$ 421 | - | |
| 99036 | Pedigo, Nancy M | NV | Full | Office | \$ 2,015 | \$ 1,384 | \$ 631 | - | |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 477 | \$ - | \$ 477 | 161 | |
| 99948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 1,199 | \$ 1,044 | \$ 154 | - | |
| 99140 | Varnell, Dustin Hay | NV | Full | Office | \$ 587 | \$ 587 | \$ - | - | |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 429 | \$ 291 | \$ 138 | - | |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 279 | \$ - | \$ 279 | - | |
| 99127 | Haich, Lory Bernice | NV | Part | Office | \$ 800 | \$ 521 | \$ 279 | - | |
| 99054 | Kolda, Ryan A. | NV | Full | Office | \$ 1,608 | \$ 1,122 | \$ 486 | - | |
| 99239 | VanPool, David Orton | NV | Full | Office | \$ 789 | \$ 294 | \$ 495 | - | |
| 98895 | Marotta, Tecla Lynn | NV | Full | Office | \$ 2,554 | \$ 1,820 | \$ 733 | 247 | |
| 99797 | Mosas, Mary J | NV | Full | Office | \$ 325 | \$ - | \$ 325 | - | |
| 99258 | Pasternak, Inessa | NV | Full | Office | \$ 435 | \$ - | \$ 435 | 147 | |
| 99107 | Birdl, Linda A | NV | Full | Office | \$ 1,189 | \$ 1,030 | \$ 159 | - | |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 72 | \$ - | \$ 72 | - | |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 1,400 | \$ 938 | \$ 462 | - | |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 893 | \$ - | \$ 893 | 301 | |
| 99050 | Frieza, Robert Lee | NV | Full | Operators | \$ 2,414 | \$ 1,649 | \$ 764 | - | |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 2,327 | \$ 931 | \$ 1,396 | 470 | |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 2,244 | \$ 1,499 | \$ 745 | - | |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 3,713 | \$ 2,821 | \$ 893 | 301 | |
| 99031 | Key III, James C. | NV | Full | Operators | \$ 2,190 | \$ 1,491 | \$ 700 | - | |
| 99254 | Lane, Sherita L | NV | Full | Operators | \$ 683 | \$ - | \$ 683 | - | |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 2,156 | \$ 1,504 | \$ 651 | - | |
| 98870 | Maross, Maynard A | NV | Full | Operators | \$ 3,822 | \$ 2,806 | \$ 1,016 | - | |
| 99771 | Marlin, Jeffrey Ammon | NV | Full | Operators | \$ 1,327 | \$ 1,327 | \$ - | - | |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 288 | \$ - | \$ 288 | - | |
| 99277 | Nunaz, Jose Guillermo | NV | Full | Operators | \$ 242 | \$ - | \$ 242 | - | |
| 99186 | Pecor, Dana M | NV | Full | Operators | \$ 913 | \$ 913 | \$ - | - | |
| 98148 | Phillips, Brian W | NV | Full | Operators | \$ 1,992 | \$ 1,378 | \$ 614 | - | |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 2,072 | \$ 1,429 | \$ 643 | - | |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 1,197 | \$ 553 | \$ 644 | - | |
| 98995 | Royston, James Vincent | NV | Full | Operators | \$ 2,484 | \$ 1,718 | \$ 766 | - | |
| 99276 | Ruiz, Jorge A | NV | Full | Operators | \$ 189 | \$ - | \$ 189 | 67 | |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 132 | \$ - | \$ 132 | - | |
| 99008 | Tyler, Linda Lou | NV | Full | Operators | \$ 2,844 | \$ 1,874 | \$ 970 | - | |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 3,118 | \$ 2,072 | \$ 1,046 | - | |
| 98758 | Windholz, Mark | NV | Full | Operators | \$ 3,816 | \$ 2,685 | \$ 1,131 | - | |
| Total IT Department | | Corp | Office | | 28,392 | 20,570 | 7,822 | 688 | |
| Total Other WSC Department | | Corp | Office | | 209,493 | 147,880 | 61,613 | 2,130 | |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FUT \$ 1,315 26
 Total Office FUT \$ 512 59
 Total WSC FUT 535 19

TOTAL FUT ALLOCATED 2,362 104

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | Bermuda | AZ 135-0935 |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------|-------------|
| 98639 | Goldsmith, Mary Alice | AZ | Full | Office | \$ 56 | \$ 56 | | | |
| 98637 | Lutz, Linda Sue | AZ | Full | Office | \$ 56 | \$ 56 | | | |
| 98238 | Veletz, Jennifer M | AZ | Full | Office | \$ 58 | \$ 29 | \$ 27 | | 27 |
| 98679 | Fields, Debra Sue | AZ | Full | Operators | \$ 58 | \$ 58 | | | |
| 98982 | Kirklin, Charles Glenn | AZ | Full | Operators | \$ 58 | \$ 58 | | | |
| 99184 | Meister, Jack Briton | AZ | Full | Operators | \$ 58 | \$ 58 | | | |
| 98638 | Ruiz, Ramon E. | AZ | Full | Operators | \$ 58 | \$ 58 | | | |
| 99066 | Tomlinson, Tom Carl | AZ | Full | Operators | \$ 58 | \$ 58 | | | |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 56 | \$ 56 | | | |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 39 | \$ - | \$ 39 | | |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 56 | \$ 56 | | | |
| 99288 | Peden, Mary R | NV | Full | Office | \$ 37 | \$ - | \$ 37 | | |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 56 | \$ 56 | | | |
| 99038 | Pedigo, Nancy M | NV | Full | Office | \$ 58 | \$ 58 | | | |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 50 | \$ - | \$ 50 | | 17 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 56 | \$ 56 | | | |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 58 | \$ 58 | | | |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 45 | \$ 30 | \$ 14 | | |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 29 | \$ - | \$ 29 | | |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ 56 | \$ 55 | \$ 1 | | |
| 99054 | Kolda, Ryan A. | NV | Full | Office | \$ 56 | \$ 56 | | | |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 68 | \$ 31 | \$ 25 | | |
| 98895 | Marotta, Tecla Lynn | NV | Full | Office | \$ 58 | \$ 58 | | | |
| 99787 | Moses, Mary J | NV | Full | Office | \$ 34 | \$ - | \$ 34 | | |
| 99258 | Pasternak, Inessa | NV | Full | Office | \$ 48 | \$ - | \$ 48 | | 15 |
| 99107 | Bindl, Linda A | NV | Full | Office | \$ 56 | \$ 56 | | | |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 7 | \$ - | \$ 7 | | |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 58 | \$ - | \$ 58 | | 19 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 56 | \$ 56 | | | |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99254 | Lane, Sherrie L | NV | Full | Operators | \$ 56 | \$ - | \$ 56 | | |
| 99881 | Lewis, Darrin R | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 98870 | Maross, Maynard A | NV | Full | Operators | \$ 56 | \$ 56 | | | |
| 99771 | Marlin, Jeffrey Ammon | NV | Full | Operators | \$ 56 | \$ 56 | | | |
| 99289 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 30 | \$ - | \$ 30 | | |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 25 | \$ - | \$ 25 | | |
| 99166 | Pecor, Dana M | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 56 | \$ 56 | | | |
| 98995 | Royston, James Vincent | NV | Full | Operators | \$ 56 | \$ 56 | | | |
| 99278 | Ruiz, Jorge A | NV | Full | Operators | \$ 21 | \$ - | \$ 21 | | 7 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 14 | \$ - | \$ 14 | | |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 56 | \$ 56 | | | |
| 98758 | Windholz, Mark | NV | Full | Operators | \$ 58 | \$ 58 | | | |
| Total IT Department | | Corp | Office | | 447 | 348 | 99 | | |
| Total Other WSC Department | | Corp | Office | | 4,351 | 3,717 | 634 | | 19 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 1,938
 Total Office 401(k) \$ 16,819 770
 Total WSC 401(k) \$ 33,380 1,452

TOTAL 401(k) ALLOCATED: 164,201 4,158

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | AZ 135-0935 Bermuda |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|
| 98639 | Goldsmith, Mary Alice | AZ | Full | Office | \$ 601 | \$ 418 | \$ 183 | 183 |
| 98637 | Lutz, Linda Sue | AZ | Full | Office | \$ 733 | \$ 544 | \$ 189 | 189 |
| 99238 | Velez, Jennifer M | AZ | Full | Office | \$ 290 | \$ 106 | \$ 184 | 184 |
| 98679 | Fields, Debra Sue | AZ | Full | Operators | \$ 1,158 | \$ 780 | \$ 398 | 398 |
| 98992 | Kirklin, Charles Glenn | AZ | Full | Operators | \$ 902 | \$ 630 | \$ 272 | 272 |
| 99184 | Meister, Jack Briton | AZ | Full | Operators | \$ 1,021 | \$ 708 | \$ 315 | 315 |
| 98638 | Ruiz, Ramon E. | AZ | Full | Operators | \$ 884 | \$ 615 | \$ 269 | 269 |
| 99066 | Tomlinson, Tom Carl | AZ | Full | Operators | \$ 817 | \$ 574 | \$ 242 | 242 |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 628 | \$ 427 | \$ 199 | - |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 145 | \$ - | \$ 145 | - |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 437 | \$ 235 | \$ 202 | - |
| 99288 | Peden, Mary R | NV | Full | Office | \$ 137 | \$ - | \$ 137 | - |
| 98743 | Peden, Mary R | NV | Full | Office | \$ 760 | \$ 598 | \$ 162 | - |
| 99036 | Podigo, Nancy M | NV | Full | Office | \$ 782 | \$ 539 | \$ 243 | - |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 184 | \$ - | \$ 184 | 62 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 487 | \$ 408 | \$ 59 | - |
| 99140 | Varnelli, Dustin Ray | NV | Full | Office | \$ 225 | \$ 225 | \$ - | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 184 | \$ 111 | \$ 53 | - |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 107 | \$ - | \$ 107 | - |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ - | \$ - | \$ - | - |
| 99054 | Kolda, Ryan A. | NV | Full | Office | \$ 624 | \$ 437 | \$ 188 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 296 | \$ 112 | \$ 183 | - |
| 98895 | Marotta, Tecia Lynn | NV | Full | Office | \$ 992 | \$ 709 | \$ 283 | 95 |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 125 | \$ - | \$ 125 | - |
| 99258 | Pasternek, Inessa | NV | Full | Office | \$ 168 | \$ - | \$ 168 | 57 |
| 99107 | Blindl, Linda A | NV | Full | Office | \$ 483 | \$ 402 | \$ 61 | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 28 | \$ - | \$ 28 | - |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 545 | \$ 389 | \$ 155 | - |
| 99800 | Dortack, Daniel J | NV | Full | Operators | \$ 344 | \$ - | \$ 344 | 116 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 938 | \$ 643 | \$ 295 | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 894 | \$ 355 | \$ 538 | 181 |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 872 | \$ 584 | \$ 287 | - |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 1,445 | \$ 1,101 | \$ 344 | 116 |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 854 | \$ 582 | \$ 272 | - |
| 99254 | Lane, Sherrie L | NV | Full | Operators | \$ 263 | \$ - | \$ 263 | - |
| 98891 | Lawie, Darrin R | NV | Full | Operators | \$ 838 | \$ 587 | \$ 251 | - |
| 98870 | Maross, Maynard A | NV | Full | Operators | \$ 1,485 | \$ 1,093 | \$ 392 | - |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 522 | \$ 522 | \$ - | - |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 111 | \$ - | \$ 111 | - |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 93 | \$ - | \$ 93 | - |
| 99186 | Pecor, Dana M | NV | Full | Operators | \$ 360 | \$ 360 | \$ - | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 774 | \$ 537 | \$ 237 | - |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 806 | \$ 558 | \$ 248 | - |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 459 | \$ 211 | \$ 248 | - |
| 98995 | Royelon, James Vincent | NV | Full | Operators | \$ 970 | \$ 671 | \$ 300 | - |
| 99278 | Ruiz, Jorge A | NV | Full | Operators | \$ 77 | \$ - | \$ 77 | 28 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 51 | \$ - | \$ 51 | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 1,105 | \$ 731 | \$ 374 | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 1,212 | \$ 808 | \$ 403 | - |
| 98758 | Windholz, Mark | NV | Full | Operators | \$ 1,494 | \$ 1,040 | \$ 444 | - |
| Total IT Department | | | | | 16,551 | 12,185 | 4,385 | 315 |
| Total Other WSC Department | | | | | 91,489 | 58,792 | 32,697 | 1,137 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Health Benefits \$ 498,881 8,744
 Total Office Health Benefits \$ 108,828 5,525
 Total WSC Health Benefits 78,520 3,367

TOTAL HEALTH BENEFITS ALLOCATED 686,030 17,635

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | AZ 135-0935 Bermuda |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|
| 98538 | Godsmith, Mary Alice | AZ | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 98637 | Lutz, Linda Sue | AZ | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99238 | Velez, Jennifer M | AZ | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | 1,378 |
| 98679 | Fields, Dnbra Sue | AZ | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 88992 | Kirklin, Charles Glenn | AZ | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 89184 | Mesler, Jack Briton | AZ | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 98638 | Rutz, Ramon E. | AZ | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99088 | Tomlinson, Tom Carl | AZ | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | - |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | - |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | - |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99038 | Pedigo, Nancy M | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99788 | Robin, JoAnn Marie | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 484 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | - |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | - |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ - | \$ - | \$ - | - |
| 98054 | Kolda, Ryan A. | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | - |
| 98895 | Marotta, Tecla Lynn | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 464 |
| 99787 | Moses, Mary J | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | - |
| 99258 | Pastermak, Inessa | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 484 |
| 99107 | Bindl, Linda A | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 464 |
| 505 | Frieze, Robert Leo | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | 484 |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 464 |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99254 | Lang, Sherrie L | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98870 | Maross, Maynard A | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - |
| 99269 | Marlorano, Anthony Vincent | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - |
| 99277 | Nunoz, Jose Guillermo | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - |
| 99166 | Pecor, Dana M | NV | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - |
| 98995 | Royalson, James Vincent | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99276 | Ruiz, Jorge A | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 484 |
| 99278 | Taylor, Colter Tharon | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98758 | Windholz, Mark | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| Total IT Department | | | | | 24,126 | 13,106 | 11,021 | 561 |
| Total Other WSC Department | | | | | 239,048 | 138,883 | 89,185 | 2,806 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | AZ 135-0935 Bermuda |
|----------------------------|----------------------------|-------|-------------------|-----------|---------------------------|
| 98630 | Goldsmith, Mary Alice | AZ | Full | Office | 100.00% |
| 98637 | Lutz, Linda Sun | AZ | Full | Office | 100.00% |
| 99238 | Velez, Jennifer M | AZ | Full | Office | 100.00% |
| 99678 | Fields, Debra Sue | AZ | Full | Operators | 100.00% |
| 98992 | Kirkin, Charles Glenn | AZ | Full | Operators | 100.00% |
| 99184 | Meister, Jack Briton | AZ | Full | Operators | 100.00% |
| 98638 | Rulz, Ramon E. | AZ | Full | Operators | 100.00% |
| 99086 | Tomlinson, Tom Carl | AZ | Full | Operators | 100.00% |
| 99105 | Christ, Catherine L | NV | Full | Office | 0.00% |
| 99259 | Dugan, Grace Ann | NV | Full | Office | 0.00% |
| 99212 | Graham, Janet A | NV | Full | Office | 0.00% |
| 99288 | Peden, Mary R | NV | Full | Office | 0.00% |
| 99743 | Peden, Mary R | NV | Full | Office | 0.00% |
| 99038 | Pedigo, Nancy M | NV | Full | Office | 0.00% |
| 99788 | Robin, JoAnn Marie | NV | Full | Office | 33.68% |
| 99948 | Rollins, Marcia Dolores | NV | Full | Office | 0.00% |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | 0.00% |
| 99237 | Victoria, Maria Elena | NV | Full | Office | 0.00% |
| 99287 | Wendt, Tonya Jane | NV | Full | Office | 0.00% |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | 0.00% |
| 99054 | Kokla, Ryan A. | NV | Full | Office | 0.00% |
| 99239 | vanPool, Davkl Orion | NV | Full | Office | 0.00% |
| 98895 | Marotta, Tecla Lynn | NV | Full | Office | 33.68% |
| 99797 | Moses, Mary J | NV | Full | Office | 0.00% |
| 99258 | Pasternak, Inessa | NV | Full | Office | 33.68% |
| 99107 | Bindl, Linda A | NV | Full | Office | 0.00% |
| 99283 | Allison, Ryan T | NV | Full | Operators | 0.00% |
| 99139 | Choyce, Jessica L | NV | Full | Operators | 0.00% |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | 33.68% |
| 505 | Frieze, Robert Leo | NV | Full | Operators | 0.00% |
| 99784 | Gomez, Gabriel | NV | Full | Operators | 33.68% |
| 99149 | Johnson, Michael C | NV | Full | Operators | 0.00% |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | 33.68% |
| 99031 | Kay III, James C. | NV | Full | Operators | 0.00% |
| 99254 | Lene, Sherrie L | NV | Full | Operators | 0.00% |
| 98981 | Lewis, Darrin R | NV | Full | Operators | 0.00% |
| 98870 | Maross, Maynard A | NV | Full | Operators | 0.00% |
| 99771 | Marlin, Jeffrey Ammon | NV | Full | Operators | 0.00% |
| 99269 | Mariorano, Anthony Vincent | NV | Full | Operators | 0.00% |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | 0.00% |
| 99168 | Pecor, Dana M | NV | Full | Operators | 0.00% |
| 99148 | Phillips, Brian W | NV | Full | Operators | 0.00% |
| 99147 | Richardson, James Francis | NV | Full | Operators | 0.00% |
| 99217 | Rohus, Marc A | NV | Full | Operators | 0.00% |
| 98995 | Royator, James Vincent | NV | Full | Operators | 0.00% |
| 99276 | Rulz, Jorge A | NV | Full | Operators | 33.68% |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | 0.00% |
| 508 | Tyler, Linda Lou | NV | Full | Operators | 0.00% |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | 0.00% |
| 98756 | Windholz, Mark | NV | Full | Operators | 0.00% |
| Total IT Department | | Corp | Office | 0 | |
| Total Other WSC Department | | Corp | Office | 2 | |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/05

| File # | Employee Name | State | Full or Part Time | Dept | AZ 135-0935 Bermuda |
|----------------------------|----------------------------|-------|----------------------------|-----------|---------------------------|
| 99639 | Goldsmith, Mary Alice | AZ | Full | Office | 8,533 |
| 98637 | Lutz, Linda Sue | AZ | Full | Office | 8,533 |
| 99238 | Velez, Jennifer M | AZ | Full | Office | 8,533 |
| 99679 | Fields, Debra Sue | AZ | Full | Operators | 8,533 |
| 98992 | Kirklin, Charles Glenn | AZ | Full | Operators | 8,533 |
| 99184 | Melster, Jack Briton | AZ | Full | Operators | 8,533 |
| 98638 | Rutz, Ramon E. | AZ | Full | Operators | 8,533 |
| 99098 | Tomlinson, Tom Carl | AZ | Full | Operators | 8,533 |
| 99105 | Christ, Catherine L | NV | Full | Office | - |
| 99259 | Dugan, Grace Ann | NV | Full | Office | - |
| 99212 | Graham, Janet A | NV | Full | Office | - |
| 99268 | Peden, Mary R | NV | Full | Office | - |
| 99743 | Peden, Mary R | NV | Full | Office | - |
| 99036 | Pedigo, Nancy M | NV | Full | Office | - |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | 8,533 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | - |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | - |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | - |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | - |
| 99054 | Kolda, Ryan A. | NV | Full | Office | - |
| 99239 | VanPool, David Orion | NV | Full | Office | - |
| 88895 | Marotta, Tacia Lynn | NV | Full | Office | 8,533 |
| 99797 | Moses, Mary J | NV | Full | Office | - |
| 99258 | Pasternak, Inessa | NV | Full | Office | 8,533 |
| 99107 | Bindl, Linda A | NV | Full | Office | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | - |
| 99139 | Choyce, Jessica L | NV | Full | Operators | - |
| 98600 | Dorlack, Daniel J | NV | Full | Operators | 8,533 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | 8,533 |
| 99149 | Johnson, Michael C | NV | Full | Operators | - |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | 8,533 |
| 99031 | Kay III, James C. | NV | Full | Operators | - |
| 99254 | Lane, Sherrie L | NV | Full | Operators | - |
| 98861 | Lewis, Darrin R | NV | Full | Operators | - |
| 98870 | Maross, Maynard A | NV | Full | Operators | - |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | - |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | - |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | - |
| 99168 | Pecor, Dana M | NV | Full | Operators | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | - |
| 99147 | Richardson, James Francis | NV | Full | Operators | - |
| 99217 | Rohus, Marc A | NV | Full | Operators | - |
| 98995 | Royston, James Vincent | NV | Full | Operators | - |
| 99276 | Rutz, Jorge A | NV | Full | Operators | 8,533 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | - |
| 99758 | Windholz, Mark | NV | Full | Operators | - |
| Total IT Department | | Corp | | Office | 25,598 |
| Total Other WSC Department | | Corp | | Office | 592,617 |

Utilities, Inc.
SE-50 Workpapers
Salary Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | | | | |
|--------------------------|--------------|---------|--------|--------|--------|--------|--------|-------|--------|
| Total Operators Salaries | \$ 3,596,742 | 214,287 | 23,810 | 10,166 | 32,457 | 17,167 | 28,604 | 5,537 | 11,575 |
| Total Office Salaries | \$ 605,854 | 28,835 | 4,699 | 452 | 5,147 | 2,087 | 3,753 | 582 | 515 |
| Total WSC Salaries | \$ 1,142,069 | 76,763 | 4,699 | 1,240 | 14,768 | 5,513 | 9,769 | 1,516 | 1,382 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 320,686 \$ 30,261 \$ 11,858 \$ 52,372 \$ 24,766 \$ 42,127 \$ 17,636 \$ 13,472

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0690 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sarasota | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 98569 | Abbott, Loretta Ellen | FL | Full | Office | \$ 20,439 | \$ 14,130 | \$ 6,309 | 1,538 | 91 | 23 | 267 | 108 | 195 | 30 | 27 |
| 98781 | Baranska, Debora Dianne | FL | Full | Office | \$ 19,374 | \$ 13,416 | \$ 6,958 | 1,452 | 88 | 22 | 252 | 102 | 184 | 29 | 25 |
| 766 | Bennett, Kimberly J | FL | Full | Office | \$ 25,996 | \$ 18,286 | \$ 7,710 | 1,879 | 111 | 29 | 326 | 132 | 238 | 37 | 33 |
| 99109 | Borges, Robert J | FL | Full | Office | \$ 19,416 | \$ 13,468 | \$ 5,948 | 1,450 | 88 | 22 | 252 | 102 | 184 | 28 | 25 |
| 98988 | Ceballos, Isabel | FL | Full | Office | \$ 24,452 | \$ 16,321 | \$ 8,131 | 1,982 | 117 | 30 | 344 | 140 | 251 | 39 | 34 |
| 98885 | Christian, Elise S | FL | Full | Office | \$ 35,541 | \$ 24,851 | \$ 10,890 | 2,854 | 157 | 41 | 481 | 187 | 338 | 52 | 46 |
| 98793 | Noelt, Sandra L | FL | Full | Office | \$ 21,171 | \$ 14,683 | \$ 6,488 | 1,581 | 93 | 24 | 275 | 111 | 200 | 31 | 27 |
| 701 | Pauk, Stella Lynette | FL | Full | Office | \$ 30,362 | \$ 20,329 | \$ 10,033 | 2,448 | 145 | 37 | 425 | 172 | 310 | 48 | 43 |
| 98717 | Raponi, Ann Margaret | FL | Full | Office | \$ 22,804 | \$ 15,538 | \$ 7,288 | 1,772 | 105 | 27 | 308 | 125 | 224 | 35 | 31 |
| 605 | Ratliff, Josephine Eblacas | FL | Full | Office | \$ 20,024 | \$ 14,368 | \$ 6,455 | 1,573 | 93 | 24 | 273 | 111 | 199 | 31 | 27 |
| 99714 | Sasic, Karen Lee | FL | Full | Office | \$ 38,750 | \$ 25,000 | \$ 13,760 | 3,352 | 108 | 51 | 582 | 236 | 424 | 66 | 58 |
| 98989 | Sillito, Jacqueline Marie | FL | Full | Office | \$ 18,980 | \$ 11,837 | \$ 5,343 | 1,302 | 77 | 20 | 228 | 92 | 165 | 20 | 23 |
| 88648 | Trovinger, Ferrellyn Long | FL | Full | Office | \$ 27,847 | \$ 19,738 | \$ 8,108 | 1,977 | 117 | 30 | 343 | 139 | 250 | 39 | 34 |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ 17,010 | \$ 11,801 | \$ 5,408 | 1,319 | 78 | 20 | 228 | 93 | 167 | 26 | 23 |
| 99248 | Gongre, Kortney L | FL | Part | Office | \$ 2,583 | \$ 1,268 | \$ 576 | 318 | 19 | 5 | 55 | 22 | 40 | 6 | 5 |
| 99256 | Copley, Wanda Lee | FL | Full | Office | \$ 5,768 | \$ - | \$ - | 1,406 | 83 | 21 | 244 | 89 | 178 | 28 | 24 |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | \$ 21,877 | \$ 15,168 | \$ 6,709 | 1,835 | 97 | 25 | 284 | 115 | 207 | 32 | 28 |
| 98670 | Wright, Leah Neil | FL | Full | Office | \$ 11,813 | \$ 11,813 | \$ - | - | - | - | - | - | - | - | - |
| 98839 | Abendroth, Thomas W | FL | Full | Operators | \$ 24,384 | \$ 17,120 | \$ 7,284 | 6,538 | - | - | - | - | - | - | - |
| 99029 | Adkins, Jack | FL | Full | Operators | \$ 25,187 | \$ 17,599 | \$ 7,568 | - | - | - | - | - | - | - | - |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ 16,108 | \$ 10,937 | \$ 5,172 | - | - | - | - | - | - | - | - |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ 19,439 | \$ 13,048 | \$ 6,381 | - | - | - | - | - | - | - | - |
| 99051 | Allen IV, James J | FL | Full | Operators | \$ 8,558 | \$ 8,558 | \$ - | - | - | - | - | - | - | - | - |
| 529 | Anderson, Daniel S | FL | Full | Operators | \$ 34,882 | \$ 23,070 | \$ 11,813 | - | - | - | - | - | 11,813 | - | - |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | \$ 13,919 | \$ 6,734 | \$ 7,185 | - | - | - | - | - | - | - | - |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ 2,737 | \$ 2,737 | \$ - | - | - | - | - | - | - | - | - |
| 748 | Becker, Jeffrey S | FL | Full | Operators | \$ 34,049 | \$ 23,814 | \$ 10,236 | - | - | - | 10,236 | - | - | - | - |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | \$ 25,581 | \$ 17,555 | \$ 8,027 | - | - | 3,753 | - | - | - | - | 4,273 |
| 98708 | Blasco, Christopher J | FL | Full | Operators | \$ 21,138 | \$ 14,855 | \$ 6,284 | - | - | - | - | - | - | - | - |
| 98257 | Borntrager, Jason S | FL | Full | Operators | \$ 6,873 | \$ 6,873 | \$ - | - | - | - | - | 753 | - | - | - |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ 24,077 | \$ 16,704 | \$ 7,373 | - | - | - | - | - | - | - | - |
| 99805 | Buono, Robert A | FL | Full | Operators | \$ 28,143 | \$ 19,303 | \$ 8,841 | - | - | - | - | - | - | - | - |
| 99988 | Callahan, Robert L | FL | Full | Operators | \$ 22,767 | \$ 15,716 | \$ 7,051 | - | - | - | - | - | - | - | - |
| 99791 | Carver, Nathaniel Q. | FL | Full | Operators | \$ 16,154 | \$ - | \$ 16,154 | 8,436 | - | - | - | - | - | - | - |
| 99186 | Casalina, Nicholas Paul | FL | Full | Operators | \$ 30,610 | \$ 21,500 | \$ 9,110 | - | - | - | - | - | - | - | - |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | \$ 11,368 | \$ 11,368 | \$ - | - | - | - | - | - | - | - | - |
| 99756 | Coates, Bill | FL | Full | Operators | \$ 48,139 | \$ 29,814 | \$ 16,525 | - | - | - | - | 2,787 | - | - | - |
| 99055 | Cook, James H | FL | Full | Operators | \$ 40,919 | \$ 28,593 | \$ 12,328 | - | - | 5,763 | - | - | - | - | 6,562 |
| 99219 | Cook, Barner Lee | FL | Full | Operators | \$ 12,029 | \$ 7,115 | \$ 4,914 | - | - | - | - | - | - | - | - |
| 99115 | Coolbaugh, James Allen | FL | Full | Operators | \$ 6,225 | \$ 6,225 | \$ - | - | - | - | - | - | - | - | - |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ 21,995 | \$ 14,816 | \$ 7,179 | 8,201 | - | - | - | - | - | - | - |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ 5,814 | \$ 5,814 | \$ - | - | - | - | - | - | - | - | - |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ 22,355 | \$ 15,790 | \$ 8,585 | 6,585 | - | - | - | - | - | - | - |
| 99206 | Ebert, Shawn M | FL | Full | Operators | \$ 15,745 | \$ 8,588 | \$ 7,157 | 6,441 | - | - | - | - | - | - | - |
| 99120 | Ella, Michael Scott | FL | Full | Operators | \$ 41,201 | \$ 28,454 | \$ 12,747 | - | - | - | - | - | - | - | - |
| 99229 | Eskew, James Franklin | FL | Full | Operators | \$ 19,294 | \$ 8,593 | \$ 10,701 | - | - | - | - | - | 1,625 | - | - |
| 99118 | Finch, Allan | FL | Full | Operators | \$ 20,088 | \$ 17,351 | \$ 6,715 | - | - | - | - | - | - | - | - |
| 99750 | Finelrish, Jeffrey S | FL | Full | Operators | \$ 24,489 | \$ 15,777 | \$ 8,722 | - | - | - | - | - | - | - | - |
| 10060 | Flynn, Patrick C | FL | Full | Operators | \$ 82,800 | \$ 52,500 | \$ 30,300 | 7,988 | 437 | 113 | 1,283 | 520 | 935 | 145 | 128 |
| 98877 | Garcia Jr, Ismael | FL | Full | Operators | \$ 31,928 | \$ 22,035 | \$ 8,893 | - | - | - | - | - | - | - | - |
| 524 | Gentilucci, Domenic Vincent | FL | Full | Operators | \$ 37,880 | \$ 26,322 | \$ 11,638 | - | - | - | - | - | - | - | - |
| 98971 | Godwin, Patrick Lynsay | FL | Full | Operators | \$ 36,648 | \$ 28,031 | \$ 10,615 | - | 10,615 | - | - | - | - | - | - |
| 99126 | Golembieski, Ed P. | FL | Full | Operators | \$ 29,438 | \$ 20,817 | \$ 8,522 | - | - | - | - | - | - | - | - |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | \$ 54,527 | \$ 34,152 | \$ 20,375 | 5,505 | - | - | - | - | 824 | - | - |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ 30,870 | \$ 21,459 | \$ 9,212 | 9,212 | - | - | - | - | - | - | - |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ 24,787 | \$ 16,281 | \$ 8,516 | - | - | - | - | - | - | - | - |
| 365 | Gunther, Mathew Joseph | FL | Full | Operators | \$ 29,360 | \$ 19,814 | \$ 9,548 | - | - | - | - | - | - | - | - |
| 680 | Habery, Stephen J | FL | Full | Operators | \$ 41,491 | \$ 28,417 | \$ 19,075 | - | - | - | - | - | - | - | - |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ 28,313 | \$ 18,768 | \$ 9,546 | - | - | - | - | - | - | - | - |
| 99241 | Hampton, Jerome | FL | Full | Operators | \$ 14,726 | \$ 8,333 | \$ 10,884 | - | - | - | - | - | - | - | - |
| 99189 | Harden, Tyler Andrew | FL | Full | Operators | \$ 18,726 | \$ 10,598 | \$ 6,130 | - | - | 6,130 | - | - | - | - | - |
| 10058 | Haws, Scotty Lee | FL | Full | Operators | \$ 51,378 | \$ 32,709 | \$ 18,689 | 4,561 | 269 | 69 | 790 | 320 | 576 | 89 | 79 |
| 99083 | Hogue, Raymond Harry | FL | Full | Operators | \$ 27,928 | \$ 18,947 | \$ 8,581 | 8,981 | - | - | - | - | - | - | - |
| 99688 | Hollister, Jimmie H | FL | Full | Operators | \$ 20,391 | \$ 13,561 | \$ 6,830 | 5,899 | - | - | - | - | - | - | - |
| 489 | Holsapple, Roger E | FL | Full | Operators | \$ 36,332 | \$ 24,238 | \$ 12,094 | - | - | - | - | - | - | - | - |
| 98788 | Iaggl, Scott T | FL | Full | Operators | \$ 7,824 | \$ 7,824 | \$ - | - | - | - | - | - | - | - | - |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ 38,854 | \$ 27,293 | \$ 11,381 | 11,361 | - | - | - | - | - | - | - |
| 99221 | Kuhns, Joseph M | FL | Full | Operators | \$ 24,547 | \$ 11,683 | \$ 12,884 | - | - | - | - | - | - | - | - |
| 758 | Learned, Scott C | FL | Full | Operators | \$ 20,853 | \$ 14,468 | \$ 6,386 | - | - | - | - | - | - | - | - |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | | | | |
|--------------------------|--------------|---------|--------|--------|--------|--------|--------|-------|--------|
| Total Operators Salaries | \$ 3,596,742 | 214,287 | 23,810 | 10,166 | 32,457 | 17,167 | 28,604 | 5,537 | 11,575 |
| Total Office Salaries | \$ 605,854 | 29,635 | 1,752 | 452 | 5,147 | 2,087 | 3,753 | 582 | 515 |
| Total WSC Salaries | \$ 1,142,069 | 76,783 | 4,699 | 1,240 | 14,788 | 5,513 | 9,769 | 1,516 | 1,382 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 320,885 \$ 30,261 \$ 11,858 \$ 52,372 \$ 24,788 \$ 42,127 \$ 7,638 \$ 13,472

| File # | Employee Name | State | Full or Part | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|-------|--------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 25,608 | \$ 17,538 | \$ 6,069 | - | - | - | - | - | - | - | - |
| 99006 | Lisfo Jr., John Dayton | FL | Full | Operators | \$ 37,065 | \$ 25,808 | \$ 11,259 | - | - | - | - | - | - | 1,710 | - |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 34,528 | \$ 23,599 | \$ 10,929 | 10,929 | - | - | - | - | - | - | - |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 42,564 | \$ 27,300 | \$ 15,264 | 7,972 | - | - | - | - | - | - | - |
| 98881 | McPeeke, Jeffrey | FL | Full | Operators | \$ 21,053 | \$ 14,715 | \$ 6,338 | - | - | - | 6,338 | - | - | - | - |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 28,902 | \$ 19,508 | \$ 9,387 | - | - | - | - | - | 9,387 | - | - |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 29,007 | \$ 20,277 | \$ 8,731 | 8,731 | - | - | - | - | - | - | - |
| 98877 | Monal, Michael Paul | FL | Full | Operators | \$ 31,459 | \$ 21,583 | \$ 9,876 | - | 9,876 | - | - | - | - | - | - |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 19,533 | \$ 12,972 | \$ 6,561 | 5,905 | - | - | - | - | - | - | - |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 40,382 | \$ 27,428 | \$ 12,958 | - | - | 210 | - | 969 | - | - | 239 |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ 24,205 | \$ 16,985 | \$ 7,840 | - | - | - | - | - | - | - | - |
| 99262 | Parrish, Raymond Alan | FL | Full | Operators | \$ 4,438 | \$ - | \$ 4,438 | - | - | - | - | - | - | - | - |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ 20,096 | \$ 14,093 | \$ 6,005 | 5,154 | - | - | - | - | - | - | - |
| 98940 | Pfouts, Steve L. | FL | Full | Operators | \$ 32,881 | \$ 23,012 | \$ 9,889 | - | - | - | - | - | - | - | - |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 23,833 | \$ 16,555 | \$ 7,278 | - | - | - | - | - | - | - | - |
| 707 | Pindar, Jeffrey | FL | Full | Operators | \$ 33,294 | \$ 22,755 | \$ 10,539 | 9,485 | - | - | - | - | - | - | - |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | \$ 17,558 | \$ 11,721 | \$ 5,836 | 5,041 | - | - | - | - | - | - | - |
| 99076 | Radciff, Max Lee | FL | Full | Operators | \$ 29,088 | \$ 19,570 | \$ 9,528 | - | - | - | - | - | - | - | - |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 41,936 | \$ 28,518 | \$ 13,418 | - | - | - | 13,418 | - | - | - | - |
| 99033 | Ramos, Isabela | FL | Full | Operators | \$ 1,243 | \$ 1,243 | \$ - | - | - | - | - | - | - | - | - |
| 99018 | Remigio, Roberto Wilfrin | FL | Full | Operators | \$ 18,290 | \$ 11,002 | \$ 5,289 | 5,289 | - | - | - | - | - | - | - |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 31,241 | \$ 31,241 | \$ - | - | - | - | - | - | - | - | - |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 31,540 | \$ 22,108 | \$ 9,432 | 9,432 | - | - | - | - | - | - | - |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 2,342 | \$ 2,342 | \$ - | - | - | - | - | - | - | - | - |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 7,662 | \$ 7,662 | \$ - | - | - | - | - | - | - | - | - |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 24,478 | \$ 18,206 | \$ 8,270 | - | - | - | - | - | - | - | - |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 38,068 | \$ 25,976 | \$ 12,092 | - | - | - | - | 2,040 | - | - | - |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 38,430 | \$ 25,490 | \$ 12,940 | - | - | - | - | - | - | - | - |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 25,834 | \$ 17,340 | \$ 8,494 | 7,337 | - | - | - | - | - | - | - |
| 98984 | Sillito, Kathy Ann | FL | Full | Operators | \$ 39,019 | \$ 26,048 | \$ 12,971 | 6,774 | - | - | - | - | - | - | - |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 27,647 | \$ 18,834 | \$ 8,814 | - | - | - | - | - | - | - | - |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 11,671 | \$ 4,431 | \$ 7,240 | - | - | - | - | - | - | 1,099 | - |
| 98858 | Steger, Elisa Mataro | FL | Full | Operators | \$ 24,185 | \$ 15,860 | \$ 8,305 | 8,305 | - | - | - | - | - | - | - |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 40,782 | \$ 26,258 | \$ 14,523 | - | 1,818 | - | 4,754 | - | - | 538 | - |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 34,305 | \$ 21,837 | \$ 12,688 | 8,798 | - | - | - | - | - | - | - |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 35,354 | \$ 24,974 | \$ 10,381 | 10,381 | - | - | - | - | - | - | - |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 31,983 | \$ 22,121 | \$ 9,861 | - | - | - | - | - | - | - | - |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 33,671 | \$ 22,967 | \$ 10,704 | - | - | - | - | - | - | - | - |
| 813 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 33,186 | \$ 21,822 | \$ 11,284 | - | - | - | - | - | - | - | - |
| 723 | White, Ronald D | FL | Full | Operators | \$ 29,537 | \$ 20,077 | \$ 9,460 | 8,171 | - | - | - | - | - | - | - |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 4,537 | \$ 4,537 | \$ - | - | - | - | - | - | - | - | - |
| 99744 | Wierzbecki, Anthony | FL | Full | Operators | \$ 48,372 | \$ 31,228 | \$ 17,144 | - | 597 | 154 | 1,755 | 712 | - | 189 | 176 |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 11,438 | \$ - | \$ 11,438 | - | 399 | 103 | 1,171 | 475 | - | 132 | 117 |
| 686 | Winkler, David C | FL | Full | Operators | \$ 3,368 | \$ 3,368 | \$ - | - | - | - | - | - | - | - | - |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 7,334 | \$ - | \$ 7,334 | 5,094 | - | - | - | - | - | - | - |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 28,781 | \$ 19,977 | \$ 8,784 | - | - | - | - | - | - | - | - |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ 2,381 | \$ 2,381 | \$ - | - | - | - | - | - | - | - | - |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ 4,520 | \$ 4,111 | \$ 409 | 388 | - | - | - | - | - | - | - |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ 11,514 | \$ 9,022 | \$ 2,492 | - | - | - | - | - | - | - | - |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ 210 | \$ 210 | \$ - | - | - | - | - | - | - | - | - |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 9,083 | \$ 5,910 | \$ 3,173 | - | - | - | - | - | - | - | - |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ 10,508 | \$ 7,260 | \$ 3,245 | - | - | - | - | - | - | - | - |
| 667 | Sillioe, Terry Wayne | FL | Part | Operators | \$ 13,335 | \$ 9,832 | \$ 3,703 | 3,046 | - | - | - | - | - | - | - |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ 11,175 | \$ 10,879 | \$ 295 | - | - | - | - | 233 | - | - | - |
| Total IT Department | | Corp | Office | | 560,702 | 412,046 | 148,656 | 2,364 | 140 | 38 | 411 | 166 | 299 | 45 | 41 |
| Total Other WSC Department | | Corp | Office | | 3,111,007 | 1,992,067 | 1,118,940 | 74,400 | 4,560 | 1,204 | 14,357 | 5,347 | 9,470 | 1,470 | 1,341 |

Utilites, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | |
|----------------------|------------|--------|-------|-----|-------|-------|-------|-----|-----|
| Total Operators FICA | \$ 275,151 | 16,393 | 1,822 | 778 | 2,483 | 1,313 | 2,188 | 424 | 688 |
| Total Office FICA | \$ 46,348 | 2,267 | 134 | 35 | 394 | 160 | 287 | 45 | 39 |
| Total WSC FICA | \$ 59,833 | 4,047 | 252 | 67 | 813 | 293 | 516 | 80 | 74 |

TOTAL FICA ALLOCATED 381,331 22,707 2,207 879 3,689 1,766 2,991 548 999

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sarasota | Sandalhaven | Bryside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 98669 | Abbott, Loretta Ellen | FL | Full | Office | \$ 1,564 | \$ 1,081 | \$ 483 | 118 | 7 | 2 | 20 | 8 | 15 | 2 | 2 |
| 98781 | Baranska, Debora Dianne | FL | Full | Office | \$ 1,482 | \$ 1,028 | \$ 456 | 111 | 7 | 2 | 19 | 8 | 14 | 2 | 2 |
| 766 | Bennett, Kimberly J | FL | Full | Office | \$ 1,989 | \$ 1,399 | \$ 590 | 144 | 9 | 2 | 25 | 10 | 18 | 3 | 3 |
| 99109 | Borges, Robert J | FL | Full | Office | \$ 1,485 | \$ 1,030 | \$ 455 | 111 | 7 | 2 | 19 | 8 | 14 | 2 | 2 |
| 98988 | Ceballos, Isabel | FL | Full | Office | \$ 1,871 | \$ 1,249 | \$ 822 | 152 | 9 | 2 | 26 | 11 | 19 | 3 | 3 |
| 98885 | Christian, Elise S | FL | Full | Office | \$ 2,719 | \$ 1,886 | \$ 833 | 203 | 12 | 3 | 38 | 14 | 28 | 4 | 4 |
| 98793 | Noell, Sandra L | FL | Full | Office | \$ 1,620 | \$ 1,123 | \$ 486 | 121 | 7 | 2 | 21 | 9 | 15 | 2 | 2 |
| 701 | Paulk, Stella Lynette | FL | Full | Office | \$ 2,323 | \$ 1,555 | \$ 768 | 187 | 11 | 3 | 32 | 13 | 24 | 4 | 3 |
| 98717 | Raponi, Ann Margaret | FL | Full | Office | \$ 1,744 | \$ 1,189 | \$ 558 | 138 | 8 | 2 | 24 | 10 | 17 | 3 | 2 |
| 605 | Ratiff, Josephine Eblacas | FL | Full | Office | \$ 1,593 | \$ 1,099 | \$ 494 | 120 | 7 | 2 | 21 | 8 | 15 | 2 | 2 |
| 99714 | Sasic, Karen Lee | FL | Full | Office | \$ 2,864 | \$ 1,813 | \$ 1,052 | 256 | 15 | 4 | 45 | 18 | 32 | 5 | 4 |
| 98989 | Sillioe, Jacqueline Marie | FL | Full | Office | \$ 1,289 | \$ 890 | \$ 409 | 100 | 6 | 2 | 17 | 7 | 13 | 2 | 2 |
| 98648 | Trovinger, Ferrellyn Long | FL | Full | Office | \$ 2,130 | \$ 1,510 | \$ 620 | 151 | 9 | 2 | 26 | 11 | 19 | 3 | 3 |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ 1,301 | \$ 887 | \$ 414 | 101 | 6 | 2 | 18 | 7 | 13 | 2 | 2 |
| 99248 | Gangro, Kourtney L | FL | Part | Office | \$ 198 | \$ 97 | \$ 99 | 24 | 1 | 0 | 4 | 2 | 3 | 0 | 0 |
| 99258 | Copley, Wanda Lee | FL | Full | Office | \$ 441 | \$ 301 | \$ 140 | 108 | 6 | 2 | 19 | 8 | 14 | 2 | 2 |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | \$ 1,874 | \$ 1,160 | \$ 513 | 125 | 7 | 2 | 22 | 9 | 16 | 2 | 2 |
| 98670 | Wright, Leah Nell | FL | Full | Office | \$ 904 | \$ 904 | \$ 0 | - | - | - | - | - | - | - | - |
| 98839 | Aberndroth, Thomas W | FL | Full | Operators | \$ 1,885 | \$ 1,310 | \$ 559 | 500 | - | - | - | - | - | - | - |
| 99029 | Adkins, Jack | FL | Full | Operators | \$ 1,825 | \$ 1,348 | \$ 579 | - | - | - | - | - | - | - | - |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ 1,232 | \$ 837 | \$ 396 | - | - | - | - | - | - | - | - |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ 1,487 | \$ 998 | \$ 489 | - | - | - | - | - | - | - | - |
| 99051 | Allen IV, James J. | FL | Full | Operators | \$ 655 | \$ 655 | \$ 0 | - | - | - | - | - | - | - | - |
| 529 | Anderson, Daniel S | FL | Full | Operators | \$ 2,888 | \$ 1,765 | \$ 904 | - | - | - | - | 904 | - | - | - |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | \$ 1,065 | \$ 515 | \$ 550 | - | - | - | - | - | - | - | - |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ 209 | \$ 209 | \$ 0 | - | - | - | - | - | - | - | - |
| 746 | Becker, Jeffrey S | FL | Full | Operators | \$ 2,605 | \$ 1,822 | \$ 783 | - | - | 783 | - | - | - | - | - |
| 98806 | Bishop, Alvin Michael | FL | Full | Operators | \$ 1,957 | \$ 1,343 | \$ 614 | - | - | 287 | - | - | - | - | 327 |
| 98706 | Blasco, Christopher J | FL | Full | Operators | \$ 1,617 | \$ 1,138 | \$ 481 | - | - | - | - | - | - | - | - |
| 99257 | Bomtrager, Jason S | FL | Full | Operators | \$ 528 | \$ 528 | \$ 0 | - | - | - | 58 | - | - | - | - |
| 98085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ 1,842 | \$ 1,278 | \$ 564 | - | - | - | - | - | - | - | - |
| 98805 | Buono, Robert A | FL | Full | Operators | \$ 2,153 | \$ 1,477 | \$ 676 | - | - | - | - | - | - | - | - |
| 98968 | Callahan, Robert I. | FL | Full | Operators | \$ 1,742 | \$ 1,202 | \$ 539 | - | - | - | - | - | - | - | - |
| 98791 | Carver, Nathaniel O. | FL | Full | Operators | \$ 1,238 | \$ 870 | \$ 368 | 845 | - | - | - | - | - | - | - |
| 99188 | Casafina, Nicholas Paul | FL | Full | Operators | \$ 2,342 | \$ 1,645 | \$ 697 | - | - | - | - | - | - | - | - |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | \$ 870 | \$ 870 | \$ 0 | - | - | - | - | - | - | - | - |
| 99756 | Coates, Bill | FL | Full | Operators | \$ 3,530 | \$ 2,266 | \$ 1,264 | - | - | - | - | 213 | - | - | - |
| 99055 | Cook, James H | FL | Full | Operators | \$ 3,130 | \$ 2,187 | \$ 943 | - | - | 441 | - | - | - | - | 502 |
| 99219 | Cooks, Bamer Lee | FL | Full | Operators | \$ 920 | \$ 544 | \$ 376 | - | - | - | - | - | - | - | - |
| 99115 | Coolbaugh, James Allen | FL | Full | Operators | \$ 476 | \$ 476 | \$ 0 | - | - | - | - | - | - | - | - |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ 1,683 | \$ 1,133 | \$ 549 | 474 | - | - | - | - | - | - | - |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ 445 | \$ 445 | \$ 0 | - | - | - | - | - | - | - | - |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ 1,710 | \$ 1,208 | \$ 502 | 502 | - | - | - | - | - | - | - |
| 99206 | Ebert, Shawn M | FL | Full | Operators | \$ 1,204 | \$ 657 | \$ 547 | 483 | - | - | - | - | - | - | - |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | \$ 3,152 | \$ 2,177 | \$ 975 | - | - | - | - | - | - | - | - |
| 99229 | Eskew, James Franklin | FL | Full | Operators | \$ 1,476 | \$ 657 | \$ 819 | - | - | - | - | - | 124 | - | - |
| 99118 | Finch, Allan | FL | Full | Operators | \$ 1,994 | \$ 1,327 | \$ 667 | - | - | - | - | - | - | - | - |
| 98750 | Finehirsh, Jeffrey S | FL | Full | Operators | \$ 1,874 | \$ 1,207 | \$ 667 | - | - | - | - | - | - | - | - |
| 10080 | Flynn, Patrick C | FL | Full | Operators | \$ 6,334 | \$ 4,018 | \$ 2,318 | 565 | 33 | 9 | 88 | 40 | 72 | 11 | 10 |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | \$ 2,442 | \$ 1,888 | \$ 757 | - | - | - | - | - | - | - | - |
| 524 | Gentilucci, Domenic Vincent | FL | Full | Operators | \$ 2,896 | \$ 2,014 | \$ 883 | - | - | - | - | - | - | - | - |
| 98971 | Godwin, Patrick Lynsey | FL | Full | Operators | \$ 2,803 | \$ 1,991 | \$ 812 | - | 812 | - | - | - | - | - | - |
| 99126 | Golembieski, Ed P. | FL | Full | Operators | \$ 2,252 | \$ 1,600 | \$ 652 | - | - | - | - | - | - | - | - |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | \$ 4,171 | \$ 2,813 | \$ 1,359 | 498 | - | - | - | 63 | - | - | - |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ 2,346 | \$ 1,642 | \$ 705 | 705 | - | - | - | - | - | - | - |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ 1,897 | \$ 1,246 | \$ 651 | - | - | - | - | - | - | - | - |
| 365 | Gunther, Mathew Joseph | FL | Full | Operators | \$ 2,248 | \$ 1,516 | \$ 730 | - | - | - | - | - | - | - | - |
| 680 | Habery, Stephen J | FL | Full | Operators | \$ 3,174 | \$ 2,174 | \$ 1,000 | - | - | - | - | - | - | - | - |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ 2,166 | \$ 1,438 | \$ 728 | - | - | - | - | - | - | - | - |
| 99241 | Hampton, Jerome | FL | Full | Operators | \$ 1,127 | \$ 293 | \$ 833 | - | - | - | - | - | - | - | - |
| 99193 | Harden, Tyler Andrew | FL | Full | Operators | \$ 1,280 | \$ 811 | \$ 469 | - | - | 469 | - | - | - | - | - |
| 10058 | Haws, Soohy Lee | FL | Full | Operators | \$ 3,930 | \$ 2,502 | \$ 1,428 | 348 | 21 | 5 | 80 | 25 | 44 | 7 | 6 |
| 99063 | Hogue, Raymond Harry | FL | Full | Operators | \$ 2,137 | \$ 1,449 | \$ 687 | 687 | - | - | - | - | - | - | - |
| 98688 | Hofister, Jimmie H | FL | Full | Operators | \$ 1,560 | \$ 1,037 | \$ 523 | 451 | - | - | - | - | - | - | - |
| 489 | Holsapple, Roger E | FL | Full | Operators | \$ 2,779 | \$ 1,854 | \$ 925 | - | - | - | - | - | - | - | - |
| 98768 | Iaggi, Scott T | FL | Full | Operators | \$ 583 | \$ 583 | \$ 0 | - | - | - | - | - | - | - | - |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ 2,957 | \$ 2,088 | \$ 869 | 869 | - | - | - | - | - | - | - |
| 99221 | Kufus, Joseph M | FL | Full | Operators | \$ 1,878 | \$ 892 | \$ 986 | - | - | - | - | - | - | - | - |
| 758 | Learned, Scott C | FL | Full | Operators | \$ 1,585 | \$ 1,107 | \$ 488 | - | - | - | - | - | - | - | - |

Utilities, Inc.
SE-50 Workpapers
FICA Allocation by Customer Equivalent %
For the Quarter Ended 09/30/08

| | | | | | | | | | | | | | | | |
|----------------------|------------|-----|----|-----|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| Total Operators FICA | \$ 275,151 | 299 | 62 | 546 | 1,933 | 5,466 | 1,584 | 3,828 | 1,583 | 2,799 | 3,910 | 7,640 | 5,897 | 3,828 | 215 |
| Total Office FICA | \$ 46,348 | 165 | 33 | 124 | 304 | 997 | 243 | 322 | 240 | 349 | 462 | 1,338 | 1,112 | 227 | 22 |
| Total WSC FICA | \$ 59,833 | 266 | 62 | 237 | 544 | 1,884 | 459 | 583 | 451 | 598 | 742 | 2,368 | 2,073 | 400 | 37 |

TOTAL FICA ALLOCATED: 381,331 731 157 907 2,781 8,347 2,286 4,733 2,276 3,744 5,114 11,346 9,882 4,454 274

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL 61-0648 | | FL 62-0641 | FL 64-0643 | FL 66-0644 | FL 67-0647 | FL 68-0648 | FL 69-0649 | FL 72-0672 | FL 73-0673 | FL 88-0645 | FL 89-0660 | FL 90-0600 | FL 91-0640 | FL 94-0002 | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|-------------|------------|--------------|-------------------|----------------|-------------|---------------|-------------------|------------|----------------|----------------------------|-------------|-----------------------|------------|--|--|
| | | | | | | | | Tierra Verde | Lake Placid | East Lake | Pebble Creek | Alafaya Utilities | UI of Longwood | Wedge-field | Cypress Lakes | UI of Eagle Ridge | Mid-County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | | | |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 1,959 | \$ 1,342 | \$ 617 | | | | | | | | | | | | | | | | | |
| 99006 | Listo Jr., John Dayton | FL | Full | Operators | \$ 2,835 | \$ 1,974 | \$ 861 | | | | | | | | | | | | | | | | | |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 2,841 | \$ 1,805 | \$ 838 | | | | | | | | | | | | | | | | | |
| 99728 | Mannelli, John Allen | FL | Full | Operators | \$ 3,258 | \$ 2,088 | \$ 1,169 | | | | | 268 | | 85 | 87 | | | | | | 138 | | | |
| 98661 | McPeeks, Jeffrey | FL | Full | Operators | \$ 1,611 | \$ 1,126 | \$ 485 | | | | | | | | | | | | | | | | | |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 2,211 | \$ 1,492 | \$ 719 | | | | | | | | | | | | | | | | | |
| 99012 | Meikle, Roy J | FL | Full | Operators | \$ 2,219 | \$ 1,551 | \$ 668 | | | | | | | | | | | | | | | | | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 2,407 | \$ 1,651 | \$ 756 | | | | | | | | | | | | | | | | | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 1,494 | \$ 992 | \$ 502 | | | | | | | | | | | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 3,089 | \$ 2,098 | \$ 991 | | | | | | | | | | | | | | | | | |
| 98720 | Overton, Michael A | FL | Full | Operators | \$ 1,852 | \$ 1,252 | \$ 600 | | 77 | | | | | | | | | | | | | | | |
| 99262 | Parrish, Raymond Alan | FL | Full | Operators | \$ 340 | \$ - | \$ 340 | | | | | | | | | | | | | | | | | |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ 1,538 | \$ 1,078 | \$ 459 | | | | | | | | | | | | | | | | | |
| 98940 | Plouts, Steve L. | FL | Full | Operators | \$ 2,515 | \$ 1,760 | \$ 755 | | | | | | | | | | | | | | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 1,823 | \$ 1,268 | \$ 557 | | | | | | | | | | | | | | | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 2,547 | \$ 1,741 | \$ 806 | | | | | | | | | | | | | | | | | |
| 892220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | \$ 1,343 | \$ 897 | \$ 446 | | | | | | | | | | | | | | | | | |
| 99076 | Raddliff, Max Lee | FL | Full | Operators | \$ 2,228 | \$ 1,497 | \$ 729 | | | | | | | | | | | | | | | | | |
| 99028 | Rainey, Shantlavious Simone | FL | Full | Operators | \$ 3,208 | \$ 2,182 | \$ 1,026 | | | | | | | | | | | | | | | | | |
| 99033 | Ramos, Isabela | FL | Full | Operators | \$ 95 | \$ 95 | \$ - | | | | | | | | | | | | | | | | | |
| 99018 | Remigio, Roberto Vilamin | FL | Full | Operators | \$ 1,248 | \$ 842 | \$ 405 | | | | | | | | | | | | | | | | | |
| 99750 | Retz, Richard Wayne | FL | Full | Operators | \$ 2,390 | \$ 2,390 | \$ - | | | | | | | | | | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 2,413 | \$ 1,691 | \$ 722 | | | | | | | | | | | | | | | | | |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 179 | \$ 179 | \$ - | | | | | | | | | | | | | | | | | |
| 98770 | Rodriguez, David Ray | FL | Full | Operators | \$ 586 | \$ 586 | \$ - | | | | | | | | | | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 1,872 | \$ 1,240 | \$ 633 | | | | | | | | | | | | | | | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 2,912 | \$ 1,987 | \$ 925 | | | | | | | | | | | | | | | | | |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 2,940 | \$ 1,950 | \$ 990 | | | | | | | | | | | | | | | | | |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 1,870 | \$ 1,328 | \$ 542 | | | | | | | | | | | | | | | | | |
| 98984 | Sillito, Kathy Ann | FL | Full | Operators | \$ 2,985 | \$ 1,993 | \$ 992 | | | | | | | | | | | | | | | | | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 2,115 | \$ 1,441 | \$ 674 | | | | | | | | | | | | | | | | | |
| 98235 | Slefano, Barry Lee | FL | Full | Operators | \$ 893 | \$ 339 | \$ 554 | | | | | | | | | | | | | | | | | |
| 98858 | Sieger, Elisa Matarlo | FL | Full | Operators | \$ 1,848 | \$ 1,213 | \$ 635 | | | | | | | | | | | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 3,120 | \$ 2,009 | \$ 1,111 | | | | | | | | | | | | | | | | | |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 2,624 | \$ 1,655 | \$ 969 | | | | | | | | | | | | | | | | | |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 2,705 | \$ 1,910 | \$ 794 | | | | | | | | | | | | | | | | | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 2,447 | \$ 1,692 | \$ 754 | | | | | | | | | | | | | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 2,576 | \$ 1,757 | \$ 819 | | | | | | | | | | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 2,539 | \$ 1,877 | \$ 662 | | | | | | | | | | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ 2,280 | \$ 1,538 | \$ 742 | | | | | | | | | | | | | | | | | |
| 99074 | White, William Dustin | FL | Full | Operators | \$ 347 | \$ 347 | \$ - | | | | | | | | | | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 3,700 | \$ 2,389 | \$ 1,311 | | | | | | | | | | | | | | | | | |
| 99705 | Wilson, Michael A | FL | Full | Operators | \$ 875 | \$ - | \$ 875 | | | | | | | | | | | | | | | | | |
| 686 | Winkler, David C | FL | Full | Operators | \$ 258 | \$ 258 | \$ - | | | | | | | | | | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 561 | \$ - | \$ 561 | | | | | | | | | | | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 2,200 | \$ 1,528 | \$ 672 | | | | | | | | | | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ 182 | \$ 182 | \$ - | | | | | | | | | | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ 348 | \$ 314 | \$ 31 | | | | | | | | | | | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ 881 | \$ 690 | \$ 191 | | | | | | | | | | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ 16 | \$ 16 | \$ - | | | | | | | | | | | | | | | | | |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 695 | \$ 452 | \$ 243 | | | | | | | | | | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ 804 | \$ 555 | \$ 248 | | | | | | | | | | | | | | | | | |
| 667 | Sillito, Terry Wayne | FL | Part | Operators | \$ 1,020 | \$ 737 | \$ 283 | | | | | | | | | | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ 855 | \$ 832 | \$ 23 | | | | | | | | | | | | | | | | | |
| Total IT Department | | Corp | Office | | 28,392 | 20,570 | 7,822 | 13 | 3 | 10 | 24 | 80 | 19 | 26 | 19 | 28 | 37 | 107 | 89 | 18 | 2 | | | |
| Total Other WSC Department | | Corp | Office | | 209,493 | 147,880 | 61,613 | 253 | 59 | 227 | 520 | 1,804 | 440 | 557 | 432 | 568 | 705 | 2,262 | 1,984 | 382 | 35 | | | |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | | | | |
|----------------------|------------|--------|-------|-----|-------|-------|-------|-----|-----|
| Total Operators FICA | \$ 275,151 | 16,393 | 1,822 | 778 | 2,483 | 1,313 | 2,188 | 424 | 688 |
| Total Office FICA | \$ 48,348 | 2,267 | 134 | 35 | 394 | 160 | 287 | 45 | 39 |
| Total WSC FICA | \$ 59,833 | 4,047 | 252 | 67 | 813 | 293 | 516 | 80 | 74 |

TOTAL FICA ALLOCATED: 381,331 22,707 2,207 679 3,689 1,765 2,991 648 999

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Santiago | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 1,959 | \$ 1,342 | \$ 817 | - | - | - | - | - | - | - | - |
| 99008 | Lisle Jr., John Dayton | FL | Full | Operators | \$ 2,835 | \$ 1,974 | \$ 881 | - | - | - | - | - | - | 131 | - |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 2,841 | \$ 1,805 | \$ 836 | 836 | - | - | - | - | - | - | - |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 3,256 | \$ 2,088 | \$ 1,168 | 610 | - | - | - | - | - | - | - |
| 98861 | McPeeks, Jeffrey | FL | Full | Operators | \$ 1,611 | \$ 1,128 | \$ 485 | - | - | - | 485 | - | - | - | - |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 2,211 | \$ 1,492 | \$ 719 | - | - | - | - | - | 719 | - | - |
| 99012 | Monick, Roy J | FL | Full | Operators | \$ 2,219 | \$ 1,551 | \$ 668 | 668 | - | - | - | - | - | - | - |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 2,407 | \$ 1,651 | \$ 756 | - | 756 | - | - | - | - | - | - |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 1,494 | \$ 992 | \$ 502 | 452 | - | - | - | - | - | - | - |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 3,089 | \$ 2,098 | \$ 991 | - | - | 16 | - | 74 | - | - | 18 |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ 1,852 | \$ 1,252 | \$ 600 | - | - | - | - | - | - | - | - |
| 99262 | Parnish, Raymond Alan | FL | Full | Operators | \$ 340 | \$ - | \$ 340 | - | - | - | - | - | - | - | - |
| 99132 | Pondarvis, James Howard | FL | Full | Operators | \$ 1,538 | \$ 1,078 | \$ 459 | 394 | - | - | - | - | - | - | - |
| 98940 | Pfouts, Steve L | FL | Full | Operators | \$ 2,515 | \$ 1,760 | \$ 755 | - | - | - | - | - | - | - | - |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 1,823 | \$ 1,266 | \$ 557 | - | - | - | - | - | - | - | - |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 2,547 | \$ 1,741 | \$ 806 | 726 | - | - | - | - | - | - | - |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | \$ 1,343 | \$ 897 | \$ 448 | 388 | - | - | - | - | - | - | - |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 2,226 | \$ 1,497 | \$ 729 | - | - | - | - | - | - | - | - |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 3,208 | \$ 2,182 | \$ 1,026 | - | - | - | - | 1,026 | - | - | - |
| 99033 | Ramos, Isabelo | FL | Full | Operators | \$ 95 | \$ 95 | \$ - | - | - | - | - | - | - | - | - |
| 99018 | Romiglio, Roberto Villamin | FL | Full | Operators | \$ 1,248 | \$ 842 | \$ 405 | 405 | - | - | - | - | - | - | - |
| 99758 | Reiz, Richard Wayne | FL | Full | Operators | \$ 2,390 | \$ 2,390 | \$ - | - | - | - | - | - | - | - | - |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 2,413 | \$ 1,691 | \$ 722 | 722 | - | - | - | - | - | - | - |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 179 | \$ 179 | \$ - | - | - | - | - | - | - | - | - |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 586 | \$ 586 | \$ - | - | - | - | - | - | - | - | - |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 1,872 | \$ 1,240 | \$ 633 | - | - | - | - | - | - | - | - |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 2,912 | \$ 1,887 | \$ 825 | - | - | - | - | - | 158 | - | - |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 2,940 | \$ 1,950 | \$ 990 | - | - | - | - | - | - | - | - |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 1,978 | \$ 1,328 | \$ 650 | 561 | - | - | - | - | - | - | - |
| 98984 | Sillito, Kathy Ann | FL | Full | Operators | \$ 2,985 | \$ 1,993 | \$ 992 | 518 | - | - | - | - | - | - | - |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 2,115 | \$ 1,441 | \$ 674 | - | - | - | - | - | - | - | - |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 893 | \$ 339 | \$ 554 | - | - | - | - | - | - | 84 | - |
| 98858 | Steger, Ekisa Malarlo | FL | Full | Operators | \$ 1,849 | \$ 1,213 | \$ 635 | 635 | - | - | - | - | - | - | - |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 3,120 | \$ 2,009 | \$ 1,111 | - | 124 | - | 364 | - | - | 41 | - |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 2,624 | \$ 1,655 | \$ 969 | 673 | - | - | - | - | - | - | - |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 2,705 | \$ 1,910 | \$ 794 | 794 | - | - | - | - | - | - | - |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 2,447 | \$ 1,682 | \$ 754 | - | - | - | - | - | - | - | - |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 2,576 | \$ 1,757 | \$ 819 | - | - | - | - | - | - | - | - |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 2,539 | \$ 1,677 | \$ 862 | - | - | - | - | - | - | - | - |
| 723 | White, Ronald D | FL | Full | Operators | \$ 2,260 | \$ 1,538 | \$ 724 | 625 | - | - | - | - | - | - | - |
| 99074 | White, William Duston | FL | Full | Operators | \$ 347 | \$ 347 | \$ - | - | - | - | - | - | - | - | - |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 3,700 | \$ 2,389 | \$ 1,311 | - | 46 | 12 | 134 | 54 | - | 15 | 13 |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 875 | \$ - | \$ - | - | 30 | 8 | 90 | 36 | - | 10 | 9 |
| 688 | Winkler, David C | FL | Full | Operators | \$ 258 | \$ 258 | \$ - | - | - | - | - | - | - | - | - |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 561 | \$ - | \$ 561 | 390 | - | - | - | - | - | - | - |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 2,200 | \$ 1,528 | \$ 672 | - | - | - | - | - | - | - | - |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ 182 | \$ 182 | \$ - | - | - | - | - | - | - | - | - |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ 346 | \$ 314 | \$ 31 | 28 | - | - | - | - | - | - | - |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ 881 | \$ 690 | \$ 191 | - | - | - | - | - | - | - | - |
| 99787 | Hiccock, Todd David | FL | Part | Operators | \$ 16 | \$ 16 | \$ - | - | - | - | - | - | - | - | - |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 695 | \$ 452 | \$ 243 | - | - | - | - | - | - | - | - |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ 804 | \$ 555 | \$ 248 | - | - | - | - | - | - | - | - |
| 667 | Sillito, Terry Wayne | FL | Part | Operators | \$ 1,020 | \$ 737 | \$ 283 | 233 | - | - | - | - | - | - | - |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ 855 | \$ 832 | \$ 23 | - | - | - | - | 18 | - | - | - |
| Total IT Department | | Corp | Office | | 28,392 | 20,570 | 7,822 | 181 | 11 | 3 | 31 | 13 | 23 | 4 | 3 |
| Total Other WSC Department | | Corp | Office | | 208,483 | 147,880 | 61,613 | 3,866 | 241 | 64 | 781 | 280 | 483 | 77 | 71 |

UTILITIES, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | | | | | |
|---------------------|----|-------|----|---|---|---|---|---|---|---|
| Total Operators FUT | \$ | 1,315 | 71 | 2 | 1 | 6 | 8 | - | 4 | 1 |
| Total Office FUT | \$ | 512 | 14 | 1 | 0 | 2 | 1 | 2 | 0 | 0 |
| Total WSC FUT | | 535 | 41 | 2 | 1 | 7 | 3 | 5 | 1 | 1 |

TOTAL FUT ALLOCATED 2,362 125 6 1 15 12 7 6 2

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL | |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|---|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 | |
| | | | | | | | | Sanlardo | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooks | Hutchinson Island | Sandy Creek | |
| 98668 | Abbott, Loretta Ellen | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98781 | Baranska, Debra Dianne | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 766 | Bennett, Kimberly J | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 99109 | Borges, Robert J | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98988 | Caballero, Isabel | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98885 | Christian, Elise S | FL | Full | Office | \$ | 56 | \$ | 56 | | | | | | | | |
| 98793 | Noell, Sandra L | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 701 | Paulk, Stella Lynette | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98717 | Rapori, Ann Margaret | FL | Full | Office | \$ | 56 | \$ | 56 | | | | | | | | |
| 605 | Ratili, Josephine Eblacia | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98714 | Sasic, Karen Leo | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98989 | Sillioe, Jacqueline Marie | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98648 | Trovinger, Ferrellyn Long | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ | 56 | \$ | 58 | | | | | | | | |
| 99248 | Gongre, Kortney L | FL | Part | Office | \$ | 21 | \$ | 10 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99256 | Copley, Wanda Lee | FL | Full | Office | \$ | 46 | \$ | 48 | 11 | 1 | 0 | 2 | 1 | 1 | 0 | 0 |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | \$ | 58 | \$ | 58 | | | | | | | | |
| 98670 | Wright, Leah Nell | FL | Full | Office | \$ | 56 | \$ | 56 | | | | | | | | |
| 98839 | Abendroth, Thomas W | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99029 | Adkins, Jack | FL | Full | Operators | \$ | 56 | \$ | 56 | | | | | | | | |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99051 | Allen IV, James J. | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 529 | Anderson, Daniel S | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | \$ | 58 | \$ | 54 | 2 | | | | | | | |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ | 22 | \$ | 22 | | | | | | | | |
| 746 | Becker, Jeffrey S | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98708 | Blasco, Christopher J | FL | Full | Operators | \$ | 56 | \$ | 58 | | | | | | | | |
| 99257 | Bomtrager, Jason S | FL | Full | Operators | \$ | 55 | \$ | 55 | 55 | | | | | | | |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98805 | Buono, Robert A | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98986 | Callahan, Robert L | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99791 | Carver, Nathaniel Q. | FL | Full | Operators | \$ | 58 | \$ | 58 | 58 | 20 | | | | | | |
| 99186 | Casalina, Nicholas Paul | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99756 | Coates, Bill | FL | Full | Operators | \$ | 56 | \$ | 58 | | | | | | | | |
| 99055 | Cook, James H | FL | Full | Operators | \$ | 56 | \$ | 58 | | | | | | | | |
| 99219 | Cooks, Barm Lee | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99115 | Coolbaugh, James Allen | FL | Full | Operators | \$ | 50 | \$ | 50 | | | | | | | | |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ | 47 | \$ | 47 | | | | | | | | |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99206 | Ebert, Shawn M | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99229 | Eskeu, James Franklin | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99118 | Finch, Allan | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98750 | Finehirsh, Jeffrey S | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 10060 | Flynn, Patrick C | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 524 | Genilucci, Domenic Vincent | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98971 | Godwin, Patrick Lynsey | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99126 | Golembieski, Ed P. | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ | 56 | \$ | 58 | | | | | | | | |
| 365 | Gunther, Mathew Joseph | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 680 | Habery, Stephen J | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98241 | Hampton, Jerome | FL | Full | Operators | \$ | 56 | \$ | 31 | 25 | | | | | | | |
| 99193 | Harden, Tyler Andrew | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 10058 | Haws, Scotty Lee | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99063 | Hogue, Raymond Harry | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98668 | Holister, Jimmie H | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 499 | Holsapple, Roger E | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 98768 | Iaggl, Scott T | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ | 56 | \$ | 58 | | | | | | | | |
| 99221 | Kuhns, Joseph M | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |
| 758 | Leamed, Scott C | FL | Full | Operators | \$ | 58 | \$ | 58 | | | | | | | | |

Utilities, Inc.
SE-50 Workpapers
FUT Allocation by Customer Equivalent %
For the Quarter Ended 09/30/08

| | | | | | | | | | | | | | | | | |
|---------------------|----|-------|---|---|----|----|----|---|----|----|---|----|----|----|----|---|
| Total Operators FUT | \$ | 1,316 | 9 | 0 | 15 | 16 | 30 | 3 | 30 | 13 | 5 | 24 | 38 | 23 | 19 | 2 |
| Total Office FUT | \$ | 512 | 1 | 0 | 1 | 2 | 6 | 1 | 2 | 1 | 2 | 3 | 8 | 7 | 1 | 0 |
| Total WSC FUT | | 535 | 3 | 1 | 2 | 5 | 18 | 4 | 6 | 4 | 6 | 8 | 24 | 20 | 4 | 0 |

TOTAL FUT ALLOCATED 2,362 13 1 10 23 54 9 37 18 13 35 70 50 25 2

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------|-------------|-----------|--------------|-------------------|----------------|--------------|---------------|-------------------|-------------|----------------|----------------------------|-------------|-----------------------|----|---|
| | | | | | | | | 61-0648 | 62-0641 | 64-0643 | 66-0644 | 67-0647 | 68-0648 | 69-0649 | 72-0672 | 73-0673 | 88-0645 | 89-0660 | 90-0600 | 91-0640 | 94-0002 | | |
| | | | | | | | | Terre Verde | Lake Placid | East Lake | Pebble Creek | Alafaya Utilities | UI of Longwood | Wedge- field | Cypress Lakes | UI of Eagle Ridge | Mid- County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | | |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99006 | Liele Jr., John Dayton | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 50 | \$ 50 | | | | | | | | | | | | | | | | | |
| 99728 | Marinelli, John Alton | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98861 | McPeeks, Jeffrey | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99011 | McPhee, Alton Stevenson | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99052 | Morrall, Matthew J | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98728 | Overton, Michael A | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99262 | Parrish, Raymond Alan | FL | Full | Operators | \$ 36 | \$ 36 | | | | | | | | | | | | | | | | | |
| 99132 | Pendavis, James Howard | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98940 | Pfouls, Steve L. | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| | 483 Phillips, Christopher R | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| | 707 Pinder, Jeffrey | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 992220 | Quinello, Dexter Ryan | FL | Full | Operators | \$ | \$ | | | | | | | | | | | | | | | | | |
| 99102 | Quinan II, Frederick E | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99028 | Rainey, Sharnavious Simone | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99033 | Ramos, Isebelo | FL | Full | Operators | \$ 10 | \$ 10 | | | | | | | | | | | | | | | | | |
| 99018 | Remigio, Roberto Vilamin | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 19 | \$ 19 | | | | | | | | | | | | | | | | | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98936 | Stofftall, David Eugene | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| | 710 Shue, Mickey A | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98984 | Silkioe, Kathy Ann | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 56 | \$ 35 | | | | | | | | | | | | | | | | 16 | 2 |
| 98858 | Steger, Elise Materio | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| | 652 Sudol, Corey F | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| | 721 Sweghelmer, James A | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| | 380 Szczepkowski, Stephen A | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| | 722 Taylor, Donald Edward | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| | 613 Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| | 723 White, Ronald D | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 36 | \$ 36 | | | | | | | | | | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 58 | \$ 58 | | | | | | | | | | | | | | | | | |
| 98795 | Wilson, Michael A | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| | 686 Winkler, David C | FL | Full | Operators | \$ 27 | \$ 27 | | | | | | | | | | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| | 673 Zubek, Carl Andrew | FL | Full | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ 19 | \$ 19 | | | | | | | | | | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ 38 | \$ 33 | | | | | | | | | | | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ 2 | \$ 2 | | | | | | | | | | | | | | | | | |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 56 | \$ 47 | | | | | | | | | | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ 56 | \$ 53 | | | | | | | | | | | | | | | | | |
| | 687 Silkioe, Terry Wayne | FL | Part | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| | 612 Yingling, James Dennis | FL | Part | Operators | \$ 56 | \$ 56 | | | | | | | | | | | | | | | | | |
| Total IT Department | | Corp | Office | 447 | 348 | 99 | 1 | 0 | 1 | 1 | 5 | 1 | 2 | 1 | 2 | 2 | 6 | 5 | 1 | 0 | | | |
| Total Other WSC Department | | Corp | Office | 4,351 | 3,717 | 634 | 2 | 0 | 2 | 4 | 13 | 3 | 4 | 3 | 5 | 6 | 18 | 15 | 3 | 0 | | | |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | |
|---------------------|----|-------|----|---|---|---|---|---|---|---|
| Total Operators FUT | \$ | 1,316 | 71 | 2 | 1 | 6 | 8 | - | 4 | 1 |
| Total Office FUT | \$ | 512 | 14 | 1 | 0 | 2 | 1 | 2 | 0 | 0 |
| Total WSC FUT | | 535 | 41 | 2 | 1 | 7 | 3 | 5 | 1 | 1 |

TOTAL FUT ALLOCATED 2,362 125 6 15 12 7 2

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|-------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0680 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlindo | Sandalhaven | Bayside | Southgate | Labrador | Penunbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99006 | Liste Jr., John Dayton | FL | Full | Operators | \$ 56 | \$ 56 | \$ | | | | | | | | |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 98661 | McPeaks, Jeffrey | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99011 | McPhee, Allison Stevenson | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 99012 | Mercio, Roy J | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 98877 | Monal, Michael Paul | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 56 | \$ 58 | \$ | | | | | | | | |
| 98728 | Oyerlon, Michael A | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 98262 | Parrish, Raymond Alan | FL | Full | Operators | \$ 38 | \$ | \$ 38 | | | | | | | | |
| 99132 | Pandaris, James Howard | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 98940 | Plouts, Steve L. | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 56 | \$ 58 | \$ | | | | | | | | |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ | \$ | \$ | | | | | | | | |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | \$ 56 | \$ 58 | \$ | | | | | | | | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99033 | Ramos, Isabela | FL | Full | Operators | \$ 10 | \$ 10 | \$ | | | | | | | | |
| 99018 | Remigio, Roberto Villamin | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99758 | Rietz, Richard Wayne | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 56 | \$ 58 | \$ | | | | | | | | |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 19 | \$ 19 | \$ | | | | | | | | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 56 | \$ 56 | \$ | | | | | | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 98938 | Shoffstall, David Eugene | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 98984 | Sillioe, Kathy Ann | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 58 | \$ 35 | \$ 21 | | | | | | | 3 | |
| 98858 | Steger, Elisa Mataro | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 56 | \$ 56 | \$ | | | | | | | | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 56 | \$ 58 | \$ | | | | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 38 | \$ 38 | \$ | | | | | | | | |
| 98744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 58 | \$ | \$ 58 | | 2 | 1 | 6 | 2 | | 1 | 1 |
| 686 | Winkler, David C | FL | Full | Operators | \$ 27 | \$ 27 | \$ | | | | | | | | |
| 98252 | Woodard, Saint P | FL | Full | Operators | \$ 58 | \$ | \$ 58 | 38 | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 56 | \$ 58 | \$ | | | | | | | | |
| 99178 | Boardway, Preston S | FL | Part | Operators | \$ 19 | \$ 19 | \$ | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ 36 | \$ 33 | \$ 3 | | 3 | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ 2 | \$ 2 | \$ | | | | | | | | |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 56 | \$ 47 | \$ 9 | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| 667 | Sillioe, Terry Wayne | FL | Part | Operators | \$ 58 | \$ 56 | \$ | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ 58 | \$ 58 | \$ | | | | | | | | |
| Total IT Department | | Corp | Office | | 447 | 348 | 99 | 11 | 1 | 0 | 2 | 1 | 1 | 0 | 0 |
| Total Other WSC Department | | Corp | Office | | 4,351 | 3,717 | 834 | 30 | 2 | 0 | 5 | 2 | 4 | 1 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | |
|---------------------|----|-------|-----|----|---|----|----|----|----|---|
| Total Operators SUT | \$ | 6,192 | 203 | 6 | 1 | 16 | 24 | - | 11 | 2 |
| Total Office SUT | \$ | 1,692 | 39 | 2 | 1 | 7 | 3 | 5 | 1 | 1 |
| Total WSC SUT | \$ | 3,236 | 228 | 14 | 4 | 42 | 16 | 29 | 4 | 4 |

TOTAL SUT ALLOCATED 11,121 471 22 6 65 43 34 16 6

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Santando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 88669 | Abbott, Lorella Elen | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 96781 | Baranska, Debora Dianne | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 768 | Bennett, Kimberly J | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99109 | Borges, Robert J | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98986 | Ceballos, Isabel | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98985 | Christian, Ekao S | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 96783 | Noel, Sandra L | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 701 | Paulk, Stella Lynette | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98717 | Raponi, Ann Margaret | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 805 | Ratliff, Josephine Etilecas | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99714 | Sasic, Karen Lee | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98989 | Sillitoe, Jacqueline Marie | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98648 | Trovinger, Farrellyn Long | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99248 | Gongre, Kortney L | FL | Part | Office | \$ 59 | \$ 29 | \$ | | | | | | | | |
| 99256 | Copley, Wanda Lee | FL | Full | Office | \$ 132 | \$ | \$ | 7 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | \$ 160 | \$ 160 | \$ | 32 | 2 | 0 | 6 | 2 | 4 | 1 | 1 |
| 88670 | Wright, Leah Nell | FL | Full | Office | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98839 | Abendroth, Thomas W | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99029 | Adkins, Jack | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99051 | Allen IV, James J. | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 529 | Anderson, Daniel S | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | \$ 180 | \$ 154 | \$ | | | | | | | | |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ 63 | \$ 63 | \$ | | | | | | | | |
| 746 | Becker, Jeffrey S | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 88706 | Blasco, Christopher J | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99257 | Bomtrager, Jason S | FL | Full | Operators | \$ 157 | \$ | \$ | | | | | 17 | | | |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ 180 | \$ 180 | \$ | | | | | | | | |
| 98805 | Buono, Robert A | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98968 | Callahan, Robert L | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99791 | Carver, Nathaniel O. | FL | Full | Operators | \$ 160 | \$ | \$ | | | | | | | | |
| 99186 | Casalina, Nicholas Paul | FL | Full | Operators | \$ 160 | \$ 160 | \$ | 84 | | | | | | | |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98756 | Coates, Bill | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99055 | Cook, James H | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99219 | Cooks, Berner Lee | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99115 | Coalbaugh, James Allen | FL | Full | Operators | \$ 143 | \$ 143 | \$ | | | | | | | | |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ 133 | \$ 133 | \$ | | | | | | | | |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99206 | Ebert, Shawn M | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99229 | Eskew, James Franklin | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99118 | Finch, Allan | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98750 | Finehirah, Jeffrey S | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 10080 | Flynn, Patrick C | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 524 | Genitucci, Domenic Vincent | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98971 | Godwin, Patrick Lynsey | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99126 | Gokemleski, Ed P. | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 365 | Gunther, Mathew Joseph | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 880 | Habery, Stephen J | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 89241 | Hampton, Jerome | FL | Full | Operators | \$ 160 | \$ 88 | \$ | | | | | | | | |
| 99193 | Harden, Tyler Andrew | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 10058 | Haws, Scotty Lee | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99083 | Hogue, Raymond Harry | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98688 | Holister, Jimmie H | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 499 | Hotsapple, Roger E | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98768 | Jaggi, Scott T | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98221 | Kuhns, Joseph M | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 758 | Learned, Scott C | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |

Utilities, Inc.
SE-50 Workpapers
SUT Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | | |
|---------------------|----|-------|----|---|----|----|-----|----|----|----|----|----|-----|-----|----|---|
| Total Operators SUT | \$ | 5,192 | 25 | 1 | 44 | 45 | 86 | 9 | 84 | 36 | 15 | 69 | 108 | 66 | 55 | 5 |
| Total Office SUT | \$ | 1,692 | 3 | 1 | 2 | 5 | 17 | 4 | 6 | 4 | 6 | 8 | 23 | 19 | 4 | 0 |
| Total WSC SUT | \$ | 3,236 | 16 | 3 | 13 | 31 | 102 | 25 | 33 | 24 | 35 | 45 | 134 | 114 | 23 | 2 |

TOTAL SUT ALLOCATED 11,121 44 6 58 81 206 38 128 85 55 122 265 199 82 8

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|-------------|-----------|--------------|-------------------|----------------|-------------|---------------|-------------------|------------|----------------|----------------------------|-------------|-----------------------|--|
| | | | | | | | | 51-0646 | 62-0641 | 64-0643 | 66-0644 | 67-0647 | 68-0648 | 69-0649 | 72-0672 | 73-0673 | 88-0645 | 89-0660 | 90-0600 | 91-0640 | 94-0002 | |
| | | | | | | | | Tierre Verde | Lake Placid | East Lake | Pabble Creek | Alalaya Utilities | UI of Longwood | Wedge-field | Cypress Lakes | UI of Eagle Ridge | Mid-County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ | 160 | \$ | 180 | | | | | | | | | | | | | | |
| 99006 | Liele Jr., John Dayton | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ | 180 | \$ | 180 | | | | | | | | | | | | | | |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 98864 | McPeeks, Jeffrey | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 99011 | McPhee, Allison Stevenson | FL | Full | Operators | \$ | 160 | \$ | 180 | | | | | | | | | | | | | | |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 98877 | Monal, Michael Paul | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ | 160 | \$ | 180 | | | | | | | | | | | | | | |
| 89262 | Parrish, Raymond Alan | FL | Full | Operators | \$ | 102 | \$ | 102 | | | | | | | | | | | | | | |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 98840 | Plouffe, Steve L. | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ | 160 | \$ | 180 | | | | | | | | | | | | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ | - | \$ | - | | | | | | | | | | | | | | |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99078 | Radclyff, Max Lee | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99028 | Ralney, Shantavious Simone | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99033 | Ramos, Isabela | FL | Full | Operators | \$ | 28 | \$ | 28 | | | | | | | | | | | | | | |
| 99018 | Remigio, Roberto Villamin | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99124 | Robertis Jr., Eddie Eugene | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 99216 | Robertis, James D | FL | Full | Operators | \$ | 54 | \$ | 54 | | | | | | | | | | | | | | |
| 98770 | Rodriguez, David Ray | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 98938 | Shoffstall, David Eugene | FL | Full | Operators | \$ | 160 | \$ | 180 | | | | | | | | | | | | | | |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 98984 | Sillitoe, Kathy Ann | FL | Full | Operators | \$ | 160 | \$ | 180 | | | | | | | | | | | | | | |
| 99048 | Smith, Donald Dale | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ | 160 | \$ | 101 | | | | | | | | | | | | | | |
| 98858 | Steger, Elisa Matario | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 652 | Sudot, Corey F | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ | 104 | \$ | 104 | | | | | | | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ | 180 | \$ | 160 | | | | | | | | | | | | | | |
| 98795 | Wilson, Michael A | FL | Full | Operators | \$ | 160 | \$ | - | | | | | | | | | | | | | | |
| 688 | Winkler, David C | FL | Full | Operators | \$ | 77 | \$ | 77 | | | | | | | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ | 160 | \$ | - | | | | | | | | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ | 55 | \$ | 55 | | | | | | | | | | | | | | |
| 98211 | Boardway, Preston S | FL | Part | Operators | \$ | 104 | \$ | 94 | | | | | | | | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ | 5 | \$ | 5 | | | | | | | | | | | | | | |
| 99208 | Hoff, Harry E | FL | Part | Operators | \$ | 160 | \$ | 135 | | | | | | | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 667 | Sillitoe, Terry Wayne | FL | Part | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ | 160 | \$ | 160 | | | | | | | | | | | | | | |
| Total IT Department | | Corp | Office | | | 231 | | 231 | | | | | | | | | | | | | | |
| Total Other WSC Department | | Corp | Office | | | 25,140 | | 21,498 | | | | | | | | | | | | | | |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | |
|---------------------|----|-------|-----|----|---|----|----|----|----|---|
| Total Operators SUT | \$ | 6,192 | 203 | 6 | 1 | 16 | 24 | - | 11 | 2 |
| Total Office SUT | \$ | 1,692 | 39 | 2 | 1 | 7 | 3 | 5 | 1 | 1 |
| Total WSC SUT | \$ | 3,236 | 228 | 14 | 4 | 42 | 16 | 29 | 4 | 4 |

TOTAL SUT ALLOCATED 11,121 471 22 6 65 43 34 16 6

| File # | Employee Name | State | Full or Part Time | Dept. | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|-----------|------------|-------------------|-------------|
| | | | | | | | | 101-0690 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Laturador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Lodwell, Leonard E | FL | Full | Operators | \$ 180 | \$ 160 | \$ | | | | | | | | |
| 99006 | Lisle Jr., John Dayton | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99661 | McPeeks, Jeffrey | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99080 | Neel, William Lee | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98728 | Overton, Michael A | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99262 | Parrish, Raymond Alan | FL | Full | Operators | \$ 102 | \$ | 102 | | | | | | | | |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98940 | Pfouts, Steve L. | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 992220 | Quinella, Dexter Ryan | FL | Full | Operators | \$ | \$ | | | | | | | | | |
| 99102 | Quintan II, Frederick E | FL | Full | Operators | \$ 180 | \$ 160 | \$ | | | | | | | | |
| 99076 | Raddliff, Max Lee | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99033 | Ramos, Isabelo | FL | Full | Operators | \$ 28 | \$ 28 | \$ | | | | | | | | |
| 99018 | Remigio, Roberto William | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98216 | Roberts, James D | FL | Full | Operators | \$ 54 | \$ 54 | \$ | | | | | | | | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98994 | Sillito, Kathy Ann | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 180 | \$ 101 | 59 | | | | | | | | |
| 98858 | Steger, Elisa Malarlo | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 380 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 104 | \$ 104 | \$ | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 160 | \$ | 160 | | 6 | 1 | 16 | 7 | | 2 | 2 |
| 686 | Winkler, David C | FL | Full | Operators | \$ 77 | \$ 77 | \$ | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 160 | \$ | 160 | 111 | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 180 | \$ 160 | \$ | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ 55 | \$ 55 | \$ | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ 104 | \$ 94 | 9 | 8 | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ 5 | \$ 5 | \$ | | | | | | | | |
| 99209 | Hoff, Henry E | FL | Part | Operators | \$ 160 | \$ 135 | 25 | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| 667 | Sillito, Terry Wayne | FL | Part | Operators | \$ 180 | \$ 180 | \$ | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ 160 | \$ 160 | \$ | | | | | | | | |
| Total IT Department | | Corp | Office | | 231 | 231 | | | | | | | | | |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,496 | 3,644 | 228 | 14 | 4 | 42 | 16 | 29 | 4 | 4 |

Utilities, Inc.
SE-50 Workpapers
Pension Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | | | | | |
|-------------------------|----|--------|-------|-----|-----|-----|-----|-----|-----|-----|
| Total Operators Pension | \$ | 80,381 | 4,808 | 543 | 232 | 740 | 391 | 647 | 126 | 264 |
| Total Office Pension | \$ | 12,999 | 638 | 38 | 10 | 111 | 45 | 81 | 13 | 11 |
| Total WSC Pension | \$ | 25,788 | 1,733 | 108 | 28 | 334 | 125 | 221 | 34 | 31 |

TOTAL PENSION ALLOCATED: 119,179 7,179 687 270 1,185 561 948 173 306

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 98689 | Abbott, Loreita Ellen | FL | Full | Office | \$ 469 | \$ 325 | \$ 144 | 35 | 2 | 1 | 6 | 2 | 4 | 1 | 1 |
| 98781 | Baranska, Dabara Dianne | FL | Full | Office | \$ 444 | \$ 309 | \$ 136 | 33 | 2 | 1 | 8 | 2 | 4 | 1 | 1 |
| 766 | Bennett, Kimberly J | FL | Full | Office | \$ 596 | \$ 421 | \$ 178 | 43 | 3 | 1 | 7 | 3 | 5 | 1 | 1 |
| 99109 | Borges, Robert J | FL | Full | Office | \$ 445 | \$ 310 | \$ 139 | 33 | 2 | 1 | 8 | 2 | 4 | 1 | 1 |
| 98986 | Ceballos, Isabel | FL | Full | Office | \$ 560 | \$ 375 | \$ 185 | 45 | 3 | 1 | 8 | 3 | 6 | 1 | 1 |
| 98885 | Christian, Elise S | FL | Full | Office | \$ 815 | \$ 567 | \$ 248 | 81 | 4 | 1 | 11 | 4 | 8 | 1 | 1 |
| 98793 | Noell, Sandra L | FL | Full | Office | \$ 488 | \$ 338 | \$ 148 | 36 | 2 | 1 | 8 | 3 | 5 | 1 | 1 |
| 701 | Pauk, Stella Lynette | FL | Full | Office | \$ 696 | \$ 487 | \$ 229 | 58 | 3 | 1 | 10 | 4 | 7 | 1 | 1 |
| 98717 | Raponi, Ann Margaret | FL | Full | Office | \$ 523 | \$ 357 | \$ 168 | 40 | 2 | 1 | 7 | 3 | 5 | 1 | 1 |
| 605 | Ratliff, Josephine Eblacas | FL | Full | Office | \$ 478 | \$ 331 | \$ 147 | 36 | 2 | 1 | 6 | 3 | 5 | 1 | 1 |
| 99714 | Sasic, Karen Lee | FL | Full | Office | \$ 889 | \$ 575 | \$ 314 | 78 | 5 | 1 | 13 | 5 | 10 | 2 | 1 |
| 99989 | Sillioe, Jacqueline Maria | FL | Full | Office | \$ 389 | \$ 288 | \$ 122 | 30 | 2 | 0 | 5 | 2 | 4 | 1 | 1 |
| 98648 | Trovinger, Ferrellyn Long | FL | Full | Office | \$ 639 | \$ 454 | \$ 185 | 45 | 3 | 1 | 8 | 3 | 8 | 1 | 1 |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 89248 | Gongre, Kortney L | FL | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99254 | Copley, Wanda Lee | FL | Full | Office | \$ 132 | \$ - | \$ 132 | 32 | 2 | 0 | 6 | 2 | 4 | 1 | 1 |
| 99118 | Tappan, Jacqueline Ann | FL | Full | Office | \$ 502 | \$ 349 | \$ 153 | 37 | 2 | 1 | 6 | 3 | 5 | 1 | 1 |
| 98670 | Wright, Leah Nell | FL | Full | Office | \$ 274 | \$ 274 | \$ - | - | - | - | - | - | - | - | - |
| 98639 | Abendroth, Thomas W | FL | Full | Operators | \$ 659 | \$ 394 | \$ 168 | 149 | - | - | - | - | - | - | - |
| 99029 | Adkins, Jack | FL | Full | Operators | \$ 578 | \$ 405 | \$ 173 | - | - | - | - | - | - | - | - |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ 369 | \$ 252 | \$ 118 | - | - | - | - | - | - | - | - |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ 448 | \$ 300 | \$ 148 | - | - | - | - | - | - | - | - |
| 99051 | Allen IV, James J. | FL | Full | Operators | \$ 201 | \$ 201 | \$ - | - | - | - | - | - | - | - | - |
| 529 | Anderson, Daniel S | FL | Full | Operators | \$ 800 | \$ 531 | \$ 269 | - | - | - | - | - | 269 | - | - |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | \$ 315 | \$ 152 | \$ 164 | - | - | - | - | - | - | - | - |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ 64 | \$ 64 | \$ - | - | - | - | - | - | - | - | - |
| 746 | Becker, Jeffrey S | FL | Full | Operators | \$ 780 | \$ 547 | \$ 233 | - | - | - | 233 | - | - | - | - |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | \$ 587 | \$ 404 | \$ 183 | - | - | - | - | - | - | - | 87 |
| 98706 | Blasco, Christopher J | FL | Full | Operators | \$ 485 | \$ 341 | \$ 143 | - | - | - | - | - | - | - | - |
| 99257 | Bomtrager, Jason S | FL | Full | Operators | \$ 157 | \$ - | \$ 157 | - | - | - | - | 17 | - | - | - |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ 551 | \$ 383 | \$ 169 | - | - | - | - | - | - | - | - |
| 98805 | Buono, Robert A | FL | Full | Operators | \$ 648 | \$ 444 | \$ 202 | - | - | - | - | - | - | - | - |
| 98966 | Callahan, Robert L | FL | Full | Operators | \$ 522 | \$ 381 | \$ 161 | - | - | - | - | - | - | - | - |
| 98791 | Carver, Nathaniel O. | FL | Full | Operators | \$ 368 | \$ - | \$ 368 | 192 | - | - | - | - | - | - | - |
| 99188 | Casalins, Nicholas Paul | FL | Full | Operators | \$ 702 | \$ 495 | \$ 209 | - | - | - | - | - | - | - | - |
| 99131 | Cavalko, Ralph Joseph | FL | Full | Operators | \$ 285 | \$ 285 | \$ - | - | - | - | - | - | - | - | - |
| 99756 | Coates, Bill | FL | Full | Operators | \$ 1,058 | \$ 681 | \$ 377 | - | - | - | - | - | 64 | - | - |
| 99055 | Cook, James H | FL | Full | Operators | \$ 939 | \$ 658 | \$ 281 | - | - | - | - | - | - | - | 150 |
| 99219 | Cook, Banner Lee | FL | Full | Operators | \$ 272 | \$ 180 | \$ 112 | - | - | - | - | - | - | - | - |
| 99115 | Coolbaugh, James Allen | FL | Full | Operators | \$ 148 | \$ 146 | \$ - | - | - | - | - | - | - | - | - |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ 505 | \$ 341 | \$ 164 | 141 | - | - | - | - | - | - | - |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ 137 | \$ 137 | \$ - | - | - | - | - | - | - | - | - |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ 512 | \$ 363 | \$ 150 | 150 | - | - | - | - | - | - | - |
| 99206 | Ebert, Shawn M | FL | Full | Operators | \$ 358 | \$ 195 | \$ 163 | 147 | - | - | - | - | - | - | - |
| 99120 | Elia, Michael Scott | FL | Full | Operators | \$ 945 | \$ 655 | \$ 291 | - | - | - | - | - | - | - | - |
| 99229 | Eckow, James Franklin | FL | Full | Operators | \$ 437 | \$ 193 | \$ 244 | - | - | - | - | - | - | 37 | - |
| 99118 | Firch, Allan | FL | Full | Operators | \$ 598 | \$ 399 | \$ 199 | - | - | - | - | - | - | - | - |
| 98750 | Finehrst, Jeffrey S | FL | Full | Operators | \$ 562 | \$ 383 | \$ 199 | - | - | - | - | - | - | - | - |
| 10060 | Flynn, Patrick C | FL | Full | Operators | \$ 1,898 | \$ 1,208 | \$ 681 | 188 | 10 | 3 | 28 | 12 | 21 | 3 | 3 |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | \$ 733 | \$ 507 | \$ 226 | - | - | - | - | - | - | - | - |
| 524 | Genilucci, Domenic Vincent | FL | Full | Operators | \$ 889 | \$ 608 | \$ 269 | - | - | - | - | - | - | - | - |
| 98971 | Godwin, Patrick Lynsey | FL | Full | Operators | \$ 842 | \$ 600 | \$ 242 | - | 242 | - | - | - | - | - | - |
| 99128 | Gombleski, Ed P. | FL | Full | Operators | \$ 676 | \$ 481 | \$ 194 | - | - | - | - | - | - | - | - |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | \$ 1,250 | \$ 785 | \$ 465 | 148 | - | - | - | - | 19 | - | - |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ 704 | \$ 494 | \$ 210 | 210 | - | - | - | - | - | - | - |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ 567 | \$ 373 | \$ 194 | - | - | - | - | - | - | - | - |
| 365 | Guntler, Matthew Joseph | FL | Full | Operators | \$ 673 | \$ 455 | \$ 218 | - | - | - | - | - | - | - | - |
| 680 | Habery, Stephen J | FL | Full | Operators | \$ 952 | \$ 654 | \$ 288 | - | - | - | - | - | - | - | - |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ 649 | \$ 432 | \$ 218 | - | - | - | - | - | - | - | - |
| 98241 | Hampton, Jerome | FL | Full | Operators | \$ 335 | \$ 86 | \$ 248 | - | - | - | - | - | - | - | - |
| 99183 | Harden, Tyler Andrew | FL | Full | Operators | \$ 382 | \$ 243 | \$ 140 | - | - | - | 140 | - | - | - | - |
| 10058 | Haws, Scotty Lee | FL | Full | Operators | \$ 1,178 | \$ 752 | \$ 429 | 104 | 6 | 2 | 18 | 7 | 13 | 2 | 2 |
| 99083 | Hogue, Raymond Harry | FL | Full | Operators | \$ 641 | \$ 438 | \$ 205 | 205 | - | - | - | - | - | - | - |
| 98868 | Hollister, Jimmie H | FL | Full | Operators | \$ 468 | \$ 312 | \$ 158 | 135 | - | - | - | - | - | - | - |
| 499 | Holsapple, Roger E | FL | Full | Operators | \$ 833 | \$ 557 | \$ 276 | - | - | - | - | - | - | - | - |
| 98768 | Isagl, Scott T | FL | Full | Operators | \$ 179 | \$ 179 | \$ - | - | - | - | - | - | - | - | - |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ 887 | \$ 628 | \$ 259 | 259 | - | - | - | - | - | - | - |
| 98221 | Kulms, Joseph M | FL | Full | Operators | \$ 556 | \$ 262 | \$ 294 | - | - | - | - | - | - | - | - |
| 758 | Learned, Scott C | FL | Full | Operators | \$ 478 | \$ 333 | \$ 148 | - | - | - | - | - | - | - | - |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | | | | | | | | | | | |
|-------------------------|----|--------|-----|----|----|-----|-------|-----|-------|-----|-----|-------|-------|-------|-------|----|
| Total Operators Pension | \$ | 80,381 | 89 | 19 | 90 | 576 | 1,629 | 472 | 1,141 | 472 | 834 | 1,091 | 2,220 | 1,740 | 1,141 | 64 |
| Total Office Pension | \$ | 12,999 | 47 | 9 | 35 | 86 | 281 | 68 | 91 | 68 | 98 | 130 | 377 | 313 | 84 | 6 |
| Total WSC Pension | \$ | 25,798 | 118 | 26 | 99 | 233 | 793 | 193 | 249 | 190 | 259 | 329 | 1,017 | 876 | 172 | 16 |

TOTAL PENSION ALLOCATED: 119,179 254 64 225 895 2,703 734 1,480 730 1,191 1,550 3,614 2,930 1,377 86

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL 61-0646 | FL 62-0641 | FL 64-0643 | FL 66-0644 | FL 67-0647 | FL 68-0648 | FL 69-0649 | FL 72-0672 | FL 73-0673 | FL 88-0645 | FL 89-0660 | FL 90-0600 | FL 91-0640 | FL 94-0002 | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|-------------|------------|--------------|-------------------|----------------|-------------|---------------|-------------------|------------|----------------|----------------------------|-------------|-----------------------|----|
| | | | | | | | | Tierra Verde | Lake Placid | East Lake | Pebble Creek | Alafaya Utilities | UI of Longwood | Wedge-field | Cypress Lakes | UI of Eagle Ridge | Mid-County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 587 | \$ 403 | \$ 184 | | | | | | | | | | | | | | | |
| 99008 | Liste Jr., John Daylon | FL | Full | Operators | \$ 850 | \$ 593 | \$ 257 | | | | | | | | | | | 184 | | | 188 | 19 |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 792 | \$ 543 | \$ 249 | | | | | | | | | | | | | | | |
| 99728 | Mannelli, John Allen | FL | Full | Operators | \$ 978 | \$ 628 | \$ 348 | | | | | 80 | 20 | 26 | | | | | 41 | | | |
| 99681 | McPeaks, Jeffrey | FL | Full | Operators | \$ 483 | \$ 338 | \$ 145 | | | | | | | | | | | | | | | |
| 99011 | McPhee, Allison Stevenson | FL | Full | Operators | \$ 663 | \$ 448 | \$ 214 | | | | | | | | | | | | | | | |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 865 | \$ 486 | \$ 379 | | | | | | | | | | | | | | | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 721 | \$ 496 | \$ 225 | | | | | | | | | | | | | | | |
| 99052 | Monrell, Matthew J | FL | Full | Operators | \$ 448 | \$ 289 | \$ 159 | | | | | | | | | | | | | 15 | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 928 | \$ 631 | \$ 295 | 23 | | 17 | 42 | | | | 33 | | 84 | | 84 | | | |
| 98728 | Overton, Michael A | FL | Full | Operators | \$ 555 | \$ 378 | \$ 179 | | | | | 135 | | 44 | | | | | | | | |
| 99262 | Parrish, Raymond Alan | FL | Full | Operators | \$ 101 | \$ - | \$ 101 | | | | | | | | | | | 101 | | | | |
| 99132 | Pendarvia, James Howard | FL | Full | Operators | \$ 481 | \$ 324 | \$ 157 | | | | | | | | | | | | 19 | | | |
| 98940 | Plouts, Steve L. | FL | Full | Operators | \$ 755 | \$ 530 | \$ 225 | | | | | | | | | | | 225 | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 547 | \$ 381 | \$ 166 | | | | | 81 | 20 | 26 | | | | | 40 | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 784 | \$ 524 | \$ 260 | | | | | | | | | | | | 24 | | | |
| 992220 | Quinlan, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 89102 | Quinlan II, Frederick E | FL | Full | Operators | \$ 403 | \$ 270 | \$ 133 | | | | | | 12 | | | | | | 8 | | | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 667 | \$ 450 | \$ 217 | | | | | | | | | 217 | | | | | | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 961 | \$ 655 | \$ 306 | | | | | | | | | | | | | | | |
| 99033 | Ramos, Isabela | FL | Full | Operators | \$ 29 | \$ 29 | \$ - | | | | | | | | | | | | | | | |
| 99018 | Ramiglio, Roberto Villamin | FL | Full | Operators | \$ 374 | \$ 253 | \$ 121 | | | | | | | | | | | | | | | |
| 99758 | Ratz, Richard Wayne | FL | Full | Operators | \$ 719 | \$ 719 | \$ - | | | | | | | | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 723 | \$ 508 | \$ 215 | | | | | | | | | | | | | | | |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 53 | \$ 53 | \$ - | | | | | | | | | | | | | | | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 180 | \$ 180 | \$ - | | | | | | | | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 580 | \$ 371 | \$ 209 | | | 24 | 58 | | | | | | | | 106 | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 873 | \$ 598 | \$ 276 | | | | | | | | | | | 217 | 13 | | | |
| 98938 | Shoffstall, David Eugene | FL | Full | Operators | \$ 881 | \$ 586 | \$ 295 | | | | | | | | 295 | | | | | | | |
| 710 | Sinco, Mickey A | FL | Full | Operators | \$ 582 | \$ 398 | \$ 184 | | | | | | 18 | | | | | | 8 | | | |
| 98984 | Sillioe, Kathy Ann | FL | Full | Operators | \$ 895 | \$ 599 | \$ 296 | | | | | 88 | 17 | 22 | | | | | 35 | | | |
| 99048 | Smith, Donald Dale | FL | Full | Operators | \$ 834 | \$ 433 | \$ 401 | | | | | | | | | | | 201 | | | | |
| 99235 | Siefano, Barry Lee | FL | Full | Operators | \$ 285 | \$ 100 | \$ 185 | | | | | | | | | | | | | 128 | | 12 |
| 98858 | Sieger, Elisa Matarlo | FL | Full | Operators | \$ 554 | \$ 365 | \$ 189 | | | | | | | | | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 935 | \$ 604 | \$ 331 | | | 9 | | | | | | | | | | 62 | | 6 |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 786 | \$ 497 | \$ 289 | | | | | 88 | | | | | | | | | | |
| 721 | Sweghelmer, James A | FL | Full | Operators | \$ 811 | \$ 575 | \$ 237 | | | | | | | | | | | | | | | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 734 | \$ 509 | \$ 225 | | | | | | | | | | 225 | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 772 | \$ 528 | \$ 244 | | | | | 184 | | 60 | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 781 | \$ 504 | \$ 277 | | | | | | 257 | | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ 877 | \$ 462 | \$ 415 | | | | | | 20 | | | | | | 9 | | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 107 | \$ 107 | \$ - | | | | | | | | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 1,109 | \$ 718 | \$ 391 | 17 | | 3 | 13 | 31 | | | | 24 | 35 | 47 | 113 | 23 | 2 | |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 281 | \$ - | \$ 281 | 11 | | 2 | 8 | 21 | | | 16 | 24 | 31 | | 75 | 15 | 2 | |
| 686 | Winkler, David C | FL | Full | Operators | \$ 79 | \$ 79 | \$ - | | | | | | | | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 167 | \$ - | \$ 167 | | | | | | 51 | | | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 659 | \$ 459 | \$ 200 | | | | | 200 | | | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 98787 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 28 | \$ 28 | \$ - | | | | | | | | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 667 | Sillioe, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| Total IT Department | | Corp | Office | | 12,783 | 9,374 | 3,389 | 4 | 1 | 3 | 7 | 24 | 6 | 8 | 6 | 8 | 11 | 32 | 26 | 5 | 1 | |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 114 | 25 | 98 | 226 | 770 | 188 | 241 | 185 | 250 | 318 | 985 | 850 | 167 | 16 | |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | | | | | |
|-------------------------|----|--------|-------|-----|-----|-----|-----|-----|-----|-----|
| Total Operators Pension | \$ | 80,381 | 4,808 | 543 | 232 | 740 | 391 | 647 | 128 | 264 |
| Total Office Pension | \$ | 12,999 | 638 | 38 | 10 | 111 | 45 | 81 | 13 | 11 |
| Total WSC Pension | \$ | 25,798 | 1,733 | 106 | 28 | 334 | 125 | 221 | 34 | 31 |

TOTAL PENSION ALLOCATED 110,179 7,179 687 270 1,185 661 948 173 308

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarters | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|--------|-------------------|-----------|--------------|-----------------------------|---------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 587 | \$ 403 | \$ 184 | | | | | | | | |
| 99006 | Lisle Jr., John Dayton | FL | Full | Operators | \$ 850 | \$ 593 | \$ 257 | | | | | | | | |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 792 | \$ 543 | \$ 249 | 249 | | | | | | 39 | |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 978 | \$ 628 | \$ 348 | 182 | | | | | | | |
| 88681 | McPecks, Jeffrey | FL | Full | Operators | \$ 483 | \$ 339 | \$ 145 | | | | 145 | | | | |
| 99011 | McPhee, Allison Stevenson | FL | Full | Operators | \$ 663 | \$ 448 | \$ 214 | | | | | | 214 | | |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 865 | \$ 466 | \$ 399 | 199 | | | | | | | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 721 | \$ 496 | \$ 225 | | 225 | | | | | | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 448 | \$ 299 | \$ 150 | 135 | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 928 | \$ 631 | \$ 295 | | | | 5 | | | | 5 |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ 555 | \$ 378 | \$ 179 | | | | | 22 | | | |
| 99282 | Parrish, Raymond Alan | FL | Full | Operators | \$ 101 | \$ 101 | \$ 101 | | | | | | | | |
| 98132 | Pendarvis, James Howard | FL | Full | Operators | \$ 481 | \$ 324 | \$ 157 | 118 | | | | | | | |
| 98940 | Pfouts, Steve L | FL | Full | Operators | \$ 755 | \$ 530 | \$ 225 | | | | | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 547 | \$ 381 | \$ 166 | | | | | | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 784 | \$ 524 | \$ 240 | 216 | | | | | | | |
| 892220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| 99102 | Quinan II, Frederick E | FL | Full | Operators | \$ 403 | \$ 270 | \$ 133 | 115 | | | | | | | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 667 | \$ 450 | \$ 217 | | | | | | | | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 981 | \$ 655 | \$ 306 | | | | | 308 | | | |
| 99033 | Ramos, Isabelo | FL | Full | Operators | \$ 29 | \$ 29 | \$ 29 | | | | | | | | |
| 99018 | Remigio, Roberto Villamin | FL | Full | Operators | \$ 374 | \$ 253 | \$ 121 | 121 | | | | | | | |
| 98758 | Retz, Richard Wayne | FL | Full | Operators | \$ 719 | \$ 719 | \$ 719 | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 723 | \$ 508 | \$ 215 | 215 | | | | | | | |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 53 | \$ 53 | \$ 53 | | | | | | | | |
| 98770 | Rodriguez, David Ray | FL | Full | Operators | \$ 180 | \$ 180 | \$ 180 | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 560 | \$ 371 | \$ 189 | | | | | | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 873 | \$ 598 | \$ 276 | | | | | | 47 | | |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 881 | \$ 586 | \$ 295 | | | | | | | | |
| 710 | Shue, Micky A | FL | Full | Operators | \$ 592 | \$ 399 | \$ 194 | 167 | | | | | | | |
| 98984 | Sillioe, Kathy Ann | FL | Full | Operators | \$ 895 | \$ 599 | \$ 296 | 154 | | | | | | | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 634 | \$ 433 | \$ 201 | | | | | | | | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 265 | \$ 100 | \$ 165 | | | | | | | | 25 |
| 98858 | Steger, Eliaz Matarlo | FL | Full | Operators | \$ 554 | \$ 385 | \$ 189 | 189 | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 935 | \$ 604 | \$ 331 | | | | 100 | | | 12 | |
| 652 | Suddol, Corey F | FL | Full | Operators | \$ 786 | \$ 497 | \$ 289 | 201 | | | | | | | |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 811 | \$ 575 | \$ 237 | 237 | | | | | | | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 734 | \$ 509 | \$ 225 | | | | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 772 | \$ 528 | \$ 244 | | | | | | | | |
| 613 | Vannmeter Jr, Nathan Z | FL | Full | Operators | \$ 761 | \$ 504 | \$ 257 | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ 677 | \$ 462 | \$ 216 | 186 | | | | | | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 107 | \$ 107 | \$ 107 | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 1,109 | \$ 718 | \$ 391 | | 14 | 4 | 40 | 16 | | 5 | 4 |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 261 | \$ - | \$ 261 | | 0 | 2 | 27 | 11 | | 3 | 3 |
| 686 | Winkler, David C | FL | Full | Operators | \$ 79 | \$ 79 | \$ 79 | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 167 | \$ - | \$ 167 | 116 | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 659 | \$ 459 | \$ 200 | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 28 | \$ 28 | \$ 28 | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| 667 | Sillioe, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | |
| Total IT Department | Corp | Office | | | 12,763 | 8,374 | 3,389 | 54 | 3 | 1 | 9 | 4 | 7 | 1 | 1 |
| Total Other WSC Department | Corp | Office | | | 70,571 | 45,300 | 25,271 | 1,679 | 103 | 27 | 324 | 121 | 214 | 33 | 30 |

Utilities, Inc.
SE-50 Workpapers
401(k) Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | | | | |
|------------------------|------------|-------|-----|-----|-----|-----|-----|-----|-----|
| Total Operators 401(k) | \$ 104,002 | 6,221 | 702 | 300 | 957 | 506 | 837 | 163 | 341 |
| Total Office 401(k) | \$ 16,819 | 826 | 49 | 13 | 143 | 58 | 135 | 16 | 14 |
| Total WSC 401(k) | \$ 33,360 | 2,242 | 137 | 36 | 432 | 161 | 285 | 44 | 40 |

TOTAL 401(k) ALLOCATED 154,201 9,289 689 349 1,533 729 1,227 224 396

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0680 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Santando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 98689 | Abbott, Loretta Ellen | FL | Full | Office | \$ 808 | \$ 422 | \$ 185 | 45 | 3 | 1 | 8 | 3 | 6 | 1 | 1 |
| 98781 | Baranska, Debra Dianne | FL | Full | Office | \$ 576 | \$ 400 | \$ 176 | 43 | 3 | 1 | 7 | 3 | 5 | 1 | 1 |
| 768 | Bennell, Kimberly J | FL | Full | Office | \$ 773 | \$ 546 | \$ 227 | 55 | 3 | 1 | 10 | 4 | 7 | 1 | 1 |
| 99108 | Borges, Robert J | FL | Full | Office | \$ 577 | \$ 402 | \$ 176 | 43 | 3 | 1 | 7 | 3 | 5 | 1 | 1 |
| 98988 | Ceballos, Isabel | FL | Full | Office | \$ 727 | \$ 487 | \$ 240 | 58 | 3 | 1 | 10 | 4 | 7 | 1 | 1 |
| 98885 | Christian, Elise S | FL | Full | Office | \$ 1,057 | \$ 736 | \$ 321 | 78 | 5 | 1 | 14 | 6 | 10 | 2 | 1 |
| 98793 | Noell, Sandra L | FL | Full | Office | \$ 630 | \$ 438 | \$ 191 | 47 | 3 | 1 | 8 | 3 | 6 | 1 | 1 |
| 701 | Paulk, Stella Lynette | FL | Full | Office | \$ 903 | \$ 596 | \$ 298 | 72 | 4 | 1 | 13 | 5 | 9 | 1 | 1 |
| 98717 | Raponi, Ann Margaret | FL | Full | Office | \$ 678 | \$ 464 | \$ 214 | 52 | 3 | 1 | 9 | 4 | 7 | 1 | 1 |
| 605 | Ratiffi, Josephine Eblecas | FL | Full | Office | \$ 619 | \$ 429 | \$ 190 | 46 | 3 | 1 | 8 | 4 | 7 | 1 | 1 |
| 99714 | Sasic, Keren Lea | FL | Full | Office | \$ 1,152 | \$ 746 | \$ 406 | 99 | 6 | 2 | 17 | 7 | 13 | 2 | 2 |
| 98989 | Sillitoa, Jacqueline Marie | FL | Full | Office | \$ 505 | \$ 347 | \$ 158 | 38 | 2 | 1 | 7 | 3 | 5 | 1 | 1 |
| 98648 | Trovinger, Ferrellyn Long | FL | Full | Office | \$ 828 | \$ 589 | \$ 239 | 58 | 3 | 1 | 10 | 4 | 7 | 1 | 1 |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 98248 | Gongre, Koriney L | FL | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99258 | Copley, Wanda Lee | FL | Full | Office | \$ 170 | \$ - | \$ 170 | 41 | 2 | 1 | 7 | 3 | 5 | 1 | 1 |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | \$ 651 | \$ 453 | \$ 198 | 48 | 3 | 1 | 8 | 3 | 6 | 1 | 1 |
| 98870 | Wright, Leah Nell | FL | Full | Office | \$ 358 | \$ 356 | \$ - | - | - | - | - | - | - | - | - |
| 98839 | Abendroth, Thomas W | FL | Full | Operators | \$ 725 | \$ 511 | \$ 214 | 193 | - | - | - | - | - | - | - |
| 99029 | Adkins, Jack | FL | Full | Operators | \$ 749 | \$ 526 | \$ 223 | - | - | - | - | - | - | - | - |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ 470 | \$ 326 | \$ 153 | - | - | - | - | - | - | - | - |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ 578 | \$ 380 | \$ 189 | - | - | - | - | - | - | - | - |
| 99051 | Allen IV, James J. | FL | Full | Operators | \$ 261 | \$ 261 | \$ - | - | - | - | - | - | - | - | - |
| 529 | Anderson, Daniel S | FL | Full | Operators | \$ 1,037 | \$ 689 | \$ 348 | - | - | - | - | - | 348 | - | - |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | \$ 409 | \$ 197 | \$ 212 | - | - | - | - | - | - | - | - |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ 83 | \$ 83 | \$ - | - | - | - | - | - | - | - | - |
| 746 | Becker, Jeffrey S | FL | Full | Operators | \$ 1,012 | \$ 710 | \$ 302 | - | - | - | 302 | - | - | - | - |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | \$ 781 | \$ 524 | \$ 257 | - | - | 111 | - | - | - | - | 126 |
| 98706 | Biasco, Christopher J | FL | Full | Operators | \$ 628 | \$ 443 | \$ 185 | - | - | - | - | - | - | - | - |
| 99257 | Bomtrager, Jason S | FL | Full | Operators | \$ 203 | \$ - | \$ 203 | - | - | - | - | 22 | - | - | - |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ 715 | \$ 497 | \$ 218 | - | - | - | - | - | - | - | - |
| 99805 | Buono, Robert A | FL | Full | Operators | \$ 837 | \$ 577 | \$ 261 | - | - | - | - | - | - | - | - |
| 98996 | Callahan, Robert L | FL | Full | Operators | \$ 877 | \$ 469 | \$ 208 | - | - | - | - | - | - | - | - |
| 99791 | Carver, Nathaniel O. | FL | Full | Operators | \$ 477 | \$ - | \$ 477 | 249 | - | - | - | - | - | - | - |
| 99186 | Casalina, Nicholas Paul | FL | Full | Operators | \$ 911 | \$ 642 | \$ 269 | - | - | - | - | - | - | - | - |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | \$ 344 | \$ 344 | \$ - | - | - | - | - | - | - | - | - |
| 99756 | Coates, Bill | FL | Full | Operators | \$ 1,371 | \$ 884 | \$ 487 | - | - | - | - | 82 | - | - | - |
| 99055 | Cook, James H | FL | Full | Operators | \$ 1,218 | \$ 854 | \$ 364 | - | 170 | - | - | - | - | - | 194 |
| 99219 | Cooks, Barner Lee | FL | Full | Operators | \$ 353 | \$ 208 | \$ 145 | - | - | - | - | - | - | - | - |
| 99115 | Coolbaugh, James Allen | FL | Full | Operators | \$ 190 | \$ 190 | \$ - | - | - | - | - | - | - | - | - |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ 854 | \$ 442 | \$ 212 | 183 | - | - | - | - | - | - | - |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ 177 | \$ 177 | \$ - | - | - | - | - | - | - | - | - |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ 884 | \$ 471 | \$ 194 | 194 | - | - | - | - | - | - | - |
| 99206 | Ebert, Shawn M | FL | Full | Operators | \$ 484 | \$ 253 | \$ 211 | 190 | - | - | - | - | - | - | - |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | \$ 1,226 | \$ 850 | \$ 376 | - | - | - | - | - | - | - | - |
| 99229 | Eskew, James Franklin | FL | Full | Operators | \$ 567 | \$ 251 | \$ 316 | - | - | - | - | - | - | 48 | - |
| 99118 | Finch, Allan | FL | Full | Operators | \$ 775 | \$ 518 | \$ 257 | - | - | - | - | - | - | - | - |
| 98750 | Finehirsh, Jeffroy S | FL | Full | Operators | \$ 728 | \$ 471 | \$ 257 | - | - | - | - | - | - | - | - |
| 10060 | Flynn, Patrick C | FL | Full | Operators | \$ 2,461 | \$ 1,567 | \$ 894 | 218 | 13 | 3 | 38 | 15 | 28 | 4 | 4 |
| 98877 | Garcia Jr, Ismael | FL | Full | Operators | \$ 950 | \$ 658 | \$ 292 | - | - | - | - | - | - | - | - |
| 524 | Gentilucci, Domenic Vincent | FL | Full | Operators | \$ 1,126 | \$ 786 | \$ 340 | - | - | - | - | - | - | - | - |
| 98971 | Godwin, Patrick Lynsey | FL | Full | Operators | \$ 1,092 | \$ 779 | \$ 313 | - | 313 | - | - | - | - | - | - |
| 99126 | Golembieski, Ed P. | FL | Full | Operators | \$ 876 | \$ 625 | \$ 251 | - | - | - | - | - | - | - | - |
| 523 | Gangre, Bryan Keith | FL | Full | Operators | \$ 1,620 | \$ 1,019 | \$ 601 | 192 | - | - | - | 24 | - | - | - |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ 912 | \$ 640 | \$ 272 | 272 | - | - | - | - | - | - | - |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ 735 | \$ 484 | \$ 251 | - | - | - | - | - | - | - | - |
| 385 | Gunther, Mathew Joseph | FL | Full | Operators | \$ 872 | \$ 591 | \$ 282 | - | - | - | - | - | - | - | - |
| 680 | Habery, Stephen J | FL | Full | Operators | \$ 1,234 | \$ 848 | \$ 386 | - | - | - | - | - | - | - | - |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ 842 | \$ 580 | \$ 262 | - | - | - | - | - | - | - | - |
| 99241 | Hampton, Jerome | FL | Full | Operators | \$ 433 | \$ 112 | \$ 921 | - | - | - | - | - | - | - | - |
| 99193 | Harden, Tyler Andrew | FL | Full | Operators | \$ 496 | \$ 315 | \$ 181 | - | - | 181 | - | - | - | - | - |
| 10056 | Haws, Scotty Lee | FL | Full | Operators | \$ 1,527 | \$ 976 | \$ 551 | 134 | 8 | 2 | 23 | 9 | 17 | 3 | 2 |
| 99063 | Hogue, Raymond Harry | FL | Full | Operators | \$ 830 | \$ 566 | \$ 265 | 265 | - | - | - | - | - | - | - |
| 98888 | Hollister, Jimmie H | FL | Full | Operators | \$ 606 | \$ 405 | \$ 201 | 174 | - | - | - | - | - | - | - |
| 499 | Holsapple, Roger E | FL | Full | Operators | \$ 1,080 | \$ 723 | \$ 357 | - | - | - | - | - | - | - | - |
| 98768 | Iaggi, Scott T | FL | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - | - | - | - | - | - | - |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ 1,150 | \$ 815 | \$ 335 | 335 | - | - | - | - | - | - | - |
| 99221 | Kuhns, Joseph M | FL | Full | Operators | \$ 721 | \$ 341 | \$ 380 | - | - | - | - | - | - | - | - |
| 758 | Learned, Scott C | FL | Full | Operators | \$ 620 | \$ 432 | \$ 188 | - | - | - | - | - | - | - | - |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | |
|------------------------|------------|-----|----|-----|-----|-------|-----|-------|-----|-------|-------|-------|-------|-------|----|
| Total Operators 401(k) | \$ 104,002 | 115 | 24 | 117 | 745 | 2,108 | 811 | 1,476 | 611 | 1,079 | 1,412 | 2,872 | 2,251 | 1,476 | 83 |
| Total Office 401(k) | \$ 16,819 | 61 | 12 | 45 | 111 | 363 | 89 | 117 | 88 | 127 | 168 | 487 | 405 | 83 | 8 |
| Total WSC 401(k) | \$ 33,380 | 153 | 34 | 129 | 301 | 1,026 | 250 | 322 | 248 | 335 | 425 | 1,316 | 1,134 | 222 | 21 |

TOTAL 401(k) ALLOCATED 154,201 329 70 291 1,157 3,497 950 1,915 944 1,541 2,006 4,876 3,791 1,761 112

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | | | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|-------------|-----------|--------------|-------------------|----------------|-------------|---------------|-------------------|-------------|----------------|----------------------------|-------------|-----------------------|--|--|
| | | | | | | | | 61-0646 | 62-0641 | 64-0643 | 66-0644 | 67-0647 | 68-0648 | 69-0649 | 72-0672 | 73-0673 | 88-0845 | 89-0860 | 90-0600 | 91-0640 | 94-0002 | | |
| | | | | | | | | Tierra Verde | Lake Placid | East Lake | Pebble Creek | Alafaya Utilities | UI of Longwood | Wedg- field | Cypress Lakes | UI of Eagle Ridge | Mid- County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | | |
| 99170 | Lodwell, Leonard E | FL | Full | Operators | \$ 761 | \$ 523 | \$ 238 | | | | | | | | | | | | | | | | |
| 99006 | Lisle Jr, John Dayton | FL | Full | Operators | \$ 1,102 | \$ 770 | \$ 332 | | | | | | | | | | | | | | | | |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 1,027 | \$ 706 | \$ 322 | | | | | | | | | | | | | | | | |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 1,265 | \$ 815 | \$ 450 | | | | | | | | | | | | | | | | |
| 98881 | McPeeks, Jeffrey | FL | Full | Operators | \$ 626 | \$ 439 | \$ 187 | | | | | | | | | | | | | | | | |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 859 | \$ 582 | \$ 277 | | | | | | | | | | | | | | | | |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 883 | \$ 605 | \$ 258 | | | | | | | | | | | | | | | | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 835 | \$ 644 | \$ 291 | | | | | | | | | | | | | | | | |
| 99052 | Morrel, Matthew J | FL | Full | Operators | \$ 581 | \$ 387 | \$ 194 | | | | | | | | | | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 1,201 | \$ 819 | \$ 382 | 30 | | | | | | | | | | | | | | | |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ 720 | \$ 488 | \$ 231 | | | | | | | | | | | | | | | | |
| 99262 | Parish, Raymond Alan | FL | Full | Operators | \$ 131 | \$ - | \$ 131 | | | | | | | | | | | | | | | | |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ 598 | \$ 421 | \$ 177 | | | | | | | | | | | | | | | | |
| 98940 | Pfouts, Steve L. | FL | Full | Operators | \$ 979 | \$ 687 | \$ 291 | | | | | | | | | | | | | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 709 | \$ 494 | \$ 215 | | | | | | | | | | | | | | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 981 | \$ 680 | \$ 311 | | | | | | | | | | | | | | | | |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| 99102 | Quinnan II, Frederick E | FL | Full | Operators | \$ 522 | \$ 350 | \$ 172 | | | | | | | | | | | | | | | | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 885 | \$ 584 | \$ 281 | | | | | | | | | | | | | | | | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 1,248 | \$ 850 | \$ 396 | | | | | | | | | | | | | | | | |
| 99033 | Ramos, Isabela | FL | Full | Operators | \$ 38 | \$ 38 | \$ - | | | | | | | | | | | | | | | | |
| 99018 | Remigio, Roberto Villamin | FL | Full | Operators | \$ 484 | \$ 328 | \$ 156 | | | | | | | | | | | | | | | | |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 934 | \$ 634 | \$ 300 | | | | | | | | | | | | | | | | |
| 98124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 938 | \$ 680 | \$ 278 | | | | | | | | | | | | | | | | |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 88 | \$ 68 | \$ - | | | | | | | | | | | | | | | | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 234 | \$ 234 | \$ - | | | | | | | | | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 726 | \$ 482 | \$ 244 | | | | | | | | | | | | | | | | |
| 98854 | Schwades, Charles Grayling | FL | Full | Operators | \$ 1,132 | \$ 775 | \$ 357 | | | | | | | | | | | | | | | | |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 1,143 | \$ 761 | \$ 382 | | | | | | | | | | | | | | | | |
| 710 | Shuo, Mickey A | FL | Full | Operators | \$ 768 | \$ 517 | \$ 251 | | | | | | | | | | | | | | | | |
| 98884 | Sillioe, Kathy Ann | FL | Full | Operators | \$ 1,160 | \$ 778 | \$ 383 | | | | | | | | | | | | | | | | |
| 99048 | Smith, Donald Dale | FL | Full | Operators | \$ 822 | \$ 562 | \$ 260 | | | | | | | | | | | | | | | | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 343 | \$ 129 | \$ 214 | | | | | | | | | | | | | | | | |
| 98858 | Steger, Elisa Matarlo | FL | Full | Operators | \$ 718 | \$ 473 | \$ 245 | | | | | | | | | | | | | | | | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 1,212 | \$ 784 | \$ 428 | | | | | | | | | | | | | | | | |
| 852 | Studol, Corey F | FL | Full | Operators | \$ 1,019 | \$ 645 | \$ 374 | | | | | | | | | | | | | | | | |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 1,052 | \$ 748 | \$ 306 | | | | | | | | | | | | | | | | |
| 380 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 951 | \$ 660 | \$ 291 | | | | | | | | | | | | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 1,001 | \$ 688 | \$ 316 | | | | | | | | | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 986 | \$ 654 | \$ 332 | | | | | | | | | | | | | | | | |
| 723 | Whila, Ronald D | FL | Full | Operators | \$ 878 | \$ 599 | \$ 279 | | | | | | | | | | | | | | | | |
| 99074 | White, William Dustan | FL | Full | Operators | \$ 138 | \$ 138 | \$ - | | | | | | | | | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 1,438 | \$ 932 | \$ 506 | 22 | | | | | | | | | | | | | | | |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 337 | \$ - | \$ 337 | 15 | | | | | | | | | | | | | | | |
| 688 | Winkler, David C | FL | Full | Operators | \$ 103 | \$ 103 | \$ - | | | | | | | | | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 216 | \$ - | \$ 216 | | | | | | | | | | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 855 | \$ 596 | \$ 259 | | | | | | | | | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| 98787 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| 99208 | Hoff, Harry E | FL | Part | Operators | \$ 38 | \$ 38 | \$ - | | | | | | | | | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| 687 | Sillioe, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| Total IT Department | | Corp | Office | | 16,551 | 12,165 | 4,385 | 5 | 1 | 4 | 9 | 31 | 7 | 10 | 7 | 11 | 14 | 41 | 34 | 7 | 1 | | |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,792 | 32,697 | 148 | 33 | 125 | 292 | 996 | 243 | 312 | 239 | 324 | 411 | 1,276 | 1,100 | 215 | 20 | | |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | |
|------------------------|------------|-------|-----|-----|-----|-----|-----|-----|-----|
| Total Operators 401(k) | \$ 104,002 | 6,221 | 702 | 300 | 957 | 506 | 837 | 183 | 341 |
| Total Office 401(k) | \$ 18,819 | 825 | 49 | 13 | 143 | 58 | 105 | 16 | 14 |
| Total WSC 401(k) | \$ 33,380 | 2,242 | 137 | 36 | 432 | 161 | 285 | 44 | 40 |

TOTAL 401(k) ALLOCATED 154,201 9,289 889 349 1,533 726 1,227 224 396

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|--------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0698 |
| | | | | | | | | Sanlando | Sandalheven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 781 | \$ 523 | \$ 238 | - | - | - | - | - | - | - | - |
| 99008 | Lisle Jr., John Dayton | FL | Full | Operators | \$ 1,102 | \$ 770 | \$ 332 | - | - | - | - | - | - | 50 | - |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 1,027 | \$ 705 | \$ 322 | 322 | - | - | - | - | - | - | - |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 1,285 | \$ 815 | \$ 450 | 235 | - | - | - | - | - | - | - |
| 98861 | McPeeks, Jeffrey | FL | Full | Operators | \$ 626 | \$ 439 | \$ 187 | - | - | - | 187 | - | - | - | - |
| 99011 | McPhee, Allean Stevenson | FL | Full | Operators | \$ 859 | \$ 582 | \$ 277 | - | - | - | - | 277 | - | - | - |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 863 | \$ 605 | \$ 258 | 258 | - | - | - | - | - | - | - |
| 98877 | Morat, Michael Paul | FL | Full | Operators | \$ 935 | \$ 644 | \$ 291 | - | 291 | - | - | - | - | - | - |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 581 | \$ 387 | \$ 194 | 174 | - | - | - | - | - | - | - |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 1,201 | \$ 819 | \$ 382 | - | - | 6 | 29 | - | - | - | 7 |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ 720 | \$ 488 | \$ 231 | - | - | - | - | - | - | - | - |
| 99282 | Parrish, Raymond Alan | FL | Full | Operators | \$ 131 | \$ - | \$ 131 | - | - | - | - | - | - | - | - |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ 598 | \$ 421 | \$ 177 | 152 | - | - | - | - | - | - | - |
| 98940 | Pfouts, Steve L | FL | Full | Operators | \$ 979 | \$ 687 | \$ 291 | - | - | - | - | - | - | - | - |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 709 | \$ 494 | \$ 215 | - | - | - | - | - | - | - | - |
| 707 | Pfunder, Jeffrey | FL | Full | Operators | \$ 991 | \$ 680 | \$ 311 | 280 | - | - | - | - | - | - | - |
| 992220 | Quinesta, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | \$ 522 | \$ 350 | \$ 172 | 149 | - | - | - | - | - | - | - |
| 99076 | Redcliff, Max Lee | FL | Full | Operators | \$ 885 | \$ 584 | \$ 281 | - | - | - | - | - | - | - | - |
| 99028 | Rainey, Shanlavious Simone | FL | Full | Operators | \$ 1,246 | \$ 850 | \$ 396 | - | - | - | - | 396 | - | - | - |
| 99033 | Ramos, Isabela | FL | Full | Operators | \$ 38 | \$ 38 | \$ - | - | - | - | - | - | - | - | - |
| 99016 | Remigio, Roberto Villamin | FL | Full | Operators | \$ 484 | \$ 328 | \$ 156 | 156 | - | - | - | - | - | - | - |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 934 | \$ 634 | \$ - | - | - | - | - | - | - | - | - |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 938 | \$ 660 | \$ 278 | 278 | - | - | - | - | - | - | - |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 68 | \$ 68 | \$ - | - | - | - | - | - | - | - | - |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 234 | \$ 234 | \$ - | - | - | - | - | - | - | - | - |
| 99184 | Schneider, Keith C | FL | Full | Operators | \$ 728 | \$ 482 | \$ 244 | - | - | - | - | - | - | - | - |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 1,132 | \$ 775 | \$ 357 | - | - | - | - | 60 | - | - | - |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 1,143 | \$ 781 | \$ 362 | - | - | - | - | - | - | - | - |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 768 | \$ 517 | \$ 251 | 216 | - | - | - | - | - | - | - |
| 98984 | Sillitoe, Kelly Ann | FL | Full | Operators | \$ 1,160 | \$ 778 | \$ 383 | 200 | - | 48 | - | 140 | - | - | 16 |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 822 | \$ 562 | \$ 260 | - | - | - | - | - | - | - | - |
| 99235 | Slefano, Barry Lee | FL | Full | Operators | \$ 343 | \$ 129 | \$ 214 | - | - | - | - | - | - | 32 | - |
| 98858 | Steger, Elisa Matarlo | FL | Full | Operators | \$ 718 | \$ 473 | \$ 245 | 245 | - | - | - | - | - | - | - |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 1,212 | \$ 784 | \$ 428 | - | - | - | - | - | - | - | - |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 1,019 | \$ 645 | \$ 374 | 260 | - | - | - | - | - | - | - |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 1,052 | \$ 748 | \$ 306 | 306 | - | - | - | - | - | - | - |
| 380 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 951 | \$ 660 | \$ 291 | - | - | - | - | - | - | - | - |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 1,001 | \$ 688 | \$ 316 | - | - | - | - | - | - | - | - |
| 613 | Vannmeter Jr, Nathan Z | FL | Full | Operators | \$ 986 | \$ 654 | \$ 332 | - | - | - | - | - | - | - | - |
| 723 | White, Ronald D | FL | Full | Operators | \$ 878 | \$ 593 | \$ 270 | 241 | - | - | - | - | - | - | - |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 138 | \$ 138 | \$ - | - | - | - | - | - | - | - | - |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 1,438 | \$ 932 | \$ 506 | - | 18 | 5 | 52 | 21 | - | 6 | 5 |
| 98795 | Wilson, Michael A | FL | Full | Operators | \$ 337 | \$ - | \$ 337 | - | 12 | 3 | 35 | 14 | - | 4 | 3 |
| 888 | Winkler, David C | FL | Full | Operators | \$ 103 | \$ 103 | \$ - | - | - | - | - | - | - | - | - |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 216 | \$ - | \$ 216 | 150 | - | - | - | - | - | - | - |
| 873 | Zubek, Carl Andrew | FL | Full | Operators | \$ 855 | \$ 598 | \$ 259 | - | - | - | - | - | - | - | - |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 98787 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 36 | \$ 36 | \$ - | - | - | - | - | - | - | - | - |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 887 | Sillitoe, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| Total IT Department | Corp | Office | | | 16,551 | 12,165 | 4,385 | 70 | 4 | 1 | 12 | 5 | 9 | 1 | 1 |
| Total Other WSC Department | Corp | Office | | | 91,489 | 58,792 | 32,697 | 2,173 | 133 | 35 | 420 | 158 | 277 | 43 | 39 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | |
|---------------------------------|----|---------|--------|-------|-------|-------|-------|-------|-----|-------|
| Total Operators Health Benefits | \$ | 498,681 | 31,049 | 3,044 | 1,346 | 4,962 | 1,793 | 3,361 | 724 | 1,532 |
| Total Office Health Benefits | \$ | 108,828 | 5,037 | 298 | 77 | 875 | 355 | 638 | 99 | 88 |
| Total WSC Health Benefits | | 78,520 | 5,338 | 330 | 87 | 1,054 | 385 | 680 | 105 | 97 |

TOTAL HEALTH BENEFITS ALLOCATED 888,030 41,424 3,672 1,510 6,911 2,533 4,679 928 1,717

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandathaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 98669 | Abbott, Loretta Ellen | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98781 | Baranska, Debora Dianne | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 786 | Bennett, Kimberly J | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 99109 | Borges, Robert J | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98986 | Ceballos, Isabel | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98885 | Christian, Elise S | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98793 | Noell, Sandra L | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 701 | Paulk, Stella Lynette | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98717 | Raponi, Ann Margaret | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 605 | Ratliff, Josephine Eblacas | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 99714 | Satic, Karen Leo | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98888 | Sillioe, Jacqueline Marie | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98848 | Trovinger, Farrellyn Long | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | | | | | | | |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ - | \$ - | \$ - | | | | | | | | |
| 99248 | Gongre, Kortney L | FL | Part | Office | \$ - | \$ - | \$ - | | | | | | | | |
| 99250 | Copley, Wanda Leo | FL | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 336 | 20 | 5 | 58 | 24 | 43 | 7 | 6 |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | 20 | 5 | 58 | 24 | 43 | 7 | 6 |
| 98670 | Wright, Leah Neil | FL | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | | | | | | | | |
| 98839 | Abendroth, Thomas W | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,240 | | | | | | | |
| 99028 | Adkins, Jack | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99051 | Allen IV, James J. | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | |
| 529 | Anderson, Dankel S | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 1,378 | | | |
| 99225 | Anderson, Darrick Michael | FL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | | | | | | | | |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | |
| 746 | Becker, Jeffrey S | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | 1,378 | | | | |
| 98508 | Bishop, Alvin Michael | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | 644 | | | | | 733 |
| 98708 | Blasco, Christopher J | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99257 | Borntrager, Jason S | FL | Full | Operators | \$ 1,378 | \$ - | \$ - | | | | | | | | |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 151 | | | |
| 98805 | Buono, Robert A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 98966 | Callahan, Robert L | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99781 | Carver, Nathaniel Q. | FL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 719 | | | | | | | |
| 99188 | Casalina, Nicholas Paul | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | | | | | | | | |
| 99756 | Coates, Bill | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | 232 | | |
| 99055 | Cook, James H | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | 644 | | | | | 733 |
| 99219 | Cooks, Barner Lee | FL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | | | | | | | | |
| 99115 | Coolbaugh, James Allen | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,190 | | | | | | | |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | | | | | | | |
| 99208 | Ebert, Shawn M | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,240 | | | | | | | |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99229 | Eskew, James Franklin | FL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | | | | | | | 209 | |
| 99118 | Finch, Allan | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 98750 | Finelrish, Jeffrey S | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 10080 | Flynn, Patrick C | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | 20 | 5 | 58 | 24 | 43 | 7 | 6 |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 524 | Genilucci, Domenic Vincent | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99971 | Godwin, Patrick Lynsey | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | 1,378 | | | | | | |
| 99128 | Golembleski, Ed P. | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 440 | | | | | 58 | | |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | | | | | | | |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 365 | Gunther, Mathew Joseph | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 680 | Habery, Stephen J | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 99241 | Hampton, Jerome | FL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | | | | | | | | |
| 99193 | Harden, Tyler Andrew | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | 1,378 | | | | |
| 10056 | Haws, Scotty Lee | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 336 | 20 | 5 | 58 | 24 | 43 | 7 | 6 |
| 99083 | Hogue, Raymond Harry | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | | | | | | | |
| 98688 | Hollister, Jimmie H | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,190 | | | | | | | |
| 499 | Holsapple, Roger E | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |
| 98788 | Iaggi, Scott T | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | | | | | | | |
| 99221 | Kuhns, Joseph M | FL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | | | | | | | | |
| 758 | Learned, Scott C | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | |

Utilities, Inc.
SE-50 Workpapers
Health Benefits Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | | |
|---------------------------------|----|---------|-----|----|-----|-------|--------|-------|-------|-------|-------|-------|--------|-------|-------|-----|
| Total Operators Health Benefits | \$ | 496,681 | 433 | 71 | 499 | 3,014 | 10,539 | 2,699 | 6,375 | 2,332 | 4,888 | 6,601 | 15,220 | 9,798 | 6,438 | 364 |
| Total Office Health Benefits | \$ | 108,828 | 369 | 73 | 276 | 675 | 2,216 | 540 | 716 | 534 | 775 | 1,027 | 2,973 | 2,472 | 504 | 49 |
| Total WSC Health Benefits | | 78,520 | 357 | 81 | 310 | 718 | 2,468 | 602 | 767 | 582 | 790 | 892 | 3,127 | 2,720 | 528 | 49 |

TOTAL HEALTH BENEFITS ALLOCATED 688,030 1,159 225 1,084 2,407 15,223 3,635 7,858 3,459 6,451 6,619 21,319 14,990 7,469 462

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL 61-0648 | FL 62-0641 | FL 64-0643 | FL 66-0644 | FL 67-0647 | FL 68-0648 | FL 69-0649 | FL 72-0672 | FL 73-0673 | FL 88-0645 | FL 89-0660 | FL 90-0600 | FL 91-0640 | FL 94-0002 | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------|-------------|------------|--------------|-------------------|----------------|--------------|---------------|-------------------|-------------|----------------|----------------------------|-------------|-----------------------|-----|
| | | | | | | | | Tiarr Varde | Lake Placid | East Lake | Pebble Creek | Alafaya Utilities | Ul of Longwood | Wedge- field | Cypress Lakes | Ul of Eagle Ridge | Mid- County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 99008 | Liste Jr., John Dayton | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 89001 | Lorenzo, Alexander | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | 1,084 | 104 |
| 99728 | Mannelli, John Allen | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 98681 | McPecks, Jeffrey | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 316 | 77 | 102 | | | | | | 162 | | |
| 99011 | McPhee, Alton Stevenson | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 99012 | Mencio, Roy J | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 99052 | Morell, Matthew J | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 107 | | 80 | 198 | | | | 155 | | 296 | | | 138 | 390 | |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 1,041 | | 336 | | | | | | | | |
| 99282 | Parrish, Raymond Alan | FL | Full | Operators | \$ 1,378 | \$ - | \$ - | | | | | | | | | | | 1,378 | | | | |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | 195 | | |
| 88940 | Plouts, Steve L. | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | 1,378 | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 670 | 163 | 216 | | | | | | 328 | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | 138 | | |
| 992220 | Quinetta, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | 128 | | | | | | | | 60 | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | | | | | | | | | | 1,378 | | | | | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 99033 | Ramos, Isabelo | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | | | | | | | | |
| 99018 | Remigio, Roberto Wilamin | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | | | | | | | | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | | | | | | | | | | | | | | | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | | | | | | | | |
| 99184 | Schneider, Keith C | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | 178 | 430 | | | | | | | | | 772 | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | 1,063 | | 62 | | |
| 88936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | 1,378 | | | | | | | |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | 128 | | | | | | | 80 | | |
| 88984 | Sillito, Kathy Ann | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 316 | 77 | 102 | | | | | | 182 | | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | 1,378 | | | | |
| 89235 | Stefano, Barry Lee | FL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | | | | | | | | | | | | | | 1,064 | 104 |
| 98858 | Steger, Elisa Matarlo | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 89745 | Stewart, Malcolm S | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | 38 | | | | | | | | 400 | | | | 280 | 25 |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 421 | | | | | | | | | | |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | | | | | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | | | | | | 1,378 | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 1,041 | | | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | 1,378 | 338 | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | | 128 | | | | | | | 60 | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 60 | | 12 | 44 | 109 | | | | 86 | 125 | 166 | | 399 | 81 | 8 |
| 99785 | Wilson, Michael A | FL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 60 | | 12 | 44 | 109 | | | | 86 | 125 | 166 | | 399 | 81 | 8 |
| 686 | Winkler, David C | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | | | | | 421 | | | | | | | | | | |
| 873 | Zubek, Carl Andrew | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | | | | | 1,378 | | | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 1,217 | \$ 1,217 | \$ - | | | | | | | | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 667 | Sillito, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | |
| Total IT Department | | Corp | Office | | 24,126 | 13,106 | 11,021 | 27 | 5 | 20 | 49 | 162 | 40 | 52 | 39 | 57 | 75 | 218 | 181 | 37 | 4 | |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,883 | 99,185 | 330 | 75 | 290 | 688 | 2,306 | 582 | 715 | 553 | 733 | 917 | 2,909 | 2,539 | 491 | 46 | |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | |
|---------------------------------|------------|--------|-------|-------|-------|-------|-------|-----|-------|
| Total Operators Health Benefits | \$ 488,681 | 31,049 | 3,044 | 1,346 | 4,982 | 1,793 | 3,361 | 724 | 1,532 |
| Total Office Health Benefits | \$ 108,828 | 5,037 | 298 | 77 | 875 | 355 | 638 | 99 | 68 |
| Total WSC Health Benefits | 78,520 | 5,338 | 330 | 87 | 1,054 | 385 | 680 | 105 | 97 |

TOTAL HEALTH BENEFITS ALLOCATED 686,030 41,424 3,672 1,510 6,911 2,533 4,679 928 1,717

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|--------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Lodwell, Leonard E | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 99006 | Lisle Jr., John Dayton | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | 209 | - |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - | - | - |
| 99728 | Mannelli, John Allen | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 719 | - | - | - | - | - | - | - |
| 88661 | McPecks, Jeffrey | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 | - | - | - | - |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | 1,378 | - | - |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - | - | - |
| 88877 | Monat, Michael Paul | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - | - | - | - | - |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,240 | - | - | - | - | - | - | - |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 22 | - | 103 | - | - | 25 |
| 88726 | Overton, Michael A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 89282 | Parrish, Raymond Alan | FL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - | - | - | - | - | - |
| 89132 | Pondarvis, James Howard | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,182 | - | - | - | - | - | - | - |
| 88940 | Flouts, Steve L. | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,240 | - | - | - | - | - | - | - |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99102 | Quinan II, Frederick E | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,190 | - | - | - | - | - | - | - |
| 99078 | Radcliff, Max Lee | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 89028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 | - | - | - | - |
| 89033 | Ramos, Isabela | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - |
| 99018 | Remigio, Roberto Villamin | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - | - | - |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - | - | - | - | - |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - | - | - |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - | - | - | - | - | - |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - |
| 89184 | Schneider, Keith C | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 88954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | 232 | - | - |
| 88938 | Shalfstall, David Eugene | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | 1,190 | - | - | - | - | - | - | - |
| 88984 | Sillitoe, Kathy Ann | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 719 | - | - | - | - | - | - | - |
| 89048 | Smith, Donald Dale | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 89235 | Stefano, Barry Lee | FL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | - | - | - | - | 209 | - |
| 88658 | Steger, Eissa Matarlo | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - | - | - |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 153 | - | 451 | - | - | 51 | - |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 957 | - | - | - | - | - | - | - |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - | - | - |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 723 | White, Ronald D | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,190 | - | - | - | - | - | - | - |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 48 | 12 | 141 | 57 | - | 16 | 14 |
| 89795 | Wilson, Michael A | FL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | 48 | 12 | 141 | 57 | - | 16 | 14 |
| 686 | Winkler, David C | FL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 957 | - | - | - | - | - | - | - |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 98787 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 687 | Sillitoe, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| Total IT Department | Corp | Office | | | 24,126 | 13,108 | 11,021 | 368 | 22 | 6 | 64 | 26 | 47 | 7 | 6 |
| Total Other WSC Department | Corp | Office | | | 239,048 | 138,853 | 89,185 | 4,968 | 308 | 82 | 990 | 359 | 633 | 88 | 91 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | |
|--------------------------------|----|--------|-------|-----|-----|-----|-----|-----|----|-----|
| Total Operators Other Benefits | \$ | 41,080 | 2,558 | 251 | 111 | 410 | 148 | 277 | 50 | 126 |
| Total Office Other Benefits | \$ | 6,964 | 415 | 24 | 6 | 72 | 29 | 52 | 8 | 7 |
| Total WSC Other Benefits | \$ | 6,468 | 440 | 27 | 7 | 87 | 32 | 56 | 9 | 8 |

TOTAL OTHER BENEFITS ALLOCATED 56,513 3,412 303 124 569 209 385 76 141

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 98669 | Abbott, Loretta Ellen | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98781 | Baranaka, Debra Dianne | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 768 | Bennett, Kimberly J | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 99108 | Borges, Robert J | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98986 | Caballos, Isobel | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98985 | Christan, Elise S | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98793 | Noell, Sandra L | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 701 | Pauk, Stella Lynette | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98717 | Raponi, Ann Margaret | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 605 | Ratiff, Josephine Ebleacs | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 99714 | Sasic, Karen Lee | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98989 | Sillioe, Jacqueline Marie | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98548 | Trowinger, Fernelyn Long | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98712 | Chandler, Matthew R. | FL | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99248 | Gongre, Kortney L | FL | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99258 | Copley, Wanda Lee | FL | Full | Office | \$ 113 | \$ - | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98670 | Wright, Leah Nell | FL | Full | Office | \$ 233 | \$ 233 | \$ - | - | - | - | - | - | - | - | - |
| 98839 | Abendroth, Thomas W | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 102 | - | - | - | - | - | - | - |
| 99029 | Adkins, Jack | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98840 | Alday, James Roger | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99051 | Allen IV, James J. | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 529 | Anderson, Daniel S | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | 113 | - | - |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - |
| 98732 | Armstrong, Scott D | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 746 | Becker, Jeffrey S | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | 113 | - | - | - | - |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 53 | - | - | - | - | 60 |
| 98706 | Blasco, Christopher J | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98257 | Borntrager, Jason S | FL | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - | - | - | 12 | - | - | - |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98805 | Buano, Robert A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98866 | Callahan, Robert L | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99791 | Carver, Nathaniel O. | FL | Full | Operators | \$ 113 | \$ - | \$ 113 | 59 | - | - | - | - | - | - | - |
| 99188 | Casatina, Nicholas Paul | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - | - | - | - | - | - | - |
| 99758 | Coates, Bill | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | 19 | - | - |
| 99055 | Cook, James H | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 59 | - | - | - | - | 60 |
| 99219 | Cooks, Barner Lee | FL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - |
| 99115 | Coolbaugh, James Allen | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 714 | Cooper, Robert K | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 98 | - | - | - | - | - | - | - |
| 99740 | Dunn, Michael T | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 717 | Ebert, Harold B | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 99206 | Ebert, Shawn M | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 102 | - | - | - | - | - | - | - |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99229 | Eskew, James Franklin | FL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | - | - | 17 | - |
| 99118 | Finch, Allan | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98750 | Finehrsh, Jeffrey S | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 10060 | Flynn, Patrick C | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 524 | Gentilucci, Domenic Vincent | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98971 | Goodwin, Patrick Lynsey | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | - | - | - | - | - | - |
| 99128 | Golamboski, Ed P. | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 36 | - | - | - | - | 5 | - | - |
| 720 | Goodwin, Douglas L | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 99190 | Gray, Roger A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 385 | Gurthner, Mathew Joseph | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 680 | Habery, Stephen J | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98241 | Hampton, Jerome | FL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - |
| 99193 | Harden, Tyler Andrew | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | 113 | - | - | - | - |
| 10056 | Haws, Scotty Lee | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 28 | 2 | 0 | 5 | 2 | 4 | 1 | 0 |
| 99083 | Hogue, Raymond Harry | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 98668 | Hollister, Jimmie H | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 98 | - | - | - | - | - | - | - |
| 499 | Holsapple, Roger E | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98768 | Legg, Scott T | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 99221 | Kuhns, Joseph M | FL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - |
| 758 | Learned, Scott C | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | | |
|--------------------------------|----|--------|----|---|----|-----|-----|-----|-----|-----|-----|-----|-------|-----|-----|----|
| Total Operators Other Benefits | \$ | 41,080 | 36 | 8 | 41 | 248 | 868 | 222 | 525 | 192 | 402 | 544 | 1,254 | 807 | 530 | 30 |
| Total Office Other Benefits | \$ | 8,964 | 30 | 8 | 23 | 56 | 183 | 45 | 59 | 44 | 64 | 85 | 245 | 204 | 42 | 4 |
| Total WSC Other Benefits | \$ | 8,468 | 29 | 7 | 25 | 59 | 204 | 49 | 63 | 49 | 65 | 82 | 258 | 224 | 44 | 4 |

TOTAL OTHER BENEFITS ALLOCATED 56,513 85 10 89 383 1,254 316 647 285 531 710 1,756 1,235 616 38

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | | | | | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|-------------|-----------|--------------|-------------------|----------------|-------------|---------------|-------------------|------------|----------------|----------------------------|-------------|-----------------------|----|-----|-----|----|---|
| | | | | | | | | 61-0646 | 62-0641 | 64-0643 | 66-0644 | 67-0647 | 68-0648 | 69-0649 | 72-0672 | 73-0673 | 88-0645 | 89-0660 | 90-0600 | 91-0640 | 94-0002 | | | | | |
| | | | | | | | | Tierre Verdo | Lake Placid | East Lake | Pebble Creek | Alafaya Utilities | Ut of Longwood | Wedge-field | Cypress Lakes | Ut of Eagle Ridge | Mid-County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | | | | | |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99006 | Liste Jr., John Dayton | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99001 | Loranzo, Alexander | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | 26 | 8 | 6 | | | | | | | | | | | | |
| 98681 | McPhees, Jeffrey | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 98877 | Monaf, Michael Paul | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 9 | | 7 | 16 | | | | | | | | | | | | | | | |
| 98728 | Overton, Michael A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99262 | Parish, Raymond Alan | FL | Full | Operators | \$ 113 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 98940 | Plouts, Steve L. | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | 55 | 13 | 18 | | | | | | | | | | | |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 99102 | Quinan II, Frederick E | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | 11 | | | | | | | | | | | | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99033 | Ramos, Isabelo | FL | Full | Operators | \$ 120 | \$ 120 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99018 | Ramiglio, Roberto Villamin | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99758 | Ratz, Richard Wayne | FL | Full | Operators | \$ 233 | \$ 233 | \$ - | | | | | | | | | | | | | | | | | | | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99218 | Roberts, James D | FL | Full | Operators | \$ 113 | \$ 113 | \$ - | | | | | | | | | | | | | | | | | | | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | | | | | | | | | | | | | | | | | | | |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | 14 | 35 | | | | | | | | | | | | | | |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 98984 | Sillito, Kathy Ann | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 98858 | Steger, Elisa Mataro | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 98745 | Stewart, Malcolm S | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 652 | Sudol, Corey F | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 721 | Swagheker, James A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 723 | White, Ronald D | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99074 | White, William Dusten | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | | | | | | | | | | | | | | | | | | | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 5 | | 1 | 4 | | | | | | | | | | | | | | | |
| 99795 | Wilson, Michael A | FL | Full | Operators | \$ 113 | \$ - | \$ 113 | 5 | | 1 | 4 | 9 | | | | | | | | | | | | | | |
| 686 | Winkler, David C | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | | | | | | | | | | | | | | | | | | | |
| 99252 | Woodard, Saint P | FL | Full | Operators | \$ 113 | \$ - | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | | | | | | | |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 99151 | Carnoll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 120 | \$ 120 | \$ - | | | | | | | | | | | | | | | | | | | |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 687 | Sillioe, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Total IT Department | | | | | | | | Corp | Office | 2,299 | 1,391 | 908 | 2 | 0 | 2 | 4 | 13 | 3 | 4 | 3 | 5 | 8 | 18 | 15 | 3 | 0 |
| Total Other WSC Department | | | | | | | | Corp | Office | 22,847 | 14,676 | 8,171 | 27 | 6 | 24 | 55 | 190 | 48 | 59 | 45 | 60 | 75 | 240 | 209 | 41 | 4 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | | | | |
|--------------------------------|-----------|-------|-----|-----|-----|-----|-----|----|-----|
| Total Operators Other Benefits | \$ 41,080 | 2,558 | 251 | 111 | 410 | 148 | 277 | 80 | 126 |
| Total Office Other Benefits | \$ 6,964 | 415 | 24 | 6 | 72 | 29 | 52 | 8 | 7 |
| Total WSC Other Benefits | \$ 6,468 | 440 | 27 | 7 | 87 | 32 | 56 | 9 | 8 |

TOTAL OTHER BENEFITS ALLOCATED: 55,513 3,412 303 124 669 209 385 78 141

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|--------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99006 | Lisle Jr., John Dayton | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | 17 | - |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 99728 | Marinelli, John Allen | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 59 | - | - | - | - | - | - | - |
| 98861 | McPeake, Jeffrey | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | 113 | - | - | - | - |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | 113 | - | - |
| 99012 | Mericle, Roy J | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 98877 | Monat, Michael Paul | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | - | - | - | - | - | - |
| 99052 | Morrell, Matthew J | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 102 | - | - | - | - | - | - | - |
| 99080 | Neal, William Lee | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 2 | - | 8 | - | - | 2 |
| 98726 | Overton, Michael A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99262 | Parrish, Raymond Alan | FL | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - | - | - | - | - | - | - |
| 99132 | Pendavis, James Howard | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98940 | Pfouts, Steve L | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 483 | Phillips, Christopher R | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 707 | Pinder, Jeffrey | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 102 | - | - | - | - | - | - | - |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99102 | Quinkan II, Frederick E | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 98 | - | - | - | - | - | - |
| 99076 | Redcliff, Max Lee | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | 113 | - | - | - |
| 99033 | Ramos, Isabelo | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 99016 | Remigio, Roberto Villamin | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - | - | - | - | - | - | - |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 99216 | Roberts, James D | FL | Full | Operators | \$ 113 | \$ 113 | \$ - | - | - | - | - | - | - | - | - |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 99194 | Schneider, Keith C | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | 19 | - | - |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 710 | Shue, Mickey A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 98 | - | - | - | - | - | - | - |
| 98894 | Sillioe, Kathy Ann | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 59 | - | - | - | - | - | - |
| 99048 | Smith, Donald Dale | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | - | - | 17 | - |
| 98858 | Steger, Eksa Matarlo | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 13 | - | - | - | 4 | - |
| 852 | Sudol, Corey F | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 79 | - | 37 | - | - | - | - |
| 721 | Swegheimer, James A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | - | - | - | - | - | - |
| 380 | Szczepkowski, Stephen A | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 722 | Taylor, Donald Edward | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 723 | White, Ronald D | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 88 | - | - | - | - | - | - | - |
| 89074 | White, William Dustan | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 98744 | Wierzbicki, Anthony | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 4 | 1 | 12 | 5 | - | 1 | 1 |
| 98795 | Wilson, Michael A | FL | Full | Operators | \$ 113 | \$ - | \$ 113 | - | 4 | 1 | 12 | 5 | - | 1 | 1 |
| 888 | Winkler, David C | FL | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 98252 | Woodard, Salint P | FL | Full | Operators | \$ 113 | \$ - | \$ 113 | 78 | - | - | - | - | - | - | - |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - |
| 99179 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99211 | Boardway, Preston S | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99151 | Carroll, James Edward | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 98787 | Hiscock, Todd David | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 99209 | Hoff, Harry E | FL | Part | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - |
| 42472 | Johns, Ralph | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 867 | Sillioe, Terry Wayne | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| 612 | Yingling, James Dennis | FL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - |
| Total IT Department | Corp | Office | | 2,289 | 1,391 | 908 | 30 | 2 | 0 | 5 | 2 | 4 | 1 | 1 | |
| Total Other WSC Department | Corp | Office | | 22,847 | 14,876 | 8,171 | 409 | 26 | 7 | 82 | 30 | 52 | 8 | 7 | |

UILites, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|-----------------------------|-------|-------------------|-----------|---------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | Sanlardo | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooka | Hutchinson Island | Sandy Creek |
| 98659 | Abbott, Loretta Ellen | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98781 | Baranska, Debora Dianne | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 766 | Bennett, Kimberly J | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 99109 | Borges, Robert J | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98966 | Ceballos, Isabel | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98885 | Christian, Elise S | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98793 | Noelt, Sandra L | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 701 | Pauk, Stella Lynette | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98717 | Rapont, Ann Margaret | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 605 | Ratiff, Josephine Eblacas | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 99714 | Sasic, Karen Lee | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98989 | Sillioe, Jacqueline Marie | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98848 | Trovinger, Ferrellyn Long | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98712 | Chandler, Mathew R. | FL | Part | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 99248 | Gongre, Kortney L | FL | Part | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98256 | Copley, Wanda Lee | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 99116 | Tappan, Jacqueline Ann | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98670 | Wright, Leah Neil | FL | Full | Office | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98639 | Abendroth, Thomas W | FL | Full | Operators | 100.00% | 90.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99029 | Adkins, Jack | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99034 | Alday, Christopher Thomas | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98840 | Alday, James Roger | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99051 | Allan IV, James J. | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 529 | Anderson, Daniel S | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 99225 | Anderson, Derrick Michael | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98732 | Armstrong, Scott D | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 748 | Becker, Jeffrey S | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 48.76% | 0.00% | 0.00% | 0.00% | 0.00% | 53.24% |
| 98708 | Blasco, Christopher J | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98257 | Borntrager, Jason S | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 10.96% | 0.00% | 0.00% | 0.00% |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98805 | Buono, Robert A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98968 | Callahan, Robert L | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99791 | Carver, Nathaniel Q. | FL | Full | Operators | 100.00% | 52.23% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99186 | Casalina, Nicholas Paul | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99131 | Cavalko, Ralph Joseph | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99756 | Coates, Bill | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 18.87% | 0.00% | 0.00% |
| 99055 | Cook, James H | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 48.76% | 0.00% | 0.00% | 0.00% | 0.00% | 53.24% |
| 99219 | Cooks, Bamer Lee | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99115 | Coolbaugh, James Allan | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 714 | Cooper, Robert K | FL | Full | Operators | 100.00% | 86.37% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99740 | Dunn, Michael T | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 717 | Ebert, Harold B | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99208 | Ebert, Shawn M | FL | Full | Operators | 100.00% | 90.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99229 | Eskew, James Franklin | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 15.19% | 0.00% |
| 99118 | Finch, Allan | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98750 | Finelrish, Jeffrey S | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 10060 | Flynn, Patrick C | FL | Full | Operators | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 524 | Gentilucci, Domenic Vincent | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98971 | Godwin, Patrick Lynae | FL | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99128 | Golembieak, Ed P. | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | 100.00% | 31.93% | 0.00% | 0.00% | 0.00% | 0.00% | 4.04% | 0.00% | 0.00% |
| 720 | Goodwin, Douglas L | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99190 | Gray, Roger A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 385 | Gunther, Matthew Joseph | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 680 | Habery, Stephen J | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 89241 | Hampton, Jerome | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99193 | Hardan, Tyler Andrew | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 10056 | Haws, Scotty Lee | FL | Full | Operators | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% |
| 99063 | Hogue, Raymond Harry | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98688 | Hollister, Jimmie H | FL | Full | Operators | 100.00% | 86.37% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 499 | Holsapple, Roger E | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98768 | Iaggi, Scott T | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99017 | Keys, Thomas Eugene | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99221 | Kuhns, Joseph M | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 758 | Learned, Scott C | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99170 | Ledwell, Leonard E | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 15.19% | 0.00% |
| 99006 | Lisle Jr, John Dayton | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99728 | Marinelli, John Allen | FL | Full | Operators | 100.00% | 52.23% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98661 | McPeaks, Jeffrey | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99011 | McPhee, Allison Stevenson | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | FL 61-0646 Tierra Verde | FL 62-0641 Lake Placid | FL 64-0643 East Lake | FL 66-0644 Pebble Creek | FL 67-0647 Alofaya Utilities | FL 68-0648 Ul of Longwood | FL 69-0649 Wedge-field | FL 72-0672 Cypress Lakes | FL 73-0673 Ul of Eagle Ridge | FL 88-0645 Mid-County | FL 89-0660 Lake Utilities | FL 90-0600 Utilities, Inc. of Florida | FL 91-0640 Miles Grant | FL 94-0002 Hutchinson Irrigation |
|----------------------------|----------------------------|-------|-------------------|-----------|---------|----------------------------|---------------------------|-------------------------|----------------------------|---------------------------------|------------------------------|---------------------------|-----------------------------|---------------------------------|--------------------------|------------------------------|--|---------------------------|-------------------------------------|
| 99012 | Merrick, Roy J | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98877 | Monat, Michael Paul | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99052 | Merrill, Matthew J | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 10.00% | 0.00% | 0.00% |
| 99080 | Neal, William Leo | FL | Full | Operators | 100.00% | 7.78% | 0.00% | 5.81% | 14.23% | 0.00% | 0.00% | 0.00% | 11.28% | 0.00% | 0.00% | 21.85% | 0.00% | 28.33% | 0.00% |
| 98726 | Overson, Michael A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 75.59% | 0.00% | 24.41% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99282 | Parrish, Raymond Alan | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 14.18% | 0.00% | 0.00% |
| 98940 | Pfouts, Steve L. | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 483 | Phillips, Christopher R | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 48.60% | 11.85% | 15.70% | 0.00% | 0.00% | 0.00% | 0.00% | 23.84% | 0.00% | 0.00% |
| 707 | Pinder, Jeffrey | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 10.00% | 0.00% | 0.00% |
| 992220 | Quinella, Dexter Ryan | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 32.92% | 0.00% | 0.00% |
| 99102 | Quinkan II, Frederick E | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 9.27% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.36% | 0.00% | 0.00% |
| 99076 | Redcliff, Max Lee | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99033 | Ramos, Isabelo | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99018 | Remigio, Roberto Vilamin | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | 100.00% | 4.32% | 0.86% | 3.23% | 7.90% | 0.00% | 0.00% | 8.25% | 9.07% | 12.02% | 0.00% | 28.93% | 5.89% | 0.58% | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98218 | Roberts, James D | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98194 | Schneider, Keith C | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 12.75% | 31.21% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 56.05% | 0.00% | 0.00% |
| 98954 | Schwadas, Charles Grayling | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 78.60% | 4.54% | 0.00% | 0.00% |
| 98936 | Shoffstall, David Eugene | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 710 | Shue, Mickey A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 8.27% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.36% | 0.00% | 0.00% |
| 98984 | Sillioe, Kathy Ann | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 22.97% | 5.60% | 7.42% | 0.00% | 0.00% | 0.00% | 0.00% | 11.78% | 0.00% | 0.00% |
| 99048 | Smith, Donald Dale | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 77.27% | 7.54% |
| 98858 | Steger, Elisa Matarlo | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.74% | 0.00% | 29.01% | 0.00% | 0.00% | 0.00% | 0.00% | 18.84% | 1.84% |
| 652 | Sudol, Corey F | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 30.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 721 | Swegheimer, James A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 380 | Szczepkowski, Stephen A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 722 | Taylor, Donald Edward | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 75.59% | 0.00% | 24.41% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 723 | White, Ronald D | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 9.27% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.36% | 0.00% | 0.00% |
| 99074 | White, William Dustan | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | 100.00% | 0.89% | 4.32% | 3.23% | 7.90% | 0.00% | 0.00% | 8.25% | 9.07% | 12.02% | 0.00% | 28.93% | 5.89% | 0.58% | |
| 99795 | Wilson, Michael A | FL | Full | Operators | 100.00% | 4.32% | 0.86% | 3.23% | 7.90% | 0.00% | 0.00% | 6.25% | 9.07% | 12.02% | 0.00% | 28.93% | 5.89% | 0.58% | |
| 688 | Winkler, David C | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99252 | Woodard, Salfi P | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 30.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 673 | Zubak, Carl Andrew | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99179 | Boardway, Preston S | FL | Part | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99211 | Boardway, Preston S | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 10.00% | 0.00% | 0.00% |
| 99151 | Carroll, James Edward | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 98767 | Hiscock, Todd David | FL | Part | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99209 | Hoff, Harry E | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 42472 | Johns, Ralph | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 667 | Sillioe, Terry Wayne | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 17.75% | 0.00% | 0.00% |
| 612 | Yingling, James Dennis | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 21.19% | 0.00% | 0.00% |
| Total IT Department | | | | | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other WSC Department | | | | | 87 | 0 | 0 | 0 | 1 | 2 | 0 | 1 | 0 | 1 | 1 | 2 | 2 | 0 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | FL | FL | FL | FL | FL | FL | FL | FL | |
|----------------------------|-----------------------------|-------|-------------------|-----------|---------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|---|
| | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 | |
| | | | | | | Santando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek | |
| 99012 | Mercio, Roy J | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99877 | Monat, Michael Paul | FL | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | 100.00% | 90.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99090 | Neal, William Leo | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.52% | 0.00% | 7.48% | 0.00% | 0.00% | 1.85% | |
| 98726 | Overton, Michael A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99282 | Parrish, Raymond Alan | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99132 | Pendarvis, James Howard | FL | Full | Operators | 100.00% | 85.62% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 98940 | Pfouts, Steve L. | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 483 | Phillips, Christopher R | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | 100.00% | 90.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 992220 | Quinetta, Daxier Ryan | FL | Full | Operators | 100.00% | 67.08% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | 100.00% | 86.37% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99078 | Radclyff, Max Lee | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99028 | Rainey, Shantavious Simons | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | |
| 98033 | Ramos, Isabela | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99018 | Hemigio, Roberto William | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | 100.00% | 0.00% | 3.48% | 0.90% | 10.24% | 4.15% | 0.00% | 1.16% | 1.02% | |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 98216 | Roberts, James D | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99194 | Schneider, Keith C | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 98854 | Schwendes, Charles Grayling | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 18.87% | 0.00% | 0.00% | |
| 98338 | Shoffstall, David Eugene | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 710 | Shus, Mickey A | FL | Full | Operators | 100.00% | 88.37% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 98984 | Sillito, Kathy Ann | FL | Full | Operators | 100.00% | 52.23% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99046 | Smith, Donald Dale | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 15.18% | 0.00% | |
| 98858 | Steger, Elisea Matarfo | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | 100.00% | 0.00% | 11.14% | 0.00% | 32.73% | 0.00% | 0.00% | 3.70% | 0.00% | |
| 852 | Sudol, Corey F | FL | Full | Operators | 100.00% | 68.45% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 721 | Swegheimer, James A | FL | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 722 | Taylor, Donald Edward | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 723 | White, Ronald D | FL | Full | Operators | 100.00% | 86.37% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99074 | White, William Dusten | FL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | 100.00% | 0.00% | 3.48% | 0.90% | 10.24% | 4.15% | 0.00% | 1.18% | 1.02% | |
| 99795 | Wilson, Michael A | FL | Full | Operators | 100.00% | 0.00% | 3.48% | 0.90% | 10.24% | 4.15% | 0.00% | 1.16% | 1.02% | |
| 698 | Winkler, David C | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99252 | Woodard, Saint P | FL | Full | Operators | 100.00% | 69.45% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99179 | Boardway, Preston S | FL | Part | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99211 | Boardway, Preston S | FL | Part | Operators | 100.00% | 90.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99151 | Carroll, James Edward | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 98767 | Hiscock, Todd David | FL | Part | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99209 | Hoff, Harry E | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 42472 | Johns, Ralph | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 887 | Sillito, Terry Wayne | FL | Part | Operators | 100.00% | 82.25% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 612 | Yingling, James Dennis | FL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 78.81% | 0.00% | 0.00% | |
| Total IT Department | | | | | Corp | Office | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other WSC Department | | | | | Corp | Office | 87 | 4 | 0 | 0 | 1 | 0 | 1 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | FL | FL | FL | FL | FL | FL | FL | FL |
|--------|----------------------------|-------|-------------------|-----------|---------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 99689 | Abbott, Lorella Elen | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98781 | Baranska, Debora Dianne | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 768 | Bennell, Kimberly J | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 89109 | Borges, Robert J | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98988 | Ceballos, Isabel | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 88885 | Christian, Elise S | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 88793 | Noell, Sandra L | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 701 | Paulk, Stella Lynette | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98717 | Rapori, Ann Margaret | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 605 | Ratliff, Josephine Eblacas | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 99714 | Sasic, Karen Lee | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 88989 | Sillioe, Jacqueline Marie | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98648 | Trovinger, Ferrellyn Long | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98712 | Chandler, Matthew R. | FL | Part | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 99248 | Gongre, Koriney L. | FL | Part | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 99258 | Copley, Wanda Lee | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 99118 | Tappan, Jacqueline Ann | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98670 | Wright, Leah Nell | FL | Full | Office | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98839 | Abendroth, Thomas W | FL | Full | Operators | 18,271 | 18,444 | - | - | - | - | - | - | - |
| 99029 | Adkins, Jack | FL | Full | Operators | 3,957 | - | - | - | - | - | - | - | - |
| 99034 | Alkay, Christopher Thomas | FL | Full | Operators | 14,881 | - | - | - | - | - | - | - | - |
| 98840 | Alkay, James Roger | FL | Full | Operators | 9,589 | - | - | - | - | - | - | - | - |
| 99051 | Allen IV, James J. | FL | Full | Operators | 323 | - | - | - | - | - | - | - | - |
| 529 | Anderson, Daniel S | FL | Full | Operators | 2,083 | - | - | - | - | - | 2,083 | - | - |
| 98225 | Anderson, Derrick Michael | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 98732 | Armstrong, Scott D | FL | Full | Operators | 2,856 | - | - | - | 2,856 | - | - | - | - |
| 746 | Becker, Jeffrey S | FL | Full | Operators | 537 | - | - | 251 | - | - | - | - | 286 |
| 98906 | Bishop, Alvin Michael | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 98706 | Blasco, Christopher J | FL | Full | Operators | 10,583 | - | - | - | - | 1,158 | - | - | - |
| 99257 | Borntrager, Jason S | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 99085 | Bosque, Ralph Alvarez | FL | Full | Operators | 7,299 | - | - | - | - | - | - | - | - |
| 99805 | Buono, Robert A | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 88968 | Callahan, Robert L | FL | Full | Operators | 31,488 | 18,444 | - | - | - | - | - | - | - |
| 99791 | Carver, Nathaniel Q. | FL | Full | Operators | 1,644 | - | - | - | - | - | - | - | - |
| 99186 | Casalina, Nicholas Paul | FL | Full | Operators | 7,233 | - | - | - | - | - | - | - | - |
| 99131 | Cavallo, Ralph Joseph | FL | Full | Operators | 12,347 | - | - | - | - | - | 2,083 | - | - |
| 98756 | Coates, Bill | FL | Full | Operators | 537 | - | - | 251 | - | - | - | - | 286 |
| 99055 | Cook, James H | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 99219 | Cooke, Barner Lee | FL | Full | Operators | 19,038 | 16,444 | - | - | - | - | - | - | - |
| 99115 | Coalbaugh, James Allen | FL | Full | Operators | 18,271 | 16,444 | - | - | - | - | - | - | - |
| 714 | Cooper, Robert K | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 99740 | Dunn, Michael T | FL | Full | Operators | 18,271 | 16,444 | - | - | - | - | - | - | - |
| 717 | Ebert, Harold B | FL | Full | Operators | 1,644 | - | - | - | - | - | - | - | - |
| 89206 | Ebert, Shawn M | FL | Full | Operators | 2,128 | - | - | - | - | - | - | 323 | - |
| 99120 | Ellis, Michael Scott | FL | Full | Operators | 3,709 | - | - | - | - | - | - | - | - |
| 99229 | Eskow, James Franklin | FL | Full | Operators | 7,310 | - | - | - | - | - | - | - | - |
| 99118 | Finch, Allan | FL | Full | Operators | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 98750 | Finehirsh, Jeffrey S | FL | Full | Operators | 2,531 | - | - | - | - | - | - | - | - |
| 10060 | Flynn, Patrick C | FL | Full | Operators | 2,338 | - | - | - | - | - | - | - | - |
| 98677 | Garcia Jr, Ismael | FL | Full | Operators | 972 | - | 972 | - | - | - | - | - | - |
| 524 | Genilucci, Domenic Vincent | FL | Full | Operators | 2,531 | - | - | - | - | - | - | - | - |
| 88971 | Godwin, Patrick Lynsey | FL | Full | Operators | 51,503 | 16,444 | - | - | - | - | 2,083 | - | - |
| 99126 | Golembieski, Ed P. | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 523 | Gongre, Bryan Keith | FL | Full | Operators | 7,233 | - | - | - | - | - | - | - | - |
| 720 | Goodwin, Douglas L | FL | Full | Operators | 3,353 | - | - | - | - | - | - | - | - |
| 89180 | Gray, Roger A | FL | Full | Operators | 4,388 | - | - | - | - | - | - | - | - |
| 365 | Gunther, Matthew Joseph | FL | Full | Operators | 3,353 | - | - | - | - | - | - | - | - |
| 680 | Habery, Stephen J | FL | Full | Operators | 4,388 | - | - | - | - | - | - | - | - |
| 591 | Hahn, Jerry Lawrence | FL | Full | Operators | 3,353 | - | - | - | - | - | - | - | - |
| 99241 | Hampton, Jerome | FL | Full | Operators | 2,338 | - | - | - | - | - | - | - | - |
| 99183 | Harden, Tyler Andrew | FL | Full | Operators | 2,856 | - | - | - | 2,856 | - | - | - | - |
| 10056 | Haws, Scotty Lee | FL | Full | Operators | 67,459 | 18,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 |
| 89063 | Hogue, Raymond Harry | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 99668 | Hollister, Jimmie H | FL | Full | Operators | 19,038 | 16,444 | - | - | - | - | - | - | - |
| 499 | Holsapple, Roger E | FL | Full | Operators | 2,338 | - | - | - | - | - | - | - | - |
| 88768 | Iaggi, Scott T | FL | Full | Operators | - | - | - | - | - | - | - | - | - |
| 89017 | Keays, Thomas Eugene | FL | Full | Operators | 18,444 | 16,444 | - | - | - | - | - | - | - |
| 99221 | Kuhns, Joseph M | FL | Full | Operators | 2,203 | - | - | - | - | - | - | - | - |
| 758 | Leamed, Scott C | FL | Full | Operators | 8,569 | - | - | - | - | - | - | - | - |
| 89170 | Ledwell, Leonard E | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 99006 | Liste Jr., John Dayton | FL | Full | Operators | 2,128 | - | - | - | - | - | - | 323 | - |
| 99001 | Lorenzo, Alexander | FL | Full | Operators | 18,444 | 16,444 | - | - | - | - | - | - | - |
| 89728 | Marinelli, John Allen | FL | Full | Operators | 31,488 | 16,444 | - | - | - | - | - | - | - |
| 98861 | McPeaks, Jeffrey | FL | Full | Operators | 2,856 | - | - | - | 2,856 | - | - | - | - |
| 99011 | McPhee, Alison Stevenson | FL | Full | Operators | 2,083 | - | - | - | - | - | 2,083 | - | - |

Utilities, Inc.
SE-50 Workpapers
Customer Equivalents Allocation by Employee
For the Quarter Ended 09/30/06

Unit 118 72

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | FL | | |
|----------------------------|----------------------------|-------|-------------------|-----------|------------|-------------|-------------|-----------|--------------|-------------------|----------------|-------------|---------------|-------------------|------------|----------------|----------------------------|-------------|-----------------------|-----|
| | | | | | | 61-0646 | 62-0641 | 64-0643 | 68-0644 | 67-0647 | 68-0648 | 69-0649 | 72-0672 | 73-0673 | 88-0645 | 89-0660 | 90-0600 | 91-0640 | 94-0002 | |
| | | | | | | Terre Verde | Lake Placid | East Lake | Pebble Creek | Alafaya Utilities | UI of Longwood | Wedge-field | Cypress Lakes | UI of Eagle Ridge | Mid-County | Lake Utilities | Utilities, Inc. of Florida | Miles Grant | Hutchinson Irrigation | |
| 99012 | Mericla, Roy J | FL | Full | Operators | 16,444 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 98877 | Monat, Michael Paul | FL | Full | Operators | 972 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99052 | Morrell, Matthew J | FL | Full | Operators | 16,271 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99080 | Naal, William Lee | FL | Full | Operators | 15,488 | 1,206 | - | 900 | 2,203 | - | - | - | 1,743 | - | 3,353 | - | - | 1,828 | - | |
| 98728 | Overton, Michael A | FL | Full | Operators | 9,589 | - | - | - | - | 7,233 | - | 2,336 | - | - | - | - | - | - | - | |
| 99282 | Parish, Raymond Alan | FL | Full | Operators | 8,704 | - | - | - | - | - | - | - | - | - | - | 9,704 | - | - | - | |
| 99132 | Pendavis, James Howard | FL | Full | Operators | 16,181 | - | - | - | - | - | - | - | - | - | - | - | - | 2,718 | - | |
| 98940 | Plouts, Steve L. | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - | - | - | 9,704 | - | - | - | |
| 483 | Phillips, Christopher R | FL | Full | Operators | 14,881 | - | - | - | - | 7,233 | 1,764 | 2,336 | - | - | - | - | - | 3,548 | - | |
| 707 | Pinder, Jeffrey | FL | Full | Operators | 18,271 | - | - | - | - | - | - | - | - | - | - | - | - | 1,828 | - | |
| 992220 | Quinette, Dexter Ryan | FL | Full | Operators | 24,513 | - | - | - | - | - | - | - | - | - | - | - | - | 8,069 | - | |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | 19,038 | - | - | - | - | - | 1,764 | - | - | - | - | - | - | 831 | - | |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | 2,531 | - | - | - | - | - | - | - | - | 2,531 | - | - | - | - | - | |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | 1,158 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99033 | Ramos, Isabelo | FL | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99018 | Remigio, Roberto Villamin | FL | Full | Operators | 16,444 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99758 | Retz, Richard Wayne | FL | Full | Operators | 27,895 | 1,206 | 239 | 900 | 2,203 | - | - | - | 1,743 | 2,531 | 3,353 | - | - | 8,069 | 1,644 | 161 |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | 16,444 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99216 | Roberts, James D | FL | Full | Operators | 900 | - | - | 900 | - | - | - | - | - | - | - | - | - | - | - | - |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99194 | Schneider, Keith C | FL | Full | Operators | 7,061 | - | - | 900 | 2,203 | - | - | - | - | - | - | - | - | - | 3,957 | - |
| 98954 | Schwades, Charles Grayling | FL | Full | Operators | 12,347 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98938 | Shoffstall, David Eugene | FL | Full | Operators | 1,743 | - | - | - | - | - | - | - | 1,743 | - | - | 9,704 | - | 580 | - | - |
| 710 | Shue, Mickey A | FL | Full | Operators | 19,038 | - | - | - | - | - | 1,764 | - | - | - | - | - | - | 831 | - | - |
| 98984 | Sillito, Kathy Ann | FL | Full | Operators | 91,486 | - | - | - | - | 7,233 | 1,764 | 2,336 | - | - | - | - | - | 3,709 | - | - |
| 99048 | Smith, Donald Dale | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - | - | - | 9,704 | - | - | - | - |
| 99235 | Stefano, Barry Lee | FL | Full | Operators | 2,128 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,644 | 161 |
| 98858 | Steger, Elisa Matarlo | FL | Full | Operators | 16,444 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | 8,726 | - | 239 | - | - | - | - | - | - | 2,531 | - | - | - | - | 1,644 | 161 |
| 652 | Sudol, Corey F | FL | Full | Operators | 23,677 | - | - | - | - | 7,233 | - | - | - | - | - | - | - | - | - | - |
| 721 | Swegheimer, James A | FL | Full | Operators | 16,444 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 360 | Szczepkowski, Stephen A | FL | Full | Operators | 3,353 | - | - | - | - | - | - | - | - | - | 3,353 | - | - | - | - | - |
| 722 | Taylor, Donald Edward | FL | Full | Operators | 9,569 | - | - | - | - | 7,233 | - | 2,336 | - | - | - | - | - | - | - | - |
| 613 | Vanmeter Jr, Nathan Z | FL | Full | Operators | 1,764 | - | - | - | - | - | 1,764 | - | - | - | - | - | - | - | - | - |
| 723 | White, Ronald D | FL | Full | Operators | 18,038 | - | - | - | - | - | 1,764 | - | - | - | - | - | - | 831 | - | - |
| 99074 | White, William Dusten | FL | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | 27,895 | 1,206 | 239 | 900 | 2,203 | - | - | - | 1,743 | 2,531 | 3,353 | - | - | 8,069 | 1,644 | 161 |
| 99795 | Wilson, Michael A | FL | Full | Operators | 27,895 | 1,206 | 239 | 900 | 2,203 | - | - | - | 1,743 | 2,531 | 3,353 | - | - | 8,069 | 1,644 | 161 |
| 686 | Winkler, David C | FL | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99252 | Woodard, Saint P | FL | Full | Operators | 23,677 | - | - | - | - | 7,233 | - | - | - | - | - | - | - | - | - | - |
| 873 | Zubek, Carl Andrew | FL | Full | Operators | 7,233 | - | - | - | - | 7,233 | - | - | - | - | - | - | - | - | - | - |
| 99179 | Boardway, Preston S | FL | Part | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99211 | Boardway, Preston S | FL | Part | Operators | 16,271 | - | - | - | - | - | - | - | - | - | - | - | - | 1,828 | - | - |
| 99151 | Carroll, James Edward | FL | Part | Operators | 9,704 | - | - | - | - | - | - | - | - | - | - | 9,704 | - | - | - | - |
| 98787 | Hiscock, Todd David | FL | Part | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99209 | Hoff, Harry E | FL | Part | Operators | 900 | - | - | 900 | - | - | - | - | - | - | - | - | - | - | - | - |
| 42472 | Johns, Ralph | FL | Part | Operators | 3,353 | - | - | - | - | - | - | - | - | - | 3,353 | - | - | - | - | - |
| 667 | Silkote, Terry Wayne | FL | Part | Operators | 19,992 | - | - | - | - | - | - | - | - | - | - | - | - | 3,548 | - | - |
| 612 | Yingling, James Dennis | FL | Part | Operators | 2,643 | - | - | - | - | - | - | - | - | - | - | - | - | 560 | - | - |
| Total IT Department | | | | | 811,188 | 2,412 | 478 | 1,800 | 4,407 | 14,466 | 3,528 | 4,872 | 3,487 | 5,062 | 8,705 | 19,409 | 16,139 | 3,288 | 321 | |
| Total Other WSC Department | | | | | 15,332,451 | 64,350 | 16,582 | 64,644 | 142,911 | 511,707 | 124,808 | 153,849 | 120,286 | 151,158 | 179,248 | 616,454 | 558,215 | 103,907 | 9,113 | |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | FL | FL | FL | FL | FL | FL | FL | FL |
|----------------------------|----------------------------|-------|-------------------|-----------|------------|-----------|------------|----------|-----------|----------|------------|-------------------|-------------|
| | | | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 |
| | | | | | | Sanlando | Sandohaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek |
| 89012 | Mericle, Roy J | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 88877 | Monat, Michael Paul | FL | Full | Operators | 972 | - | - | - | - | - | - | - | - |
| 99052 | Morrell, Matthew J | FL | Full | Operators | 18,271 | 16,444 | 972 | - | - | - | - | - | - |
| 99080 | Neaf, William Lee | FL | Full | Operators | 15,498 | - | - | - | - | - | - | - | - |
| 88728 | Overton, Michael A | FL | Full | Operators | 9,569 | - | - | 251 | - | 1,158 | - | - | 286 |
| 99282 | Parrish, Raymond Alan | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 99132 | Pendervils, James Howard | FL | Full | Operators | 16,161 | 16,444 | - | - | - | - | - | - | - |
| 98940 | Piouts, Steve L. | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 483 | Phillips, Christopher R | FL | Full | Operators | 14,881 | - | - | - | - | - | - | - | - |
| 707 | Pinder, Jeffrey | FL | Full | Operators | 16,271 | 16,444 | - | - | - | - | - | - | - |
| 99220 | Quinnatto, Dexter Ryan | FL | Full | Operators | 24,513 | 16,444 | - | - | - | - | - | - | - |
| 99102 | Quinlan II, Frederick E | FL | Full | Operators | 19,038 | 16,444 | - | - | - | - | - | - | - |
| 99076 | Radcliff, Max Lee | FL | Full | Operators | 2,531 | - | - | - | - | - | - | - | - |
| 99028 | Rainey, Shantavious Simone | FL | Full | Operators | 1,158 | - | - | - | - | 1,158 | - | - | - |
| 99033 | Ramos, Isabela | FL | Full | Operators | - | - | - | - | - | - | - | - | - |
| 99018 | Remigio, Roberto Villamin | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 99758 | Reiz, Richard Wayne | FL | Full | Operators | 27,895 | - | 972 | 251 | 2,856 | 1,158 | - | 323 | 286 |
| 99124 | Roberts Jr., Eddie Eugene | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 99218 | Roberts, James D | FL | Full | Operators | 900 | - | - | - | - | - | - | - | - |
| 99770 | Rodriguez, David Ray | FL | Full | Operators | - | - | - | - | - | - | - | - | - |
| 89194 | Schneider, Keith C | FL | Full | Operators | 7,081 | - | - | - | - | - | - | - | - |
| 88954 | Schwades, Charles Grayling | FL | Full | Operators | 12,347 | - | - | - | - | - | 2,083 | - | - |
| 98836 | Shaffstall, David Eugene | FL | Full | Operators | 1,743 | - | - | - | - | - | - | - | - |
| 710 | Shue, Mickey A | FL | Full | Operators | 19,098 | 16,444 | - | - | - | - | - | - | - |
| 98964 | Sillitoe, Katry Ann | FL | Full | Operators | 31,498 | 16,444 | - | - | - | - | - | - | - |
| 89046 | Smith, Donald Dale | FL | Full | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 99235 | Stelano, Barry Lee | FL | Full | Operators | 2,128 | - | - | - | - | - | - | 323 | - |
| 98858 | Steger, Elisa Mataro | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 99745 | Stewart, Malcolm S | FL | Full | Operators | 8,729 | - | 972 | - | 2,856 | - | - | 323 | - |
| 652 | Sudol, Corey F | FL | Full | Operators | 23,677 | 16,444 | - | - | - | - | - | - | - |
| 721 | Swegheimer, James A | FL | Full | Operators | 16,444 | 16,444 | - | - | - | - | - | - | - |
| 380 | Szczepkowski, Stephen A | FL | Full | Operators | 3,353 | - | - | - | - | - | - | - | - |
| 722 | Taylor, Donald Edward | FL | Full | Operators | 8,589 | - | - | - | - | - | - | - | - |
| 813 | Vanmeter Jr, Nathan Z | FL | Full | Operators | 1,764 | - | - | - | - | - | - | - | - |
| 723 | White, Ronald D | FL | Full | Operators | 19,038 | 16,444 | - | - | - | - | - | - | - |
| 99074 | White, William Duster | FL | Full | Operators | - | - | - | - | - | - | - | - | - |
| 99744 | Wierzbicki, Anthony | FL | Full | Operators | 27,895 | - | 972 | 251 | 2,856 | 1,158 | - | 323 | 286 |
| 99795 | Wilson, Michael A | FL | Full | Operators | 27,895 | - | 972 | 251 | 2,856 | 1,158 | - | 323 | 286 |
| 686 | Winkler, David C | FL | Full | Operators | - | - | - | - | - | - | - | - | - |
| 99252 | Woodard, Saint P | FL | Full | Operators | 23,677 | 16,444 | - | - | - | - | - | - | - |
| 673 | Zubek, Carl Andrew | FL | Full | Operators | 7,235 | - | - | - | - | - | - | - | - |
| 99179 | Boardway, Preston S | FL | Part | Operators | - | - | - | - | - | - | - | - | - |
| 99211 | Boardway, Preston S | FL | Part | Operators | 18,271 | 16,444 | - | - | - | - | - | - | - |
| 99151 | Carroll, James Edward | FL | Part | Operators | 9,704 | - | - | - | - | - | - | - | - |
| 88767 | Hiscock, Todd David | FL | Part | Operators | - | - | - | - | - | - | - | - | - |
| 99209 | Hoff, Harry E | FL | Part | Operators | 900 | - | - | - | - | - | - | - | - |
| 42472 | Johns, Ralph | FL | Part | Operators | 3,353 | - | - | - | - | - | - | - | - |
| 667 | Sillitoe, Terry Wayne | FL | Part | Operators | 19,962 | 16,444 | - | - | - | - | - | - | - |
| 612 | Yingling, James Dennis | FL | Part | Operators | 2,843 | - | - | - | - | - | 2,083 | - | - |
| Total IT Department | | | | | 611,186 | 32,887 | 1,944 | 502 | 5,712 | 2,316 | 4,165 | 646 | 572 |
| Total Other WSC Department | | | | | 15,332,451 | 1,059,304 | 88,071 | 18,483 | 232,332 | 78,217 | 135,759 | 21,078 | 20,010 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 67,776 38,289
 Total Office Salaries \$ 605,854 18,111 4,790
 Total WSC Salaries \$ 1,142,069 33,274 9,431

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 119,160 \$ 52,510

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 55-0284 Skidaway | GA 165-1260 WSC of Georgia | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|--------|-------|
| 88659 | Ayala, Linda P. | GA | Part | Office | \$ 16,085 | \$ 11,123 | \$ 4,962 | 3,924 | 1,038 | | |
| 634 | Dotson, Margaret Elizabeth | GA | Part | Office | \$ 18,258 | \$ 12,817 | \$ 5,041 | 4,461 | 1,180 | | |
| 99144 | Lammons, Kelly S | GA | Part | Office | \$ 4,218 | \$ 4,218 | \$ - | - | - | | |
| 99280 | Page, Vivian Jechens | GA | Part | Office | \$ 1,330 | \$ - | \$ 1,330 | 1,052 | 278 | | |
| 99736 | Chambless, James Ashley | GA | Full | Operators | \$ 36,875 | \$ 24,300 | \$ 12,575 | - | 12,575 | | |
| 12246 | Christie, Charles E | GA | Full | Operators | \$ 35,322 | \$ 24,587 | \$ 10,756 | 10,756 | - | | |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | \$ 21,506 | \$ 14,825 | \$ 6,584 | - | 6,584 | | |
| 99093 | Evans, Kevin Lane | GA | Full | Operators | \$ 21,568 | \$ 14,811 | \$ 6,957 | 6,957 | - | | |
| 30304 | Fulcher III, Robert F | GA | Full | Operators | \$ 31,070 | \$ 21,492 | \$ 9,578 | 9,578 | - | | |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | \$ 21,984 | \$ 15,223 | \$ 6,761 | - | 6,761 | | |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 48,712 | \$ 32,100 | \$ 16,612 | 13,137 | 3,474 | | |
| 822 | Lanier, Clayton W | GA | Full | Operators | \$ 30,097 | \$ 20,985 | \$ 9,231 | 9,231 | - | | |
| 98883 | Legendre, John Daniel | GA | Full | Operators | \$ 39,708 | \$ 27,504 | \$ 12,204 | 12,204 | - | | |
| 68939 | Moncrief, David Eugena | GA | Full | Operators | \$ 22,759 | \$ 15,427 | \$ 7,332 | - | 7,332 | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 36,729 | \$ 23,201 | \$ 13,528 | 979 | 259 | | |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 39,925 | \$ 25,758 | \$ 14,167 | 3,088 | 817 | | |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 26,572 | \$ 17,692 | \$ 8,879 | - | - | | |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 30,359 | \$ 20,820 | \$ 9,739 | 2,123 | 561 | | |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 20,809 | \$ 14,400 | \$ 6,410 | - | - | | |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 23,622 | \$ 16,185 | \$ 7,438 | - | - | | |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 22,390 | \$ 15,288 | \$ 7,102 | - | - | | |
| 88711 | Turkaly, Nettie M | SC | Full | Office | \$ 23,495 | \$ 16,107 | \$ 7,389 | 1,810 | 426 | | |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ 8,586 | \$ 5,589 | \$ 4,007 | 873 | 231 | | |
| 98737 | Hass, Bruce T | SC | Full | Operators | \$ 77,200 | \$ 50,075 | \$ 27,125 | 5,812 | 1,584 | | |
| Total IT Department | | | | | Corp | Office | 560,702 | 412,046 | 148,656 | 4,500 | 1,190 |
| Total Other WSC Department | | | | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,840 | 28,774 | 8,241 |

Utilities, Inc.
 SE-90 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | |
|----------------------|----|---------|-------|-------|
| Total Operators FICA | \$ | 275,151 | 5,185 | 2,929 |
| Total Office FICA | \$ | 46,348 | 1,385 | 368 |
| Total WSC FICA | \$ | 59,833 | 1,607 | 473 |

TOTAL FICA ALLOCATED 381,331 8,177 3,768

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 55-0264 Skidaway | GA 165-1260 WSC of Georgia |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|
| 98659 | Ayala, Linda P. | GA | Part | Office | \$ 1,230 | \$ 851 | \$ 380 | 300 | 79 |
| 834 | Dotson, Margaret Elizabeth | GA | Part | Office | \$ 1,397 | \$ 985 | \$ 432 | 341 | 90 |
| 99144 | Laminons, Kelly S | GA | Part | Office | \$ 323 | \$ 323 | \$ - | - | - |
| 89280 | Page, Vivian Jachens | GA | Part | Office | \$ 102 | \$ - | \$ 102 | 80 | 21 |
| 99736 | Chambless, James Ashley | GA | Full | Operators | \$ 2,821 | \$ 1,859 | \$ 962 | - | 962 |
| 12246 | Christie, Charles E | GA | Full | Operators | \$ 2,702 | \$ 1,879 | \$ 823 | 823 | - |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | \$ 1,645 | \$ 1,142 | \$ 504 | - | 504 |
| 99093 | Evans, Kevin Lane | GA | Full | Operators | \$ 1,850 | \$ 1,118 | \$ 532 | 532 | - |
| 30304 | Fulcher III, Robert F | GA | Full | Operators | \$ 2,377 | \$ 1,644 | \$ 733 | 733 | - |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | \$ 1,882 | \$ 1,165 | \$ 517 | - | 517 |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 3,728 | \$ 2,456 | \$ 1,271 | 1,005 | 266 |
| 622 | Lanier, Clayton W | GA | Full | Operators | \$ 2,302 | \$ 1,598 | \$ 706 | 706 | - |
| 98883 | Legendre, John Daniel | GA | Full | Operators | \$ 3,038 | \$ 2,104 | \$ 934 | 934 | - |
| 98839 | Moncrief, David Eugene | GA | Full | Operators | \$ 1,741 | \$ 1,180 | \$ 561 | - | 561 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 75 | 20 |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 3,054 | \$ 1,970 | \$ 1,084 | 236 | 62 |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 2,033 | \$ 1,353 | \$ 679 | - | - |
| 87418 | Stratakos, Gloria C | SC | Full | Office | \$ 2,322 | \$ 1,577 | \$ 745 | 162 | 43 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 1,582 | \$ 1,102 | \$ 480 | - | - |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 1,807 | \$ 1,238 | \$ 569 | - | - |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 1,713 | \$ 1,170 | \$ 543 | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 1,797 | \$ 1,232 | \$ 565 | 123 | 33 |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ 734 | \$ 428 | \$ 307 | 87 | 18 |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 5,906 | \$ 3,831 | \$ 2,075 | 452 | 120 |
| Total IT Department | | Corp | Office | | 28,392 | 20,570 | 7,822 | 139 | 36 |
| Total Other WSC Department | | Corp | Office | | 209,493 | 147,880 | 61,613 | 1,469 | 437 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FUT \$ 1,315 - -
 Total Office FUT \$ 512 11 3
 Total WSC FUT 535 16 4

TOTAL FUT ALLOCATED 2,362 27 7

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 55-0264 Skidaway | GA 165-1260 WSC of Georgia |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|
| 98859 | Ayata, Linda P. | GA | Part | Office | \$ 56 | \$ 56 | \$ - | - | - |
| 634 | Dolson, Margaret Elizabeth | GA | Part | Office | \$ 56 | \$ 56 | \$ - | - | - |
| 98144 | Lammons, Kelly S | GA | Part | Office | \$ 34 | \$ 34 | \$ - | - | - |
| 99280 | Page, Vivian Jachens | GA | Part | Office | \$ 11 | \$ - | \$ 11 | 8 | 2 |
| 99736 | Chambleas, James Ashley | GA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 12246 | Christie, Charles E | GA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 99093 | Evans, Kevin Lane | GA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 30304 | Fulchar III, Robert F | GA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 622 | Lankier, Clayton W | GA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 98883 | Legendra, John Daniel | GA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 98939 | Moncriaf, David Eugene | GA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 56 | \$ 58 | \$ - | - | - |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 99058 | Sighaller, Charlotte L | SC | Full | Office | \$ 56 | \$ 58 | \$ - | - | - |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 56 | \$ 58 | \$ - | - | - |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ 58 | \$ 45 | \$ 11 | 2 | 1 |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| Total IT Department | | Corp | Office | | 447 | 348 | 89 | 3 | 1 |
| Total Other WSC Department | | Corp | Office | | 4,351 | 3,717 | 634 | 13 | 4 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators SUT \$ 6,192 - -
 Total Office SUT \$ 1,692 16 4
 Total WSC SUT \$ 3,236 101 28

TOTAL SUT ALLOCATED 11,121 116 32

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 55-0264 Skidaway | GA 165-1260 WSC of Georgia | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|--------|
| 98658 | Ayala, Linda P. | GA | Part | Office | \$ 88 | \$ 88 | \$ - | - | - | |
| 634 | Dotson, Margaret Elizabeth | GA | Part | Office | \$ 88 | \$ 88 | \$ - | - | - | |
| 89144 | Laminons, Kelly S | GA | Part | Office | \$ 43 | \$ 43 | \$ - | - | - | |
| 89280 | Page, Vivian Jachens | GA | Part | Office | \$ 14 | \$ - | \$ 14 | 11 | 3 | |
| 89736 | Chamblee, James Ashley | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 12248 | Christie, Charles E | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 99063 | Evans, Kevin Lane | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 30304 | Fuicher III, Robert F | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 622 | Lanier, Clayton W | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 98883 | Legendre, John Daniel | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 98939 | Moncrief, David Eugene | GA | Full | Operators | \$ 88 | \$ 88 | \$ - | - | - | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - | |
| 50832 | Lewis, Dolly H | SC | Full | Office | \$ 118 | \$ 118 | \$ - | - | - | |
| 89058 | Sightler, Charlotte L | SC | Full | Office | \$ 118 | \$ 118 | \$ - | - | - | |
| 87416 | Siralakos, Gloria C | SC | Full | Office | \$ 118 | \$ 118 | \$ - | - | - | |
| 88814 | Taylor, Fern S | SC | Full | Office | \$ 118 | \$ 118 | \$ - | - | - | |
| 98844 | Vacchio, Suzanne Gladys | SC | Full | Office | \$ 118 | \$ 118 | \$ - | - | - | |
| 88938 | McKnight, Edwin R | SC | Full | Office | \$ 118 | \$ 118 | \$ - | - | - | |
| 88711 | Turkaly, Nettie M | SC | Full | Office | \$ 118 | \$ 118 | \$ - | - | - | |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ 116 | \$ 92 | \$ 23 | 5 | 1 | |
| 88737 | Haas, Bruce T | SC | Full | Operators | \$ 118 | \$ 118 | \$ - | - | - | |
| Total IT Department | | | | | Corp | Office | 231 | 231 | - | - |
| Total Other WSC Department | | | | | Corp | Office | 25,140 | 21,496 | 3,644 | 101 28 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Pension \$ 80,381 1,545 873
 Total Office Pension \$ 12,999 178 47
 Total WSC Pension \$ 25,708 751 219

TOTAL PENSION ALLOCATED 119,170 2,474 1,139

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 55-0264 Skidaway | GA 165-1260 WSC of Georgia |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|
| 98659 | Ayala, Linda P. | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 834 | Dolson, Margaret Elizabeth | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99144 | Lammons, Kelly S | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99280 | Pegs, Vivian Jachens | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99736 | Chambless, James Ashley | GA | Full | Operators | \$ 846 | \$ 559 | \$ 287 | - | 287 |
| 12248 | Christie, Charles E | GA | Full | Operators | \$ 811 | \$ 585 | \$ 245 | 245 | - |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | \$ 483 | \$ 343 | \$ 150 | - | 150 |
| 99093 | Evans, Kevin Lane | GA | Full | Operators | \$ 495 | \$ 336 | \$ 159 | 159 | - |
| 30304 | Fulcher III, Robert F | GA | Full | Operators | \$ 713 | \$ 494 | \$ 218 | 218 | - |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | \$ 504 | \$ 350 | \$ 154 | - | 154 |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 1,117 | \$ 738 | \$ 378 | 300 | 78 |
| 622 | Lanier, Clayton W | GA | Full | Operators | \$ 690 | \$ 480 | \$ 210 | 210 | - |
| 98883 | Legendre, John Daniel | GA | Full | Operators | \$ 911 | \$ 833 | \$ 278 | 278 | - |
| 98939 | Moncrief, David Eugene | GA | Full | Operators | \$ 522 | \$ 355 | \$ 187 | - | 187 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 22 | 8 |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 915 | \$ 592 | \$ 323 | 70 | 19 |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 609 | \$ 407 | \$ 202 | - | - |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 696 | \$ 474 | \$ 222 | 48 | 13 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 477 | \$ 301 | \$ 146 | - | - |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 542 | \$ 372 | \$ 170 | - | - |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 514 | \$ 352 | \$ 162 | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 539 | \$ 371 | \$ 168 | 37 | 10 |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 1,770 | \$ 1,152 | \$ 618 | 135 | 38 |
| Total IT Department | | Corp | Office | | 12,763 | 9,374 | 3,389 | 103 | 27 |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 648 | 188 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | |
|------------------------|------------|-------|-------|
| Total Operators 401(k) | \$ 104,002 | 1,999 | 1,130 |
| Total Office 401(k) | \$ 16,819 | 230 | 61 |
| Total WSC 401(k) | \$ 33,380 | 972 | 276 |

TOTAL 401(k) ALLOCATED 154,201 3,201 1,466

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 85-0284 Skidaway | GA 165-1260 WSC of Georgia |
|----------------------------|-------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|
| 99739 | Chambless, James Ashley | GA | Full | Operators | \$ 1,096 | \$ 725 | \$ 371 | - | 371 |
| 12248 | Christie, Charles E | GA | Full | Operators | \$ 1,051 | \$ 734 | \$ 317 | 317 | - |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | \$ 640 | \$ 448 | \$ 194 | - | 194 |
| 99093 | Evans, Kevin Lane | GA | Full | Operators | \$ 641 | \$ 436 | \$ 205 | 205 | - |
| 30304 | Fulcher III, Robert F | GA | Full | Operators | \$ 924 | \$ 642 | \$ 283 | 283 | - |
| 99957 | Gladstone, Garrett W | GA | Full | Operators | \$ 654 | \$ 454 | \$ 199 | - | 199 |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 1,448 | \$ 958 | \$ 490 | 388 | 102 |
| 822 | Lanier, Clayton W | GA | Full | Operators | \$ 895 | \$ 623 | \$ 272 | 272 | - |
| 98883 | Legends, John Daniel | GA | Full | Operators | \$ 1,181 | \$ 821 | \$ 360 | 360 | - |
| 99309 | Moncrief, David Eugene | GA | Full | Operators | \$ 877 | \$ 460 | \$ 218 | - | 218 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 29 | 8 |
| 50632 | Lewis, Doby H | SC | Full | Office | \$ 1,187 | \$ 769 | \$ 418 | 91 | 24 |
| 99058 | Slighter, Charlotte L | SC | Full | Office | \$ 790 | \$ 528 | \$ 262 | - | - |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 903 | \$ 616 | \$ 287 | 63 | 17 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 819 | \$ 430 | \$ 189 | - | - |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 702 | \$ 483 | \$ 219 | - | - |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 668 | \$ 457 | \$ 209 | - | - |
| 98711 | Turkely, Nettie M | SC | Full | Office | \$ 699 | \$ 481 | \$ 218 | 48 | 13 |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 2,295 | \$ 1,495 | \$ 800 | 174 | 48 |
| Total IT Department | | Corp | Office | | 16,551 | 12,165 | 4,385 | 133 | 35 |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,792 | 32,697 | 839 | 240 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | |
|---------------------------------|----|---------|-------|-------|
| Total Operators Health Benefits | \$ | 498,681 | 8,278 | 5,878 |
| Total Office Health Benefits | \$ | 108,828 | 1,001 | 265 |
| Total WSC Health Benefits | | 78,520 | 2,247 | 650 |

TOTAL HEALTH BENEFITS ALLOCATED 686,030 11,525 6,792

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 55-0264 Skidaway | GA 165-1260 WSC of Georgia |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|
| 98659 | Ayala, Linda P. | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 634 | Dotson, Margaret Elizabeth | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99144 | Lammons, Kelly S | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99260 | Page, Vivian Jachens | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99738 | Chamblee, James Ashley | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 12248 | Christie, Charles E | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - |
| 99020 | Dozler, Matthew Craig | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 99093 | Evans, Kevin Lane | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - |
| 30304 | Fulcher III, Robert F | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,089 | 288 |
| 622 | Lanier, Clayton W | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - |
| 99883 | Legendre, John Daniel | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - |
| 98939 | Moncrief, David Eugene | GA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 100 | 28 |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 300 | 79 |
| 89058 | Slighter, Charlotte L | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 87418 | Sratakos, Gloria C | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 300 | 79 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 98711 | Turkaly, Nellie M | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 300 | 79 |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 300 | 79 |
| Total IT Department | | | | | 24,126 | 13,106 | 11,021 | 243 | 64 |
| Total Other WSC Department | | | | | 239,048 | 139,863 | 99,185 | 2,004 | 588 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | |
|--------------------------------|----|--------|-----|-----|
| Total Operators Other Benefits | \$ | 41,080 | 682 | 484 |
| Total Office Other Benefits | \$ | 8,964 | 82 | 22 |
| Total WSC Other Benefits | \$ | 6,468 | 185 | 53 |

TOTAL OTHER BENEFITS ALLOCATED 50,513 949 559

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | GA 55-0264 Skidaway | GA 165-1260 WSC of Georgia |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------|----------------------------|
| 98859 | Ayala, Linda P. | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 634 | Dotson, Margaret Elizabeth | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99144 | Lammons, Kelly S | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 89260 | Page, Vivian Jachens | GA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99736 | Chambless, James Ashley | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 12248 | Christie, Charles E | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - |
| 89020 | Dozier, Matthew Craig | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 99089 | Evans, Kevin Lane | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 30304 | Fulcher III, Robert F | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 35574 | Harrington, Ray | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 90 | 24 |
| 822 | Lorier, Clayton W | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - |
| 98883 | Legendre, John Daniel | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - |
| 98939 | Moncrief, David Eugene | GA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | 8 | 2 |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 346 | \$ 233 | \$ 113 | 25 | 7 |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 346 | \$ 233 | \$ 113 | - | - |
| 87418 | Stratakos, Gloria C | SC | Full | Office | \$ 346 | \$ 233 | \$ 113 | 25 | 7 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 346 | \$ 233 | \$ 113 | - | - |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 346 | \$ 233 | \$ 113 | - | - |
| 98838 | McKnight, Edwin R | SC | Full | Office | \$ 346 | \$ 233 | \$ 113 | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 346 | \$ 233 | \$ 113 | 25 | 7 |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 25 | 7 |
| Total IT Department | | Corp | Office | | 2,299 | 1,391 | 908 | 20 | 5 |
| Total Other WSC Department | | Corp | Office | | 22,847 | 14,676 | 8,171 | 165 | 48 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | GA | GA |
|----------------------------|----------------------------|-------|-------------------|-----------|---------|----------|----------------|
| | | | | | | 55-0264 | 165-1260 |
| | | | | | | Skidaway | WSC of Georgia |
| 98659 | Ayala, Linda P. | GA | Part | Office | 100.00% | 79.09% | 20.91% |
| 834 | Dolson, Margaret Elizabeth | GA | Part | Office | 100.00% | 79.09% | 20.91% |
| 99144 | Lammons, Kelly S | GA | Part | Office | 100.00% | 79.09% | 20.91% |
| 99260 | Page, Vivian Jachens | GA | Part | Office | 100.00% | 79.09% | 20.91% |
| 99738 | Chembless, James Ashley | GA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 12248 | Christie, Charles E | GA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 96093 | Evans, Kevin Lane | GA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 30304 | Falcher III, Robert F | GA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 35574 | Harrington, Ray | GA | Full | Operators | 100.00% | 79.09% | 20.91% |
| 822 | Larner, Clayton W | GA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 98883 | Legendre, John Daniel | GA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 98939 | Moncrief, David Eugene | GA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 100.00% | 7.24% | 1.91% |
| 50832 | Lewis, Dolly H | SC | Full | Office | 100.00% | 21.80% | 5.78% |
| 99058 | Sghiller, Charlotte L | SC | Full | Office | 100.00% | 0.00% | 0.00% |
| 87418 | Stratekos, Gloria C | SC | Full | Office | 100.00% | 21.80% | 5.78% |
| 98814 | Taylor, Fern S | SC | Full | Office | 100.00% | 0.00% | 0.00% |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | 100.00% | 0.00% | 0.00% |
| 98939 | McKnight, Edwin R | SC | Full | Office | 100.00% | 0.00% | 0.00% |
| 98711 | Turkaly, Nettie M | SC | Full | Office | 100.00% | 21.80% | 5.78% |
| 99205 | De La Torre, Martha N | SC | Part | Office | 100.00% | 21.80% | 5.78% |
| 99737 | Haas, Bruce T | SC | Full | Operators | 100.00% | 21.80% | 5.78% |
| Total IT Department | | | | | | 8 | 0 |
| Total Other WSC Department | | | | | | 87 | 2 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/05

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | GA | GA |
|----------------------------|----------------------------|-------|-------------------|-----------|------------|----------|----------------|
| | | | | | | 55-0264 | 165-1260 |
| | | | | | | Skidaway | WSC of Georgia |
| 98859 | Ayala, Linda P. | GA | Part | Office | 9,314 | 7,366 | 1,948 |
| 634 | Dotson, Margaret Elizabeth | GA | Part | Office | 9,314 | 7,366 | 1,948 |
| 99144 | Lammons, Kelly S | GA | Part | Office | 9,314 | 7,366 | 1,948 |
| 99280 | Pago, Vivian Jachens | GA | Part | Office | 9,314 | 7,366 | 1,948 |
| 99736 | Chambless, James Ashley | GA | Full | Operators | 1,644 | - | 1,644 |
| 12246 | Christia, Charles E | GA | Full | Operators | 7,366 | 7,366 | - |
| 99020 | Dozier, Matthew Craig | GA | Full | Operators | 491 | - | 491 |
| 99093 | Evans, Kevin Lane | GA | Full | Operators | 7,366 | 7,366 | - |
| 30304 | Fulcher III, Robert F | GA | Full | Operators | 7,366 | 7,366 | - |
| 98957 | Gladstone, Garrett W | GA | Full | Operators | 993 | - | 993 |
| 35574 | Harrington, Ray | GA | Full | Operators | 9,314 | 7,366 | 1,948 |
| 622 | Lanier, Clayton W | GA | Full | Operators | 7,366 | 7,366 | - |
| 98883 | Legendre, John Daniel | GA | Full | Operators | 7,366 | 7,366 | - |
| 98939 | Moncrief, David Eugene | GA | Full | Operators | 309 | - | 309 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 101,740 | 7,366 | 1,948 |
| 50632 | Lewis, Dolly H | SC | Full | Office | 33,794 | 7,366 | 1,948 |
| 99058 | Sightler, Charlotte L | SC | Full | Office | 24,599 | - | - |
| 87418 | Siratakos, Gloria C | SC | Full | Office | 33,794 | 7,366 | 1,948 |
| 98814 | Taylor, Fern S | SC | Full | Office | 24,480 | - | - |
| 88844 | Vecchio, Suzanne Gladys | SC | Full | Office | 24,480 | - | - |
| 98938 | McKnight, Edwin R | SC | Full | Office | 5,015 | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | 33,794 | 7,366 | 1,948 |
| 88205 | De La Torre, Martha N | SC | Part | Office | 33,794 | 7,366 | 1,948 |
| 99737 | Haas, Bruce T | SC | Full | Operators | 33,794 | 7,366 | 1,948 |
| Total IT Department | | | | | 611,186 | 22,098 | 5,844 |
| Total Other WSC Department | | | | | 15,332,451 | 429,029 | 134,722 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | |
|--------------------------|--------------|--------|-------|-----|-------|-------|-------|-----|-------|--------|-------|--------|-------|-------|-------|
| Total Operators Salaries | \$ 3,596,742 | 12,026 | 4,934 | 629 | 3,911 | 5,510 | 1,393 | 571 | 6,575 | 31,992 | 4,164 | 22,281 | 9,874 | 2,894 | 3,484 |
| Total Office Salaries | \$ 605,854 | 1,749 | 427 | 70 | 339 | 477 | 154 | 49 | 744 | 3,338 | 462 | 2,523 | 938 | 349 | 384 |
| Total WSC Salaries | \$ 1,142,069 | 7,578 | 1,785 | 309 | 1,422 | 2,079 | 672 | 245 | 3,159 | 13,919 | 2,004 | 10,556 | 4,042 | 1,527 | 1,723 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 21,354 \$ 7,146 \$ 1,007 \$ 5,671 \$ 8,066 \$ 2,219 \$ 884 \$ 10,479 \$ 49,249 \$ 6,630 \$ 35,359 \$ 14,852 \$ 4,769 \$ 5,571

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarters | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|---------------------------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|---------|--------------|---------------|----------------|-------------|
| | | | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0066 | 20-0070 |
| | | | | | | | | Apple Canyon | Camelot | Channah | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Kalamay | Lake Holiday | Lake Wildwood | Northern Hills | Lake Marian |
| 89379 | Campuzano, Linda S. | IL | Full | Office | \$ 25,502 | \$ 17,330 | \$ 8,172 | 525 | 128 | 21 | 102 | 143 | 48 | 15 | 223 | 1,002 | 139 | 757 | 281 | 105 | 115 |
| 99733 | Foltz, Stacey Ileana | IL | Full | Office | \$ 34,318 | \$ 22,615 | \$ 11,703 | 752 | 184 | 30 | 146 | 205 | 66 | 21 | 320 | 1,434 | 198 | 1,084 | 402 | 150 | 185 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 23,788 | \$ 16,432 | \$ 7,355 | 472 | 115 | 19 | 92 | 129 | 42 | 13 | 201 | 901 | 125 | 681 | 253 | 94 | 104 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 45,883 | \$ 29,728 | \$ 15,855 | - | - | - | - | - | - | - | - | - | - | - | 8,628 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 44,320 | \$ 30,047 | \$ 14,273 | 4,908 | - | - | - | - | - | - | - | - | 9,365 | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 42,893 | \$ 29,077 | \$ 13,818 | - | 1,309 | - | 1,038 | 1,462 | - | - | 2,280 | - | - | - | 7,727 | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 42,434 | \$ 29,439 | \$ 12,995 | - | - | - | - | - | - | - | - | - | - | - | - | 2,429 | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 33,601 | \$ 33,601 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 17,735 | \$ 4,887 | \$ 12,848 | - | - | 163 | - | - | - | 361 | 114 | - | - | 1,080 | - | - | 899 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 3,600 | \$ 3,600 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 96253 | Kuhluss, Mark W | IL | Full | Operators | \$ 16,697 | \$ - | \$ 16,697 | - | - | 212 | - | - | - | 470 | 148 | - | - | 1,404 | - | - | 1,168 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 14,888 | \$ 9,720 | \$ 4,948 | - | - | 63 | - | - | - | 139 | 44 | - | - | 418 | - | - | 346 |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 1,731 | \$ 1,731 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99735 | Menard, Mark C | IL | Full | Operators | \$ 39,025 | \$ 26,474 | \$ 12,551 | - | 1,159 | - | 919 | 1,294 | - | 132 | - | - | 9,048 | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 37,806 | \$ 20,125 | \$ 17,681 | 1,136 | 276 | 45 | 220 | 310 | 100 | 32 | 483 | 2,187 | 300 | 1,638 | 608 | 228 | 249 |
| 99704 | Montgomery, Christopher K | IL | Full | Operators | \$ 54,340 | \$ 35,750 | \$ 18,590 | 1,194 | 292 | 48 | 231 | 328 | 105 | 33 | 506 | 2,279 | 315 | 1,722 | 839 | 238 | 262 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 14,444 | \$ 14,444 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 34,018 | \$ 23,155 | \$ 10,883 | 3,736 | - | - | - | - | - | - | - | - | 7,128 | - | - | - | - |
| 89246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 15,255 | \$ 4,151 | \$ 11,105 | - | 1,052 | - | 834 | 1,175 | - | - | 1,833 | - | - | - | 6,211 | - | - |
| 88762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,108 | \$ 1,108 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Sieele, Frank Wayne | IL | Full | Operators | \$ 28,683 | \$ 19,773 | \$ 8,910 | - | 844 | - | 669 | 943 | - | - | 1,471 | - | - | - | 4,883 | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 7,719 | \$ - | \$ 7,719 | - | - | 98 | - | - | - | 217 | 68 | - | - | 849 | - | - | 540 |
| 99069 | Brant, Nathan Andrew | IL | Part | Operators | \$ 6,931 | \$ 3,873 | \$ 3,058 | 1,052 | - | - | - | - | - | - | - | - | 2,006 | - | - | - | - |
| Total IT Department | | Corp | Office | | 580,702 | 412,046 | 148,656 | 1,863 | 406 | 66 | 322 | 454 | 147 | 46 | 708 | 3,172 | 439 | 2,398 | 889 | 331 | 385 |
| Total Other WSC Department | | Corp | Office | | 3,111,007 | 1,892,067 | 1,118,940 | 5,915 | 1,378 | 243 | 1,100 | 1,626 | 525 | 188 | 2,452 | 10,747 | 1,565 | 8,158 | 3,133 | 1,195 | 1,358 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | |
|--------------------------|--------------|-------|-----|-------|--------|-------|-------|-------|-------|-------|-------|
| Total Operators Salaries | \$ 3,596,742 | 2,140 | 807 | 2,574 | 27,835 | 2,883 | 6,555 | 6,492 | 1,832 | 5,540 | 3,953 |
| Total Office Salaries | \$ 605,854 | 258 | 89 | 285 | 3,084 | 320 | 621 | 782 | 174 | 614 | 476 |
| Total WSC Salaries | \$ 1,142,069 | 1,157 | 381 | 1,207 | 12,863 | 1,434 | 2,593 | 3,400 | 738 | 2,605 | 2,165 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 3,655 \$ 1,277 \$ 4,066 \$ 43,662 \$ 4,638 \$ 9,788 \$ 10,674 \$ 2,743 \$ 6,759 \$ 6,593

| File # | Employee Name | State | Full or Part | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|----------------------------|---------------------------|-------|--------------|-----------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | | | 21-0078 | 22-0082 | 23-0088 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 25,502 | \$ 17,330 | \$ 8,172 | 77 | 27 | 86 | 920 | 96 | 188 | 235 | 52 | 184 | 143 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 34,318 | \$ 22,815 | \$ 11,703 | 111 | 38 | 123 | 1,317 | 137 | 267 | 338 | 75 | 264 | 205 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 23,786 | \$ 16,432 | \$ 7,355 | 70 | 24 | 77 | 828 | 88 | 168 | 211 | 47 | 168 | 129 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 45,883 | \$ 29,728 | \$ 15,955 | - | - | - | - | - | 5,726 | - | 1,601 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 44,320 | \$ 30,047 | \$ 14,273 | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 42,893 | \$ 29,077 | \$ 13,818 | - | - | - | - | - | - | - | - | - | - |
| 13238 | Conard, William C | IL | Full | Operators | \$ 42,434 | \$ 29,439 | \$ 12,995 | 1,797 | - | - | - | - | - | 5,451 | - | - | 3,318 |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 33,601 | \$ 33,601 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 17,735 | \$ 4,887 | \$ 12,848 | - | 209 | 668 | 7,189 | 748 | - | - | - | 1,437 | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 3,800 | \$ 3,800 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 18,697 | \$ - | \$ 18,697 | - | 272 | 868 | 8,317 | 972 | - | - | - | 1,888 | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 14,688 | \$ 9,720 | \$ 4,968 | - | 81 | 257 | 2,761 | 288 | - | - | - | 553 | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 1,731 | \$ 1,731 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Menard, Merik C | IL | Full | Operators | \$ 39,025 | \$ 28,474 | \$ 12,551 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 37,808 | \$ 20,125 | \$ 17,681 | 167 | 58 | 185 | 1,890 | 208 | 403 | 508 | 113 | 399 | 309 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 54,340 | \$ 35,750 | \$ 18,590 | 176 | 81 | 195 | 2,092 | 218 | 424 | 534 | 119 | 419 | 325 |
| 614 | Olsen, Randy L | IL | Full | Operators | \$ 14,444 | \$ 14,444 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 88802 | Schoenhard, Jon H | IL | Full | Operators | \$ 34,018 | \$ 23,155 | \$ 10,883 | - | - | - | - | - | - | - | - | - | - |
| 99248 | Schulte, Jeffrey C | IL | Full | Operators | \$ 15,255 | \$ 4,151 | \$ 11,105 | - | - | - | - | - | - | - | - | - | - |
| 88762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,108 | \$ 1,108 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 28,683 | \$ 19,773 | \$ 8,910 | - | - | - | - | - | - | - | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 7,719 | \$ - | \$ 7,719 | - | 128 | 401 | 4,307 | 449 | - | - | - | 883 | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 6,931 | \$ 3,873 | \$ 3,058 | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 560,702 | 412,048 | 148,658 | 245 | 85 | 271 | 2,912 | 304 | 590 | 743 | 165 | 584 | 453 | |
| Total Other WSC Department | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,940 | 912 | 296 | 835 | 9,951 | 1,130 | 2,003 | 2,656 | 573 | 2,021 | 1,712 | |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 06/30/06

| | | | | | | | | | | | | | | | |
|----------------------|------------|-----|-----|----|-----|-----|-----|----|-----|-------|-----|-------|-----|-----|-----|
| Total Operators FICA | \$ 275,151 | 920 | 377 | 48 | 299 | 421 | 107 | 44 | 503 | 2,447 | 319 | 1,704 | 755 | 221 | 265 |
| Total Office FICA | \$ 46,348 | 134 | 33 | 5 | 28 | 37 | 12 | 4 | 57 | 255 | 35 | 193 | 72 | 27 | 29 |
| Total WSC FICA | \$ 59,833 | 427 | 99 | 18 | 79 | 117 | 38 | 14 | 177 | 774 | 113 | 568 | 228 | 86 | 88 |

TOTAL FICA ALLOCATED 381,331 1,461 506 71 404 575 156 62 737 3,477 467 2,485 1,055 334 393

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|----------|--------------|---------------|----------------|-------------|
| | | | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0066 | 20-0070 |
| | | | | | | | | Apple Canyon | Camelot | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killamey | Lake Holiday | Lake Wildwood | Northern Hills | Lake Marian |
| 88979 | Campuzano, Linda S. | IL | Full | Office | \$ 1,851 | \$ 1,326 | \$ 825 | 40 | 10 | 2 | 8 | 11 | 4 | 1 | 17 | 77 | 11 | 58 | 21 | 8 | 9 |
| 88733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 2,625 | \$ 1,730 | \$ 895 | 58 | 14 | 2 | 11 | 18 | 5 | 2 | 24 | 110 | 15 | 83 | 31 | 11 | 13 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 1,820 | \$ 1,257 | \$ 563 | 38 | 9 | 1 | 7 | 10 | 3 | 1 | 15 | 69 | 10 | 52 | 19 | 7 | 8 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 3,495 | \$ 2,274 | \$ 221 | - | - | - | - | - | - | - | - | - | - | - | 660 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 3,390 | \$ 2,289 | \$ 1,092 | 378 | - | - | - | - | - | - | - | - | 716 | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 3,281 | \$ 2,224 | \$ 1,057 | - | 100 | - | 79 | 112 | - | - | 174 | - | - | 591 | - | - | - |
| 13238 | Conard, William C | IL | Full | Operators | \$ 3,246 | \$ 2,252 | \$ 894 | - | - | - | - | - | - | - | - | - | - | - | - | - | 186 |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 2,570 | \$ 2,570 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 1,357 | \$ 374 | \$ 983 | - | - | 12 | - | - | 28 | 9 | - | - | - | 83 | - | - | 69 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 275 | \$ 275 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 1,277 | \$ - | \$ 1,277 | - | - | 16 | - | - | 36 | 11 | - | - | - | 107 | - | - | 89 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 1,122 | \$ 744 | \$ 379 | - | - | 5 | - | - | 11 | 3 | - | - | 32 | - | - | - | 26 |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 132 | \$ 132 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Manard, Mark C | IL | Full | Operators | \$ 2,985 | \$ 2,025 | \$ 960 | - | 89 | - | 70 | 99 | - | 10 | - | 692 | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 2,892 | \$ 1,540 | \$ 1,353 | 87 | 21 | 3 | 17 | 24 | 8 | 2 | 37 | 166 | 23 | 125 | 48 | 17 | 19 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 4,157 | \$ 2,735 | \$ 1,422 | 91 | 22 | 4 | 18 | 25 | 8 | 3 | 39 | 174 | 24 | 132 | 49 | 18 | 20 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 1,105 | \$ 1,105 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 2,602 | \$ 1,771 | \$ 831 | 286 | - | - | - | - | - | - | - | - | 545 | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,167 | \$ 318 | \$ 850 | - | 81 | - | 64 | 90 | - | - | 140 | - | - | 475 | - | - | - |
| 98752 | Schulte, Jeffrey C | IL | Full | Operators | \$ 85 | \$ 85 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Sieele, Frank Wayne | IL | Full | Operators | \$ 2,194 | \$ 1,513 | \$ 682 | - | 85 | - | 51 | 72 | - | - | 112 | - | - | 381 | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | \$ 591 | \$ - | \$ 591 | - | - | 8 | - | - | 17 | 5 | - | - | - | 50 | - | - | 41 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 530 | \$ 296 | \$ 234 | 80 | - | - | - | - | - | - | - | 153 | - | - | - | - | - |
| Total IT Department | | Corp | Office | 28,392 | 20,570 | 7,822 | 107 | 26 | 4 | 21 | 29 | 9 | 3 | 48 | 204 | 28 | 154 | 57 | 21 | 23 | |
| Total Other WSC Department | | Corp | Office | 209,493 | 147,880 | 61,613 | 320 | 73 | 13 | 59 | 88 | 29 | 12 | 131 | 570 | 85 | 433 | 170 | 65 | 75 | |

UNHites, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | |
|----------------------|------------|-----|----|-----|-------|-----|-----|-----|-----|-----|-----|
| Total Operators FICA | \$ 275,151 | 164 | 62 | 197 | 2,114 | 221 | 501 | 497 | 140 | 424 | 302 |
| Total Office FICA | \$ 46,348 | 20 | 7 | 22 | 234 | 24 | 48 | 60 | 13 | 47 | 36 |
| Total WSC FICA | \$ 69,833 | 66 | 21 | 67 | 717 | 82 | 144 | 192 | 41 | 146 | 124 |

TOTAL FICA ALLOCATED 381,331 250 90 286 3,065 327 693 748 195 617 463

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | | | 21-0078 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0045 | 30-0049 |
| | | | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98978 | Campuzano, Linda S. | IL | Full | Office | \$ 1,951 | \$ 1,326 | \$ 625 | 6 | 2 | 7 | 70 | 7 | 14 | 18 | 4 | 14 | 11 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 2,825 | \$ 1,730 | \$ 895 | 8 | 3 | 9 | 101 | 11 | 20 | 28 | 6 | 20 | 18 |
| 99134 | Ward, Ingar Carol | IL | Full | Office | \$ 1,820 | \$ 1,257 | \$ 563 | 5 | 2 | 6 | 63 | 7 | 13 | 16 | 4 | 13 | 10 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 3,495 | \$ 2,274 | \$ 1,221 | - | - | - | - | - | 438 | - | 122 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 3,390 | \$ 2,299 | \$ 1,092 | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 3,281 | \$ 2,224 | \$ 1,057 | - | - | - | - | - | - | - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 3,248 | \$ 2,252 | \$ 994 | 137 | - | - | - | - | - | 417 | - | - | 254 |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 2,570 | \$ 2,570 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 1,357 | \$ 374 | \$ 983 | - | 16 | 51 | 548 | 57 | - | - | - | 110 | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 275 | \$ 275 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 1,277 | \$ - | \$ 1,277 | - | 21 | 88 | 713 | 74 | - | - | - | 143 | - |
| 98077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 1,122 | \$ 744 | \$ 378 | - | 6 | 20 | 211 | 22 | - | - | - | 42 | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 132 | \$ 132 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Memard, Mark C | IL | Full | Operators | \$ 2,985 | \$ 2,025 | \$ 960 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 2,892 | \$ 1,540 | \$ 1,353 | 13 | 4 | 14 | 152 | 16 | 31 | 39 | 9 | 31 | 24 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 4,157 | \$ 2,735 | \$ 1,422 | 13 | 5 | 15 | 160 | 17 | 32 | 41 | 9 | 32 | 25 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 1,105 | \$ 1,105 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 2,802 | \$ 1,771 | \$ 831 | - | - | - | - | - | - | - | - | - | - |
| 99248 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,167 | \$ 318 | \$ 850 | - | - | - | - | - | - | - | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 85 | \$ 85 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 2,184 | \$ 1,513 | \$ 682 | - | - | - | - | - | - | - | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 591 | \$ - | \$ 591 | - | 10 | 31 | 328 | 34 | - | - | - | 66 | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 530 | \$ 286 | \$ 234 | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 28,392 | 20,570 | 7,822 | 16 | 5 | 17 | 187 | 20 | 38 | 48 | 11 | 38 | 29 | |
| Total Other WSC Department | | Corp | Office | 209,493 | 147,890 | 61,613 | 50 | 16 | 50 | 530 | 62 | 106 | 144 | 31 | 108 | 95 | |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | | |
|---------------------|----|-------|---|---|---|---|---|---|---|---|----|----|----|---|---|---|
| Total Operators FUT | \$ | 1,315 | 0 | 2 | 2 | 2 | 2 | 4 | 1 | 4 | 16 | 11 | 13 | - | - | 9 |
| Total Office FUT | \$ | 512 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total WSC FUT | | 535 | 3 | 1 | 0 | 1 | 1 | 0 | 0 | 1 | 6 | 1 | 4 | 2 | 1 | 1 |

TOTAL FUT ALLOCATED 2,362 11 3 2 2 3 4 5 2 12 17 2 1 10

| File # | Employee Name | State | Full or Part | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | | | |
|----------------------------|---------------------------|-------|--------------|-----------|--------------|-----------------------------|--------------------------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|-----------|--------------|---------------|----------------|-------------|---|
| | | | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0066 | 20-0070 | |
| | | | | | | | | Apple Canyon | Camelet | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killarney | Lake Holiday | Lake Wildwood | Northern Hills | Lake Marian | |
| 98978 | Campuzano, Linda S. | IL | Full | Office | \$ 56 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 56 | \$ 58 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 56 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 58 | \$ 58 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5494 | Brant, Tim J | IL | Full | Operators | \$ 56 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 56 | \$ 58 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 56 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 56 | \$ 58 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 56 | \$ 39 | \$ 17 | - | - | 0 | - | 0 | 0 | - | - | - | 1 | - | - | - | - | 1 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 29 | \$ 29 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 96253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 56 | \$ | \$ 56 | - | 1 | - | - | 2 | 1 | - | - | - | 5 | - | - | - | - | 4 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 58 | \$ 58 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99230 | McGugan, Timothy Joseph | IL | Full | Operators | \$ 14 | \$ 14 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98782 | Miller Jr, Michael A | IL | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 58 | \$ 58 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 56 | \$ 58 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 58 | \$ 33 | \$ 23 | - | 2 | - | 2 | 2 | - | - | 4 | - | - | 13 | - | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 9 | \$ 9 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 56 | \$ | \$ 58 | - | - | - | - | 2 | 1 | - | - | - | 5 | - | - | - | - | 4 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operator | \$ 55 | \$ 31 | \$ 24 | 8 | - | - | - | - | - | - | - | 10 | - | - | - | - | - | - |
| Total :IT Department | | Corp | Office | | 447 | 348 | 99 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other WSC Department | | Corp | Office | | 4,351 | 3,717 | 634 | 3 | 1 | 0 | 1 | 1 | 0 | 0 | 1 | 6 | 1 | 4 | 2 | 1 | 1 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | | | | | | | |
|---------------------|----|-------|---|---|---|----|---|---|---|---|----|---|
| Total Operators FUT | \$ | 1,315 | - | 2 | 7 | 72 | 8 | - | - | - | 14 | - |
| Total Office FUT | \$ | 512 | - | - | - | - | - | - | - | - | - | - |
| Total WSC FUT | | 535 | 0 | 0 | 0 | 5 | 1 | 1 | 1 | 0 | 1 | 1 |

TOTAL FUT ALLOCATED 2,362 0 2 7 72 8 1 1 0 1 1

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | | | 21-0078 | 22-0082 | 23-0088 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98978 | Campuzano, Linda S. | IL | Full | Office | \$ 58 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99733 | Foltz, Stacey Irene | IL | Full | Office | \$ 56 | \$ 58 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 56 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 13238 | Conard, William C | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 58 | \$ 39 | \$ 17 | - | 0 | 1 | 9 | 1 | - | - | - | - | 2 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 29 | \$ 29 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 56 | \$ - | \$ 56 | - | 1 | 3 | 31 | 3 | - | - | - | - | 6 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99230 | McGutgan, Timothy Joseph | IL | Full | Operators | \$ 14 | \$ 14 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Manard, Mark C | IL | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98782 | Miller Jr, Michael A | IL | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 614 | Olson, Handy L | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 58 | \$ 33 | \$ 23 | - | - | - | - | - | - | - | - | - | - |
| 98782 | Schulte, Jeffrey C | IL | Full | Operators | \$ 9 | \$ 9 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 58 | \$ - | \$ 58 | - | 1 | 3 | 31 | 3 | - | - | - | - | 6 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 55 | \$ 31 | \$ 24 | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 447 | 348 | 89 | - | - | - | - | - | - | - | - | - | - |
| Total Other WSC Department | | Corp | Office | | 4,351 | 3,717 | 634 | 0 | 0 | 0 | 5 | 1 | 1 | 1 | 0 | 1 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | | |
|---------------------|----|-------|----|----|----|----|----|----|---|----|----|----|-----|----|---|----|
| Total Operators SUT | \$ | 6,192 | 42 | 26 | 13 | 21 | 29 | 29 | 9 | 45 | 80 | 88 | 153 | - | - | 73 |
| Total Office SUT | \$ | 1,892 | | | | | | | | | | | | | | |
| Total WSC SUT | \$ | 3,238 | 19 | 4 | 1 | 4 | 5 | 2 | 1 | 8 | 35 | 5 | 26 | 10 | 4 | 4 |

TOTAL SUT ALLOCATED 11,121 61 30 14 24 34 31 10 53 115 83 179 10 4 77

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|-----------|--------------|---------------|----------------|-------------|
| | | | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0068 | 20-0070 |
| | | | | | | | | Apple Canyon | Camelot | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killarney | Lake Holiday | Lake Wildwood | Northern Hills | Lake Marian |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 440 | \$ 195 | \$ 245 | - | - | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 99226 | Kaszuba, Kurt J | IL | Full | Operators | \$ 144 | \$ 144 | \$ - | - | - | - | - | 7 | - | 2 | - | - | - | 21 | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 440 | \$ - | \$ 440 | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 440 | \$ 389 | \$ 51 | - | - | - | - | - | 12 | 4 | - | - | - | 37 | - | - | 31 |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 69 | \$ 69 | \$ - | - | - | 1 | - | - | 1 | 0 | - | - | 4 | - | - | - | 4 |
| 98735 | Monard, Mark C | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 440 | \$ 189 | \$ 274 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 44 | \$ 44 | \$ - | - | 26 | - | 21 | 29 | - | - | 45 | - | - | 153 | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 309 | \$ - | \$ 309 | - | - | - | - | - | 9 | 3 | - | - | - | 26 | - | - | 22 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 277 | \$ 155 | \$ 122 | 42 | - | - | - | - | - | - | - | 80 | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,496 | 3,644 | 19 | 4 | 1 | 4 | 5 | 2 | 1 | 8 | 35 | 5 | 26 | 10 | 4 | 4 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

Total Operators SUT \$ 6,192 - 17 54 563 61 - - - 117 -
 Total Office SUT \$ 1,692 - - - - - - - - - - -
 Total WSC SUT \$ 3,236 3 1 3 32 3 6 8 2 6 5

TOTAL SUT ALLOCATED 11,121 3 18 57 615 64 6 123 6

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | | | 21-0078 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 440 | \$ 195 | \$ 245 | - | 4 | 13 | 136 | 14 | - | - | - | 27 | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 144 | \$ 144 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 440 | \$ - | \$ 440 | - | 7 | 23 | 246 | 26 | - | - | - | 49 | - |
| 99077 | Lohae, Hannah Elizabeth | IL | Full | Operators | \$ 440 | \$ 389 | \$ 51 | - | 1 | 3 | 29 | 3 | - | - | - | 6 | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 89 | \$ 89 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99248 | Schulte, Jeffrey C | IL | Full | Operators | \$ 440 | \$ 186 | \$ 274 | - | - | - | - | - | - | - | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 44 | \$ 44 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | \$ 309 | \$ - | \$ 309 | - | - | 5 | 16 | 172 | 18 | - | - | 35 | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 277 | \$ 155 | \$ - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | | - | - | - | - | - | - | - | - | - | - |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,486 | 3,644 | 3 | 1 | 3 | 32 | 3 | 6 | 8 | 2 | 6 | 5 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | |
|-------------------------|-----------|-----|-----|----|----|-----|----|----|-----|-----|----|-----|-----|----|----|
| Total Operators Pension | \$ 80,381 | 250 | 112 | 14 | 89 | 126 | 32 | 13 | 150 | 684 | 95 | 508 | 225 | 66 | 79 |
| Total Office Pension | \$ 12,999 | 40 | 10 | 2 | 8 | 11 | 4 | 1 | 17 | 76 | 11 | 56 | 21 | 8 | 9 |
| Total WSC Pension | \$ 25,788 | 171 | 40 | 7 | 32 | 47 | 15 | 6 | 71 | 315 | 45 | 239 | 91 | 35 | 39 |

TOTAL PENSION ALLOCATED 119,170 461 183 23 129 184 50 20 238 1,074 151 804 338 108 127

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|-----------|--------------|---------------|----------------|------------|
| | | | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0028 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0068 | 20-0070 |
| | | | | | | | | Apple Canyon | Camelot | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killmanay | Lake Holiday | Lake Wildwood | Northern Hills | Lake Manan |
| 98978 | Campuzano, Linda S. | IL | Full | Office | \$ 585 | \$ 399 | \$ 186 | 12 | 3 | 0 | 2 | 3 | 1 | 0 | 5 | 23 | 3 | 17 | 6 | 2 | 3 |
| 99733 | Foltz, Stacey Ilena | IL | Full | Office | \$ 787 | \$ 520 | \$ 287 | 17 | 4 | 1 | 3 | 5 | 2 | 0 | 7 | 33 | 5 | 25 | 9 | 3 | 4 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 545 | \$ 378 | \$ 188 | 11 | 3 | 0 | 2 | 3 | 1 | 0 | 5 | 21 | 3 | 16 | 6 | 2 | 2 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 1,047 | \$ 683 | \$ 364 | - | - | - | - | - | - | - | - | - | - | - | 197 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 1,010 | \$ 691 | \$ 325 | 112 | - | - | - | - | - | - | - | 214 | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 984 | \$ 668 | \$ 315 | - | 30 | 24 | 33 | - | - | - | 52 | - | - | 176 | - | - | - |
| 13238 | Conard, William C | IL | Full | Operators | \$ 973 | \$ 677 | \$ 296 | - | - | - | - | - | - | - | - | - | - | - | - | 55 | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 773 | \$ 773 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 403 | \$ 110 | \$ 293 | - | - | 4 | - | - | 8 | 3 | - | - | 25 | - | - | - | 20 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 81 | \$ 81 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 381 | \$ - | \$ 381 | - | - | 5 | - | - | - | - | - | - | 32 | - | - | - | 27 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 338 | \$ 225 | \$ 113 | - | - | 1 | - | - | 3 | 1 | - | - | 9 | - | - | - | 8 |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 39 | \$ 39 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 895 | \$ 609 | \$ 286 | - | 26 | - | 21 | 30 | - | 3 | - | 206 | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 859 | \$ 458 | \$ 403 | 26 | 8 | 1 | 6 | 7 | 2 | 1 | 11 | 49 | 7 | 37 | 14 | 5 | 6 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 1,248 | \$ 822 | \$ 424 | 27 | 7 | 1 | 5 | 7 | 2 | 1 | 12 | 52 | 7 | 39 | 15 | 5 | 6 |
| 614 | Olsen, Randy L | IL | Full | Operators | \$ 337 | \$ 337 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88802 | Schoenhard, Jon H | IL | Full | Operators | \$ 780 | \$ 532 | \$ 248 | 85 | - | - | - | - | - | - | - | 163 | - | - | - | - | - |
| 89246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 347 | \$ 83 | \$ 263 | - | 24 | - | 19 | 27 | - | - | 42 | - | - | 142 | - | - | - |
| 88762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 26 | \$ 26 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Staele, Frank Wayne | IL | Full | Operators | \$ 658 | \$ 455 | \$ 203 | - | 19 | - | 15 | 22 | - | - | 34 | - | - | 114 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 178 | \$ - | \$ 178 | - | - | 2 | - | - | 5 | 2 | - | - | 15 | - | - | - | 12 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 12,763 | 8,374 | 3,389 | 38 | 9 | 2 | 7 | 10 | 3 | 1 | 18 | 72 | 10 | 55 | 20 | 8 | 8 | 8 |
| Total Other WSC Department | | Corp | Office | 70,571 | 45,300 | 25,271 | 133 | 31 | 5 | 25 | 37 | 12 | 5 | 55 | 242 | 35 | 164 | 71 | 27 | 31 | 31 |

Utilities, Inc.
SE-50 Workpapers
Pension Allocation by Customer Equivalent %
For the Quarter Ended 09/30/05

| | | | | | | | | | | | |
|-------------------------|-----------|----|----|----|-----|----|-----|-----|----|-----|----|
| Total Operators Pension | \$ 60,381 | 49 | 16 | 59 | 630 | 66 | 149 | 148 | 42 | 126 | 90 |
| Total Office Pension | \$ 12,999 | 6 | 2 | 7 | 70 | 7 | 14 | 18 | 4 | 14 | 11 |
| Total WSC Pension | \$ 25,706 | 26 | 9 | 27 | 291 | 32 | 59 | 77 | 17 | 59 | 49 |

TOTAL PENSION ALLOCATED 119,179 81 29 93 991 105 222 243 62 169 160

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | | | 21-0076 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0088 | 29-0048 | 30-0049 |
| | | | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 585 | \$ 399 | \$ 189 | 2 | 1 | 2 | 21 | 2 | 4 | 5 | 1 | 4 | 3 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 787 | \$ 520 | \$ 267 | 3 | 1 | 3 | 30 | 3 | 8 | 8 | 2 | 8 | 5 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 545 | \$ 378 | \$ 188 | 2 | 1 | 2 | 19 | 2 | 4 | 5 | 1 | 4 | 3 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 1,047 | \$ 883 | \$ 364 | - | - | - | - | - | 131 | - | 37 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 1,016 | \$ 691 | \$ 325 | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 984 | \$ 669 | \$ 315 | - | - | - | - | - | - | - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 873 | \$ 677 | \$ 296 | 41 | - | - | - | - | - | 124 | - | - | 76 |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 773 | \$ 773 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 403 | \$ 110 | \$ 293 | - | 5 | 15 | 163 | 17 | - | - | - | 33 | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 81 | \$ 81 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 381 | \$ - | \$ 381 | - | 6 | 20 | 212 | 22 | - | - | - | 43 | - |
| 99077 | Loitse, Hannah Elizabeth | IL | Full | Operators | \$ 338 | \$ 225 | \$ 113 | - | 2 | 6 | 63 | 7 | - | - | - | 13 | - |
| 99230 | McGulgan, Timothy Joseph | IL | Full | Operators | \$ 39 | \$ 39 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 895 | \$ 809 | \$ 286 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 859 | \$ 456 | \$ 403 | 4 | 1 | 4 | 45 | 5 | 9 | 12 | 3 | 9 | 7 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 1,246 | \$ 822 | \$ 424 | 4 | 1 | 4 | 48 | 5 | 10 | 12 | 3 | 10 | 7 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 337 | \$ 337 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 780 | \$ 532 | \$ 248 | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 347 | \$ 93 | \$ 259 | - | - | - | - | - | - | - | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 26 | \$ 26 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 858 | \$ 455 | \$ 203 | - | - | - | - | - | - | - | - | - | - |
| 98261 | Wilson, Sean P | IL | Full | Operators | \$ 178 | \$ - | \$ 176 | - | 3 | 9 | 98 | 10 | - | - | - | 20 | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 12,763 | 9,374 | 3,389 | 8 | 2 | 6 | 88 | 7 | 13 | 17 | 4 | 13 | 10 | |
| Total Other WSC Department | | Corp | Office | 70,571 | 45,300 | 25,271 | 21 | 7 | 21 | 224 | 26 | 45 | 60 | 13 | 48 | 39 | |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | |
|------------------------|------------|-----|-----|----|-----|-----|----|----|-----|-----|-----|-----|-----|----|-----|
| Total Operators 401(k) | \$ 104,002 | 324 | 146 | 19 | 115 | 153 | 41 | 17 | 194 | 885 | 123 | 857 | 291 | 85 | 102 |
| Total Office 401(k) | \$ 16,619 | 52 | 13 | 2 | 10 | 14 | 5 | 1 | 22 | 98 | 14 | 74 | 28 | 10 | 11 |
| Total WSC 401(k) | \$ 33,360 | 222 | 52 | 9 | 42 | 61 | 20 | 7 | 92 | 407 | 59 | 309 | 118 | 45 | 50 |

TOTAL 401(K) ALLOCATED: 164,201 697 219 30 167 237 65 25 308 1,390 186 1,041 437 146 164

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|----------|--------------|----------|----------------|-------------|
| | | | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0066 | 20-0070 |
| | | | | | | | | Apple Canyon | Camelot | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killamey | Lake Holiday | Wildwood | Northern Hills | Lake Marian |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 758 | \$ 517 | \$ 241 | 15 | 4 | 1 | 3 | 4 | 1 | 0 | 7 | 30 | 4 | 22 | 8 | 3 | 3 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 1,020 | \$ 875 | \$ 345 | 22 | 5 | 1 | 4 | 6 | 2 | 1 | 9 | 42 | 6 | 32 | 12 | 4 | 5 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 707 | \$ 490 | \$ 217 | 14 | 3 | 1 | 3 | 4 | 1 | 0 | 6 | 27 | 4 | 20 | 7 | 3 | 3 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 1,356 | \$ 887 | \$ 471 | - | - | - | - | - | - | - | - | - | - | - | 255 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 1,317 | \$ 898 | \$ 421 | 145 | - | - | - | - | - | - | - | 276 | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 1,276 | \$ 868 | \$ 408 | - | 39 | - | 31 | 43 | - | - | 67 | - | - | 228 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 1,262 | \$ 879 | \$ 383 | - | - | - | - | - | - | - | - | - | - | - | - | 72 | - |
| 98672 | Gaynes, Juna H. | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 522 | \$ 143 | \$ 379 | - | - | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 105 | \$ 105 | \$ - | - | - | - | - | - | 11 | 3 | - | - | - | 32 | - | - | 27 |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 493 | \$ - | \$ 493 | - | - | 6 | - | - | - | - | - | - | - | 41 | - | - | 34 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 438 | \$ 292 | \$ 146 | - | - | - | - | - | - | 4 | 1 | - | - | 12 | - | - | 10 |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | 2 | - | - | - | 4 | 1 | - | - | - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 1,160 | \$ 790 | \$ 370 | - | 34 | - | 27 | 38 | - | - | 4 | 267 | - | - | - | - | - |
| 99762 | Miller Jr, Michael A | IL | Full | Operators | \$ 1,113 | \$ 591 | \$ 522 | 34 | 8 | 1 | 6 | 9 | 3 | 1 | 14 | 64 | 9 | 48 | 18 | 7 | 7 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 1,618 | \$ 1,067 | \$ 549 | 35 | 9 | 1 | 7 | 10 | 3 | 1 | 15 | 67 | 9 | 51 | 19 | 7 | 8 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 438 | \$ 438 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 1,012 | \$ 891 | \$ 320 | 110 | - | - | - | - | - | - | - | 210 | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 449 | \$ 121 | \$ 328 | - | 31 | - | 25 | 35 | - | - | 54 | - | - | 183 | - | - | - |
| 99762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 34 | \$ 34 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 853 | \$ 590 | \$ 263 | - | 25 | - | 20 | 28 | - | - | 43 | - | - | 147 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 228 | \$ - | \$ 228 | - | - | 3 | - | - | - | 6 | 2 | - | - | 19 | - | - | 18 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 16,551 | 12,185 | 4,385 | 49 | 12 | 2 | 9 | 13 | 4 | 1 | 21 | 94 | 13 | 71 | 26 | 10 | 11 | |
| Total Other WSC Department | | Corp | Office | 91,489 | 58,792 | 32,697 | 173 | 40 | 7 | 32 | 47 | 15 | 8 | 72 | 314 | 46 | 238 | 92 | 35 | 40 | |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 63 24 76 815 85 199 192 54 163 117
 Total Office 401(k) \$ 16,819 8 3 8 90 9 18 23 5 18 14
 Total WSC 401(k) \$ 33,380 34 11 35 376 42 76 100 22 76 63

TOTAL 401(K) ALLOCATED 154,201 105 58 120 1,282 136 286 314 81 259 194

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------|-----------|---------------|------------------|---------------|---------|----------|-------------|---------------|----------------|
| | | | | | | | | 21-0078 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | | | Wadwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Pledge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 758 | \$ 517 | \$ 241 | 2 | 1 | 3 | 27 | 3 | 6 | 7 | 2 | 5 | 4 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 1,020 | \$ 875 | \$ 345 | 3 | 1 | 4 | 39 | 4 | 8 | 10 | 2 | 8 | 6 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 707 | \$ 490 | \$ 217 | 2 | 1 | 2 | 24 | 3 | 5 | 6 | 1 | 5 | 4 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 1,358 | \$ 887 | \$ 471 | - | - | - | - | - | 189 | - | 47 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 1,317 | \$ 898 | \$ 421 | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 1,278 | \$ 888 | \$ 408 | - | - | - | - | - | - | - | - | - | - |
| 13238 | Conard, William C | IL | Full | Operators | \$ 1,262 | \$ 879 | \$ 383 | 53 | - | - | - | - | - | 161 | - | - | 98 |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loran G. | IL | Full | Operators | \$ 522 | \$ 143 | \$ 379 | - | 6 | 20 | 211 | 22 | - | - | - | 42 | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 105 | \$ 105 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 493 | \$ - | \$ 493 | - | 8 | 26 | 275 | 29 | - | - | - | 55 | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 438 | \$ 292 | \$ 146 | - | 2 | 8 | 81 | 9 | - | - | - | 16 | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 1,160 | \$ 790 | \$ 370 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 1,113 | \$ 591 | \$ 522 | 5 | 2 | 5 | 59 | 6 | 12 | 15 | 3 | 12 | 9 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 1,616 | \$ 1,067 | \$ 548 | 5 | 2 | 6 | 82 | 8 | 13 | 16 | 4 | 12 | 10 |
| 814 | Olson, Randy L | IL | Full | Operators | \$ 438 | \$ 438 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenherd, Jon H | IL | Full | Operators | \$ 1,012 | \$ 691 | \$ 320 | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 449 | \$ 121 | \$ 328 | - | - | - | - | - | - | - | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 34 | \$ 34 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Stoekl, Frank Wayne | IL | Full | Operators | \$ 853 | \$ 590 | \$ 263 | - | - | - | - | - | - | - | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | \$ 228 | \$ - | \$ 228 | - | 4 | 12 | 127 | 13 | - | - | - | 25 | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 16,551 | 12,165 | 4,385 | 7 | 3 | 8 | 86 | 9 | 17 | 22 | 5 | 17 | 13 | |
| Total Other WSC Department | | Corp | Office | 91,489 | 58,792 | 32,697 | 27 | 9 | 27 | 290 | 33 | 58 | 78 | 17 | 59 | 50 | |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | |
|---------------------------------|------------|-------|-----|----|-----|-----|-----|----|-----|-------|-----|-------|-----|-----|-----|
| Total Operators Health Benefits | \$ 498,881 | 1,125 | 562 | 77 | 446 | 628 | 171 | 68 | 757 | 3,138 | 510 | 2,567 | 840 | 293 | 424 |
| Total Office Health Benefits | \$ 108,828 | 256 | 65 | 11 | 51 | 72 | 23 | 7 | 113 | 507 | 70 | 383 | 142 | 53 | 58 |
| Total WSC Health Benefits | \$ 78,520 | 511 | 119 | 21 | 95 | 141 | 45 | 17 | 212 | 928 | 135 | 704 | 272 | 104 | 118 |

TOTAL HEALTH BENEFITS ALLOCATED 686,030 1,901 746 109 682 841 239 69 1,062 4,573 716 3,654 1,254 449 600

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL 05-0010 Apple Canyon | IL 06-0014 Camelot | IL 07-0018 Charmar | IL 08-0022 Cherry Hill | IL 09-0025 Clarendon Hills | IL 11-0034 County Line | IL 12-0038 Del Mar | IL 13-0042 Ferson Creek | IL 14-0046 Galena Territory | IL 15-0050 Killamoy | IL 16-0054 Lake Holiday | IL 17-0058 Lake Wildwood | IL 18-0066 Northern Hills | IL 20-0070 Lake Marian |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------------------------|-----------------------|-----------------------|---------------------------|-------------------------------|---------------------------|-----------------------|----------------------------|--------------------------------|------------------------|----------------------------|-----------------------------|------------------------------|---------------------------|
| 98979 | Campanzano, Linda S. | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 89 | 22 | 4 | 17 | 24 | 8 | 2 | 38 | 169 | 23 | 128 | 47 | 18 | 19 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 89 | 22 | 4 | 17 | 24 | 8 | 2 | 38 | 169 | 23 | 128 | 47 | 18 | 19 |
| 89134 | Ward, Inger Carol | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 89 | 22 | 4 | 17 | 24 | 8 | 2 | 38 | 169 | 23 | 128 | 47 | 18 | 19 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - | - | 745 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 474 | - | - | - | - | - | - | - | 904 | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 131 | - | 103 | 146 | - | - | 227 | - | - | 770 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - | - | - | 258 | - |
| 98872 | Gaynes, June H. | IL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | 17 | - | - | 39 | 12 | - | - | 116 | - | - | - | 96 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfusa, Mark W | IL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | 17 | - | - | 39 | 12 | - | - | 116 | - | - | - | 96 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 17 | - | - | 39 | 12 | - | - | 116 | - | - | - | 96 |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 127 | - | 101 | 142 | - | 14 | - | 993 | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 89 | 22 | 4 | 17 | 24 | 8 | 2 | 38 | 169 | 23 | 128 | 47 | 18 | 19 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 89 | 22 | 4 | 17 | 24 | 8 | 2 | 38 | 169 | 23 | 128 | 47 | 18 | 19 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 474 | - | - | - | - | - | - | - | 904 | - | - | - | - | - |
| 98246 | Schulle, Jeffrey C | IL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | 131 | - | 103 | 146 | - | - | 227 | - | - | 770 | - | - | - |
| 99762 | Schulle, Jeffrey C | IL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99188 | Steele, Frank Wayne | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 131 | - | 103 | 146 | - | - | 227 | - | - | 770 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | 17 | - | - | 39 | 12 | - | - | 116 | - | - | - | 96 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 24,126 | 13,106 | 11,021 | 88 | 21 | 4 | 17 | 24 | 8 | 2 | 37 | 167 | 23 | 123 | 47 | 17 | 18 |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,883 | 98,165 | 424 | 97 | 18 | 78 | 117 | 38 | 15 | 175 | 761 | 112 | 578 | 225 | 86 | 98 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | |
|---------------------------------|------------|-----|----|-----|-------|-----|-----|-----|-----|-----|-----|
| Total Operators Health Benefits | \$ 498,681 | 217 | 99 | 315 | 3,385 | 353 | 557 | 657 | 156 | 679 | 400 |
| Total Office Health Benefits | \$ 108,828 | 39 | 14 | 43 | 465 | 49 | 94 | 119 | 26 | 93 | 72 |
| Total WSC Health Benefits | 78,520 | 79 | 25 | 81 | 859 | 98 | 173 | 230 | 50 | 175 | 148 |

TOTAL HEALTH BENEFITS ALLOCATED 686,030 335 138 439 4,709 500 824 1,005 232 946 620

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | | | 21-0078 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 13 | 5 | 14 | 155 | 16 | 31 | 40 | 9 | 31 | 24 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 13 | 5 | 14 | 155 | 16 | 31 | 40 | 9 | 31 | 24 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 13 | 5 | 14 | 155 | 16 | 31 | 40 | 9 | 31 | 24 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | 484 | - | 138 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 190 | - | - | - | - | - | 578 | - | - | 352 |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | 22 | 72 | 769 | 80 | - | - | - | 154 | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | 22 | 72 | 769 | 80 | - | - | - | 154 | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | 22 | 72 | 769 | 80 | - | - | - | 154 | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 22 | 72 | 769 | 80 | - | - | - | 154 | - |
| 99230 | McGugan, Timothy Joseph | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99735 | Menard, Mark C | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 13 | 5 | 14 | 155 | 16 | 31 | 40 | 9 | 31 | 24 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 13 | 5 | 14 | 155 | 18 | 31 | 40 | 9 | 31 | 24 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | 22 | 72 | 769 | 80 | - | - | - | 154 | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 24,126 | 13,106 | 11,021 | 13 | 4 | 14 | 153 | 16 | 31 | 39 | 9 | 31 | 24 | |
| Total Other WSC Department | | Corp | Office | 239,048 | 139,883 | 99,185 | 66 | 21 | 66 | 708 | 82 | 142 | 191 | 41 | 144 | 124 | |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | | | |
|--------------------------------|----|--------|----|----|---|----|----|----|---|----|-----|----|-----|----|----|----|
| Total Operators Other Benefits | \$ | 41,080 | 93 | 46 | 6 | 37 | 52 | 14 | 6 | 62 | 259 | 42 | 211 | 69 | 24 | 35 |
| Total Office Other Benefits | \$ | 8,909 | 22 | 5 | 1 | 4 | 6 | 2 | 1 | 9 | 42 | 6 | 32 | 12 | 4 | 5 |
| Total WSC Other Benefits | \$ | 6,468 | 42 | 10 | 2 | 8 | 12 | 4 | 2 | 18 | 76 | 11 | 58 | 22 | 9 | 10 |

TOTAL OTHER BENEFITS ALLOCATED 56,513 157 61 9 49 59 29 8 89 377 59 301 103 37 49

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|----------|--------------|---------------|----------------|-------------|
| | | | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0066 | 20-0070 |
| | | | | | | | | Apple Canyon | Camelet | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killamey | Lake Holiday | Lake Wildwood | Northern Hills | Lake Marian |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 7 | 2 | 0 | 1 | 2 | 1 | 0 | 3 | 14 | 2 | 11 | 4 | 1 | 2 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 348 | \$ 233 | \$ 113 | 7 | 2 | 0 | 1 | 2 | 1 | 0 | 3 | 14 | 2 | 11 | 4 | 1 | 2 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 7 | 2 | 0 | 1 | 2 | 1 | 0 | 3 | 14 | 2 | 11 | 4 | 1 | 2 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - | - | 61 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 39 | - | - | - | - | - | - | - | 74 | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 11 | - | 9 | 12 | - | - | 19 | - | - | 63 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - | - | - | 21 | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 233 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | 1 | - | - | - | 3 | 1 | - | - | 10 | - | - | 8 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | 1 | - | - | - | - | - | - | - | 10 | - | - | 8 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | 1 | - | - | 3 | 1 | - | - | - | 10 | - | - | 8 |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - | - | - | 3 | 1 | - | - | - | 10 | - | - | 8 |
| 98735 | Manard, Mark C | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 10 | - | 8 | 12 | - | 1 | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 7 | 2 | 0 | 1 | 2 | 1 | 0 | 3 | 14 | 2 | 11 | 4 | 1 | 2 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 7 | 2 | 0 | 1 | 2 | 1 | 0 | 3 | 14 | 2 | 11 | 4 | 1 | 2 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 233 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 39 | - | - | - | - | - | - | - | 74 | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | 11 | - | 9 | 12 | - | - | 19 | - | - | 63 | - | - | - |
| 98782 | Schulte, Jeffrey C | IL | Full | Operators | \$ 120 | \$ 120 | \$ 113 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 11 | - | 9 | 12 | - | - | 19 | - | - | 83 | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - | - | - | 3 | 1 | - | - | - | 10 | - | - | 8 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | 2,299 | 1,391 | 906 | 7 | 2 | 0 | 1 | 2 | 1 | 0 | 3 | 14 | 2 | 10 | 4 | 1 | 2 | |
| Total Other WSC Department | | Corp | Office | 22,847 | 14,876 | 8,171 | 35 | 8 | 2 | 7 | 10 | 3 | 1 | 15 | 63 | 9 | 48 | 19 | 7 | 8 | |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | |
|--------------------------------|----|--------|----|---|----|-----|----|----|----|----|----|----|
| Total Operators Other Benefits | \$ | 41,080 | 18 | 8 | 26 | 279 | 29 | 46 | 54 | 13 | 56 | 33 |
| Total Office Other Benefits | \$ | 8,909 | 3 | 1 | 4 | 36 | 4 | 8 | 10 | 2 | 8 | 6 |
| Total WSC Other Benefits | \$ | 6,468 | 7 | 2 | 7 | 71 | 8 | 14 | 19 | 4 | 14 | 12 |

TOTAL OTHER BENEFITS ALLOCATED 58,513 28 11 36 388 41 68 83 19 78 61

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|-------------|----------------|
| | | | | | | | | 21-0078 | 22-0082 | 23-0088 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Pkge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 348 | \$ 233 | \$ 113 | 1 | 0 | 1 | 13 | 1 | 3 | 3 | 1 | 3 | 2 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 348 | \$ 233 | \$ 113 | 1 | 0 | 1 | 13 | 1 | 3 | 3 | 1 | 3 | 2 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 348 | \$ 233 | \$ 113 | 1 | 0 | 1 | 13 | 1 | 3 | 3 | 1 | 3 | 2 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | - | - | 41 | - | 11 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 18 | - | - | - | - | - | 46 | - | - | 28 |
| 88672 | Gaynes, June H. | IL | Full | Operators | \$ 233 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99247 | Grosvenor, Lorin G. | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | 2 | 6 | 83 | 7 | - | - | - | 13 | - |
| 99226 | Kazuba, Kurt J | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | 2 | 6 | 83 | 7 | - | - | - | 13 | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 2 | 6 | 83 | 7 | - | - | - | 13 | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99735 | Menard, Mark C | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 1 | 0 | 1 | 13 | 1 | 3 | 3 | 1 | 3 | 2 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 1 | 0 | 1 | 13 | 1 | 3 | 3 | 1 | 3 | 2 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 233 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 120 | \$ 120 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | 2 | 6 | 83 | 7 | - | - | - | 13 | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 2,289 | 1,391 | 908 | 1 | 0 | 1 | 13 | 1 | 3 | 3 | 1 | 3 | 2 |
| Total Other WSC Department | | Corp | Office | | 22,847 | 14,676 | 8,171 | 6 | 2 | 6 | 58 | 7 | 12 | 18 | 3 | 12 | 10 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/08

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | | | |
|----------------------------|---------------------------|-------|-------------------|-----------|---------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|-----------|--------------|--------------|----------------|-------------|---|---|
| | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0066 | 20-0070 | | |
| | | | | | | Apple Canyon | Cematot | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killarney | Lake Holiday | Lake Wlkwood | Northern Hills | Lake Marian | | |
| 98979 | Campuzano, Linda S. | IL | Full | Office | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.28% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% | | |
| 99733 | Folz, Stacey Irene | IL | Full | Office | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% | | |
| 99134 | Ward, Inger Carol | IL | Full | Office | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% | | |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 54.08% | 0.00% | 0.00% | | |
| 5434 | Brant, Tim J | IL | Full | Operators | 100.00% | 34.39% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 65.61% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 553 | Cloud, Dennis S | IL | Full | Operators | 100.00% | 0.00% | 9.48% | 0.00% | 7.51% | 10.58% | 0.00% | 0.00% | 16.50% | 0.00% | 0.00% | 55.93% | 0.00% | 0.00% | 0.00% | | |
| 13238 | Conard, William C | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 18.89% | 0.00% | | |
| 99872 | Gaynes, June H. | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 98735 | Menard, Mark C | IL | Full | Operators | 100.00% | 0.00% | 9.23% | 0.00% | 7.32% | 10.31% | 0.00% | 1.05% | 0.00% | 72.09% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 98782 | Miller Jr, Michael A | IL | Full | Operators | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.28% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% | | |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.28% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% | | |
| 614 | Olson, Randy L | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | 100.00% | 34.39% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 65.61% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | 100.00% | 0.00% | 9.48% | 0.00% | 7.51% | 10.58% | 0.00% | 0.00% | 16.50% | 0.00% | 0.00% | 55.93% | 0.00% | 0.00% | 0.00% | | |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | 100.00% | 0.00% | 9.48% | 0.00% | 7.51% | 10.58% | 0.00% | 0.00% | 16.50% | 0.00% | 0.00% | 55.93% | 0.00% | 0.00% | 0.00% | | |
| 99261 | Wilson, Sean P | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 1.27% | 0.00% | 0.00% | 2.81% | 0.89% | 0.00% | 0.00% | 8.41% | 0.00% | 0.00% | 0.00% | 8.99% | | |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | 100.00% | 34.39% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 65.61% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| Total IT Department | | | | | Corp | Office | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Other WSC Department | | | | | Corp | Office | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | IL | IL | IL | IL | IL | IL | IL | IL | IL | |
|----------------------------|---------------------------|-------|-------------------|-----------|---------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | 21-0076 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% |
| 99733 | Fokz, Stacey Ilene | IL | Full | Office | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% |
| 99134 | Ward, Ingar Carol | IL | Full | Office | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 35.89% | 0.00% | 10.03% | 0.00% | 0.00% |
| 5434 | Brant, Tim J | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 553 | Cloud, Dennis S | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 13236 | Conard, William C | IL | Full | Operators | 100.00% | 13.83% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 41.84% | 0.00% | 0.00% | 25.54% |
| 98672 | Gaynes, June H. | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 99253 | Kuhluss, Mark W | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 98735 | Menard, Mark C | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.84% | 2.26% | 1.75% |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% |
| 614 | Olson, Randy L. | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 89246 | Schulte, Jeffrey C | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98782 | Schulte, Jeffrey C | IL | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99261 | Wilson, Sean P | IL | Full | Operators | 100.00% | 0.00% | 1.63% | 5.20% | 55.80% | 5.82% | 0.00% | 0.00% | 0.00% | 11.19% | 0.00% |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total IT Department | | Corp | Office | | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other WSC Department | | Corp | Office | | 87 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|----------------------------|---------------------------|-------|-------------------|-----------|------------|--------------|---------|---------|-------------|-----------------|-------------|---------|--------------|------------------|----------|--------------|---------------|----------------|-------------|
| | | | | | | 05-0010 | 06-0014 | 07-0018 | 08-0022 | 09-0026 | 11-0034 | 12-0038 | 13-0042 | 14-0046 | 15-0050 | 16-0054 | 17-0058 | 18-0066 | 20-0070 |
| | | | | | | Apple Canyon | Camelot | Charmar | Cherry Hill | Clarendon Hills | County Line | Del Mar | Ferson Creek | Galena Territory | Killamey | Lake Holiday | Lake Wildwood | Northern Hills | Lake Marian |
| 98978 | Campuzano, Linda S. | IL | Full | Office | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99134 | Ward, Inger Carol | IL | Full | Office | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | 712 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | 1,318 | 1,330 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | 3,867 | 1,330 | - | - | - | - | - | - | - | 2,537 | - | - | - | - | - |
| 13238 | Conard, William C | IL | Full | Operators | 3,430 | - | 325 | - | 258 | 363 | - | - | 566 | - | - | 1,918 | - | - | - |
| 98872 | Gaynes, June H. | IL | Full | Operators | 1,418 | - | - | - | - | - | - | - | - | - | - | - | - | 265 | - |
| 99247 | Grosvonor, Loren G. | IL | Full | Operators | 4,175 | - | - | 53 | - | - | 117 | 37 | - | - | 351 | - | - | - | 292 |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | 4,175 | - | - | 53 | - | - | 117 | 37 | - | - | 351 | - | - | - | 292 |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | 4,175 | - | - | 53 | - | - | 117 | 37 | - | - | 351 | - | - | - | 292 |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | 4,175 | - | - | 53 | - | - | 117 | 37 | - | - | 351 | - | - | - | 292 |
| 99230 | McGaugan, Timothy Joseph | IL | Full | Operators | 4,175 | - | - | 53 | - | - | 117 | 37 | - | - | 351 | - | - | - | 292 |
| 98735 | Menard, Mark C | IL | Full | Operators | 3,520 | - | 325 | - | 258 | 363 | - | 37 | - | 2,537 | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 614 | Olson, Randy L | IL | Full | Operators | 4,175 | - | - | 53 | - | - | 117 | 37 | - | - | 351 | - | - | - | 292 |
| 98902 | Schoenhard, Jon H | IL | Full | Operators | 3,867 | 1,330 | - | - | - | - | - | - | - | 2,537 | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | 3,430 | - | 325 | - | 258 | 363 | - | - | 566 | - | - | 1,918 | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | 3,430 | - | 325 | - | 258 | 363 | - | - | 566 | - | - | 1,918 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | 4,175 | - | - | 53 | - | - | 117 | 37 | - | - | 351 | - | - | - | 292 |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | 3,867 | 1,330 | - | - | - | - | - | - | - | 2,537 | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 611,186 | 3,890 | 975 | 159 | 773 | 1,089 | 352 | 111 | 1,698 | 7,612 | 1,053 | 5,754 | 2,135 | 795 | 878 |
| Total Other WSC Department | | Corp | Office | | 15,332,451 | 87,224 | 19,055 | 3,709 | 15,339 | 24,190 | 7,794 | 3,563 | 34,908 | 148,288 | 23,157 | 113,252 | 48,268 | 17,945 | 21,148 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/08

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|----------------------------|---------------------------|-------|-------------------|-----------|------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | 21-0078 | 22-0082 | 23-0088 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 98979 | Campuzano, Linda S. | IL | Full | Office | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 |
| 99733 | Foltz, Stacy Ilena | IL | Full | Office | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 |
| 99134 | Ward, Inger Carol | IL | Full | Office | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | 1,318 | - | - | - | - | - | 472 | - | 132 | - | - |
| 5434 | Brani, Tim J | IL | Full | Operators | 3,867 | - | - | - | - | - | - | - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | 3,430 | - | - | - | - | - | - | - | - | - | - |
| 13238 | Conard, William C | IL | Full | Operators | 1,418 | 196 | - | - | - | - | - | 595 | - | - | 362 |
| 98672 | Gaynes, June H. | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 98735 | Menard, Mark C | IL | Full | Operators | 3,520 | - | - | - | - | - | - | - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 |
| 814 | Olson, Randy L. | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | 3,867 | - | - | - | - | - | - | - | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | 3,430 | - | - | - | - | - | - | - | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | 3,430 | - | - | - | - | - | - | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | 3,430 | - | - | - | - | - | - | - | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | 4,175 | - | 68 | 217 | 2,330 | 243 | - | - | - | 467 | - |
| 98089 | Brani, Nathan Andrew | IL | Part | Operators | 3,867 | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | | | | | 611,186 | 588 | 204 | 651 | 6,989 | 729 | 1,417 | 1,784 | 386 | 1,401 | 1,086 |
| Total Other WSC Department | | | | | 15,332,451 | 14,222 | 4,234 | 13,229 | 138,980 | 17,607 | 27,703 | 39,388 | 8,178 | 26,741 | 27,178 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 53,302 3,566 10,523
 Total Office Salaries \$ 606,854 6,163 412 1,217
 Total WSC Salaries \$ 1,142,069 25,855 1,812 5,857

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 85,320 \$ 5,790 \$ 17,597

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | IN | IN | IN | | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------------|-----------------------|-------|-------|
| | | | | | | | | 60-0280 | 150-0180 | 151-0151 | | |
| | | | | | | | | Twin Lakes | WSC of Indiana | Indiana Water Service | | |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 25,502 | \$ 17,330 | \$ 8,172 | 1,850 | 124 | 365 | | |
| 98733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 34,318 | \$ 22,615 | \$ 11,703 | 2,649 | 177 | 523 | | |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 23,786 | \$ 16,432 | \$ 7,355 | 1,665 | 111 | 329 | | |
| 2859 | Bishop Jr, Robert Daan | IL | Full | Operators | \$ 45,683 | \$ 29,728 | \$ 15,955 | - | - | - | | |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 44,320 | \$ 30,047 | \$ 14,273 | - | - | - | | |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 42,893 | \$ 29,077 | \$ 13,818 | - | - | - | | |
| 13236 | Conard, William C | IL | Full | Operators | \$ 42,434 | \$ 29,439 | \$ 12,995 | - | - | - | | |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 33,601 | \$ 33,601 | \$ - | - | - | - | | |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 17,735 | \$ 4,887 | \$ 12,848 | - | - | - | | |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 3,600 | \$ 3,600 | \$ - | - | - | - | | |
| 99253 | Kuhusa, Mark W | IL | Full | Operators | \$ 10,697 | \$ - | \$ 10,697 | - | - | - | | |
| 99077 | Loise, Hannah Elizabeth | IL | Full | Operators | \$ 14,668 | \$ 9,720 | \$ 4,948 | - | - | - | | |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 1,731 | \$ 1,731 | \$ - | - | - | - | | |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 39,025 | \$ 26,474 | \$ 12,551 | - | - | - | | |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 37,806 | \$ 20,125 | \$ 17,681 | 4,002 | 268 | 790 | | |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 54,340 | \$ 35,750 | \$ 18,690 | 4,207 | 282 | 831 | | |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 14,444 | \$ 14,444 | \$ - | - | - | - | | |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 34,018 | \$ 23,156 | \$ 10,869 | - | - | - | | |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 15,255 | \$ 4,151 | \$ 11,105 | - | - | - | | |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,108 | \$ 1,108 | \$ - | - | - | - | | |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 28,083 | \$ 19,773 | \$ 8,910 | - | - | - | | |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 7,719 | \$ - | \$ 7,719 | - | - | - | | |
| 99089 | Brent, Nathan Andrew | IL | Part | Operators | \$ 6,931 | \$ 3,873 | \$ 3,058 | - | - | - | | |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 38,998 | \$ 26,923 | \$ 12,075 | 8,708 | 583 | 1,719 | | |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 37,831 | \$ 28,096 | \$ 11,535 | 9,123 | 610 | 1,801 | | |
| 99164 | Hein, Mark Wayne | IN | Full | Operators | \$ 35,406 | \$ 23,650 | \$ 11,748 | 9,290 | 622 | 1,834 | | |
| 99231 | Kanaski, Mark Anton | IN | Full | Operators | \$ 14,587 | \$ 6,800 | \$ 7,987 | 6,318 | 423 | 1,247 | | |
| 99263 | Schroeder, Raymond J | IN | Full | Operators | \$ 4,488 | \$ - | \$ 4,488 | 3,558 | 236 | 702 | | |
| 98788 | Wallace, Artemus L | IN | Full | Operators | \$ 8,127 | \$ 8,127 | \$ - | - | - | - | | |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | \$ 18,619 | \$ 18,619 | \$ - | - | - | - | | |
| 99176 | Wright III, James R | IN | Full | Operators | \$ 32,254 | \$ 22,018 | \$ 10,235 | 8,096 | 542 | 1,598 | | |
| Total IT Department | | | | | Corp | Office | 560,702 | 412,046 | 148,856 | 5,857 | 392 | 1,156 |
| Total Other WSC Department | | | | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,940 | 19,998 | 1,420 | 4,701 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | |
|----------------------|------------|-------|-----|-----|
| Total Operators FICA | \$ 275,151 | 4,078 | 273 | 805 |
| Total Office FICA | \$ 46,348 | 471 | 32 | 93 |
| Total WSC FICA | \$ 59,833 | 1,441 | 103 | 342 |

TOTAL FICA ALLOCATED 381,331 5,990 407 1,240

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IN | IN | IN |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------------|-----------------------|
| | | | | | | | | 60-0280 | 150-0150 | 151-0151 |
| | | | | | | | | Twin Lakes | WSC of Indiana | Indiana Water Service |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 1,951 | \$ 1,326 | \$ 825 | 142 | 9 | 28 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 2,625 | \$ 1,730 | \$ 895 | 203 | 14 | 40 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 1,820 | \$ 1,257 | \$ 563 | 127 | 9 | 25 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 3,495 | \$ 2,274 | \$ 1,221 | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 3,380 | \$ 2,299 | \$ 1,092 | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 3,281 | \$ 2,224 | \$ 1,057 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 3,246 | \$ 2,252 | \$ 994 | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 2,570 | \$ 2,570 | \$ - | - | - | - |
| 98247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 1,357 | \$ 374 | \$ 983 | - | - | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 275 | \$ 275 | \$ - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 1,277 | \$ - | \$ 1,277 | - | - | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 1,122 | \$ 744 | \$ 378 | - | - | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 132 | \$ 132 | \$ - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 2,985 | \$ 2,025 | \$ 960 | - | - | - |
| 99762 | Miller Jr, Michael A | IL | Full | Operators | \$ 2,892 | \$ 1,540 | \$ 1,353 | 306 | 20 | 60 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 4,157 | \$ 2,735 | \$ 1,422 | 322 | 22 | 64 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 1,105 | \$ 1,105 | \$ - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 2,802 | \$ 1,771 | \$ 831 | - | - | - |
| 98246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,187 | \$ 318 | \$ 850 | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 85 | \$ 85 | \$ - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 2,194 | \$ 1,513 | \$ 682 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 591 | \$ - | \$ 591 | - | - | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 530 | \$ 286 | \$ 234 | - | - | - |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 2,983 | \$ 2,060 | \$ 924 | 668 | 45 | 132 |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 2,879 | \$ 1,996 | \$ 882 | 699 | 47 | 138 |
| 99164 | Hein, Mark Wayne | IN | Full | Operators | \$ 2,709 | \$ 1,810 | \$ 899 | 711 | 48 | 140 |
| 99231 | Kamasaki, Mark Anton | IN | Full | Operators | \$ 1,116 | \$ 505 | \$ 611 | 483 | 32 | 95 |
| 98263 | Schroeder, Raymond J | IN | Full | Operators | \$ 344 | \$ - | \$ 344 | 272 | 18 | 54 |
| 98788 | Wallace, Artemus L | IN | Full | Operators | \$ 622 | \$ 622 | \$ - | - | - | - |
| 98032 | Wiesner, Eric B. | IN | Full | Operators | \$ 1,424 | \$ 1,424 | \$ - | - | - | - |
| 99176 | Wright III, James R | IN | Full | Operators | \$ 2,487 | \$ 1,684 | \$ 783 | 618 | 41 | 122 |
| Total IT Department | | Corp | Office | | 28,392 | 20,570 | 7,822 | 377 | 25 | 74 |
| Total Other WSC Department | | Corp | Office | | 209,493 | 147,680 | 61,813 | 1,064 | 77 | 268 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FUT \$ 1,315 31 2 6
 Total Office FUT \$ 512 - - -
 Total WSC FUT \$ 535 10 1 2

TOTAL FUT ALLOCATED 2,362 41 3

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IN 60-0280 Twin Lakes | IN 150-0150 WSC of Indiana | IN 151-0151 Indiana Water Service | |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------|-------------------------------|--------------------------------------|-----|
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99733 | Folz, Stacey Ilene | IL | Full | Office | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 5434 | Brent, Tim J | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 13236 | Conard, William C | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 98247 | Grosvenor, Lorin G. | IL | Full | Operators | \$ 56 | \$ 38 | \$ 17 | - | - | - | |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 29 | \$ 29 | \$ - | - | - | - | |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 56 | \$ - | \$ 56 | - | - | - | |
| 98077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 14 | \$ 14 | \$ - | - | - | - | |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99248 | Schulte, Jeffrey C | IL | Full | Operators | \$ 56 | \$ 33 | \$ 23 | - | - | - | |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 9 | \$ 9 | \$ - | - | - | - | |
| 99189 | Staele, Frank Wayne | IL | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 56 | \$ - | \$ 56 | - | - | - | |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 55 | \$ 31 | \$ 24 | - | - | - | |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 89164 | Hein, Mark Wayne | IN | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 89231 | Kemaskl, Mark Arton | IN | Full | Operators | \$ 56 | \$ 53 | \$ 3 | 3 | 0 | 1 | |
| 99283 | Schroeder, Raymond J | IN | Full | Operators | \$ 36 | \$ - | \$ 36 | 28 | 2 | 6 | |
| 98788 | Wallace, Artemus L | IN | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| 99178 | Wright III, James R | IN | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | - | |
| Total IT Department | | | | | Corp | Office | 447 | 348 | 99 | - | - |
| Total Other WSC Department | | | | | Corp | Office | 4,351 | 3,717 | 634 | 10 | 1 2 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators SUT \$ 6,192 105 7 21
 Total Office SUT \$ 1,692 - - -
 Total WSC SUT \$ 3,236 64 4 14

TOTAL SUT ALLOCATED 11,121 169 11 34

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IN 60-0280 Twin Lakes | IN 150-0150 WSC of Indiana | IN 151-0151 Indiana Water Service |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------|-------------------------------|--------------------------------------|
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - |
| 99733 | Foltz, Stacey Irene | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 440 | \$ 440 | \$ - | - | - | - |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 98872 | Caynes, June H. | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 98247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 440 | \$ 195 | \$ 245 | - | - | - |
| 98228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 144 | \$ 144 | \$ - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 440 | \$ - | \$ 440 | - | - | - |
| 98077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 440 | \$ 388 | \$ 51 | - | - | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 69 | \$ 69 | \$ - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 614 | Olson, Handy L | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 88802 | Schoenhard, Jon H | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 99248 | Schulte, Jeffrey C | IL | Full | Operators | \$ 440 | \$ 168 | \$ 274 | - | - | - |
| 88762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 44 | \$ 44 | \$ - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 440 | \$ 440 | \$ - | - | - | - |
| 98261 | Wilson, Sean P | IL | Full | Operators | \$ 309 | \$ - | \$ 309 | - | - | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 277 | \$ 155 | \$ 122 | - | - | - |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 189 | \$ 189 | \$ - | - | - | - |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 189 | \$ 189 | \$ - | - | - | - |
| 99164 | Hein, Mark Wayne | IN | Full | Operators | \$ 189 | \$ 189 | \$ - | - | - | - |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | \$ 189 | \$ 178 | \$ 11 | 9 | 1 | 2 |
| 99283 | Schroeder, Raymond J | IN | Full | Operators | \$ 121 | \$ - | \$ 121 | 96 | 6 | 19 |
| 98788 | Wallace, Arternus L | IN | Full | Operators | \$ 189 | \$ 189 | \$ - | - | - | - |
| 98032 | Wiesner, Eric B. | IN | Full | Operators | \$ 189 | \$ 189 | \$ - | - | - | - |
| 99178 | Wright III, James R | IN | Full | Operators | \$ 189 | \$ 189 | \$ - | - | - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | - | - | - | - |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,498 | 3,644 | 64 | 4 | 14 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|-------------------------|----|--------|-------|----|-----|
| Total Operators Pension | \$ | 80,381 | 1,215 | 81 | 240 |
| Total Office Pension | \$ | 12,998 | 141 | 9 | 28 |
| Total WSC Pension | \$ | 25,798 | 585 | 41 | 133 |

TOTAL PENSION ALLOCATED 110,178 1,940 152 400

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IN | IN | IN |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------------|-----------------------|
| | | | | | | | | 60-0280 | 150-0150 | 151-0151 |
| | | | | | | | | Twin Lakes | WSC of Indiana | Indiana Water Service |
| 88979 | Campuzano, Linda S. | IL | Full | Office | \$ 585 | \$ 399 | \$ 168 | 42 | 3 | 8 |
| 88733 | Foltz, Stacey Irene | IL | Full | Office | \$ 787 | \$ 520 | \$ 287 | 60 | 4 | 12 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 545 | \$ 378 | \$ 168 | 38 | 3 | 7 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 1,047 | \$ 683 | \$ 364 | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 1,016 | \$ 891 | \$ 325 | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 984 | \$ 669 | \$ 315 | - | - | - |
| 13239 | Conard, William C | IL | Full | Operators | \$ 973 | \$ 677 | \$ 298 | - | - | - |
| 98872 | Gaynes, June H. | IL | Full | Operators | \$ 773 | \$ 773 | \$ - | - | - | - |
| 89247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 403 | \$ 110 | \$ 293 | - | - | - |
| 89228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 81 | \$ 81 | \$ - | - | - | - |
| 89253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 381 | \$ - | \$ 391 | - | - | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 338 | \$ 225 | \$ 113 | - | - | - |
| 99230 | McGulgan, Timothy Joseph | IL | Full | Operators | \$ 39 | \$ 39 | \$ - | - | - | - |
| 88785 | Menard, Mark C | IL | Full | Operators | \$ 895 | \$ 809 | \$ 286 | - | - | - |
| 89782 | Miller Jr, Michael A | IL | Full | Operators | \$ 859 | \$ 455 | \$ 403 | 91 | 6 | 18 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 1,246 | \$ 822 | \$ 424 | 96 | 8 | 19 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 337 | \$ 337 | \$ - | - | - | - |
| 88802 | Schoenhard, Jon H | IL | Full | Operators | \$ 780 | \$ 532 | \$ 248 | - | - | - |
| 99248 | Schulte, Jeffrey C | IL | Full | Operators | \$ 347 | \$ 93 | \$ 253 | - | - | - |
| 88762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 28 | \$ 28 | \$ - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 858 | \$ 455 | \$ 200 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 178 | \$ - | \$ 178 | - | - | - |
| 89089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - |
| 88741 | Alexander, Charles Lee | IN | Full | Operators | \$ 895 | \$ 619 | \$ 275 | 199 | 13 | 39 |
| 88737 | Fox, Anthony R | IN | Full | Operators | \$ 883 | \$ 600 | \$ 283 | 208 | 14 | 41 |
| 99164 | Hein, Mark Wayne | IN | Full | Operators | \$ 811 | \$ 544 | \$ 268 | 212 | 14 | 42 |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | \$ 331 | \$ 148 | \$ 182 | 144 | 10 | 28 |
| 88263 | Schroeder, Raymond J | IN | Full | Operators | \$ 103 | \$ - | \$ 103 | 81 | 5 | 16 |
| 88788 | Wallace, Arternus L | IN | Full | Operators | \$ 191 | \$ 191 | \$ - | - | - | - |
| 89032 | Wiesner, Eric B. | IN | Full | Operators | \$ 430 | \$ 430 | \$ - | - | - | - |
| 99176 | Wright III, James R | IN | Full | Operators | \$ 738 | \$ 505 | \$ 233 | 185 | 12 | 38 |
| Total IT Department | | Corp | Office | | 12,763 | 9,374 | 3,889 | 134 | 9 | 28 |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 451 | 32 | 106 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 1,572 105 310
 Total Office 401(k) \$ 16,819 182 12 35
 Total WSC 401(k) \$ 33,380 756 53 172

TOTAL 401(k) ALLOCATED 154,201 2,511 170 518

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IN 60-0280 Twin Lakes | IN 150-0150 WSC of Indiana | IN 151-0151 Indiana Water Service |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------|-------------------------------|--------------------------------------|
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 758 | \$ 517 | \$ 241 | 55 | 4 | 11 |
| 99733 | Foltz, Stacey Irene | IL | Full | Office | \$ 1,020 | \$ 675 | \$ 345 | 78 | 5 | 15 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 707 | \$ 490 | \$ 217 | 49 | 3 | 10 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 1,358 | \$ 887 | \$ 471 | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 1,317 | \$ 896 | \$ 421 | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 1,276 | \$ 868 | \$ 408 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 1,262 | \$ 879 | \$ 383 | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - |
| 98247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 522 | \$ 143 | \$ 379 | - | - | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 105 | \$ 105 | \$ - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 493 | \$ - | \$ 493 | - | - | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 438 | \$ 292 | \$ 146 | - | - | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 1,160 | \$ 790 | \$ 370 | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 1,113 | \$ 591 | \$ 522 | 118 | 8 | 23 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 1,816 | \$ 1,067 | \$ 548 | 124 | 8 | 25 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 438 | \$ 438 | \$ - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 1,012 | \$ 691 | \$ 320 | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 449 | \$ 121 | \$ 328 | - | - | - |
| 86762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 34 | \$ 34 | \$ - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 853 | \$ 590 | \$ 263 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 228 | \$ - | \$ 228 | - | - | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 1,160 | \$ 804 | \$ 356 | 257 | 17 | 51 |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 1,119 | \$ 779 | \$ 340 | 269 | 18 | 53 |
| 99184 | Hein, Mark Wayne | IN | Full | Operators | \$ 1,052 | \$ 706 | \$ 347 | 274 | 18 | 54 |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | \$ 428 | \$ 193 | \$ 238 | 186 | 12 | 37 |
| 99283 | Schroeder, Raymond J | IN | Full | Operators | \$ 133 | \$ - | \$ 133 | 105 | 7 | 21 |
| 98788 | Wallace, Artemus L | IN | Full | Operators | \$ 248 | \$ 248 | \$ - | - | - | - |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | \$ 559 | \$ 559 | \$ - | - | - | - |
| 99176 | Wright III, James R | IN | Full | Operators | \$ 957 | \$ 655 | \$ 302 | 239 | 16 | 47 |
| Total IT Department | | Corp | Office | | 18,551 | 12,165 | 4,385 | 173 | 12 | 34 |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,792 | 32,697 | 584 | 41 | 137 |

Utilities, Inc.
 SE-90 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 08/30/06

| | | | | | |
|---------------------------------|----|---------|-------|-----|-------|
| Total Operators Health Benefits | \$ | 498,661 | 7,065 | 473 | 1,395 |
| Total Office Health Benefits | \$ | 108,828 | 935 | 63 | 185 |
| Total WSC Health Benefits | | 78,520 | 1,727 | 123 | 407 |

TOTAL HEALTH BENEFITS ALLOCATED 686,030 8,727 859 1,987

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | IN | IN | IN |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------------|-----------------------|
| | | | | | | | | 60-0280 | 150-0160 | 151-0151 |
| | | | | | | | | Twin Lakes | WSC of Indiana | Indiana Water Service |
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 312 | 21 | 62 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 312 | 21 | 62 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 312 | 21 | 62 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 1,003 | \$ 1,003 | \$ - | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 99782 | Milner Jr, Michael A | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 312 | 21 | 62 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 312 | 21 | 62 |
| 814 | Olson, Randy L | IL | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | - |
| 98782 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - |
| 99089 | Brent, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - |
| 99741 | Alexander, Charles Lee | IN | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 993 | 66 | 196 |
| 99737 | Fox, Anthony R | IN | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,090 | 73 | 215 |
| 99164 | Hain, Mark Wayne | IN | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,090 | 73 | 215 |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | 1,090 | 73 | 215 |
| 99263 | Schroeder, Raymond J | IN | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 1,090 | 73 | 215 |
| 98788 | Wallace, Artemus L | IN | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - |
| 99176 | Wright III, James R | IN | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,090 | 73 | 215 |
| Total IT Department | | Corp | Office | | 24,126 | 13,106 | 11,021 | 308 | 21 | 61 |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,853 | 99,185 | 1,418 | 102 | 346 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|--------------------------------|----|--------|-----|----|-----|
| Total Operators Other Bonolits | \$ | 41,080 | 582 | 39 | 115 |
| Total Office Other Bonolits | \$ | 8,964 | 77 | 5 | 15 |
| Total WSC Other Benefits | \$ | 6,468 | 142 | 10 | 33 |

TOTAL OTHER BENEFITS ALLOCATED 66,513 801 54 164

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IN 60-0280 Twin Lakes | IN 150-0160 WSC of Indiana | IN 151-0151 Indiana Water Service |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------|-------------------------------|--------------------------------------|
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 26 | 2 | 5 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 26 | 2 | 5 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 346 | \$ 233 | \$ 113 | 26 | 2 | 5 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 5434 | Brank, Tim J | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 233 | \$ 233 | \$ 113 | - | - | - |
| 88247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - |
| 89228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 26 | 2 | 5 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 26 | 2 | 5 |
| 614 | Olson, Randy L | IL | Full | Operators | \$ 233 | \$ 233 | \$ 113 | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 89246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - |
| 98782 | Schulte, Jeffrey C | IL | Full | Operators | \$ 120 | \$ 120 | \$ 113 | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99261 | Wilson, Sean P | IL | Full | Operators | \$ 113 | \$ 113 | \$ 113 | - | - | - |
| 99089 | Brank, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | - | - | - |
| 98741 | Akaxander, Charles Lee | IN | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 82 | 5 | 16 |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 90 | 6 | 18 |
| 99104 | Hein, Mark Wayne | IN | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 90 | 6 | 18 |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | \$ 227 | \$ 113 | \$ 113 | 90 | 6 | 18 |
| 99263 | Schroeder, Raymond J | IN | Full | Operators | \$ 113 | \$ 113 | \$ 113 | 90 | 6 | 18 |
| 98788 | Wallace, Artenkus L | IN | Full | Operators | \$ 120 | \$ 120 | \$ 113 | - | - | - |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | \$ 233 | \$ 233 | \$ 113 | - | - | - |
| 89176 | Wright III, James R | IN | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 90 | 6 | 18 |
| Total IT Department | | | | | 2,299 | 1,381 | 908 | 26 | 2 | 5 |
| Total Other WSC Department | | | | | 22,847 | 14,676 | 8,171 | 117 | 8 | 28 |

UURties, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | | All Cos | IN | IN | IN |
|----------------------------|---------------------------|-------|----------------------------|-----------|--|---------|------------|-------------------|--------------------------|
| | | | | | | | 50-0280 | 150-0150 | 151-0151 |
| | | | | | | | Twin Lakes | WSC of Indiana | Indiana Water Service |
| 98979 | Campuzano, Linda S. | IL | Full | Office | | 100.00% | 22.63% | 1.51% | 4.47% |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | | 100.00% | 22.63% | 1.51% | 4.47% |
| 99134 | Ward, Inger Carol | IL | Full | Office | | 100.00% | 22.63% | 1.51% | 4.47% |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 5434 | Brant, Tim J | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 553 | Cloud, Dennis S | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 13236 | Conrad, William C | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 98672 | Gaynes, June H. | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99253 | Kuhluss, Mark W | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 98735 | Menard, Mark C | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | | 100.00% | 22.63% | 1.51% | 4.47% |
| 98703 | Montgomery, Christopher K | IL | Full | Operators | | 100.00% | 22.63% | 1.51% | 4.47% |
| 614 | Otson, Randy L. | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 98246 | Schulte, Jeffrey C | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | | 0.00% | 0.00% | 0.00% | 0.00% |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99261 | Wilson, Sean P | IL | Full | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | | 100.00% | 0.00% | 0.00% | 0.00% |
| 98741 | Alexander, Charlea Lee | IN | Full | Operators | | 100.00% | 72.12% | 4.83% | 14.24% |
| 88737 | Fox, Anthony R | IN | Full | Operators | | 100.00% | 79.09% | 5.29% | 15.61% |
| 99184 | Hein, Mark Wayne | IN | Full | Operators | | 100.00% | 79.09% | 5.29% | 15.61% |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | | 100.00% | 79.09% | 5.29% | 15.61% |
| 98263 | Schroeder, Raymond J | IN | Full | Operators | | 100.00% | 79.09% | 5.29% | 15.61% |
| 98788 | Wallace, Artemus L | IN | Full | Operators | | 100.00% | 79.09% | 5.29% | 15.61% |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | | 100.00% | 79.09% | 5.29% | 15.61% |
| 99176 | Wright III, James R | IN | Full | Operators | | 100.00% | 79.09% | 5.29% | 15.61% |
| Total IT Department | | Corp | | Office | | 8 | 0 | 0 | 0 |
| Total Other WSC Department | | Corp | | Office | | 87 | 1 | 0 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | IN | IN | IN |
|----------------------------|---------------------------|-------|-------------------|-----------|------------|------------|----------------|-----------------------|
| | | | | | | 00-0280 | 150-0150 | 151-0151 |
| | | | | | | Twin Lakes | WSC of Indiana | Indiana Water Service |
| 98979 | Campuzano, Linda S. | IL | Full | Office | 20,702 | 4,686 | 314 | 925 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | 20,702 | 4,686 | 314 | 925 |
| 99134 | Ward, Ingar Carol | IL | Full | Office | 20,702 | 4,686 | 314 | 925 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | 1,316 | - | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | 3,867 | - | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | 3,430 | - | - | - |
| 13236 | Conard, William C | IL | Full | Operators | 1,418 | - | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | 4,175 | - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | 4,175 | - | - | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | 4,175 | - | - | - |
| 99253 | Kuhlus, Mark W | IL | Full | Operators | 4,175 | - | - | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | 4,175 | - | - | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | 4,175 | - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | 3,520 | - | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | 20,702 | 4,686 | 314 | 925 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | 20,702 | 4,688 | 314 | 925 |
| 614 | Olson, Randy L | IL | Full | Operators | 4,175 | - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | 3,887 | - | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | 3,430 | - | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | - | - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | 3,430 | - | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | 4,175 | - | - | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | 3,867 | - | - | - |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | 6,488 | 4,688 | 314 | 925 |
| 98737 | Fox, Anthony R | IN | Full | Operators | 5,924 | 4,688 | 314 | 925 |
| 99164 | Hein, Mark Wayne | IN | Full | Operators | 5,924 | 4,688 | 314 | 925 |
| 99231 | Kamaski, Mark Anlon | IN | Full | Operators | 5,924 | 4,688 | 314 | 925 |
| 99203 | Schroeder, Raymond J | IN | Full | Operators | 5,924 | 4,686 | 314 | 925 |
| 99788 | Wallace, Artemus L | IN | Full | Operators | 5,924 | 4,688 | 314 | 925 |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | 5,924 | 4,686 | 314 | 925 |
| 99176 | Wright III, James R | IN | Full | Operators | 5,924 | 4,688 | 314 | 925 |
| Total IT Department | | | | | 611,186 | 14,057 | 941 | 2,775 |
| Total Other WSC Department | | | | | 15,332,451 | 278,962 | 21,416 | 80,441 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 101,245
 Total Office Salaries \$ 605,854 19,125
 Total WSC Salaries \$ 1,142,069 21,044

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 141,415

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | KY 160-0160 WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|
| 99270 | McInyre, D. Renee | KY | Full | Office | \$ 2,300 | \$ - | \$ 2,300 | 2,300 |
| 98830 | Standifer, Reba Faye | KY | Full | Office | \$ 30,351 | \$ 20,833 | \$ 9,518 | 9,518 |
| 98832 | Thomas, Pamela | KY | Full | Office | \$ 21,972 | \$ 15,211 | \$ 6,761 | 6,761 |
| 98824 | Bolt, Gregory C | KY | Full | Operators | \$ 23,725 | \$ 16,338 | \$ 7,387 | 7,387 |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 25,249 | \$ 16,738 | \$ 8,511 | 8,511 |
| 98836 | Heck, Travis Nathaniel | KY | Full | Operators | \$ 22,002 | \$ 15,209 | \$ 6,794 | 6,794 |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 25,629 | \$ 17,450 | \$ 8,179 | 8,179 |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 40,708 | \$ 26,780 | \$ 13,928 | 13,928 |
| 98825 | Mills, Wendell Gary | KY | Full | Operators | \$ 30,960 | \$ 20,747 | \$ 10,213 | 10,213 |
| 98822 | Onkst, James H | KY | Full | Operators | \$ 20,742 | \$ 14,287 | \$ 6,454 | 6,454 |
| 98842 | Partin, Michael W | KY | Full | Operators | \$ 22,070 | \$ 15,207 | \$ 6,863 | 6,863 |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 33,910 | \$ 23,883 | \$ 10,228 | 10,228 |
| 99719 | Russell, R. Dale | KY | Full | Operators | \$ 29,813 | \$ 19,482 | \$ 10,131 | 10,131 |
| 98828 | Turner, John R | KY | Full | Operators | \$ 24,779 | \$ 17,373 | \$ 7,405 | 7,405 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 38,729 | \$ 23,201 | \$ 13,528 | 546 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 69,513 | \$ 44,932 | \$ 24,581 | 5,155 |
| Total IT Department | | | | | 580,702 | 412,048 | 148,658 | 2,506 |
| Total Other WSC Department | | | | | 3,111,007 | 1,992,067 | 1,118,940 | 18,538 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FICA \$ 275,161 7,745
 Total Office FICA \$ 46,348 1,463
 Total WSC FICA \$ 59,833 1,067

TOTAL FICA ALLOCATED 381,331 10,295

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | KY 160-0180 WSC of Kentucky | | |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|--------|-------|
| 99270 | McIntyre, D. Renee | KY | Full | Office | \$ 176 | \$ - | \$ 176 | 176 | | |
| 98830 | Standifer, Reba Faye | KY | Full | Office | \$ 2,322 | \$ 1,594 | \$ 728 | 728 | | |
| 98832 | Thomas, Pamela | KY | Full | Office | \$ 1,681 | \$ 1,164 | \$ 517 | 517 | | |
| 98824 | Boll, Gregory C | KY | Full | Operators | \$ 1,815 | \$ 1,250 | \$ 565 | 565 | | |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 1,932 | \$ 1,280 | \$ 651 | 651 | | |
| 98836 | Heck, Travis Nathaniel | KY | Full | Operators | \$ 1,683 | \$ 1,163 | \$ 520 | 520 | | |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 1,961 | \$ 1,335 | \$ 626 | 626 | | |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 3,114 | \$ 2,049 | \$ 1,065 | 1,065 | | |
| 98825 | Milis, Wendell Gary | KY | Full | Operators | \$ 2,368 | \$ 1,587 | \$ 781 | 781 | | |
| 98822 | Onkst, James H | KY | Full | Operators | \$ 1,587 | \$ 1,093 | \$ 494 | 494 | | |
| 98942 | Partin, Michael W | KY | Full | Operators | \$ 1,688 | \$ 1,163 | \$ 525 | 525 | | |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 2,594 | \$ 1,812 | \$ 782 | 782 | | |
| 99719 | Russell, R. Dale | KY | Full | Operators | \$ 2,285 | \$ 1,490 | \$ 795 | 775 | | |
| 98826 | Turner, John R | KY | Full | Operators | \$ 1,896 | \$ 1,329 | \$ 567 | 567 | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 42 | | |
| 38828 | Hightey, James T | NC | Full | Operators | \$ 5,318 | \$ 3,437 | \$ 1,880 | 394 | | |
| Total IT Department | | | | | Corp | Office | 28,392 | 20,570 | 7,822 | 77 |
| Total Other WSC Department | | | | | Corp | Office | 209,493 | 147,880 | 61,613 | 1,010 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FUT \$ 1,315 -
 Total Office FUT \$ 512 18
 Total WSC FUT 535 9

TOTAL FUT ALLOCATED 2,362 28

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | KY 160-0160 WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|
| 98270 | McIntyre, D. Renee | KY | Full | Office | \$ 18 | \$ - | \$ 18 | 18 |
| 99163 | Orr, Mary M | KY | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 98630 | Standifer, Reba Faye | KY | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 98632 | Thomas, Pamela | KY | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 98824 | Bolt, Gregory C | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 98636 | Heck, Travis Nathaniel | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 98825 | Mills, Wendell Gary | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 98822 | Onkst, James H | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 98942 | Pertin, Michael W | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 99719 | Russell, R. Dale | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 98828 | Turner, John R | KY | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 58 | \$ 58 | \$ - | - |
| 36826 | Highley, James T | NC | Full | Operators | \$ 58 | \$ 58 | \$ - | - |
| Total IT Department | | | | | 447 | 348 | 99 | 2 |
| Total Other WSC Department | | | | | 4,351 | 3,717 | 634 | 7 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators SUT \$ 6,192 -
 Total Office SUT \$ 1,692 62
 Total WSC SUT \$ 3,236 60

TOTAL SUT ALLOCATED 11,121 122

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------|
| 99270 | McInyre, D. Renee | KY | Full | Office | \$ 62 | \$ - | \$ 62 | 62 |
| 98163 | Orr, Mary M | KY | Full | Office | \$ 216 | \$ 216 | \$ - | - |
| 98830 | Standifer, Reba Faye | KY | Full | Office | \$ 216 | \$ 216 | \$ - | - |
| 98832 | Thomas, Pamela | KY | Full | Office | \$ 216 | \$ 216 | \$ - | - |
| 98824 | Bolt, Gregory C | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 98836 | Heck, Travis Nathaniel | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 98825 | Mills, Wendell Gary | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 98822 | Orkel, James H | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 98942 | Partin, Michael W | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 99718 | Russell, R. Dale | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 98828 | Turner, John R | KY | Full | Operators | \$ 216 | \$ 216 | \$ - | - |
| 10054 | Stanie, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - |
| 38828 | Highley, James T | NC | Full | Operators | \$ 187 | \$ 187 | \$ - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | - | - |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,496 | 3,644 | 60 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Pension \$ 80,381 2,308
 Total Office Pension \$ 12,999 436
 Total WSC Pension \$ 25,798 476

TOTAL PENSION ALLOCATED 119,179 3,220

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | KY 160-0180 WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|
| 99270 | McIntyre, D. Renee | KY | Full | Office | \$ 52 | \$ - | \$ 162 | 52 |
| 99163 | Orr, Mary M | KY | Full | Office | \$ 278 | \$ 278 | \$ - | - |
| 98830 | Standifer, Reba Faya | KY | Full | Office | \$ 898 | \$ 479 | \$ 217 | 217 |
| 98832 | Thomas, Pamela | KY | Full | Office | \$ 504 | \$ 350 | \$ 154 | 154 |
| 98824 | Bolt, Gregory C | KY | Full | Operators | \$ 544 | \$ 376 | \$ 168 | 168 |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 579 | \$ 385 | \$ 194 | 194 |
| 98836 | Heck, Travis Nathaniel | KY | Full | Operators | \$ 505 | \$ 350 | \$ 155 | 155 |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 588 | \$ 401 | \$ 186 | 186 |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 933 | \$ 616 | \$ 318 | 318 |
| 98825 | Mills, Wendell Gary | KY | Full | Operators | \$ 710 | \$ 477 | \$ 233 | 233 |
| 98822 | Onkst, James H | KY | Full | Operators | \$ 478 | \$ 328 | \$ 147 | 147 |
| 98942 | Parlin, Michael W | KY | Full | Operators | \$ 506 | \$ 350 | \$ 156 | 156 |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 779 | \$ 545 | \$ 233 | 233 |
| 99719 | Russell, R. Dale | KY | Full | Operators | \$ 678 | \$ 448 | \$ 231 | 231 |
| 98828 | Turner, John R | KY | Full | Operators | \$ 589 | \$ 400 | \$ 169 | 169 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 12 |
| 38828 | Hightley, James T | NC | Full | Operators | \$ 1,594 | \$ 1,033 | \$ 560 | 116 |
| Total IT Department | | Corp | Office | | 12,763 | 9,374 | 3,389 | 57 |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 418 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 2,987
 Total Office 401(k) \$ 16,819 564
 Total WSC 401(k) \$ 33,380 615

TOTAL 401(k) ALLOCATED 154,201 4,166

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | KY 160-0160 WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|
| 99270 | McIntyre, D. Renee | KY | Full | Office | \$ 68 | \$ - | \$ 68 | 68 |
| 99183 | Orr, Mary M | KY | Full | Office | \$ 361 | \$ 361 | \$ - | - |
| 98830 | Standder, Roba Faye | KY | Full | Office | \$ 903 | \$ 622 | \$ 281 | 281 |
| 98832 | Thomas, Pamela | KY | Full | Office | \$ 853 | \$ 454 | \$ 199 | 199 |
| 98824 | Bolt, Gregory C | KY | Full | Operators | \$ 705 | \$ 488 | \$ 218 | 218 |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 751 | \$ 500 | \$ 251 | 251 |
| 98836 | Heck, Travis Nathaniel | KY | Full | Operators | \$ 654 | \$ 454 | \$ 200 | 200 |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 782 | \$ 521 | \$ 241 | 241 |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 1,210 | \$ 799 | \$ 411 | 411 |
| 98825 | Mills, Wendell Gary | KY | Full | Operators | \$ 920 | \$ 610 | \$ 301 | 301 |
| 98822 | Onkat, James H | KY | Full | Operators | \$ 617 | \$ 428 | \$ 190 | 190 |
| 98942 | Partin, Michael W | KY | Full | Operators | \$ 656 | \$ 454 | \$ 202 | 202 |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 1,009 | \$ 708 | \$ 302 | 302 |
| 99719 | Russell, R. Dale | KY | Full | Operators | \$ 880 | \$ 582 | \$ 299 | 299 |
| 98826 | Turner, John R | KY | Full | Operators | \$ 738 | \$ 519 | \$ 218 | 218 |
| 10054 | Stania, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 16 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 2,068 | \$ 1,341 | \$ 725 | 152 |
| Total IT Department | | Corp | Office | | 16,551 | 12,165 | 4,385 | 74 |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,792 | 32,697 | 541 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | |
|---------------------------------|----|---------|--------|
| Total Operators Health Benefits | \$ | 496,681 | 15,442 |
| Total Office Health Benefits | \$ | 106,828 | 4,188 |
| Total WSC Health Benefits | | 78,520 | 1,474 |

TOTAL HEALTH BENEFITS ALLOCATED 686,030 21,104

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | KY 160-0160 WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|
| 99270 | McInyre, D. Renee | KY | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 1,378 |
| 99163 | Orr, Mary M | KY | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - |
| 99830 | Standifer, Reba Faye | KY | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99832 | Thomas, Pamela | KY | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99824 | Boll, Gregory C | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99836 | Heck, Travis Nathaniel | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99825 | Mills, Wendell Gary | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99822 | Onkst, James H | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99942 | Partin, Michael W | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99719 | Russell, R. Dale | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 99828 | Turner, John R | KY | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 56 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 289 |
| Total IT Department | | Corp | Office | | 24,126 | 13,106 | 11,021 | 136 |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,863 | 99,185 | 1,338 |

Utilities, Inc.
 SE-90 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Other Benefits \$ 41,080 1,272
 Total Office Other Benefits \$ 8,964 345
 Total WSC Other Benefits \$ 6,468 121

TOTAL OTHER BENEFITS ALLOCATED 56,513 1,738

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------|
| 99270 | McIntyre, D. Renee | KY | Full | Office | \$ 113 | \$ - | \$ 113 | 113 |
| 99183 | Orr, Mary M | KY | Full | Office | \$ 233 | \$ 233 | \$ - | - |
| 98630 | Standifer, Reba Faye | KY | Full | Office | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98832 | Thomas, Pamela | KY | Full | Office | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98824 | Bolt, Gregory C | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 99057 | Fields, Woodrow A | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98836 | Hock, Travis Nathaniel | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 99720 | Leonard, James Ronald | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98825 | Mills, Wendell Gary | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98822 | Onkst, James H | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98942 | Partin, Michael W | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 99719 | Russell, R. Dale | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98828 | Turner, John H | KY | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | 5 |
| 38826 | Hightley, James T | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 24 |
| Total IT Department | | Corp | | Office | 2,299 | 1,391 | 908 | 11 |
| Total Other WSC Department | | Corp | | Office | 22,847 | 14,676 | 8,171 | 110 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | KY 160-0180 WSC of Kentucky |
|----------------------------|--------------------------|-------|-------------------|-----------|---------|-----------------------------|
| 99270 | McIntyre, D. Renee | KY | Full | Office | 100.00% | 100.00% |
| 99163 | Orr, Mary M | KY | Full | Office | 100.00% | 100.00% |
| 98830 | Standifer, Reba Faye | KY | Full | Office | 100.00% | 100.00% |
| 98832 | Thomas, Pamela | KY | Full | Office | 100.00% | 100.00% |
| 98824 | Bolt, Gregory C | KY | Full | Operators | 100.00% | 100.00% |
| 99057 | Fields, Woodrow A | KY | Full | Operators | 100.00% | 100.00% |
| 98836 | Heck, Travis Nathaniel | KY | Full | Operators | 100.00% | 100.00% |
| 98821 | Johnson, Harvey Harlan | KY | Full | Operators | 100.00% | 100.00% |
| 99720 | Leonard, James Ronald | KY | Full | Operators | 100.00% | 100.00% |
| 98825 | Mills, Wendell Gary | KY | Full | Operators | 100.00% | 100.00% |
| 98822 | Onkal, James H | KY | Full | Operators | 100.00% | 100.00% |
| 98942 | Parlin, Michael W | KY | Full | Operators | 100.00% | 100.00% |
| 99004 | Pickard, Michael Anthony | KY | Full | Operators | 100.00% | 100.00% |
| 99719 | Russell, R. Dale | KY | Full | Operators | 100.00% | 100.00% |
| 98828 | Turner, John R | KY | Full | Operators | 100.00% | 100.00% |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 100.00% | 4.03% |
| 38828 | Highley, James T | NC | Full | Operators | 100.00% | 20.97% |
| Total IT Department | | Corp | Office | | 8 | 0 |
| Total Other WSC Department | | Corp | Office | | 87 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | |
|--------------------------|--------------|--------|--------|
| Total Operators Salaries | \$ 3,596,742 | 74,967 | 74,095 |
| Total Office Salaries | \$ 805,854 | 17,878 | 16,810 |
| Total WSC Salaries | \$ 1,142,069 | 36,119 | 32,286 |

TOTAL SALARIES ALLOCATED \$ 5,544,664 \$ 127,985 \$ 123,191

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA 36-0750 Louisiana Water Service | LA 36-0770 Utilities, Inc. of Louisiana |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|---|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 11,857 | \$ 6,480 | \$ 5,197 | 2,678 | 2,518 |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 35,622 | \$ 22,550 | \$ 13,072 | 6,111 | 5,746 |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 19,808 | \$ 10,960 | \$ 5,828 | 3,004 | 2,824 |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 14,014 | \$ 9,306 | \$ 4,700 | 2,427 | 2,282 |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 9,146 | \$ 9,146 | \$ - | - | - |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 14,879 | \$ 7,053 | \$ 7,826 | 3,858 | 3,440 |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 3,134 | \$ 3,134 | \$ - | - | - |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 21,957 | \$ 15,600 | \$ 6,357 | 6,357 | - |
| 5427 | Brendl, Michael J | LA | Full | Operators | \$ 33,803 | \$ 22,457 | \$ 11,348 | - | 11,348 |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 31,398 | \$ 20,108 | \$ 11,278 | - | 11,278 |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 59,984 | \$ 36,645 | \$ 23,239 | 10,884 | 10,214 |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 30,705 | \$ 20,885 | \$ 9,819 | 9,819 | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 2,352 | \$ - | \$ 2,352 | - | 2,352 |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 40,348 | \$ 27,622 | \$ 12,726 | 5,949 | 5,584 |
| 99902 | Green Jr., Horace | LA | Full | Operators | \$ 30,395 | \$ 22,113 | \$ 8,282 | 8,282 | - |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 46,098 | \$ 27,605 | \$ 18,483 | 8,645 | 8,128 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 19,318 | \$ 11,931 | \$ 7,384 | 3,808 | 3,579 |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 32,249 | \$ 21,985 | \$ 10,264 | - | 10,264 |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 65,800 | \$ 40,000 | \$ 25,800 | 12,061 | 11,340 |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 31,257 | \$ 22,052 | \$ 9,205 | 9,205 | - |
| Total IT Department | | | | | 580,702 | 412,046 | 148,656 | 1,073 | 1,009 |
| Total Other WSC Department | | | | | 3,111,007 | 1,992,067 | 1,118,940 | 34,048 | 31,277 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | |
|----------------------|------------|-------|-------|
| Total Operators FICA | \$ 275,151 | 5,737 | 5,668 |
| Total Office FICA | \$ 46,348 | 1,368 | 1,286 |
| Total WSC FICA | \$ 59,833 | 1,858 | 1,691 |

TOTAL FICA ALLOCATED 381,331 8,962 8,645

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | LA 36-0750 Louisiana Water Service | LA 36-0770 Utilities, Inc. of Louisiana | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|---|-------|-------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 892 | \$ 484 | \$ 398 | 205 | 183 | | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 2,725 | \$ 1,725 | \$ 1,000 | 467 | 440 | | |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 1,288 | \$ 840 | \$ 448 | 230 | 210 | | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 1,072 | \$ 712 | \$ 380 | 186 | 175 | | |
| 811 | Payne, Rita Joan | LA | Full | Office | \$ 700 | \$ 700 | \$ - | - | - | | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 1,138 | \$ 540 | \$ 598 | 280 | 283 | | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 240 | \$ 240 | \$ - | - | - | | |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 1,680 | \$ 1,183 | \$ 488 | 486 | - | | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 2,586 | \$ 1,718 | \$ 868 | - | 868 | | |
| 293 | Burkhalter, Vincent Laro | LA | Full | Operators | \$ 2,401 | \$ 1,538 | \$ 863 | - | 863 | | |
| 10061 | Cocran, Jeffrey A | LA | Full | Operators | \$ 4,581 | \$ 2,803 | \$ 1,778 | 831 | 781 | | |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 2,349 | \$ 1,598 | \$ 751 | 751 | - | | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 180 | \$ - | \$ 180 | - | 180 | | |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 3,087 | \$ 2,113 | \$ 974 | 455 | 426 | | |
| 99902 | Green Jr., Horace | LA | Full | Operators | \$ 2,325 | \$ 1,682 | \$ 643 | 634 | - | | |
| 48788 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 3,527 | \$ 2,112 | \$ 1,415 | 661 | 622 | | |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 1,478 | \$ 913 | \$ 565 | 291 | 274 | | |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 2,487 | \$ 1,682 | \$ 785 | - | 785 | | |
| 86882 | Williams Jr, DeLos Ray | LA | Full | Operators | \$ 5,034 | \$ 3,060 | \$ 1,974 | 923 | 868 | | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 2,391 | \$ 1,687 | \$ 704 | 704 | - | | |
| Total IT Department | | | | | Corp | Office | 28,382 | 20,570 | 7,822 | 82 | 77 |
| Total Other WSC Department | | | | | Corp | Office | 209,493 | 147,880 | 61,613 | 1,776 | 1,614 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | |
|---------------------|----|-------|----|----|
| Total Operators FUT | \$ | 1,315 | - | 19 |
| Total Office FUT | \$ | 512 | 2 | 2 |
| Total WSC FUT | | 535 | 18 | 17 |

TOTAL FUT ALLOCATED 2,362 21 39

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA | | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|---|----|----|
| | | | | | | | | 36-0750 Louisiana Water Service | 38-0770 Utilities, Inc. of Louisiana | | |
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 58 | \$ 52 | \$ 4 | 2 | 2 | | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 56 | \$ 56 | \$ - | - | - | | |
| 99195 | Elias, Moly Catherine | LA | Full | Office | \$ 58 | \$ 58 | \$ - | - | - | | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 58 | \$ 56 | \$ - | - | - | | |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 56 | \$ 58 | \$ - | - | - | | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 58 | \$ 58 | \$ - | - | - | | |
| 89181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 25 | \$ 25 | \$ - | - | - | | |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | | |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | | |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - | | |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 19 | \$ - | \$ 19 | - | 19 | | |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | | |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | | |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | | |
| 99202 | Hefners, Barry Thomas | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | | |
| 89435 | Trigpen Jr, Grady Lavet | LA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - | | |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | | |
| Total IT Department | | | | | Corp | Office | 447 | 348 | 89 | 5 | 5 |
| Total Other WSC Department | | | | | Corp | Office | 4,351 | 3,717 | 634 | 13 | 13 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | |
|---------------------|----|-------|-----|----|
| Total Operators SUT | \$ | 5,192 | - | 2 |
| Total Office SUT | \$ | 1,682 | 0 | 0 |
| Total WSC SUT | \$ | 3,236 | 104 | 97 |

TOTAL SUT ALLOCATED 11,121 104 99

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | LA 36-0750 Louisiana Water Service | LA 36-0770 Utilities, Inc. of Louisiana | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|---|--------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 7 | \$ 6 | \$ - | 0 | 0 | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - | - | |
| 99185 | Elias, Molly Catherine | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - | - | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - | - | |
| 811 | Payne, Rita Joan | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - | - | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - | - | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 3 | \$ 3 | \$ - | - | - | |
| 99063 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 2 | \$ - | \$ 2 | - | 2 | |
| 28709 | Frey, Leonard J | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 99902 | Green Jr., Horace | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - | - | |
| Total IT Department | | | | | Corp | Office | 231 | 231 | - | - |
| Total Other WSC Department | | | | | Corp | Office | 25,140 | 21,496 | 3,644 | 104 97 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

Total Operators Pension \$ 50,381 1,710 1,689
 Total Office Pension \$ 12,999 406 383
 Total WSC Pension \$ 25,798 793 729

TOTAL PENSION ALLOCATED 119,178 2,910 2,801

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA 36-0750 Louisiana Water Service | LA 38-0770 Utilities, Inc. of Louisiana | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|---|-----|-----|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 264 | \$ 148 | \$ 118 | 61 | 57 | | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 817 | \$ 519 | \$ 298 | 139 | 131 | | |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 385 | \$ 252 | \$ 133 | 98 | 64 | | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 321 | \$ 214 | \$ 107 | 55 | 52 | | |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 213 | \$ 213 | \$ - | - | - | | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 337 | \$ 159 | \$ 178 | 83 | 78 | | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - | - | | |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 503 | \$ 358 | \$ 145 | 145 | - | | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 775 | \$ 517 | \$ 259 | - | 259 | | |
| 283 | Burkhalter, Vincent Leroy | LA | Full | Operators | \$ 718 | \$ 481 | \$ 237 | - | 237 | | |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 1,373 | \$ 843 | \$ 530 | 248 | 233 | | |
| 448 | Cook, Gregory Alan | LA | Full | Operators | \$ 705 | \$ 481 | \$ 224 | 224 | - | | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 54 | \$ - | \$ 54 | - | 54 | | |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 925 | \$ 635 | \$ 290 | 138 | 128 | | |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 897 | \$ 508 | \$ 389 | 189 | - | | |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 1,057 | \$ 635 | \$ 422 | 197 | 185 | | |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 441 | \$ 273 | \$ 168 | 87 | 82 | | |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 740 | \$ 506 | \$ 234 | - | 234 | | |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 1,508 | \$ 920 | \$ 588 | 275 | 259 | | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 718 | \$ 508 | \$ 210 | 210 | - | | |
| Total IT Department | | | | | Corp | Office | 12,763 | 9,374 | 3,389 | 24 | 23 |
| Total Other WSC Department | | | | | Corp | Office | 70,571 | 45,300 | 25,271 | 788 | 706 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | |
|------------------------|----|---------|-------|-------|
| Total Operators 401(k) | \$ | 104,002 | 2,212 | 2,185 |
| Total Office 401(k) | \$ | 16,819 | 527 | 496 |
| Total WSC 401(k) | \$ | 33,380 | 1,026 | 943 |

TOTAL 401(k) ALLOCATED 154,201 3,765 3,625

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA 36-0750 Louisiana Water Service | LA 36-0770 Utilities, Inc. of Louisiana | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|---|-----|-----|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 343 | \$ 189 | \$ 153 | 79 | 74 | | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 1,059 | \$ 673 | \$ 386 | 180 | 170 | | |
| 98195 | Elias, Molly Catherine | LA | Full | Office | \$ 489 | \$ 327 | \$ 172 | 89 | 83 | | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 416 | \$ 277 | \$ 139 | 72 | 67 | | |
| 811 | Payne, Rita Joan | LA | Full | Office | \$ 277 | \$ 277 | \$ - | - | - | | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 437 | \$ 208 | \$ 231 | 106 | 101 | | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - | - | | |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 652 | \$ 485 | \$ 188 | 188 | - | | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 1,005 | \$ 871 | \$ 335 | - | 335 | | |
| 283 | Burkhalter, Vincent Leroy | LA | Full | Operators | \$ 931 | \$ 598 | \$ 333 | - | 333 | | |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 1,779 | \$ 1,094 | \$ 686 | 320 | 301 | | |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 913 | \$ 624 | \$ 290 | 290 | - | | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 89 | \$ - | \$ 69 | - | 69 | | |
| 29709 | Fray, Leonard J | LA | Full | Operators | \$ 1,200 | \$ 824 | \$ 376 | 176 | 165 | | |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 904 | \$ 860 | \$ 244 | 244 | - | | |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 1,370 | \$ 824 | \$ 546 | 255 | 240 | | |
| 96202 | Heiners, Barry Thomas | LA | Full | Operators | \$ 572 | \$ 354 | \$ 218 | 112 | 106 | | |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 860 | \$ 657 | \$ 303 | - | 303 | | |
| 96892 | Williams Jr, Deloa Ray | LA | Full | Operators | \$ 1,955 | \$ 1,194 | \$ 761 | 358 | 335 | | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 931 | \$ 659 | \$ 272 | 272 | - | | |
| Total IT Department | | | | | Corp | Office | 10,551 | 12,185 | 4,385 | 32 | 30 |
| Total Other WSC Department | | | | | Corp | Office | 91,489 | 58,792 | 32,897 | 994 | 913 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Health Benefits \$ 498,681 8,796 8,600
 Total Office Health Benefits \$ 108,828 3,418 3,214
 Total WSC Health Benefits 78,520 2,447 2,236

TOTAL HEALTH BENEFITS ALLOCATED 686,030 14,662 14,050

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA | LA | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|------------------------------|-------|-------|
| | | | | | | | | 38-0750 | 38-0770 | | |
| | | | | | | | | Louisiana Water Service | Utilities, Inc. of Louisiana | | |
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 710 | 668 | | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 644 | 606 | | |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 710 | 668 | | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 710 | 668 | | |
| 811 | Payne, Rita Joan | LA | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - | - | | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | 844 | 606 | | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - | - | | |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | | |
| 293 | Burkhalter, Vincent Lary | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | | |
| 10061 | Oacran, Jeffrey A | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 644 | 606 | | |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | 1,378 | | |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 644 | 606 | | |
| 99902 | Green Jr., Horace | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | | |
| 48783 | Kennedy, Arvin Wesley | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 644 | 606 | | |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 710 | 668 | | |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | | |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 644 | 606 | | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | | |
| Total IT Department | | | | | Corp | Office | 24,126 | 13,106 | 11,021 | 168 | 158 |
| Total Other WSC Department | | | | | Corp | Office | 239,048 | 139,863 | 99,185 | 2,280 | 2,078 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Other Benefits \$ 41,080 725 708
 Total Office Other Benefits \$ 5,964 282 265
 Total WSC Other Benefits \$ 6,488 202 184

TOTAL OTHER BENEFITS ALLOCATED 66,513 1,208 1,157

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA | LA | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|------------------------------|-----|-----|
| | | | | | | | | 38-0750 | 38-0770 | | |
| | | | | | | | | Louisiana Water Service | Utilities, Inc. of Louisiana | | |
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 346 | \$ 233 | \$ 113 | 58 | 55 | | |
| 98742 | Daniels, Rebecca B | LA | Full | Office | \$ 346 | \$ 233 | \$ 113 | 53 | 50 | | |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 346 | \$ 233 | \$ 113 | 58 | 55 | | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 346 | \$ 233 | \$ 113 | 58 | 55 | | |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 233 | \$ 233 | \$ - | - | - | | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 227 | \$ 113 | \$ 113 | 53 | 50 | | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - | - | | |
| 99083 | Barninger Jr., Allen Pierce | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | | |
| 293 | Buddveller, Vincent Laroy | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | | |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 53 | 50 | | |
| 448 | Cook, Gregory Alan | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 113 | \$ - | \$ 113 | - | 113 | | |
| 29708 | Fray, Leonard J | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 53 | 50 | | |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | | |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 53 | 50 | | |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 58 | 55 | | |
| 89435 | Thigpen Jr, Grady Level | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | | |
| 96892 | Williams Jr, DeLos Flay | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 53 | 50 | | |
| 284 | Williams, Susan Leah | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - | | |
| Total IT Department | | | | | Corp | Office | 2,299 | 1,391 | 908 | 14 | 13 |
| Total Other WSC Department | | | | | Corp | Office | 22,647 | 14,678 | 8,171 | 188 | 171 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | LA 36-0750 | LA 38-0770 |
|----------------------------|-----------------------------|-------|-------------------|-----------|---------|-------------------------|------------------------------|
| | | | | | | Louisiana Water Service | Utilities, Inc. of Louisiana |
| 99208 | Bravo, Monique Marie | LA | Full | Office | 100.00% | 51.54% | 48.46% |
| 99742 | Dariets, Rebecca B | LA | Full | Office | 100.00% | 46.75% | 43.95% |
| 98185 | Elias, Molly Catherine | LA | Full | Office | 100.00% | 51.54% | 48.46% |
| 99059 | Hyde, Cynthia A | LA | Full | Office | 100.00% | 51.54% | 48.46% |
| 611 | Payne, Rita Joan | LA | Full | Office | 100.00% | 51.54% | 48.46% |
| 89220 | Graham, Vivian E | LA | Full | Office | 100.00% | 46.75% | 43.95% |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | 100.00% | 46.75% | 43.95% |
| 89083 | Barringer Jr., Allen Pierce | LA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 5427 | Brandt, Michael J | LA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 293 | Burkhalter, Vincent Lanoy | LA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | 100.00% | 46.75% | 43.95% |
| 448 | Cook, Gregory Alan | LA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 29709 | Frey, Leonard J | LA | Full | Operators | 100.00% | 46.75% | 43.95% |
| 88902 | Green Jr., Horace | LA | Full | Operators | 100.00% | 100.00% | 0.00% |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | 100.00% | 46.75% | 43.95% |
| 89202 | Reiners, Barry Thomas | LA | Full | Operators | 100.00% | 51.54% | 48.46% |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | 100.00% | 0.00% | 100.00% |
| 98892 | Williams Jr, Delos Ray | LA | Full | Operators | 100.00% | 46.75% | 43.95% |
| 294 | Williams, Susan Leah | LA | Full | Operators | 100.00% | 100.00% | 0.00% |
| Total IT Department | | | | | 8 | 0 | 0 |
| Total Other WSC Department | | | | | 87 | 2 | 2 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | LA 36-0750 | LA 36-0770 |
|----------------------------|-----------------------------|-------|----------------------------|-----------|------------|----------------------------|---------------------------------|
| | | | | | | Louisiana Water Service | Utilities, Inc. of Louisiana |
| 99208 | Bravo, Monique Marie | LA | Full | Office | 14,482 | 7,464 | 7,018 |
| 99742 | Daniels, Rebecca B | LA | Full | Office | 15,967 | 7,464 | 7,018 |
| 99195 | Elias, Molly Catherine | LA | Full | Office | 14,482 | 7,464 | 7,018 |
| 99059 | Hyde, Cynthia A | LA | Full | Office | 14,482 | 7,464 | 7,018 |
| 611 | Payne, Rita Joan | LA | Full | Office | 14,482 | 7,464 | 7,018 |
| 99220 | Graham, Vivian E | LA | Full | Office | 15,967 | 7,464 | 7,018 |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | 15,967 | 7,464 | 7,018 |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | 7,464 | 7,464 | - |
| 5427 | Brandt, Michael J | LA | Full | Operators | 7,018 | - | 7,018 |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | 7,018 | - | 7,018 |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | 15,967 | 7,464 | 7,018 |
| 448 | Cook, Gregory Alan | LA | Full | Operators | 7,464 | 7,464 | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | 7,018 | - | 7,018 |
| 29709 | Frey, Leonard J | LA | Full | Operators | 15,967 | 7,464 | 7,018 |
| 99902 | Green Jr., Horaca | LA | Full | Operators | 7,464 | 7,464 | - |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | 15,967 | 7,464 | 7,018 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | 14,482 | 7,464 | 7,018 |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | 7,018 | - | 7,018 |
| 96692 | Williams Jr, Delos Ray | LA | Full | Operators | 15,967 | 7,464 | 7,018 |
| 294 | Williams, Susan Leah | LA | Full | Operators | 7,464 | 7,464 | - |
| Total IT Department | | | | | 611,386 | 14,928 | 14,036 |
| Total Other WSC Department | | | | | 15,332,451 | 490,085 | 438,082 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|--------------------------|--------------|--------|--------|--------|--------|
| Total Operators Salaries | \$ 3,696,742 | 47,858 | 21,220 | 12,862 | 20,006 |
| Total Office Salaries | \$ 605,854 | 2,641 | 1,376 | 2,227 | 1,615 |
| Total WSC Salaries | \$ 1,142,069 | 8,181 | 4,216 | 6,787 | 5,284 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 58,680 \$ 26,813 \$ 21,876 \$ 26,905

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD | MD | MD | MD |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------------------|-----------|-------------------|---------|
| | | | | | | | | 40-0200 | 42-0205 | 43-0210 | 44-0215 |
| | | | | | | | Utilities, Inc. of Maryland | Greenridge Utilities | Provinces | Maryland Wtr Serv | |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 37,428 | \$ 24,000 | \$ 13,428 | 1,548 | 807 | 1,305 | 947 |
| 579 | Odell, Ellen L. | MD | Full | Office | \$ 24,144 | \$ 16,719 | \$ 7,425 | 856 | 448 | 722 | 523 |
| 98883 | Parrill, Virginia Ann | MD | Full | Office | \$ 7,525 | \$ 7,525 | \$ - | - | - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 38,348 | \$ 28,752 | \$ 11,596 | 10,592 | - | - | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | \$ 23,281 | \$ 15,874 | \$ 7,407 | - | - | - | 7,407 |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 25,847 | \$ 17,840 | \$ 8,007 | 3,387 | 1,785 | 2,856 | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 35,269 | \$ 24,218 | \$ 11,053 | 1,274 | 664 | 1,075 | 779 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 41,463 | \$ 28,193 | \$ 13,270 | - | 13,270 | - | - |
| 692 | Sibley, Kenneth C. | MD | Full | Operators | \$ 28,938 | \$ 19,945 | \$ 8,994 | - | - | - | 8,994 |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 32,683 | \$ 22,239 | \$ 10,443 | 10,443 | - | - | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 39,574 | \$ 26,908 | \$ 12,866 | 11,569 | - | - | - |
| 407 | Wozniak, Bill H. | MD | Full | Operators | \$ 44,870 | \$ 30,548 | \$ 14,121 | 5,973 | 3,113 | 5,036 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 38,729 | \$ 23,201 | \$ 13,528 | 237 | 124 | 200 | 145 |
| 38828 | Highley, James T. | NC | Full | Operators | \$ 69,513 | \$ 44,932 | \$ 24,581 | 2,240 | 1,167 | 1,889 | 1,370 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 60,284 | \$ 39,635 | \$ 20,850 | 2,381 | 1,241 | 2,008 | 1,456 |
| Total IT Department | | Corp | Office | | 580,702 | 412,046 | 148,656 | 1,089 | 568 | 918 | 668 |
| Total Other WSC Department | | Corp | Office | | 3,111,007 | 1,992,067 | 1,118,940 | 7,102 | 3,849 | 5,868 | 4,618 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|----------------------|----|---------|-------|-------|-----|-------|
| Total Operators FICA | \$ | 275,151 | 3,661 | 1,623 | 984 | 1,530 |
| Total Office FICA | \$ | 46,348 | 202 | 105 | 170 | 124 |
| Total WSC FICA | \$ | 59,833 | 399 | 204 | 328 | 265 |

TOTAL FICA ALLOCATED: 361,331 4,263 1,933 1,482 1,919

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD | MD | MD | MD |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------------------|-----------|-------------------|---------|
| | | | | | | | | 40-0200 | 42-0205 | 43-0210 | 44-0215 |
| | | | | | | | Utilities, Inc. of Maryland | Greenridge Utilities | Provinces | Maryland Wtr Serv | |
| 89741 | Benton, Alice Mary | MD | Full | Office | \$ 2,863 | \$ 1,838 | \$ 1,027 | 118 | 62 | 100 | 72 |
| 579 | Odell, Ellen L. | MD | Full | Office | \$ 1,847 | \$ 1,279 | \$ 568 | 65 | 34 | 55 | 40 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 576 | \$ 576 | \$ - | - | - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 2,934 | \$ 2,047 | \$ 887 | 810 | - | - | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | \$ 1,781 | \$ 1,214 | \$ 567 | - | - | - | 567 |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 1,982 | \$ 1,349 | \$ 613 | 259 | 135 | 218 | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 2,688 | \$ 1,853 | \$ 848 | 97 | 51 | 82 | 60 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 3,172 | \$ 2,157 | \$ 1,015 | - | 1,015 | - | - |
| 692 | Sibley, Kenneth C. | MD | Full | Operators | \$ 2,214 | \$ 1,526 | \$ 688 | - | - | - | 688 |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 2,500 | \$ 1,701 | \$ 799 | 799 | - | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 3,027 | \$ 2,058 | \$ 969 | 885 | - | - | - |
| 407 | Wozniak, Bill H. | MD | Full | Operators | \$ 3,417 | \$ 2,337 | \$ 1,080 | 457 | 238 | 385 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 18 | 9 | 15 | 11 |
| 38828 | Highley, James T. | NC | Full | Operators | \$ 5,318 | \$ 3,437 | \$ 1,880 | 171 | 89 | 144 | 105 |
| 77850 | Sharp, Tony Linden | VA | Full | Operators | \$ 4,612 | \$ 3,032 | \$ 1,580 | 182 | 95 | 154 | 111 |
| Total IT Department | | Corp | Office | | 28,392 | 20,570 | 7,822 | 33 | 17 | 28 | 20 |
| Total Other WSC Department | | Corp | Office | | 209,493 | 147,880 | 61,613 | 368 | 187 | 299 | 245 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | |
|---------------------|----|-------|---|---|---|---|
| Total Operators FUT | \$ | 1,315 | - | - | - | - |
| Total Office FUT | \$ | 512 | - | - | - | - |
| Total WSC FUT | | 535 | 4 | 2 | 3 | 2 |

TOTAL FUT ALLOCATED 2,362 4 2 3 2

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | MD 40-0200 Utilities, Inc. of Maryland | MD 42-0205 Greenridge Utilities | MD 43-0210 Provinces | MD 44-0215 Maryland Wtr Serv |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---|------------------------------------|-------------------------|---------------------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 58 | \$ 56 | \$ | - | - | - | - |
| 579 | Odell, Ellen L | MD | Full | Office | \$ 58 | \$ 58 | \$ | - | - | - | - |
| 98983 | Parrell, Virginia Ann | MD | Full | Office | \$ 58 | \$ 58 | \$ | - | - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - |
| 566 | Haggerly, Randy L | MD | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 58 | \$ 58 | \$ | - | - | - | - |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 56 | \$ 58 | \$ | - | - | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 58 | \$ 58 | \$ | - | - | - | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 58 | \$ 58 | \$ | - | - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 58 | \$ 56 | \$ | - | - | - | - |
| 38828 | Hightley, James T | NC | Full | Operators | \$ 58 | \$ 58 | \$ | - | - | - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 58 | \$ 56 | \$ | - | - | - | - |
| Total IT Department | | | | | 447 | 348 | 99 | 1 | 0 | 1 | 0 |
| Total Other WSC Department | | | | | 4,351 | 3,717 | 634 | 3 | 2 | 3 | 2 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|---------------------|----|-------|----|----|----|----|
| Total Operators SUT | \$ | 6,192 | - | - | - | - |
| Total Office SUT | \$ | 1,692 | - | - | - | - |
| Total WSC SUT | \$ | 3,238 | 25 | 13 | 21 | 15 |

TOTAL SUT ALLOCATED 11,121 25 13 21 15

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD 40-0200 Utilities, Inc. of Maryland | MD 42-0205 Greenridge UNities | MD 43-0210 Provinces | MD 44-0215 Maryland Wtr Serv |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--|-------------------------------|----------------------|------------------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 579 | Odell, Ellen L. | MD | Full | Office | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 45 | \$ 45 | \$ - | - | - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 568 | Haggerty, Randy L. | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 96699 | Whitson, Richard Edward | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - | - | - |
| 38828 | Highley, James T | NC | Full | Operators | \$ 187 | \$ 187 | \$ - | - | - | - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 23 | \$ 23 | \$ - | - | - | - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | - | - | - | - | - |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,496 | 3,644 | 25 | 13 | 21 | 15 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|-------------------------|----|--------|-------|-----|-----|-----|
| Total Operators Pension | \$ | 80,381 | 1,091 | 484 | 293 | 456 |
| Total Office Pension | \$ | 12,999 | 60 | 31 | 51 | 37 |
| Total WSC Pension | \$ | 25,798 | 185 | 95 | 153 | 119 |

TOTAL PENSION ALLOCATED 119,179 1,336 610 497 612

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD | MD | MD | MD |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|----------------------|-----------|-------------------|
| | | | | | | | | 40-0200 | 42-0205 | 43-0210 | 44-0215 |
| | | | | | | | | Utilities, Inc. of Maryland | Greenridge Utilities | Provinces | Maryland Wtr Serv |
| 99741 | Benlon, Alice Mary | MD | Full | Office | \$ 858 | \$ 552 | \$ 306 | 35 | 18 | 30 | 22 |
| 579 | Odell, Ellen L | MD | Full | Office | \$ 554 | \$ 385 | \$ 169 | 20 | 10 | 16 | 12 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 176 | \$ 176 | \$ - | - | - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 879 | \$ 815 | \$ 264 | 241 | - | - | - |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 534 | \$ 365 | \$ 189 | - | - | - | 189 |
| 09027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 588 | \$ 408 | \$ 183 | 77 | 40 | 65 | - |
| 89111 | Mason, Rick | MD | Full | Operators | \$ 809 | \$ 557 | \$ 252 | 29 | 15 | 25 | 18 |
| 88882 | McConnell, Walter George | MD | Full | Operators | \$ 951 | \$ 649 | \$ 303 | - | 303 | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 664 | \$ 459 | \$ 205 | - | - | - | 205 |
| 99066 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 750 | \$ 512 | \$ 238 | 238 | - | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 908 | \$ 619 | \$ 289 | 264 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 1,025 | \$ 703 | \$ 322 | 138 | 71 | 115 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 5 | 3 | 5 | 3 |
| 38828 | Higley, James T | NC | Full | Operators | \$ 1,594 | \$ 1,033 | \$ 560 | 51 | 27 | 43 | 31 |
| 77660 | Starp, Tony Linden | VA | Full | Operators | \$ 1,382 | \$ 912 | \$ 471 | 54 | 28 | 46 | 33 |
| Total IT Department | | Corp | | Office | 12,763 | 9,374 | 3,389 | 25 | 13 | 21 | 15 |
| Total Other WSC Department | | Corp | | Office | 70,571 | 45,300 | 25,271 | 160 | 82 | 132 | 104 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|------------------------|----|---------|-------|-----|-----|-----|
| Total Operators 401(k) | \$ | 104,002 | 1,412 | 626 | 379 | 590 |
| Total Office 401(k) | \$ | 16,819 | 78 | 41 | 66 | 48 |
| Total WSC 401(k) | \$ | 33,380 | 239 | 123 | 198 | 154 |

TOTAL 401(k) ALLOCATED 154,201 1,729 790 643 792

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD | MD | MD | MD |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|---------------------|-----------|-------------------|
| | | | | | | | | 40-0200 | 42-0205 | 43-0210 | 44-0215 |
| | | | | | | | | Utilities, Inc. of Maryland | Greenidge Utilities | Provinces | Maryland Wtr Serv |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 1,112 | \$ 716 | \$ 306 | 46 | 24 | 38 | 28 |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 718 | \$ 499 | \$ 219 | 25 | 13 | 21 | 15 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 228 | \$ 228 | \$ - | - | - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 1,140 | \$ 798 | \$ 342 | 312 | - | - | - |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 693 | \$ 474 | \$ 219 | - | - | - | 218 |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 783 | \$ 526 | \$ 258 | 100 | 52 | 84 | - |
| 89111 | Mason, Rick | MD | Full | Operators | \$ 1,049 | \$ 723 | \$ 326 | 38 | 20 | 32 | 23 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 1,233 | \$ 842 | \$ 391 | - | 391 | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 861 | \$ 595 | \$ 266 | - | - | - | 285 |
| 89068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 972 | \$ 664 | \$ 308 | 308 | - | - | - |
| 98689 | Whitson, Richard Edward | MD | Full | Operators | \$ 1,177 | \$ 804 | \$ 374 | 341 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 1,329 | \$ 912 | \$ 417 | 178 | 92 | 149 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 7 | 4 | 6 | 4 |
| 38828 | Higley, James T | NC | Full | Operators | \$ 2,066 | \$ 1,341 | \$ 725 | 68 | 34 | 56 | 40 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 1,782 | \$ 1,183 | \$ 600 | 70 | 37 | 59 | 43 |
| Total IT Department | | Corp | Office | | 16,551 | 12,185 | 4,385 | 32 | 17 | 27 | 20 |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,792 | 32,897 | 207 | 106 | 171 | 135 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|---------------------------------|----|---------|-------|-------|-------|-------|
| Total Operators Health Benefits | \$ | 498,661 | 5,503 | 2,216 | 1,356 | 3,026 |
| Total Office Health Benefits | \$ | 108,828 | 342 | 178 | 288 | 209 |
| Total WSC Health Benefits | | 78,520 | 556 | 285 | 458 | 365 |

TOTAL HEALTH BENEFITS ALLOCATED 688,030 6,401 2,679 2,103 3,600

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD 40-0200 Utilities, Inc. of Maryland | MD 42-0205 Greenridge Utilities | MD 43-0210 Provinces | MD 44-0215 Maryland Wtr Serv |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---|------------------------------------|-------------------------|---------------------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 159 | 83 | 134 | 97 |
| 579 | Odeff, Eden L | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 159 | 83 | 134 | 97 |
| 98893 | Parrill, Virginia Ann | MD | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - |
| 98864 | Bennett, Alvin N. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,258 | - | - | - |
| 568 | Haggerty, Randy L | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| 89027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 583 | 304 | 491 | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 159 | 83 | 134 | 97 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| 89068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - |
| 88599 | Whitson, Richard Edward | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,258 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 583 | 304 | 491 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 24 | 13 | 20 | 15 |
| 38828 | Higley, James T | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 126 | 65 | 108 | 77 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 159 | 83 | 134 | 97 |
| Total IT Department | | Corp | Office | | 24,126 | 13,106 | 11,021 | 59 | 31 | 50 | 36 |
| Total Other WSC Department | | Corp | Office | | 299,048 | 139,883 | 99,185 | 497 | 255 | 409 | 329 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|--------------------------------|----|--------|-----|-----|-----|-----|
| Total Operators Other Benefits | \$ | 41,080 | 453 | 183 | 112 | 249 |
| Total Office Other Benefits | \$ | 6,964 | 28 | 15 | 24 | 17 |
| Total WSC Other Benefits | \$ | 6,468 | 46 | 24 | 38 | 30 |

TOTAL OTHER BENEFITS ALLOCATED 56,513 527 221 173 296

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD 40-0200 Utilities, Inc. of Maryland | MD 42-0205 Greenridge Utilities | MD 43-0210 Provinces | MD 44-0215 Maryland Wtr Serv |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--|---------------------------------|----------------------|------------------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 348 | \$ 233 | \$ 113 | 13 | 7 | 11 | 8 |
| 579 | Odell, Ellen L | MD | Full | Office | \$ 348 | \$ 233 | \$ 113 | 13 | 7 | 11 | 8 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 233 | \$ 233 | \$ - | - | - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 104 | - | - | - |
| 586 | Haggerly, Randy L | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 48 | 25 | 40 | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 13 | 7 | 11 | 8 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - |
| 892 | Sibley, Kenneth C | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 113 | - | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 104 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 48 | 25 | 40 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 2 | 1 | 2 | 1 |
| 38828 | Hightley, James T | NC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 10 | 5 | 9 | 6 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 13 | 7 | 11 | 8 |
| Total IT Department | | | | | 2,299 | 1,391 | 908 | 5 | 3 | 4 | 3 |
| Total Other WSC Department | | | | | 22,847 | 14,678 | 8,171 | 41 | 21 | 34 | 27 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 08/30/05

| File # | Employee Name | State | Full or Part Time | Dept | All Cos. | MD | MD | MD | MD |
|--------|-----------------------------|-------|-------------------|-----------|----------|-----------------------------|----------------------|-----------|-------------------|
| | | | | | | 40-0200 | 42-0205 | 43-0210 | 44-0215 |
| | | | | | | Utilities, Inc. of Maryland | Greenridge Utilities | Provinces | Maryland Wtr Serv |
| 99741 | Benton, Alice Mary | MD | Full | Office | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 579 | Odeh, Ellen L | MD | Full | Office | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 98983 | Perrill, Virginia Ann | MD | Full | Office | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | 100.00% | 91.34% | 0.00% | 0.00% | 0.00% |
| 566 | Haggerty, Randy L. | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | 100.00% | 42.29% | 22.04% | 35.86% | 0.00% |
| 99111 | Mason, Rick | MD | Full | Operators | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 98882 | McCormell, Walter George | MD | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 692 | Sibley, Kenneth C | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99088 | Walker Jr., Frederick Vires | MD | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | 100.00% | 91.34% | 0.00% | 0.00% | 0.00% |
| 407 | Wozniak, Bill H | MD | Full | Operators | 100.00% | 42.28% | 22.04% | 35.66% | 0.00% |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 100.00% | 1.75% | 0.91% | 1.48% | 1.07% |
| 38828 | Highley, James T | NC | Full | Operators | 100.00% | 9.11% | 4.75% | 7.68% | 5.57% |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| | Total IT Department | Corp | | Office | 8 | 0 | 0 | 0 | 0 |
| | Total Other WSC Department | Corp | | Office | 87 | 0 | 0 | 0 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 28,882
 Total Office Salaries \$ 605,854 7,963
 Total WSC Salaries \$ 1,142,069 7,147

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 43,992

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MS 65-0290 Charleston Utilities |
|--|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------------------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 11,857 | \$ 6,460 | \$ 5,197 | - |
| 99742 | Dankels, Rebecca B | LA | Full | Office | \$ 35,622 | \$ 22,550 | \$ 13,072 | 1,215 |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 16,808 | \$ 10,880 | \$ 5,828 | - |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 14,014 | \$ 9,306 | \$ 4,709 | - |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 9,148 | \$ 9,148 | \$ - | - |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 14,879 | \$ 7,053 | \$ 7,826 | 728 |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 3,134 | \$ 3,134 | \$ - | - |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 21,957 | \$ 15,800 | \$ 6,357 | - |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 33,803 | \$ 22,457 | \$ 11,346 | - |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 31,386 | \$ 20,108 | \$ 11,278 | - |
| 10081 | Cocran, Jeffery A | LA | Full | Operators | \$ 59,884 | \$ 38,845 | \$ 20,239 | 2,161 |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 30,705 | \$ 20,885 | \$ 9,819 | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 2,352 | \$ - | \$ 2,352 | - |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 40,348 | \$ 27,622 | \$ 12,726 | 1,183 |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 30,395 | \$ 22,113 | \$ 8,282 | - |
| 48789 | Kennedy, Alvin Westley | LA | Full | Operators | \$ 48,098 | \$ 27,805 | \$ 18,493 | 1,719 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 19,318 | \$ 11,931 | \$ 7,384 | - |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 32,249 | \$ 21,985 | \$ 10,264 | - |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 65,800 | \$ 40,000 | \$ 25,800 | 2,398 |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 31,257 | \$ 22,052 | \$ 9,205 | - |
| 98913 | Love, Shnea | MS | Full | Office | \$ 15,746 | \$ 10,691 | \$ 5,055 | 5,055 |
| 98935 | Russell, June R. | MS | Part | Office | \$ 3,005 | \$ 2,041 | \$ 964 | 964 |
| 14016 | Curtis Jr, Albert | MS | Full | Operators | \$ 22,852 | \$ 15,960 | \$ 6,892 | 6,892 |
| 78282 | Shelton, Mathew James | MS | Full | Operators | \$ 18,935 | \$ 13,164 | \$ 5,771 | 5,771 |
| 98856 | Taylor, Johnnie | MS | Full | Operators | \$ 27,192 | \$ 18,435 | \$ 8,757 | 8,757 |
| Total IT Department Corp Office | | | | | 580,702 | 412,046 | 148,656 | 213 |
| Total Other WSC Department Corp Office | | | | | 3,111,007 | 1,992,087 | 1,118,940 | 6,834 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FICA \$ 275,151 2,209
 Total Office FICA \$ 46,348 609
 Total WSC FICA \$ 59,833 382

TOTAL FICA ALLOCATED 381,331 3,201

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MS 65-0290 Charleston Utilities | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------------------|--------|-----|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 892 | \$ 494 | \$ 398 | - | | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 2,725 | \$ 1,725 | \$ 1,000 | 93 | | |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 1,288 | \$ 840 | \$ 448 | - | | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 1,072 | \$ 712 | \$ 360 | - | | |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 700 | \$ 700 | \$ - | - | | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 1,138 | \$ 540 | \$ 599 | 56 | | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 240 | \$ 240 | \$ - | - | | |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 1,680 | \$ 1,193 | \$ 488 | - | | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 2,586 | \$ 1,719 | \$ 868 | - | | |
| 293 | Burkhalter, Vincent Leroy | LA | Full | Operators | \$ 2,401 | \$ 1,538 | \$ 863 | - | | |
| 10061 | Cocoran, Jeffery A | LA | Full | Operators | \$ 4,581 | \$ 2,803 | \$ 1,778 | 185 | | |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 2,349 | \$ 1,598 | \$ 751 | - | | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 180 | \$ - | \$ 180 | - | | |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 3,087 | \$ 2,113 | \$ 974 | 91 | | |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 2,325 | \$ 1,692 | \$ 634 | - | | |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 3,527 | \$ 2,112 | \$ 1,415 | 132 | | |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 1,478 | \$ 913 | \$ 565 | - | | |
| 89435 | Thippen Jr, Grady Lavel | LA | Full | Operators | \$ 2,487 | \$ 1,682 | \$ 785 | - | | |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 5,034 | \$ 3,060 | \$ 1,974 | 184 | | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 2,391 | \$ 1,687 | \$ 704 | - | | |
| 98813 | Love, Shnea | MS | Full | Office | \$ 1,205 | \$ 818 | \$ 387 | 387 | | |
| 99935 | Russell, June R. | MS | Part | Office | \$ 230 | \$ 158 | \$ 74 | 74 | | |
| 14016 | Curtis Jr, Alberi | MS | Full | Operators | \$ 1,748 | \$ 1,221 | \$ 527 | 527 | | |
| 78282 | Shelton, Mathew James | MS | Full | Operators | \$ 1,449 | \$ 1,007 | \$ 441 | 441 | | |
| 98858 | Taylor, Johnnie | MS | Full | Operators | \$ 2,080 | \$ 1,410 | \$ 670 | 670 | | |
| Total IT Department | | | | | Corp | Office | 28,392 | 20,570 | 7,822 | 16 |
| Total Other WSC Department | | | | | Corp | Office | 208,493 | 147,880 | 61,613 | 366 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | |
|---------------------|----|-------|---|
| Total Operators FUT | \$ | 1,315 | - |
| Total Office FUT | \$ | 512 | 8 |
| Total WSC FUT | | 535 | 4 |

TOTAL FUT ALLOCATED 2,362

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MS 65-0290 | Charleston Utilities | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------------------|---|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 56 | \$ 52 | \$ 4 | - | - | |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 58 | \$ 58 | \$ - | - | - | |
| 99185 | Elias, Molly Catherine | LA | Full | Office | \$ 58 | \$ 58 | \$ - | - | - | |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 58 | \$ 58 | \$ - | - | - | |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 58 | \$ 58 | \$ - | - | - | |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 58 | \$ 56 | \$ 2 | - | - | |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 25 | \$ 25 | \$ - | - | - | |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | |
| 448 | Cook, Gregory Alan | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 19 | \$ - | \$ 19 | - | - | |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 58 | \$ 56 | \$ 2 | - | - | |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 58 | \$ 56 | \$ 2 | - | - | |
| 89202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | |
| 89435 | Thigpen Jr, Grady Level | LA | Full | Operators | \$ 58 | \$ 56 | \$ 2 | - | - | |
| 96882 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | |
| 98913 | Love, Shnea | MS | Full | Office | \$ 58 | \$ 58 | \$ - | - | - | |
| 98935 | Russell, June H. | MS | Part | Office | \$ 24 | \$ 18 | \$ 6 | 8 | - | |
| 14016 | Curtis Jr, Albert | MS | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - | |
| 78282 | Shelton, Malhew James | MS | Full | Operators | \$ 58 | \$ 56 | \$ 2 | - | - | |
| 98856 | Taylor, Johnnie | MS | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - | |
| Total IT Department | | | | | Corp | Office | 447 | 348 | 99 | 1 |
| Total Other WSC Department | | | | | Corp | Office | 4,351 | 3,717 | 634 | 3 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators SUT \$ 6,192 -
 Total Office SUT \$ 1,692 9
 Total WSC SUT \$ 3,236 21

TOTAL SUT ALLOCATED 11,121 30

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MS 65-0290 Charleston Utilities |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------------------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 7 | \$ 8 | \$ - | - |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - |
| 511 | Payne, Rita Joan | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 7 | \$ 7 | \$ - | - |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ 3 | \$ 3 | \$ - | - |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 2 | \$ - | \$ 2 | - |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 99202 | Heiners, Barry Thomas | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 96692 | Williams Jr, Debra Fay | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 7 | \$ 7 | \$ - | - |
| 98913 | Lova, Shreya | MS | Full | Office | \$ 63 | \$ 63 | \$ - | - |
| 98835 | Russell, June R. | MS | Part | Office | \$ 27 | \$ 18 | \$ 9 | 9 |
| 14016 | Curtis Jr, Albert | MS | Full | Operators | \$ 63 | \$ 63 | \$ - | - |
| 78262 | Shelton, Mathew James | MS | Full | Operators | \$ 63 | \$ 63 | \$ - | - |
| 98856 | Taylor, Johnnie | MS | Full | Operators | \$ 63 | \$ 63 | \$ - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | - | - |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,496 | 3,644 | 21 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Pension \$ 80,381 659
 Total Office Pension \$ 12,999 160
 Total WSC Pension \$ 25,798 161

TOTAL PENSION ALLOCATED 119,179 979

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MS 85-0290 Charleston Utilities |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------------------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 264 | \$ 148 | \$ 118 | - |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 817 | \$ 519 | \$ 298 | 28 |
| 99195 | Elias, Moly Catherine | LA | Full | Office | \$ 385 | \$ 252 | \$ 133 | - |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 321 | \$ 214 | \$ 107 | - |
| 811 | Payne, Rita Joan | LA | Full | Office | \$ 213 | \$ 213 | \$ - | - |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 337 | \$ 159 | \$ 178 | 17 |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 503 | \$ 358 | \$ 145 | - |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 775 | \$ 517 | \$ 259 | - |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 718 | \$ 481 | \$ 237 | - |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 1,373 | \$ 843 | \$ 530 | 49 |
| 448 | Cook, Gregory Alan | LA | Full | Operators | \$ 705 | \$ 481 | \$ 224 | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 54 | \$ - | \$ 54 | - |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 925 | \$ 635 | \$ 290 | 27 |
| 98902 | Green Jr., Horaca | LA | Full | Operators | \$ 697 | \$ 508 | \$ 189 | - |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 1,057 | \$ 835 | \$ 222 | 39 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 441 | \$ 273 | \$ 168 | - |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 740 | \$ 506 | \$ 234 | - |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 1,508 | \$ 920 | \$ 588 | 55 |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 718 | \$ 508 | \$ 210 | - |
| 98913 | Love, Shinea | MS | Full | Office | \$ 381 | \$ 248 | \$ 133 | 115 |
| 98935 | Russell, June R. | MS | Part | Office | \$ - | \$ - | \$ - | - |
| 14016 | Curtis Jr, Albert | MS | Full | Operators | \$ 524 | \$ 367 | \$ 157 | 157 |
| 78262 | Shelton, Mathew James | MS | Full | Operators | \$ 434 | \$ 303 | \$ 132 | 132 |
| 88858 | Taylor, Johnnie | MS | Full | Operators | \$ 624 | \$ 424 | \$ 200 | 200 |
| Total IT Department | | Corp | Office | | 12,763 | 9,374 | 3,389 | 5 |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 157 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 852
 Total Office 401(k) \$ 16,819 206
 Total WSC 401(k) \$ 33,380 209

TOTAL 401(k) ALLOCATED 154,201 1,267

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | MS 65-0290 | Charleston Utilities |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------------------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 343 | \$ 189 | \$ 153 | - | - |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 1,059 | \$ 673 | \$ 386 | - | 38 |
| 98195 | Elias, Molly Catherine | LA | Full | Office | \$ 499 | \$ 327 | \$ 172 | - | - |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 418 | \$ 277 | \$ 139 | - | - |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 277 | \$ 277 | \$ - | - | - |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 437 | \$ 206 | \$ 231 | - | 21 |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | \$ 852 | \$ 485 | \$ 367 | - | - |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 1,005 | \$ 671 | \$ 335 | - | - |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 931 | \$ 588 | \$ 343 | - | - |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 1,779 | \$ 1,094 | \$ 686 | - | 64 |
| 448 | Cook, Gregory Alan | LA | Full | Operators | \$ 913 | \$ 824 | \$ 89 | - | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 69 | \$ - | \$ 69 | - | - |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 1,200 | \$ 824 | \$ 375 | - | 35 |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 904 | \$ 660 | \$ 244 | - | - |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 1,370 | \$ 824 | \$ 546 | - | 51 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 572 | \$ 354 | \$ 218 | - | - |
| 89435 | Thigpen Jr, Grady Level | LA | Full | Operators | \$ 960 | \$ 657 | \$ 303 | - | - |
| 98892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 1,955 | \$ 1,194 | \$ 761 | - | 71 |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 931 | \$ 659 | \$ 272 | - | - |
| 98913 | Love, Shnea | MS | Full | Office | \$ 468 | \$ 319 | \$ 149 | - | 149 |
| 98935 | Russell, June R. | MS | Part | Office | \$ - | \$ - | \$ - | - | - |
| 14018 | Curtis Jr, Albert | MS | Full | Operators | \$ 880 | \$ 477 | \$ 403 | - | 203 |
| 78262 | Shelton, Malhew James | MS | Full | Operators | \$ 563 | \$ 393 | \$ 170 | - | 170 |
| 98856 | Taylor, Johnnie | MS | Full | Operators | \$ 808 | \$ 550 | \$ 258 | - | 258 |
| Total IT Department | | Corp | Office | | 16,551 | 12,185 | 4,385 | | 8 |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,782 | 32,697 | | 203 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Health Benefits \$ 498,681 4,645
 Total Office Health Benefits \$ 108,828 1,834
 Total WSC Health Benefits 78,520 501

TOTAL HEALTH BENEFITS ALLOCATED 685,030 6,790

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MS 65-0290 | Charleston Utilities |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------------------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 128 |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 611 | Payne, Rita Joan | LA | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - | - |
| 99220 | Graham, Vivian E | LA | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | 128 |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - | - |
| 99083 | Baninger Jr., Allen Pierce | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 5427 | Brandl, Michael J | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 293 | Burkhaller, Vincent Leroy | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 128 |
| 448 | Cook, Gregory Alan | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - |
| 29709 | Frey, Leonard J | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 128 |
| 98902 | Green Jr., Horace | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 128 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 98882 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 128 |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 99913 | Love, Shenea | MS | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 98935 | Russell, June R. | MS | Part | Office | \$ - | \$ - | \$ - | - | - |
| 14018 | Curtis Jr, Albert | MS | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 78262 | Shelton, Mathew James | MS | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 98856 | Taylor, Johnnie | MS | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| Total IT Department | | Corp | | Office | 24,128 | 13,108 | 11,021 | - | 33 |
| Total Other WSC Department | | Corp | | Office | 239,048 | 139,863 | 99,185 | - | 468 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Other Benefits \$ 41,080 383
 Total Office Other Benefits \$ 8,964 135
 Total WSC Other Benefits \$ 6,468 41

TOTAL OTHER BENEFITS ALLOCATED 66,513 559

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MS 65-0290 Charleston Utilities |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------------------------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | \$ 348 | \$ 233 | \$ 113 | - |
| 99742 | Daniels, Rebecca B | LA | Full | Office | \$ 346 | \$ 233 | \$ 113 | 11 |
| 99195 | Elias, Molly Catherine | LA | Full | Office | \$ 346 | \$ 233 | \$ 113 | - |
| 99059 | Hyde, Cynthia A | LA | Full | Office | \$ 348 | \$ 233 | \$ 113 | - |
| 811 | Payne, Rita Joan | LA | Full | Office | \$ 233 | \$ 233 | \$ - | - |
| 89220 | Graham, Vivian E | LA | Full | Office | \$ 227 | \$ 113 | \$ 113 | 11 |
| 89181 | Kennedy, Jill Yvette | LA | Part | Office | \$ - | \$ - | \$ - | - |
| 99083 | Boringer Jr., Allen Pierce | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - |
| 5427 | Brandt, Michael J | LA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - |
| 293 | Burkhalter, Vincent Laroy | LA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - |
| 10061 | Cocran, Jellery A | LA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 11 |
| 446 | Cook, Gregory Alan | LA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | \$ 113 | \$ - | \$ 113 | - |
| 23709 | Frey, Leonard J | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 11 |
| 99902 | Green Jr., Horace | LA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - |
| 48789 | Kennedy, Arvin Wesley | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 11 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 11 |
| 294 | Williams, Susan Leah | LA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - |
| 88913 | Love, Shnea | MS | Full | Office | \$ 348 | \$ 233 | \$ 113 | 113 |
| 98935 | Russell, June R. | MS | Part | Office | \$ - | \$ - | \$ - | - |
| 14018 | Curtis Jr, Albert | MS | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 78262 | Shelton, Mathew James | MS | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| 98858 | Taylor, Johnnie | MS | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 |
| Total IT Department | | Corp | Office | | 2,299 | 1,391 | 808 | 3 |
| Total Other WSC Department | | Corp | Office | | 22,847 | 14,678 | 8,171 | 38 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | MS 85-0290 Charleston Utilities |
|----------------------------|-----------------------------|-------|-------------------|-----------|---------|------------------------------------|
| 89208 | Bravo, Monique Marie | LA | Full | Office | 100.00% | 0.00% |
| 99742 | Daniels, Rebecca B | LA | Full | Office | 100.00% | 9.30% |
| 99195 | Elias, Molly Catherine | LA | Full | Office | 100.00% | 0.00% |
| 89059 | Hyde, Cynthia A | LA | Full | Office | 100.00% | 0.00% |
| 611 | Payne, Rita Joan | LA | Full | Office | 100.00% | 0.00% |
| 99220 | Graham, Vivian E | LA | Full | Office | 100.00% | 9.30% |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | 100.00% | 9.30% |
| 89083 | Barringer Jr., Allen Pierce | LA | Full | Operators | 100.00% | 0.00% |
| 5427 | Brandl, Michael J | LA | Full | Operators | 100.00% | 0.00% |
| 283 | Burkhalter, Vincent Leroy | LA | Full | Operators | 100.00% | 0.00% |
| 10061 | Cocran, Jeffery A | LA | Full | Operators | 100.00% | 9.30% |
| 446 | Cook, Gregory Alan | LA | Full | Operators | 100.00% | 0.00% |
| 89272 | Faye, Dennis Andrew | LA | Full | Operators | 100.00% | 0.00% |
| 29709 | Frey, Leonard J | LA | Full | Operators | 100.00% | 9.30% |
| 88802 | Green Jr., Horace | LA | Full | Operators | 100.00% | 0.00% |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | 100.00% | 9.30% |
| 89202 | Reiners, Barry Thomas | LA | Full | Operators | 100.00% | 0.00% |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | 100.00% | 0.00% |
| 96882 | Williams Jr, Dekos Ray | LA | Full | Operators | 100.00% | 9.30% |
| 294 | Williams, Susan Leah | LA | Full | Operators | 100.00% | 0.00% |
| 88913 | Love, Shnea | MS | Full | Office | 100.00% | 100.00% |
| 88935 | Russell, June R. | MS | Part | Office | 100.00% | 100.00% |
| 14016 | Curtis Jr, Albert | MS | Full | Operators | 100.00% | 100.00% |
| 78282 | Shelton, Mathew James | MS | Full | Operators | 100.00% | 100.00% |
| 88858 | Taylor, Johnnie | MS | Full | Operators | 100.00% | 100.00% |
| Total IT Department | | Corp | Office | | 8 | 0 |
| Total Other WSC Department | | Corp | Office | | 87 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | MS 65-0290 Charleston Utilities |
|----------------------------|-----------------------------|-------|-------------------|-----------|------------|---------------------------------|
| 99208 | Bravo, Monique Marie | LA | Full | Office | 14,482 | - |
| 99742 | Daniels, Rebecca B | LA | Full | Office | 15,967 | 1,485 |
| 99195 | Elias, Molly Catherine | LA | Full | Office | 14,482 | - |
| 99059 | Hyde, Cynthia A | LA | Full | Office | 14,482 | - |
| 611 | Payne, Rita Joan | LA | Full | Office | 14,482 | - |
| 99220 | Graham, Vivian E | LA | Full | Office | 15,967 | 1,485 |
| 99181 | Kennedy, Jill Yvette | LA | Part | Office | 15,967 | 1,485 |
| 99083 | Barringer Jr., Allen Pierce | LA | Full | Operators | 7,484 | - |
| 5427 | Brandt, Michael J | LA | Full | Operators | 7,018 | - |
| 283 | Burkhalter, Vincent Laroy | LA | Full | Operators | 7,018 | - |
| 10081 | Cocran, Jeffery A | LA | Full | Operators | 15,967 | 1,485 |
| 448 | Cook, Gregory Alan | LA | Full | Operators | 7,484 | - |
| 99272 | Faye, Dennis Andrew | LA | Full | Operators | 7,018 | - |
| 29709 | Frey, Leonard J | LA | Full | Operators | 15,967 | 1,485 |
| 98902 | Green Jr., Horace | LA | Full | Operators | 7,484 | - |
| 48789 | Kennedy, Alvin Wesley | LA | Full | Operators | 15,967 | 1,485 |
| 99202 | Reiners, Barry Thomas | LA | Full | Operators | 14,482 | - |
| 89435 | Thigpen Jr, Grady Lavel | LA | Full | Operators | 7,018 | - |
| 96892 | Williams Jr, Delos Ray | LA | Full | Operators | 15,967 | 1,485 |
| 294 | Williams, Susan Leah | LA | Full | Operators | 7,484 | - |
| 98913 | Love, Shnea | MS | Full | Office | 1,485 | 1,485 |
| 98935 | Russell, June R. | MS | Part | Office | 1,485 | 1,485 |
| 14018 | Curtis Jr, Albert | MS | Full | Operators | 1,485 | 1,485 |
| 78262 | Shelton, Mathew James | MS | Full | Operators | 1,485 | 1,485 |
| 88856 | Taylor, Johnnie | MS | Full | Operators | 1,485 | 1,485 |
| Total IT Department | | Corp | Office | | 611,188 | 2,969 |
| Total Other WSC Department | | Corp | Office | | 15,332,451 | 102,942 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | |
|--------------------------|--------------|---|-----|---------|-------|---------|-------|--------|--------|--------|-------|--------|-------|
| Total Operators Salaries | \$ 3,598,742 | - | 928 | 514,473 | 8,042 | 127,209 | 5,821 | 28,810 | 24,710 | 55,837 | 5,179 | 11,092 | 5,388 |
| Total Office Salaries | \$ 605,854 | - | - | 97,448 | 912 | 29,241 | 468 | 6,791 | 6,738 | 9,974 | 988 | 5,279 | 627 |
| Total WSC Salaries | \$ 1,142,069 | 1 | 487 | 142,080 | 1,315 | 41,902 | 699 | 9,682 | 9,720 | 14,140 | 1,460 | 7,505 | 902 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 1,412 \$ 754,000 \$ 10,269 \$ 198,352 \$ 6,987 \$ 45,084 \$ 41,168 \$ 79,951 \$ 7,828 \$ 23,876 \$ 6,917

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------|---------|----------------|-------------|-------------|---------------|----------------|--------------|---------------|----------------|-----------------|----------|-------|
| | | | | | | | | 32-0932 | 33-0840 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 | |
| | | | | | | | | Peach Orchard | Harroco | CWS Inc. of NC | Riverpoints | CWS Systems | Waukega Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero | |
| 887 | Hough II, Arthur Lee | NC | Full | Operators | \$ 33,036 | \$ 22,601 | \$ 10,435 | - | - | - | - | 10,435 | - | - | - | - | - | - | - | - |
| 733 | Hughes, David M | NC | Full | Operators | \$ 29,377 | \$ 19,977 | \$ 9,400 | - | - | 7,833 | - | 1,566 | - | - | - | - | - | - | - | - |
| 98721 | James, Robert Adam | NC | Full | Operators | \$ 30,752 | \$ 19,439 | \$ 11,313 | - | - | 19,439 | 4,311 | - | - | - | - | - | - | - | - | - |
| 42425 | Johansen, John E | NC | Full | Operators | \$ 33,854 | \$ 23,281 | \$ 10,693 | - | - | - | - | 10,593 | - | - | - | - | - | - | - | - |
| 89146 | Knopf Jr., Kenneth Wayne | NC | Full | Operators | \$ 22,872 | \$ 16,174 | \$ 6,698 | - | - | - | - | 6,698 | - | - | - | - | - | - | - | - |
| 99725 | Konsul, Anthony J. | NC | Full | Operators | \$ 42,526 | \$ 27,375 | \$ 15,161 | - | - | 14,350 | 801 | - | - | - | - | - | - | - | - | - |
| 88629 | Langston, Kenneth L. | NC | Full | Operators | \$ 25,493 | \$ 17,760 | \$ 7,733 | - | - | 180 | - | 7,553 | - | - | - | - | - | - | - | - |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 62,679 | \$ 41,316 | \$ 21,383 | - | - | 15,753 | 178 | 2,543 | 181 | - | 1,301 | - | - | - | - | 1,019 |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 29,220 | \$ 20,144 | \$ 9,076 | - | - | - | - | 4,221 | - | - | - | - | - | - | - | - |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 18,398 | \$ 4,189 | \$ 14,209 | - | - | - | - | 12,025 | - | 735 | - | - | - | - | - | - |
| 58455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 35,780 | \$ 24,702 | \$ 11,078 | - | - | 1,122 | - | - | - | 9,955 | - | - | - | - | - | - |
| 56686 | McFalls, Edwin L | NC | Full | Operators | \$ 37,908 | \$ 25,331 | \$ 11,977 | - | - | - | - | 10,138 | 619 | - | - | - | - | - | - | - |
| 56953 | McGowan, Steven M | NC | Full | Operators | \$ 36,171 | \$ 24,845 | \$ 11,326 | - | - | 9,439 | - | - | - | - | - | - | - | - | - | - |
| 99123 | McIntosh, Gredy Evan | NC | Full | Operators | \$ 21,398 | \$ 14,908 | \$ 6,492 | - | - | 6,492 | - | 1,887 | - | - | - | - | - | - | - | - |
| 58688 | Medling, David G | NC | Full | Operators | \$ 38,652 | \$ 24,841 | \$ 11,812 | - | - | 4,174 | - | - | - | - | 7,638 | - | - | - | - | - |
| 99763 | Miller, Shawn David | NC | Full | Operators | \$ 4,799 | \$ 4,799 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99135 | Moss, Ronald W | NC | Full | Operators | \$ 29,082 | \$ 22,569 | \$ 7,393 | - | - | 7,393 | - | - | - | - | - | - | - | - | - | - |
| 465 | Murphy, Phillip K | NC | Full | Operators | \$ 32,890 | \$ 22,629 | \$ 10,261 | - | - | 7,258 | - | - | 3,005 | - | - | - | - | - | - | - |
| 81028 | Neilon, Randy R | NC | Full | Operators | \$ 27,304 | \$ 18,700 | \$ 8,604 | - | - | 639 | - | 7,964 | - | - | - | - | - | - | - | - |
| 89088 | Normis, Joel F | NC | Full | Operators | \$ 48,341 | \$ 30,200 | \$ 18,141 | - | - | 18,141 | - | - | - | - | - | - | - | - | - | - |
| 99013 | Oilver, Bryon Dean | NC | Full | Operators | \$ 23,285 | \$ 16,139 | \$ 7,148 | - | - | 7,148 | - | - | - | - | - | - | - | - | - | - |
| 99157 | Orr, Robert Frederick | NC | Full | Operators | \$ 19,557 | \$ 13,440 | \$ 6,117 | - | - | 1,993 | - | 196 | - | 3,828 | - | - | - | - | - | - |
| 470 | Peacock II, Gary M | NC | Full | Operators | \$ 31,592 | \$ 22,105 | \$ 9,487 | - | - | 705 | - | 8,782 | - | - | - | - | - | - | - | - |
| 99182 | Pearlman, Robert Mark | NC | Full | Operators | \$ 19,513 | \$ 13,296 | \$ 6,217 | - | - | 2,488 | - | 3,729 | - | - | - | - | - | - | - | - |
| 774 | Peterson Jr, Dwight L. | NC | Full | Operators | \$ 26,378 | \$ 18,101 | \$ 8,277 | - | - | - | - | - | - | - | - | 8,277 | - | - | - | - |
| 99183 | Peterson, Joshua W | NC | Full | Operators | \$ 21,767 | \$ 14,663 | \$ 7,104 | - | - | 7,104 | - | - | - | - | - | - | - | - | - | - |
| 99082 | Pritchard, Charles Randall | NC | Full | Operators | \$ 21,055 | \$ 14,311 | \$ 6,744 | - | - | 6,744 | - | - | - | - | - | - | - | - | - | - |
| 99112 | Pritchard, Scott A | NC | Full | Operators | \$ 20,238 | \$ 14,032 | \$ 6,206 | - | - | 6,206 | - | - | - | - | - | - | - | - | - | - |
| 99234 | Reece, Ronnie N | NC | Full | Operators | \$ 13,519 | \$ 5,290 | \$ 8,228 | - | - | 7,522 | - | - | - | - | - | - | - | - | - | - |
| 99153 | Richardson, Walt Sanford | NC | Full | Operators | \$ 18,384 | \$ 14,410 | \$ 3,975 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 639 | Roberts, James D | NC | Full | Operators | \$ 9,722 | \$ 9,722 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99050 | Ryniak, David | NC | Full | Operators | \$ 27,686 | \$ 19,237 | \$ 8,429 | - | 583 | 749 | - | 7,097 | - | - | - | - | - | - | - | - |
| 99161 | Sadek, Hussein | NC | Full | Operators | \$ 19,810 | \$ 18,792 | \$ 1,018 | - | - | 1,018 | - | - | - | - | - | - | - | - | - | - |
| 99776 | Samuel, James Ray | NC | Full | Operators | \$ 15,161 | \$ 15,161 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 755 | Scarboro, Donald Joseph | NC | Full | Operators | \$ 26,772 | \$ 18,880 | \$ 7,892 | - | - | 800 | - | - | - | 7,092 | - | - | - | - | - | - |
| 98811 | Stacks, Clifford W | NC | Full | Operators | \$ 25,795 | \$ 17,229 | \$ 8,568 | - | - | 8,568 | - | - | - | - | - | - | - | - | - | - |
| 98160 | Staszczak, Keith R | NC | Full | Operators | \$ 8,135 | \$ 8,135 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99228 | Terrell, Brian V | NC | Full | Operators | \$ 11,900 | \$ 5,459 | \$ 6,441 | - | - | 6,441 | - | - | - | - | - | - | - | - | - | - |
| 88126 | Tesch, Jim R | NC | Full | Operators | \$ 40,833 | \$ 27,879 | \$ 13,054 | - | - | 13,054 | - | - | - | - | - | - | - | - | - | - |
| 777 | Tippett, Larry Cecil | NC | Full | Operators | \$ 25,916 | \$ 17,463 | \$ 8,452 | - | - | - | - | - | - | - | 8,452 | - | - | - | - | - |
| 99166 | VanScoy Jr., William James | NC | Full | Operators | \$ 19,951 | \$ 13,536 | \$ 6,415 | - | - | 2,707 | - | 3,270 | - | - | - | - | - | - | - | 439 |
| 89037 | Walker, Gordon Scott | NC | Full | Operators | \$ 27,332 | \$ 19,439 | \$ 7,893 | - | - | 7,893 | - | - | - | - | - | - | - | - | - | - |
| 10057 | Wallon, Kerry Gene | NC | Full | Operators | \$ 40,640 | \$ 26,781 | \$ 13,859 | - | 184 | 6,891 | - | 3,077 | - | 3,994 | - | - | - | - | - | 313 |
| 97120 | Woody Jr, Rex | NC | Full | Operators | \$ 39,292 | \$ 25,398 | \$ 13,894 | - | - | 9,971 | - | 3,160 | - | - | - | - | - | - | - | - |
| 98825 | Woody, Rex R. | NC | Full | Operators | \$ 24,611 | \$ 16,620 | \$ 7,991 | - | - | 7,991 | - | - | - | - | - | - | - | - | - | - |
| 657 | Young, Richard D | NC | Full | Operators | \$ 28,535 | \$ 19,343 | \$ 8,192 | - | - | 8,125 | - | - | - | - | - | - | - | - | - | - |
| 464 | Allen, Howard W | NC | Part | Operators | \$ 13,308 | \$ 9,241 | \$ 4,067 | - | - | - | - | - | 1,191 | - | - | - | - | - | - | - |
| 88838 | Hall, Richard Leroy | NC | Part | Operators | \$ 12,804 | \$ 8,886 | \$ 4,118 | - | - | 4,118 | - | - | - | - | - | - | - | - | - | - |
| 99142 | Nix Jr., Joseph Dawey | NC | Part | Operators | \$ 15,480 | \$ 10,734 | \$ 4,746 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89129 | Puckett, Michael Shane | NC | Part | Operators | \$ 21,495 | \$ 14,427 | \$ 7,068 | - | - | 6,451 | - | - | - | - | - | - | - | - | - | - |
| 674 | Underwood, Gerald L | NC | Part | Operators | \$ 28,720 | \$ 19,610 | \$ 9,110 | - | - | 4,984 | - | 3,770 | - | - | - | - | 376 | - | - | - |
| Total IT Department | | Corp | Office | | 580,702 | 412,048 | 148,658 | - | 7 | 17,948 | 188 | 5,385 | 86 | 1,251 | 1,241 | 1,837 | 182 | 972 | 115 | |
| Total Other WSC Department | | Corp | Office | | 3,111,007 | 1,892,067 | 1,118,940 | 1 | 480 | 124,134 | 1,147 | 36,517 | 613 | 8,432 | 8,479 | 12,303 | 1,278 | 6,533 | 788 | |

UMHdes, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | |
|----------------------|----|---------|-----|--------|-----|-------|-----|-------|-------|-------|-----|-----|-----|
| Total Operators FICA | \$ | 275,151 | 330 | 39,357 | 615 | 9,731 | 445 | 2,169 | 1,890 | 4,272 | 396 | 849 | 412 |
| Total Office FICA | \$ | 46,348 | 84 | 7,455 | 70 | 2,237 | 36 | 520 | 515 | 763 | 78 | 404 | 48 |
| Total WSC FICA | \$ | 59,833 | 80 | 7,125 | 66 | 2,082 | 35 | 480 | 485 | 696 | 74 | 371 | 45 |

TOTAL FICA ALLOCATED 381,331 494 63,937 751 14,050 617 3,188 2,890 6,735 546 1,624 605

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | | |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------|----------------|-------------|-------------|----------------|----------------|--------------|---------------|----------------|-----------------|----------|-----|
| | | | | | | | | 58-0830 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 | |
| | | | | | | | | Elk River | CWS Inc. of NC | Riverpointe | CWS Systems | Wautauga Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero | |
| 2827 | Berry, Sandra | NC | Full | Office | \$ 259 | \$ 259 | \$ 259 | - | - | - | - | - | - | - | - | - | - | - | - |
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 2,551 | \$ 1,675 | \$ 875 | 8 | 532 | 5 | 160 | 3 | 37 | 37 | 54 | 5 | 29 | 3 | |
| 99125 | Hudson, Shannon N | NC | Full | Office | \$ 1,587 | \$ 1,064 | \$ 503 | 3 | 305 | 3 | 92 | 1 | 21 | 21 | 31 | 3 | 17 | 2 | |
| 740 | Hult, Christine D | NC | Full | Office | \$ 2,501 | \$ 1,715 | \$ 787 | 5 | 478 | 4 | 143 | 2 | 33 | 33 | 49 | 5 | 26 | 3 | |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 1,338 | \$ 917 | \$ 419 | 3 | 254 | 2 | 76 | 1 | 18 | 18 | 26 | 3 | 14 | 2 | |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 3,142 | \$ 2,027 | \$ 1,115 | 8 | 877 | 6 | 203 | 3 | 47 | 47 | 69 | 7 | 37 | 4 | |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 1,883 | \$ 1,273 | \$ 610 | 4 | 371 | 3 | 111 | 2 | 26 | 26 | 38 | 4 | 20 | 2 | |
| 98857 | Renfrew, Jessica Muhlig | NC | Full | Office | \$ 1,370 | \$ 890 | \$ 490 | 3 | 297 | 3 | 89 | 1 | 21 | 21 | 30 | 3 | 16 | 2 | |
| 98953 | Robinson, Shona Nesbil | NC | Full | Office | \$ 1,531 | \$ 1,091 | \$ 470 | 3 | 285 | 3 | 86 | 1 | 20 | 20 | 29 | 3 | 15 | 2 | |
| 98875 | Sell, Rose D | NC | Full | Office | \$ 1,747 | \$ 1,197 | \$ 550 | 4 | 334 | 3 | 100 | 2 | 23 | 23 | 34 | 3 | 18 | 2 | |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 533 | \$ 94 | \$ 440 | 3 | 267 | 3 | 80 | 1 | 18 | 18 | 27 | 3 | 14 | 2 | |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 1,639 | \$ 1,134 | \$ 505 | 3 | 306 | 3 | 92 | 1 | 21 | 21 | 31 | 3 | 17 | 2 | |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 2,045 | \$ 1,413 | \$ 633 | 4 | 384 | 4 | 115 | 2 | 27 | 27 | 39 | 4 | 21 | 2 | |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 88 | \$ - | \$ 88 | 1 | 54 | 1 | 16 | 0 | 4 | 4 | 5 | 1 | 3 | 0 | |
| 99354 | Townsend, Patricia Cook | NC | Full | Office | \$ 2,149 | \$ 1,475 | \$ 673 | 5 | 409 | 4 | 123 | 2 | 29 | 28 | 42 | 4 | 22 | 3 | |
| 91875 | Traver, Edith Cole | NC | Full | Office | \$ 2,650 | \$ 1,722 | \$ 928 | 6 | 563 | 5 | 169 | 3 | 38 | 39 | 58 | 6 | 31 | 4 | |
| 771 | Tritoli, Lillian Elizabeth | NC | Full | Office | \$ 2,098 | \$ 1,443 | \$ 655 | 4 | 398 | 4 | 120 | 2 | 28 | 28 | 41 | 4 | 22 | 3 | |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 1,989 | \$ 1,337 | \$ 632 | 4 | 384 | 4 | 115 | 2 | 27 | 27 | 39 | 4 | 21 | 2 | |
| 95898 | Williams, Moretta Teresa | NC | Full | Office | \$ 1,287 | \$ 1,287 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 2,322 | \$ 1,550 | \$ 765 | 5 | 465 | 4 | 139 | 2 | 32 | 32 | 48 | 5 | 25 | 3 | |
| 99056 | Swift, Charmaine Adele | NC | Part | Office | \$ 907 | \$ 884 | \$ 23 | 2 | 135 | 1 | 41 | 1 | 9 | 9 | 14 | 1 | 7 | 1 | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 3 | 299 | 3 | 80 | 1 | 21 | 21 | 31 | 3 | 18 | 2 | |
| 99713 | Day, Tori Lynn | NC | Part | Office | \$ 1,364 | \$ 941 | \$ 423 | 3 | 257 | 2 | 77 | 1 | 16 | 18 | 26 | 3 | 14 | 2 | |
| 99167 | Adcock, Stephen Marshall | NC | Full | Operators | \$ 775 | \$ 775 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98955 | Alexander, Richard W. | NC | Full | Operators | \$ 2,426 | \$ 1,575 | \$ 851 | - | 851 | - | - | - | - | - | - | - | - | - | - |
| 776 | Andrews, William E. | NC | Full | Operators | \$ 1,809 | \$ 1,238 | \$ 571 | - | - | - | - | - | - | - | 571 | - | - | - | - |
| 99138 | Ardrey, Kevin V | NC | Full | Operators | \$ 1,705 | \$ 1,152 | \$ 553 | - | 553 | - | - | - | - | - | - | - | - | - | - |
| 1711 | Ashworth, James Perry | NC | Full | Operators | \$ 1,529 | \$ 1,529 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | Baldwin, Eddie Ray | NC | Full | Operators | \$ 3,931 | \$ 2,549 | \$ 1,383 | - | 672 | - | 354 | - | - | - | 324 | 32 | - | - | - |
| 99236 | Bayer, Stephen Charles | NC | Full | Operators | \$ 1,061 | \$ 483 | \$ 599 | - | 599 | - | - | - | - | - | - | - | - | - | - |
| 99224 | Bibb, Steven T | NC | Full | Operators | \$ 1,018 | \$ 498 | \$ 517 | - | 320 | 197 | - | - | - | - | - | - | - | - | - |
| 99196 | Birds, Peter McNeely | NC | Full | Operators | \$ 1,761 | \$ 1,087 | \$ 674 | - | - | - | 602 | - | - | - | - | - | - | - | - |
| 99244 | Biven, David W | NC | Full | Operators | \$ 1,387 | \$ 268 | \$ 1,098 | - | 1,098 | - | - | - | - | - | - | - | - | - | - |
| 98855 | Bost, Timothy Dale | NC | Full | Operators | \$ 1,814 | \$ 1,254 | \$ 560 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 99154 | Brereton, Earl | NC | Full | Operators | \$ 1,508 | \$ 1,214 | \$ 295 | - | 295 | - | - | - | - | - | - | - | 517 | - | - |
| 99121 | Brigman, David L | NC | Full | Operators | \$ 1,838 | \$ 1,335 | \$ 502 | - | - | - | 602 | - | - | - | - | - | - | - | - |
| 98761 | Brooks, Chris G | NC | Full | Operators | \$ 368 | \$ 368 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99182 | Brown, Randy | NC | Full | Operators | \$ 1,697 | \$ 1,166 | \$ 531 | - | 531 | - | - | - | - | - | - | - | - | - | - |
| 314 | Childers, Steven Edward | NC | Full | Operators | \$ 2,724 | \$ 1,854 | \$ 870 | - | 870 | - | - | - | - | - | - | - | - | - | - |
| 98894 | Clark, Gary J. | NC | Full | Operators | \$ 628 | \$ 628 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - |
| 779 | Cook, Tina R | NC | Full | Operators | \$ 1,737 | \$ 1,201 | \$ 536 | - | - | - | - | - | - | - | 536 | - | - | - | - |
| 385 | Cooke, Jeffrey Jones | NC | Full | Operators | \$ 2,185 | \$ 1,513 | \$ 672 | - | 46 | - | 301 | - | - | - | - | - | - | - | 325 |
| 13635 | Corn Jr, Douglas M | NC | Full | Operators | \$ 2,423 | \$ 1,603 | \$ 820 | - | 210 | - | - | - | - | 611 | - | - | - | - | - |
| 99207 | Cornett, Shaun M | NC | Full | Operators | \$ 1,253 | \$ 698 | \$ 555 | - | 59 | - | - | - | - | 498 | - | - | - | - | - |
| 13882 | Cunningham, Sonny G | NC | Full | Operators | \$ 3,304 | \$ 2,312 | \$ 1,082 | - | 884 | - | - | - | - | - | - | 199 | - | - | - |
| 98810 | Davis, Robert Eric | NC | Full | Operators | \$ 2,607 | \$ 1,799 | \$ 808 | - | 808 | - | - | - | - | - | - | - | - | - | - |
| 98777 | Dixon, William Ray | NC | Full | Operators | \$ 1,663 | \$ 1,133 | \$ 530 | - | 372 | - | 158 | - | - | - | - | - | - | - | - |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 6,478 | \$ 4,098 | \$ 2,379 | 16 | 1,444 | 14 | 433 | 7 | 101 | 100 | 148 | 15 | 78 | - | 9 |
| 10066 | Edwards, Cary Glenn | NC | Full | Operators | \$ 2,849 | \$ 1,879 | \$ 970 | - | - | - | - | - | - | - | 870 | - | - | - | - |
| 23271 | Edwards, Conly J | NC | Full | Operators | \$ 2,664 | \$ 1,868 | \$ 796 | - | 796 | - | - | - | - | - | - | - | - | - | - |
| 99062 | Eggers, Eric S | NC | Full | Operators | \$ 593 | \$ 593 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99273 | Elmore II, Dickie Lee | NC | Full | Operators | \$ 102 | \$ - | \$ 102 | - | 102 | - | - | - | - | - | - | - | - | - | - |
| 570 | English, Alan Randall | NC | Full | Operators | \$ 2,086 | \$ 1,438 | \$ 660 | 57 | 603 | - | - | - | - | - | - | - | - | - | - |
| 98957 | Farmer, Bartlett Ted | NC | Full | Operators | \$ 2,015 | \$ 1,383 | \$ 632 | - | 632 | - | - | - | - | - | - | - | - | - | - |
| 98991 | Fender, Anthony D | NC | Full | Operators | \$ 1,715 | \$ 1,191 | \$ 524 | - | 524 | - | - | - | - | - | - | - | - | - | - |
| 89035 | Ferrell, Matthew Jennings | NC | Full | Operators | \$ 469 | \$ 469 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99119 | Forbes, David D | NC | Full | Operators | \$ 1,588 | \$ 1,071 | \$ 517 | - | 517 | - | - | - | - | - | - | - | - | - | - |
| 99232 | Ford, Kelly Steven | NC | Full | Operators | \$ 947 | \$ 405 | \$ 542 | - | 542 | - | - | - | - | - | - | - | - | - | - |
| 99176 | Fulp, John Arlen | NC | Full | Operators | \$ 1,450 | \$ 1,060 | \$ 390 | - | 390 | - | - | - | - | - | - | - | - | - | - |
| 99845 | Gonzalez, Nixon Mizraim | NC | Full | Operators | \$ 2,088 | \$ 1,422 | \$ 664 | - | 642 | - | - | - | - | - | - | 122 | - | - | - |
| 98984 | Graham, Joshua J. | NC | Full | Operators | \$ 1,974 | \$ 1,363 | \$ 611 | - | 611 | - | - | - | - | - | - | - | - | - | - |
| 99141 | Grinstead, Beverly Brown | NC | Full | Operators | \$ 1,758 | \$ 1,147 | \$ 612 | - | 612 | - | - | - | - | - | - | - | - | - | - |
| 99218 | Grogan, Stuart A | NC | Full | Operators | \$ 989 | \$ 488 | \$ 512 | - | 512 | - | - | - | - | - | - | - | - | - | - |
| 98846 | Gurley, Cooper V. | NC | Full | Operators | \$ 2,185 | \$ 1,533 | \$ 652 | - | 615 | - | 37 | - | - | - | - | - | - | - | - |
| 98943 | Harell, Stephen B. | NC | Full | Operators | \$ 2,864 | \$ 1,950 | \$ 913 | - | 454 | - | 203 | - | 224 | - | - | - | - | - | 21 |
| 99726 | Haver, Mark R | NC | Full | Operators | \$ 2,985 | \$ 1,919 | \$ 1,067 | - | 891 | - | - | - | - | - | - | - | 175 | - | - |
| 537 | Henry, Larry Darnell | NC | Full | Operators | \$ 2,292 | \$ 1,523 | \$ 769 | - | 769 | - | - | - | - | - | - | - | - | - | - |
| 38828 | Higley, James T | NC | Full | Operators | \$ 5,318 | \$ 3,437 | \$ 1,880 | - | - | - | - | - | - | - | - | - | - | - | - |
| 99721 | Hoffer, Randy Ray | NC | Full | Operators | \$ 2,767 | \$ 1,819 | \$ 948 | - | 506 | - | - | - | - | - | 442 | - | - | - | - |

Utilities, Inc.
SE-50 Workpapers
FICA Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | |
|----------------------|----|---------|-----|--------|-----|-------|-----|-------|-------|-------|-----|-----|-----|
| Total Operators FICA | \$ | 275,151 | 300 | 39,357 | 615 | 9,731 | 445 | 2,189 | 1,890 | 4,272 | 396 | 849 | 412 |
| Total Office FICA | \$ | 48,348 | 84 | 7,455 | 70 | 2,237 | 36 | 520 | 515 | 763 | 76 | 404 | 48 |
| Total WSC FICA | \$ | 59,833 | 80 | 7,125 | 66 | 2,062 | 35 | 480 | 485 | 696 | 74 | 371 | 45 |

TOTAL FICA ALLOCATED 381,331 464 63,907 761 14,050 517 3,188 2,890 6,733 846 1,624 605

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | | | | | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------|----------------|-------------|-------------|----------------|----------------|--------------|---------------|----------------|-----------------|----------|-----|-----|----|-----|----|
| | | | | | | | | 56-0830 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 | | | | | |
| | | | | | | | | Elk River | CWS Inc. of NC | Riverpointe | CWS Systems | Wautauga Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero | | | | | |
| 687 | Hough II, Arthur Lee | NC | Full | Operators | \$ 2,527 | \$ 1,729 | \$ 798 | - | - | - | 798 | - | - | - | - | - | - | - | | | | | |
| 733 | Hughes, David M | NC | Full | Operators | \$ 2,247 | \$ 1,528 | \$ 719 | - | 599 | - | 120 | - | - | - | - | - | - | - | | | | | |
| 98721 | James, Robert Adam | NC | Full | Operators | \$ 2,353 | \$ 1,487 | \$ 865 | - | 538 | 330 | - | - | - | - | - | - | - | - | | | | | |
| 42425 | Johansen, John E | NC | Full | Operators | \$ 2,590 | \$ 1,779 | \$ 810 | - | - | - | - | - | - | - | - | - | - | - | | | | | |
| 99146 | Knopf Jr., Kenneth Wayne | NC | Full | Operators | \$ 1,750 | \$ 1,237 | \$ 512 | - | 512 | - | - | - | - | - | - | - | - | - | | | | | |
| 98725 | Koneul, Anthony J | NC | Full | Operators | \$ 3,253 | \$ 2,084 | \$ 1,169 | - | 1,098 | 61 | - | - | - | - | - | - | - | - | | | | | |
| 98629 | Langston, Kenneth L. | NC | Full | Operators | \$ 1,950 | \$ 1,359 | \$ 592 | - | 14 | - | 578 | - | - | - | - | - | - | - | | | | | |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 4,795 | \$ 3,161 | \$ 1,634 | 18 | 1,205 | 13 | 195 | 14 | - | 100 | - | - | 78 | - | | | | | |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 2,235 | \$ 1,541 | \$ 694 | - | 323 | - | 371 | - | - | - | - | - | - | - | | | | | |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 1,407 | \$ 320 | \$ 1,087 | - | - | - | 920 | 56 | - | - | - | - | - | - | | | | | |
| 56455 | McDaniel, Wyrman Edward | NC | Full | Operators | \$ 2,737 | \$ 1,890 | \$ 847 | - | 86 | - | - | - | 762 | - | - | - | - | - | | | | | |
| 56386 | McFalls, Edwin L | NC | Full | Operators | \$ 2,854 | \$ 1,638 | \$ 918 | - | - | - | 775 | 47 | - | - | - | - | - | - | | | | | |
| 56953 | McGowan, Steven M | NC | Full | Operators | \$ 2,787 | \$ 1,901 | \$ 886 | - | 722 | - | 144 | - | - | - | - | - | - | - | | | | | |
| 99123 | McIntosh, Grady Evan | NC | Full | Operators | \$ 1,637 | \$ 1,140 | \$ 497 | - | 497 | - | - | - | - | - | - | - | - | - | | | | | |
| 58888 | Medling, David G | NC | Full | Operators | \$ 2,804 | \$ 1,900 | \$ 904 | - | 319 | - | - | - | - | 584 | - | - | - | - | | | | | |
| 99763 | Miller, Shawn David | NC | Full | Operators | \$ 367 | \$ 367 | \$ - | - | - | - | - | - | - | - | - | - | - | - | | | | | |
| 99135 | Moss, Ronald W | NC | Full | Operators | \$ 2,292 | \$ 1,727 | \$ 565 | - | 566 | - | - | - | - | - | - | - | - | - | | | | | |
| 465 | Murphy, Phillip K | NC | Full | Operators | \$ 2,516 | \$ 1,731 | \$ 785 | - | 555 | - | - | 230 | - | - | - | - | - | - | | | | | |
| 61028 | Neilon, Randy R | NC | Full | Operators | \$ 2,089 | \$ 1,431 | \$ 658 | - | 49 | 609 | - | - | - | - | - | - | - | - | | | | | |
| 99096 | Norris, Joel F | NC | Full | Operators | \$ 3,898 | \$ 2,310 | \$ 1,588 | - | 1,388 | - | - | - | - | - | - | - | - | - | | | | | |
| 99013 | Oliver, Bryon Daen | NC | Full | Operators | \$ 1,781 | \$ 1,235 | \$ 547 | - | 547 | - | - | - | - | - | - | - | - | - | | | | | |
| 99157 | Orr, Robert Frederick | NC | Full | Operators | \$ 1,496 | \$ 1,028 | \$ 468 | - | 152 | - | 15 | - | 301 | - | - | - | - | - | | | | | |
| 470 | Peacock II, Gary M | NC | Full | Operators | \$ 2,417 | \$ 1,891 | \$ 728 | - | 54 | - | 672 | - | - | - | - | - | - | - | | | | | |
| 99182 | Pearlman, Robert Mark | NC | Full | Operators | \$ 1,493 | \$ 1,017 | \$ 476 | - | 190 | - | 285 | - | - | - | - | - | - | - | | | | | |
| 774 | Peterson Jr, Dwight L. | NC | Full | Operators | \$ 2,918 | \$ 1,385 | \$ 633 | - | - | - | - | - | - | 633 | - | - | - | - | | | | | |
| 99183 | Peterson, Joshua W | NC | Full | Operators | \$ 1,685 | \$ 1,122 | \$ 563 | - | 543 | - | - | - | - | - | - | - | - | - | | | | | |
| 99082 | Pritchard, Charles Randall | NC | Full | Operators | \$ 1,611 | \$ 1,085 | \$ 526 | - | 518 | - | - | - | - | - | - | - | - | - | | | | | |
| 99112 | Pritchard, Scott A | NC | Full | Operators | \$ 1,548 | \$ 1,073 | \$ 475 | - | 475 | - | - | - | - | - | - | - | - | - | | | | | |
| 99234 | Reece, Ronnie N | NC | Full | Operators | \$ 1,034 | \$ 405 | \$ 629 | 54 | 575 | - | - | - | - | - | - | - | - | - | | | | | |
| 99153 | Richardson, Walt Sanford | NC | Full | Operators | \$ 1,406 | \$ 1,102 | \$ 304 | - | 304 | - | - | - | - | - | - | - | - | - | | | | | |
| 639 | Roberts, James D | NC | Full | Operators | \$ 744 | \$ 744 | \$ - | - | - | - | - | - | - | - | - | - | - | - | | | | | |
| 99050 | Ryniak, David | NC | Full | Operators | \$ 2,118 | \$ 1,472 | \$ 645 | - | 57 | 543 | - | - | - | - | - | - | - | - | | | | | |
| 99101 | Sadek, Hussein | NC | Full | Operators | \$ 1,515 | \$ 1,438 | \$ 78 | - | 78 | - | - | - | - | - | - | - | - | - | | | | | |
| 99776 | Samuel, James Ray | NC | Full | Operators | \$ 1,160 | \$ 1,160 | \$ - | - | - | - | - | - | - | - | - | - | - | - | | | | | |
| 755 | Scarboro, Donald Joseph | NC | Full | Operators | \$ 2,048 | \$ 1,444 | \$ 604 | - | 61 | - | - | - | 543 | - | - | - | - | - | | | | | |
| 98911 | Stacks, Clifford M | NC | Full | Operators | \$ 1,973 | \$ 1,318 | \$ 655 | - | 655 | - | - | - | - | - | - | - | - | - | | | | | |
| 99160 | Staszczak, Keith R | NC | Full | Operators | \$ 622 | \$ 622 | \$ - | - | - | - | - | - | - | - | - | - | - | - | | | | | |
| 99226 | Terrell, Brian V | NC | Full | Operators | \$ 910 | \$ 418 | \$ 493 | - | 483 | - | - | - | - | - | - | - | - | - | | | | | |
| 89126 | Teach, Jim R | NC | Full | Operators | \$ 3,131 | \$ 2,133 | \$ 998 | - | 999 | - | - | - | - | - | - | - | - | - | | | | | |
| 777 | Tippett, Lamy Cecil | NC | Full | Operators | \$ 1,983 | \$ 1,338 | \$ 647 | - | - | - | - | - | - | 647 | - | - | - | - | | | | | |
| 99156 | VanScoy Jr., William James | NC | Full | Operators | \$ 1,528 | \$ 1,038 | \$ 491 | - | 207 | - | 250 | - | - | - | - | - | - | 34 | | | | | |
| 99037 | Walker, Gordon Scott | NC | Full | Operators | \$ 2,091 | \$ 1,487 | \$ 604 | - | 604 | - | - | - | - | - | - | - | - | - | | | | | |
| 10057 | Walton, Kerry Gene | NC | Full | Operators | \$ 3,109 | \$ 2,049 | \$ 1,060 | - | 527 | - | 235 | - | 280 | - | - | - | - | 24 | | | | | |
| 97120 | Woody Jr, Rex | NC | Full | Operators | \$ 3,008 | \$ 1,943 | \$ 1,065 | 58 | 763 | - | 242 | - | - | - | - | - | - | - | | | | | |
| 98825 | Woody, Rex R. | NC | Full | Operators | \$ 1,883 | \$ 1,271 | \$ 611 | - | 611 | - | - | - | - | - | - | - | - | - | | | | | |
| 657 | Young, Richard D | NC | Full | Operators | \$ 2,183 | \$ 1,480 | \$ 703 | 82 | 822 | - | - | - | - | - | - | - | - | - | | | | | |
| 464 | Allen, Howard W | NC | Part | Operators | \$ 1,018 | \$ 707 | \$ 311 | - | 220 | - | 91 | - | - | - | - | - | - | - | | | | | |
| 88838 | Hall, Richard Leroy | NC | Part | Operators | \$ 979 | \$ 664 | \$ 315 | - | 315 | - | - | - | - | - | - | - | - | - | | | | | |
| 99142 | Nix Jr., Joseph Dewey | NC | Part | Operators | \$ 1,184 | \$ 821 | \$ 363 | - | 363 | - | - | - | - | - | - | - | - | - | | | | | |
| 99129 | Puckett, Michael Shane | NC | Part | Operators | \$ 1,644 | \$ 1,104 | \$ 541 | 46 | 494 | - | - | - | - | - | - | - | - | - | | | | | |
| 674 | Underwood, Gerald L | NC | Part | Operators | \$ 2,197 | \$ 1,500 | \$ 697 | - | 380 | - | 288 | - | - | - | 29 | - | - | - | | | | | |
| Total IT Department | | | | | | | | Corp | Office | 28,392 | 20,570 | 7,822 | 6 | 550 | 5 | 165 | 3 | 38 | 38 | 58 | 6 | 30 | 4 |
| Total Other WSC Department | | | | | | | | Corp | Office | 209,493 | 147,880 | 61,613 | 74 | 6,575 | 60 | 1,917 | 33 | 441 | 447 | 642 | 68 | 342 | 41 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | |
|-------------------------|----|--------|----|--------|-----|-------|-----|-----|-----|-------|-----|-----|-----|
| Total Operators Pension | \$ | 80,381 | 84 | 11,202 | 183 | 2,814 | 106 | 652 | 583 | 1,273 | 110 | 253 | 123 |
| Total Office Pension | \$ | 12,999 | 24 | 2,105 | 20 | 632 | 10 | 147 | 146 | 215 | 21 | 114 | 14 |
| Total WSC Pension | \$ | 25,788 | 36 | 3,209 | 30 | 946 | 16 | 219 | 219 | 319 | 33 | 189 | 20 |

TOTAL PENSION ALLOCATED 119,170 144 16,516 233 4,392 131 1,018 628 1,006 164 639 157

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC 56-0830 Elk River | NC 80-0500 CWS Inc. of NC | NC 81-0588 Riverpointe | NC 83-0800 CWS Systems | NC 85-0545 Waulauga Vista | NC 86-0900 Carolina Trace | NC 87-0905 Transylvania | NC 120-0920 North Topsall | NC 121-0925 Carolina Pines | NC 122-0922 Bradfield Farms | NC 123-0923 Nero | |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|------------------------------|---------------------------|---------------------------|------------------------------|------------------------------|----------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--|
| 2827 | Berry, Sandra | NC | Full | Office | \$ 79 | \$ 79 | | | | | | | | | | | | | |
| 5878 | Brown, Sandra G | NC | Full | Office | \$ 764 | \$ 504 | 2 | 158 | 1 | 48 | 1 | 11 | 11 | 16 | 2 | 9 | 1 | | |
| 99125 | Hudson, Shannon N | NC | Full | Office | \$ 470 | \$ 320 | 1 | 91 | 1 | 27 | 0 | 6 | 6 | 9 | 1 | 5 | 1 | | |
| 740 | Hull, Christine D | NC | Full | Office | \$ 750 | \$ 516 | 2 | 142 | 1 | 43 | 1 | 10 | 10 | 15 | 1 | 8 | 1 | | |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 400 | \$ 278 | 1 | 78 | 1 | 23 | 0 | 5 | 5 | 8 | 1 | 4 | 0 | | |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 942 | \$ 610 | 2 | 202 | 2 | 61 | 1 | 14 | 14 | 21 | 2 | 11 | 1 | | |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 585 | \$ 383 | 1 | 110 | 1 | 33 | 1 | 8 | 8 | 11 | 1 | 6 | 1 | | |
| 98857 | Renfrew, Jessica Muhlfg | NC | Full | Office | \$ 409 | \$ 283 | 1 | 89 | 1 | 27 | 0 | 6 | 6 | 9 | 1 | 5 | 1 | | |
| 98953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 459 | \$ 319 | 1 | 85 | 1 | 26 | 0 | 6 | 6 | 9 | 1 | 5 | 1 | | |
| 98875 | Self, Rose D | NC | Full | Office | \$ 524 | \$ 360 | 1 | 100 | 1 | 30 | 0 | 7 | 7 | 10 | 1 | 5 | 1 | | |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 159 | \$ 28 | 1 | 80 | 1 | 24 | 0 | 6 | 6 | 8 | 1 | 4 | 1 | | |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 491 | \$ 341 | 1 | 91 | 1 | 27 | 0 | 6 | 6 | 9 | 1 | 5 | 1 | | |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 613 | \$ 425 | 1 | 115 | 1 | 34 | 1 | 8 | 8 | 12 | 1 | 6 | 1 | | |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 28 | \$ - | 0 | 16 | 0 | 5 | 0 | 1 | 1 | 2 | 0 | 1 | 0 | | |
| 99854 | Townsend, Patricia Cook | NC | Full | Office | \$ 644 | \$ 444 | 1 | 122 | 1 | 37 | 1 | 8 | 8 | 12 | 1 | 7 | 1 | | |
| 91675 | Traver, Edith Cole | NC | Full | Office | \$ 794 | \$ 518 | 2 | 168 | 2 | 50 | 1 | 12 | 12 | 17 | 2 | 9 | 1 | | |
| 771 | Trifoli, Lilian Elizabeth | NC | Full | Office | \$ 629 | \$ 434 | 1 | 119 | 1 | 36 | 1 | 8 | 8 | 12 | 1 | 6 | 1 | | |
| 94759 | Wason, Trela Y | NC | Full | Office | \$ 590 | \$ 402 | 1 | 114 | 1 | 34 | 1 | 8 | 8 | 12 | 1 | 6 | 1 | | |
| 96898 | Williams, Morotta Teresa | NC | Full | Office | \$ 362 | \$ 382 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 696 | \$ 468 | 2 | 139 | 1 | 42 | 1 | 10 | 10 | 14 | 1 | 8 | 1 | | |
| 99056 | Swift, Charmaine Adele | NC | Part | Office | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | 1 | 89 | 1 | 27 | 0 | 6 | 6 | 9 | 1 | 5 | 1 | | |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99167 | Adcock, Stephan Marshall | NC | Full | Operators | \$ 235 | \$ 235 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 98955 | Alexander, Richard W. | NC | Full | Operators | \$ 727 | \$ 473 | - | 254 | - | - | - | - | - | - | - | - | - | - | |
| 778 | Andrews, William E. | NC | Full | Operators | \$ 542 | \$ 372 | - | - | - | - | - | - | - | - | 170 | - | - | - | |
| 99198 | Andrey, Kevin V | NC | Full | Operators | \$ 511 | \$ 346 | - | 165 | - | - | - | - | - | - | - | - | - | - | |
| 1711 | Ashworth, James Parry | NC | Full | Operators | \$ 461 | \$ 461 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 2021 | Baldwin, Eddie Ray | NC | Full | Operators | \$ 1,178 | \$ 786 | - | 200 | - | 108 | - | - | - | 97 | 10 | - | - | - | |
| 99236 | Beyer, Stephen Charles | NC | Full | Operators | \$ 315 | \$ 136 | - | 178 | - | - | - | - | - | - | - | - | - | - | |
| 99224 | Bibb, Steven T. | NC | Full | Operators | \$ 301 | \$ 147 | - | 95 | 59 | - | - | - | - | - | - | - | - | - | |
| 99188 | Birds, Peter McNeely | NC | Full | Operators | \$ 528 | \$ 325 | - | 201 | - | 179 | - | - | - | - | - | - | - | - | |
| 98244 | Bliven, David W | NC | Full | Operators | \$ 406 | \$ 79 | - | 327 | - | - | - | - | - | - | - | - | - | - | |
| 98855 | Boal, Timothy Dale | NC | Full | Operators | \$ 544 | \$ 377 | - | 13 | - | - | - | - | - | - | - | - | 154 | - | |
| 99154 | Brereton, Earl | NC | Full | Operators | \$ 453 | \$ 365 | - | 88 | - | - | - | - | - | - | - | - | - | - | |
| 99121 | Brigman, David L | NC | Full | Operators | \$ 581 | \$ 401 | - | 179 | - | - | - | - | - | - | - | - | - | - | |
| 98761 | Brooks, Chris G | NC | Full | Operators | \$ 113 | \$ 113 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99162 | Brown, Randy | NC | Full | Operators | \$ 509 | \$ 350 | - | 158 | - | - | - | - | - | - | - | - | - | - | |
| 314 | Childers, Steven Edward | NC | Full | Operators | \$ 817 | \$ 558 | - | 259 | - | - | - | - | - | - | - | - | - | - | |
| 98894 | Clark, Gary J. | NC | Full | Operators | \$ 192 | \$ 192 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 779 | Cook, Tina R | NC | Full | Operators | \$ 521 | \$ 361 | - | 160 | - | - | - | - | - | - | 180 | - | - | - | |
| 385 | Cooke, Jeffrey Jones | NC | Full | Operators | \$ 655 | \$ 455 | - | 200 | 14 | 90 | - | - | - | - | - | - | - | 97 | |
| 13835 | Corn Jr, Douglas M | NC | Full | Operators | \$ 726 | \$ 482 | - | 244 | 62 | - | - | - | 182 | - | - | - | - | - | |
| 99207 | Cornett, Shaun M | NC | Full | Operators | \$ 372 | \$ 207 | - | 165 | 18 | - | - | - | 148 | - | - | - | - | - | |
| 13882 | Cunningham, Sonny G | NC | Full | Operators | \$ 1,018 | \$ 695 | - | 323 | 263 | - | - | - | - | - | - | 59 | - | - | |
| 98910 | Davis, Robert Eric | NC | Full | Operators | \$ 782 | \$ 541 | - | 241 | - | - | - | - | - | - | - | - | - | - | |
| 98777 | Dixon, William Ray | NC | Full | Operators | \$ 499 | \$ 341 | - | 158 | 111 | 47 | - | - | - | - | - | - | - | - | |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 1,937 | \$ 1,229 | 5 | 430 | 4 | 129 | 2 | 30 | 30 | 44 | 4 | 23 | 3 | | |
| 10066 | Edwards, Cary Glenn | NC | Full | Operators | \$ 854 | \$ 565 | - | 289 | - | - | - | - | - | 289 | - | - | - | - | |
| 23271 | Edwards, Conly J | NC | Full | Operators | \$ 799 | \$ 562 | - | 237 | - | - | - | - | - | - | - | - | - | - | |
| 98062 | Eggers, Eric S | NC | Full | Operators | \$ 182 | \$ 182 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99273 | Elmore II, Dickie Lee | NC | Full | Operators | \$ 31 | \$ - | - | 31 | - | - | - | - | - | - | - | - | - | - | |
| 570 | Englich, Alan Randall | NC | Full | Operators | \$ 829 | \$ 432 | 17 | 180 | - | - | - | - | - | - | - | - | - | - | |
| 98967 | Farmer, Bartlett Ted | NC | Full | Operators | \$ 604 | \$ 416 | - | 188 | - | - | - | - | - | - | - | - | - | - | |
| 98991 | Fender, Anthony D | NC | Full | Operators | \$ 514 | \$ 358 | - | 158 | - | - | - | - | - | - | - | - | - | - | |
| 99035 | Ferretti, Matthew Jennings | NC | Full | Operators | \$ 144 | \$ 144 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 99119 | Forbes, David D | NC | Full | Operators | \$ 476 | \$ 322 | - | 154 | - | - | - | - | - | - | - | - | - | - | |
| 99232 | Ford, Kelly Steven | NC | Full | Operators | \$ 281 | \$ 119 | - | 161 | - | - | - | - | - | - | - | - | - | - | |
| 99175 | Fulp, John Arlen | NC | Full | Operators | \$ 435 | \$ 319 | - | 116 | - | - | - | - | - | - | - | - | - | - | |
| 98945 | Gonzalez, Nixon Mizraim | NC | Full | Operators | \$ 625 | \$ 428 | - | 182 | - | - | - | - | - | - | - | 36 | - | - | |
| 98664 | Graham, Joshua J. | NC | Full | Operators | \$ 592 | \$ 410 | - | 182 | - | - | - | - | - | - | - | - | - | - | |
| 99141 | Grinstead, Beverly Brown | NC | Full | Operators | \$ 527 | \$ 345 | - | 182 | - | - | - | - | - | - | - | - | - | - | |
| 98218 | Grogan, Stuart A | NC | Full | Operators | \$ 298 | \$ 143 | - | 153 | - | - | - | - | - | - | - | - | - | - | |
| 98646 | Gutley, Cooper V. | NC | Full | Operators | \$ 855 | \$ 460 | - | 194 | - | 11 | - | - | - | - | - | - | - | - | |
| 98943 | Harrell, Stephen B. | NC | Full | Operators | \$ 859 | \$ 588 | - | 272 | - | 60 | - | 67 | - | - | - | - | - | 6 | |
| 99726 | Haver, Mark R | NC | Full | Operators | \$ 697 | \$ 458 | - | 229 | - | - | - | - | - | - | - | - | 52 | - | |
| 537 | Henry, Larry Darnell | NC | Full | Operators | \$ 687 | \$ 458 | - | 229 | - | - | - | - | - | - | - | - | - | - | |
| 38828 | Higley, James T | NC | Full | Operators | \$ 1,584 | \$ 1,033 | - | 560 | - | - | - | - | - | - | - | - | - | - | |
| 99721 | Hoffer, Randy Ray | NC | Full | Operators | \$ 829 | \$ 547 | - | 282 | - | 151 | - | - | - | - | 132 | - | - | - | |

Utilities, Inc.
SE-50 Workpapers
Pension Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | | | | | | | |
|-------------------------|-----------|----|--------|-----|-------|-----|-----|-----|-------|-----|-----|-----|
| Total Operators Pension | \$ 80,381 | 84 | 11,202 | 183 | 2,814 | 106 | 652 | 563 | 1,273 | 110 | 253 | 123 |
| Total Office Pension | \$ 12,999 | 24 | 2,105 | 20 | 632 | 10 | 147 | 145 | 215 | 21 | 114 | 14 |
| Total WSC Pension | \$ 25,798 | 36 | 3,209 | 30 | 946 | 16 | 219 | 219 | 319 | 33 | 169 | 20 |

TOTAL PENSION ALLOCATED 119,178 144 16,516 233 4,392 131 1,016 928 1,806 164 538 157

| File # | Employee Name | State | Full of Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | |
|----------------------------|----------------------------|--------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------|----------------|-------------|-------------|---------------|----------------|--------------|---------------|----------------|-----------------|----------|
| | | | | | | | | 56-0630 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 |
| | | | | | | | | Eik River | CWS Inc. of NC | Riverpointe | CWS Systems | Watauga Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero |
| 987 | Hough II, Arthur Lee | NC | Full | Operators | \$ 757 | \$ 619 | \$ 238 | - | - | - | 238 | - | - | - | - | - | - | - |
| 733 | Hughes, David M | NC | Full | Operators | \$ 674 | \$ 459 | \$ 214 | - | 179 | - | 36 | - | - | - | - | - | - | - |
| 98721 | James, Robert Adam | NC | Full | Operators | \$ 708 | \$ 448 | \$ 258 | - | 160 | 98 | - | - | - | - | - | - | - | - |
| 42425 | Johansen, John E | NC | Full | Operators | \$ 776 | \$ 535 | \$ 242 | - | - | - | - | - | - | - | - | - | - | - |
| 89146 | Knopf Jr., Kenneth Wayne | NC | Full | Operators | \$ 524 | \$ 372 | \$ 153 | - | - | - | 153 | - | - | - | - | - | - | - |
| 99725 | Konsul, Anthony J. | NC | Full | Operators | \$ 975 | \$ 630 | \$ 345 | - | - | 18 | - | - | - | - | - | - | - | - |
| 98629 | Langston, Kenneth L. | NC | Full | Operators | \$ 585 | \$ 408 | \$ 178 | - | - | - | - | - | - | - | - | - | - | - |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 1,437 | \$ 950 | \$ 487 | 5 | 359 | 4 | 58 | 4 | - | 30 | - | - | 23 | - |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 870 | \$ 483 | \$ 207 | - | 96 | - | 111 | - | - | - | - | - | - | - |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 418 | \$ 94 | \$ 324 | - | - | - | 274 | 17 | - | - | - | - | - | - |
| 58455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 821 | \$ 588 | \$ 253 | - | 26 | - | - | - | 227 | - | - | - | - | - |
| 56686 | McFalls, Edwin L | NC | Full | Operators | \$ 856 | \$ 583 | \$ 273 | - | - | - | 231 | 14 | - | - | - | - | - | - |
| 58953 | McGowan, Steven M | NC | Full | Operators | \$ 829 | \$ 571 | \$ 258 | - | 215 | - | 43 | - | - | - | - | - | - | - |
| 99123 | McIntosh, Grady Evan | NC | Full | Operators | \$ 491 | \$ 343 | \$ 148 | - | 148 | - | - | - | - | - | - | - | - | - |
| 58686 | Modling, David G | NC | Full | Operators | \$ 840 | \$ 571 | \$ 269 | - | 95 | - | - | - | - | - | - | - | - | - |
| 99763 | Muller, Shawn David | NC | Full | Operators | \$ 113 | \$ 113 | \$ - | - | - | - | - | - | - | 174 | - | - | - | - |
| 99135 | Moss, Ronald W | NC | Full | Operators | \$ 686 | \$ 518 | \$ 169 | - | 189 | - | - | - | - | - | - | - | - | - |
| 465 | Murphy, Phillip K | NC | Full | Operators | \$ 754 | \$ 520 | \$ 234 | - | 165 | - | - | 69 | - | - | - | - | - | - |
| 61028 | Nelson, Randy R | NC | Full | Operators | \$ 828 | \$ 430 | \$ 198 | - | 15 | - | 182 | - | - | - | - | - | - | - |
| 99098 | Norris, Joel F | NC | Full | Operators | \$ 1,107 | \$ 694 | \$ 414 | - | 414 | - | - | - | - | - | - | - | - | - |
| 99013 | Oliver, Bryon Dean | NC | Full | Operators | \$ 534 | \$ 371 | \$ 163 | - | 163 | - | - | - | - | - | - | - | - | - |
| 99157 | Orr, Robert Frederick | NC | Full | Operators | \$ 448 | \$ 309 | \$ 139 | - | 45 | - | 4 | - | 90 | - | - | - | - | - |
| 470 | Peacock II, Gary M | NC | Full | Operators | \$ 726 | \$ 509 | \$ 216 | - | 16 | - | 200 | - | - | - | - | - | - | - |
| 99182 | Pearlman, Robert Mark | NC | Full | Operators | \$ 447 | \$ 306 | \$ 142 | - | 57 | - | 85 | - | - | - | - | - | - | - |
| 774 | Peterson Jr, Dwight L. | NC | Full | Operators | \$ 605 | \$ 416 | \$ 189 | - | - | - | - | - | - | - | 189 | - | - | - |
| 99183 | Peterson, Joshua W | NC | Full | Operators | \$ 499 | \$ 337 | \$ 162 | - | 162 | - | - | - | - | - | - | - | - | - |
| 99082 | Pritchard, Charles Randall | NC | Full | Operators | \$ 483 | \$ 329 | \$ 154 | - | 154 | - | - | - | - | - | - | - | - | - |
| 99112 | Pritchard, Scott A | NC | Full | Operators | \$ 464 | \$ 323 | \$ 141 | - | 141 | - | - | - | - | - | - | - | - | - |
| 99234 | Preece, Ronnie N | NC | Full | Operators | \$ 307 | \$ 119 | \$ 188 | 18 | 172 | - | - | - | - | - | - | - | - | - |
| 99153 | Richardson, Walt Sanford | NC | Full | Operators | \$ 421 | \$ 330 | \$ 91 | - | 91 | - | - | - | - | - | - | - | - | - |
| 639 | Roberts, James D | NC | Full | Operators | \$ 228 | \$ 228 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 89050 | Ryniak, David | NC | Full | Operators | \$ 635 | \$ 443 | \$ 192 | - | 17 | - | 182 | - | - | - | - | - | - | - |
| 99181 | Sadek, Hussein | NC | Full | Operators | \$ 458 | \$ 432 | \$ 23 | - | 23 | - | - | - | - | - | - | - | - | - |
| 99776 | Samuel, James Ray | NC | Full | Operators | \$ 358 | \$ 358 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 755 | Scarboro, Donald Joseph | NC | Full | Operators | \$ 614 | \$ 434 | \$ 180 | - | 18 | - | - | - | 162 | - | - | - | - | - |
| 96811 | Stacks, Clifford M | NC | Full | Operators | \$ 592 | \$ 386 | \$ 195 | - | 185 | - | - | - | - | - | - | - | - | - |
| 99180 | Staszczak, Keith R | NC | Full | Operators | \$ 181 | \$ 191 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 99226 | Terrell, Brian V | NC | Full | Operators | \$ 270 | \$ 123 | \$ 147 | - | 147 | - | - | - | - | - | - | - | - | - |
| 89126 | Tesch, Jim R | NC | Full | Operators | \$ 839 | \$ 841 | \$ 298 | - | 298 | - | - | - | - | - | - | - | - | - |
| 777 | Tippett, Larry Cecil | NC | Full | Operators | \$ 594 | \$ 402 | \$ 193 | - | - | - | - | - | - | - | 193 | - | - | - |
| 89156 | VanScoy Jr., William James | NC | Full | Operators | \$ 458 | \$ 311 | \$ 148 | - | 62 | - | 75 | - | - | - | - | - | - | 10 |
| 99037 | Walker, Gordon Scott | NC | Full | Operators | \$ 827 | \$ 447 | \$ 180 | - | 180 | - | - | - | - | - | - | - | - | - |
| 10057 | Walton, Kerry Gene | NC | Full | Operators | \$ 832 | \$ 616 | \$ 316 | - | 157 | - | 70 | - | 77 | - | - | - | - | 7 |
| 97120 | Woody Jr, Rex | NC | Full | Operators | \$ 901 | \$ 584 | \$ 317 | 17 | 227 | - | 72 | - | - | - | - | - | - | - |
| 98625 | Woody, Rex R. | NC | Full | Operators | \$ 564 | \$ 382 | \$ 182 | - | 182 | - | - | - | - | - | - | - | - | - |
| 657 | Young, Richard D | NC | Full | Operators | \$ 654 | \$ 445 | \$ 210 | 24 | 185 | - | - | - | - | - | - | - | - | - |
| 464 | Allen, Howard W | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 98838 | Hall, Richard Leoy | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 99142 | Nix Jr., Joseph Dewey | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 99129 | Puckett, Michael Shane | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 874 | Underwood, Gerald L | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | Corp | Office | | | 12,763 | 9,374 | 3,389 | 5 | 409 | 4 | 123 | 2 | 29 | 28 | 42 | 4 | 22 | 3 |
| Total Other WSC Department | Corp | Office | | | 70,571 | 45,300 | 25,271 | 31 | 2,900 | 28 | 823 | 14 | 190 | 191 | 277 | 29 | 147 | 18 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | |
|------------------------|------------|-----|--------|-----|-------|-----|-----|-----|-------|-----|-----|-----|
| Total Operators 401(k) | \$ 104,002 | 109 | 14,494 | 237 | 3,641 | 137 | 844 | 729 | 1,647 | 142 | 327 | 159 |
| Total Office 401(k) | \$ 16,619 | 31 | 2,723 | 26 | 817 | 13 | 190 | 188 | 279 | 28 | 148 | 18 |
| Total WSC 401(k) | \$ 33,380 | 47 | 4,152 | 38 | 1,224 | 20 | 283 | 284 | 413 | 43 | 219 | 26 |

TOTAL 401(k) ALLOCATED 154,201 187 21,969 301 5,683 170 1,317 1,201 2,399 212 694 203

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------|----------------|-------------|-------------|----------------|----------------|--------------|---------------|----------------|-----------------|----------|
| | | | | | | | | 56-0830 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 |
| | | | | | | | | Elk River | CWS Inc. of NC | Riverpointe | CWS Systems | Waulauga Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero |
| 2827 | Berry, Sandra | NC | Full | Office | \$ 103 | \$ 103 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 991 | \$ 654 | \$ 338 | 2 | 205 | 2 | 82 | 1 | 14 | 14 | 21 | 2 | 11 | 1 |
| 89125 | Hudson, Shannon N | NC | Full | Office | \$ 809 | \$ 415 | \$ 394 | 1 | 118 | 1 | 35 | 1 | 8 | 8 | 12 | 1 | 8 | 1 |
| 740 | Hull, Christine D | NC | Full | Office | \$ 973 | \$ 669 | \$ 303 | 2 | 184 | 2 | 55 | 1 | 13 | 13 | 19 | 2 | 10 | 1 |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 519 | \$ 358 | \$ 161 | 1 | 98 | 1 | 29 | 0 | 7 | 7 | 10 | 1 | 5 | 1 |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 1,221 | \$ 791 | \$ 430 | 3 | 261 | 2 | 78 | 1 | 18 | 18 | 27 | 3 | 14 | 2 |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 732 | \$ 497 | \$ 235 | 2 | 143 | 1 | 43 | 1 | 10 | 10 | 15 | 1 | 8 | 1 |
| 98857 | Renfrew, Jessica Muhlig | NC | Full | Office | \$ 530 | \$ 341 | \$ 189 | 1 | 115 | 1 | 115 | 1 | 8 | 8 | 12 | 1 | 6 | 1 |
| 98853 | Robinson, Shona Nesbil | NC | Full | Office | \$ 595 | \$ 414 | \$ 181 | 1 | 110 | 1 | 33 | 1 | 8 | 8 | 11 | 1 | 6 | 1 |
| 98875 | Self, Rosa J | NC | Full | Office | \$ 680 | \$ 467 | \$ 212 | 1 | 128 | 1 | 39 | 1 | 9 | 9 | 13 | 1 | 7 | 1 |
| 99250 | Shaler, Joy G | NC | Full | Office | \$ 205 | \$ 36 | \$ 170 | 1 | 103 | 1 | 31 | 0 | 7 | 7 | 11 | 1 | 6 | 1 |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 637 | \$ 443 | \$ 195 | 1 | 118 | 1 | 35 | 1 | 8 | 8 | 12 | 1 | 6 | 1 |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 795 | \$ 551 | \$ 244 | 2 | 148 | 1 | 44 | 1 | 10 | 10 | 15 | 2 | 8 | 1 |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 34 | \$ - | \$ - | 0 | 21 | 0 | 6 | 0 | 1 | 1 | 2 | 0 | 1 | 0 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 835 | \$ 578 | \$ 257 | 2 | 158 | 1 | 47 | 1 | 11 | 11 | 18 | 2 | 9 | 1 |
| 91675 | Traver, Edith Cole | NC | Full | Office | \$ 1,090 | \$ 872 | \$ 218 | 2 | 217 | 2 | 65 | 1 | 15 | 15 | 22 | 2 | 12 | 1 |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 816 | \$ 563 | \$ 253 | 2 | 154 | 1 | 48 | 1 | 11 | 11 | 16 | 2 | 8 | 1 |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 705 | \$ 522 | \$ 183 | 2 | 148 | 1 | 44 | 1 | 10 | 10 | 15 | 2 | 8 | 1 |
| 98899 | Williams, Moretta Teresa | NC | Full | Office | \$ 496 | \$ 496 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 903 | \$ 607 | \$ 295 | 2 | 179 | 2 | 54 | 1 | 12 | 12 | 18 | 2 | 10 | 1 |
| 99056 | Swift, Charmaine Adele | NC | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 1 | 115 | 1 | 35 | 1 | 8 | 8 | 12 | 1 | 6 | 1 |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 99187 | Adcock, Stephen Marshall | NC | Full | Operators | \$ 305 | \$ 305 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 98955 | Alexander, Richard W. | NC | Full | Operators | \$ 942 | \$ 614 | \$ 328 | - | 328 | - | - | - | - | - | - | - | - | - |
| 776 | Andrews, William E. | NC | Full | Operators | \$ 703 | \$ 483 | \$ 220 | - | - | - | - | - | - | - | 220 | - | - | - |
| 99138 | Ardroy, Kevin V | NC | Full | Operators | \$ 663 | \$ 450 | \$ 213 | - | 213 | - | - | - | - | - | - | - | - | - |
| 1711 | Ashworth, James Perry | NC | Full | Operators | \$ 599 | \$ 599 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | Baldwin, Eddie Ray | NC | Full | Operators | \$ 1,528 | \$ 994 | \$ 533 | - | 259 | - | 137 | - | - | - | 125 | 12 | - | - |
| 98236 | Buyer, Stephen Charles | NC | Full | Operators | \$ 407 | \$ 177 | \$ 231 | - | 231 | - | - | - | - | - | - | - | - | - |
| 99224 | Bibb, Steven T. | NC | Full | Operators | \$ 390 | \$ 190 | \$ 200 | - | 124 | 78 | - | - | - | - | - | - | - | - |
| 99198 | Birds, Peter McNeely | NC | Full | Operators | \$ 682 | \$ 422 | \$ 260 | - | - | - | 232 | - | - | - | - | - | - | - |
| 99244 | Bliven, David W | NC | Full | Operators | \$ 526 | \$ 102 | \$ 424 | - | 424 | - | - | - | - | - | - | - | - | - |
| 98655 | Bost, Timothy Dale | NC | Full | Operators | \$ 705 | \$ 489 | \$ 216 | - | 17 | - | - | - | - | - | - | - | 199 | - |
| 99154 | Breerton, Earl | NC | Full | Operators | \$ 587 | \$ 474 | \$ 114 | - | 114 | - | - | - | - | - | - | - | - | - |
| 99121 | Brigman, David L | NC | Full | Operators | \$ 753 | \$ 521 | \$ 232 | - | - | - | 232 | - | - | - | - | - | - | - |
| 98761 | Brooks, Chris G | NC | Full | Operators | \$ 147 | \$ 147 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 99162 | Brown, Randy | NC | Full | Operators | \$ 680 | \$ 455 | \$ 225 | - | 205 | - | - | - | - | - | - | - | - | - |
| 314 | Childers, Steven Edward | NC | Full | Operators | \$ 1,059 | \$ 724 | \$ 335 | - | 335 | - | - | - | - | - | - | - | - | - |
| 98894 | Clark, Gary J. | NC | Full | Operators | \$ 250 | \$ 250 | \$ - | - | - | - | - | - | - | - | 207 | - | - | - |
| 778 | Cook, Tina R | NC | Full | Operators | \$ 675 | \$ 469 | \$ 207 | - | - | - | - | - | - | - | - | - | - | - |
| 385 | Cooke, Jeffrey Jones | NC | Full | Operators | \$ 849 | \$ 590 | \$ 259 | - | 18 | - | 116 | - | - | - | - | - | - | 125 |
| 13835 | Com Jr, Douglas M | NC | Full | Operators | \$ 942 | \$ 628 | \$ 314 | - | 81 | - | - | - | - | - | - | - | - | - |
| 98207 | Cornell, Shaun M | NC | Full | Operators | \$ 482 | \$ 298 | \$ 184 | - | 23 | - | - | - | - | 191 | - | - | - | - |
| 13882 | Cunningham, Sonny G | NC | Full | Operators | \$ 1,319 | \$ 902 | \$ 417 | - | 341 | - | - | - | - | - | - | 77 | - | - |
| 98910 | Davis, Robert Eric | NC | Full | Operators | \$ 1,013 | \$ 702 | \$ 312 | - | 312 | - | - | - | - | - | - | - | - | - |
| 98777 | Dixon, William Ray | NC | Full | Operators | \$ 647 | \$ 442 | \$ 204 | - | 144 | - | 61 | - | - | - | - | - | - | - |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 2,512 | \$ 1,594 | \$ 917 | 6 | 557 | 5 | 167 | 3 | 59 | 39 | 57 | 6 | 30 | 4 |
| 10066 | Edwards, Cary Glenn | NC | Full | Operators | \$ 1,107 | \$ 733 | \$ 374 | - | - | - | - | - | - | - | 374 | - | - | - |
| 23271 | Edwards, Conly J | NC | Full | Operators | \$ 1,036 | \$ 729 | \$ 307 | - | 307 | - | - | - | - | - | - | - | - | - |
| 99062 | Eggers, Eric S | NC | Full | Operators | \$ 238 | \$ 238 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 99273 | Elmore II, Dickie Lee | NC | Full | Operators | \$ 39 | \$ - | \$ 39 | - | 39 | - | - | - | - | - | - | - | - | - |
| 570 | English, Alan Randall | NC | Full | Operators | \$ 815 | \$ 561 | \$ 254 | 22 | 233 | - | - | - | - | - | - | - | - | - |
| 98967 | Fanner, Bartlett Ted | NC | Full | Operators | \$ 784 | \$ 540 | \$ 244 | - | 244 | - | - | - | - | - | - | - | - | - |
| 98991 | Fender, Anthony D | NC | Full | Operators | \$ 687 | \$ 465 | \$ 222 | - | 202 | - | - | - | - | - | - | - | - | - |
| 99035 | Ferrell, Matthew Jennings | NC | Full | Operators | \$ 187 | \$ 187 | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| 99119 | Forbes, David D | NC | Full | Operators | \$ 817 | \$ 418 | \$ 399 | - | 199 | - | - | - | - | - | - | - | - | - |
| 99232 | Ford, Kelly Steven | NC | Full | Operators | \$ 384 | \$ 155 | \$ 229 | - | 209 | - | - | - | - | - | - | - | - | - |
| 99175 | Fulp, John Arlen | NC | Full | Operators | \$ 564 | \$ 414 | \$ 150 | - | 150 | - | - | - | - | - | - | 47 | - | - |
| 98945 | Gonzalez, Nixon Mizraim | NC | Full | Operators | \$ 811 | \$ 555 | \$ 256 | - | 236 | - | - | - | - | - | - | - | - | - |
| 98964 | Graham, Joshua J. | NC | Full | Operators | \$ 767 | \$ 532 | \$ 235 | - | 236 | - | - | - | - | - | - | - | - | - |
| 99141 | Grinstead, Beverly Brown | NC | Full | Operators | \$ 683 | \$ 447 | \$ 236 | - | 236 | - | - | - | - | - | - | - | - | - |
| 99218 | Grogan, Stuart A | NC | Full | Operators | \$ 383 | \$ 186 | \$ 197 | - | 197 | - | - | - | - | - | - | - | - | - |
| 98648 | Gurley, Cooper V. | NC | Full | Operators | \$ 849 | \$ 597 | \$ 252 | - | 237 | - | - | - | - | - | - | - | - | - |
| 98943 | Harrell, Stephen B. | NC | Full | Operators | \$ 1,113 | \$ 781 | \$ 332 | - | 175 | - | 78 | - | 85 | - | - | - | - | 8 |
| 98726 | Haver, Mark R | NC | Full | Operators | \$ 1,180 | \$ 749 | \$ 431 | - | 344 | - | - | - | - | - | - | - | - | - |
| 537 | Henry, Larry Darnell | NC | Full | Operators | \$ 891 | \$ 584 | \$ 307 | - | 297 | - | - | - | - | - | - | - | - | - |
| 38828 | Highley, James T | NC | Full | Operators | \$ 2,066 | \$ 1,341 | \$ 725 | - | - | - | - | - | - | - | 171 | - | - | - |
| 99721 | Holler, Randy Ray | NC | Full | Operators | \$ 1,075 | \$ 710 | \$ 365 | - | 185 | - | - | - | - | - | - | - | - | - |

Utilities, Inc.
SE-50 Workpapers
401(k) Allocation by Customer Equivalent %
For the Quarter Ended 09/30/05

| | | | | | | | | | | | | |
|------------------------|------------|-----|--------|-----|-------|-----|-----|-----|-------|-----|-----|-----|
| Total Operators 401(k) | \$ 104,002 | 109 | 14,494 | 237 | 3,841 | 197 | 844 | 729 | 1,647 | 142 | 327 | 159 |
| Total Office 401(k) | \$ 16,819 | 31 | 2,729 | 26 | 817 | 13 | 190 | 188 | 279 | 28 | 148 | 18 |
| Total WSC 401(k) | \$ 33,380 | 47 | 4,152 | 38 | 1,224 | 20 | 283 | 284 | 413 | 43 | 219 | 26 |

TOTAL 401(k) ALLOCATED 154,201 187 21,368 301 5,883 170 1,317 1,201 2,539 212 694 203

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | | | | | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------|----------------|-------------|-------------|---------------|----------------|--------------|---------------|----------------|-----------------|----------|-----|-----|----|-----|----|
| | | | | | | | | 56-0630 | 80-0500 | 81-0588 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 | | | | | |
| | | | | | | | | Elk River | CWS Inc. of NC | Riverpointe | CWS Systems | Watauga Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero | | | | | |
| 687 | Hough II, Arthur Lee | NC | Full | Operators | \$ 982 | \$ 874 | \$ 308 | - | - | - | 308 | - | - | - | - | - | - | - | - | | | | |
| 733 | Hughes, David M | NC | Full | Operators | \$ 874 | \$ 598 | \$ 277 | - | 231 | - | 46 | - | - | - | - | - | - | - | - | | | | |
| 98721 | James, Robert Adam | NC | Full | Operators | \$ 015 | \$ 581 | \$ 334 | - | 207 | 127 | - | - | - | - | - | - | - | - | - | | | | |
| 42425 | Johanson, John E | NC | Full | Operators | \$ 1,007 | \$ 694 | \$ 312 | - | 312 | - | - | - | - | - | - | - | - | - | - | | | | |
| 99146 | Knopf Jr., Kenneth Wayne | NC | Full | Operators | \$ 680 | \$ 482 | \$ 198 | - | 198 | - | - | - | - | - | - | - | - | - | - | | | | |
| 99725 | Korsul, Anthony J | NC | Full | Operators | \$ 1,204 | \$ 817 | \$ 447 | - | 423 | 24 | - | - | - | - | - | - | - | - | - | | | | |
| 98629 | Langston, Kenneth L | NC | Full | Operators | \$ 758 | \$ 530 | \$ 228 | - | 5 | - | 223 | - | - | - | - | - | - | - | - | | | | |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 1,884 | \$ 1,233 | \$ 630 | 6 | 485 | 5 | 75 | 5 | - | 38 | - | - | - | 30 | - | | | | |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 889 | \$ 601 | \$ 288 | - | 125 | - | 143 | - | - | - | - | - | - | - | - | | | | |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 541 | \$ 122 | \$ 419 | - | - | - | 355 | 22 | - | - | - | - | - | - | - | | | | |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 1,064 | \$ 737 | \$ 327 | - | 33 | - | - | - | 294 | - | - | - | - | - | - | | | | |
| 56886 | McFalls, Edwin L | NC | Full | Operators | \$ 1,110 | \$ 757 | \$ 353 | - | - | - | 289 | 18 | - | - | - | - | - | - | - | | | | |
| 56953 | McGowan, Steven M | NC | Full | Operators | \$ 1,075 | \$ 741 | \$ 334 | - | 278 | - | 56 | - | - | - | - | - | - | - | - | | | | |
| 99123 | McIntosh, Grady Evan | NC | Full | Operators | \$ 836 | \$ 445 | \$ 192 | - | 192 | - | - | - | - | - | - | - | - | - | - | | | | |
| 58886 | Madling, David G | NC | Full | Operators | \$ 1,089 | \$ 741 | \$ 348 | - | 123 | - | - | - | 225 | - | - | - | - | - | - | | | | |
| 99763 | Miller, Shawn David | NC | Full | Operators | \$ 146 | \$ 146 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 99135 | Moss, Ronald W | NC | Full | Operators | \$ 890 | \$ 672 | \$ 218 | - | 218 | - | - | - | - | - | - | - | - | - | - | | | | |
| 465 | Murphy, Phillip K | NC | Full | Operators | \$ 978 | \$ 675 | \$ 303 | - | 214 | - | 89 | - | - | - | - | - | - | - | - | | | | |
| 61028 | Neilon, Randy R | NC | Full | Operators | \$ 812 | \$ 558 | \$ 254 | - | 19 | - | 235 | - | - | - | - | - | - | - | - | | | | |
| 99098 | Norris, Joel F | NC | Full | Operators | \$ 1,435 | \$ 900 | \$ 535 | - | 535 | - | - | - | - | - | - | - | - | - | - | | | | |
| 99013 | Oliver, Bryon Dean | NC | Full | Operators | \$ 893 | \$ 482 | \$ 211 | - | 211 | - | - | - | - | - | - | - | - | - | - | | | | |
| 99157 | Orr, Robert Frederick | NC | Full | Operators | \$ 581 | \$ 401 | \$ 180 | - | 59 | - | 6 | - | 116 | - | - | - | - | - | - | | | | |
| 470 | Peacock II, Gary M | NC | Full | Operators | \$ 941 | \$ 681 | \$ 260 | - | 21 | - | 259 | - | - | - | - | - | - | - | - | | | | |
| 99182 | Pearlman, Robert Mark | NC | Full | Operators | \$ 580 | \$ 397 | \$ 183 | - | 73 | - | 110 | - | - | - | - | - | - | - | - | | | | |
| 774 | Peterson Jr, Dwight L | NC | Full | Operators | \$ 785 | \$ 540 | \$ 244 | - | - | - | - | - | - | 244 | - | - | - | - | - | | | | |
| 99183 | Peterson, Joshua W | NC | Full | Operators | \$ 648 | \$ 438 | \$ 210 | - | - | 210 | - | - | - | - | - | - | - | - | - | | | | |
| 99082 | Pritchard, Charles Randall | NC | Full | Operators | \$ 828 | \$ 427 | \$ 199 | - | - | 199 | - | - | - | - | - | - | - | - | - | | | | |
| 99112 | Pritchard, Scott A | NC | Full | Operators | \$ 802 | \$ 419 | \$ 183 | - | - | 183 | - | - | - | - | - | - | - | - | - | | | | |
| 99234 | Reece, Ronnie N | NC | Full | Operators | \$ 397 | \$ 154 | \$ 243 | 21 | - | 222 | - | - | - | - | - | - | - | - | - | | | | |
| 99153 | Richardson, Walt Sanford | NC | Full | Operators | \$ 546 | \$ 429 | \$ 117 | - | - | 117 | - | - | - | - | - | - | - | - | - | | | | |
| 639 | Roberts, James D | NC | Full | Operators | \$ 297 | \$ 297 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 99050 | Ryriak, David | NC | Full | Operators | \$ 823 | \$ 574 | \$ 249 | - | 22 | - | 209 | - | - | - | - | - | - | - | - | | | | |
| 99161 | Sadek, Hussein | NC | Full | Operators | \$ 591 | \$ 561 | \$ 30 | - | 30 | - | - | - | - | - | - | - | - | - | - | | | | |
| 99776 | Samuel, James Ray | NC | Full | Operators | \$ 462 | \$ 482 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 755 | Scarborn, Donald Joseph | NC | Full | Operators | \$ 796 | \$ 563 | \$ 233 | - | 24 | - | - | 209 | - | - | - | - | - | - | - | | | | |
| 88911 | Stacks, Clifford M | NC | Full | Operators | \$ 767 | \$ 514 | \$ 253 | - | - | 253 | - | - | - | - | - | - | - | - | - | | | | |
| 99180 | Staszczak, Keith R | NC | Full | Operators | \$ 248 | \$ 248 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 99226 | Terrell, Brian V | NC | Full | Operators | \$ 349 | \$ 159 | \$ 190 | - | - | 190 | - | - | - | - | - | - | - | - | - | | | | |
| 89128 | Tesch, Jim R | NC | Full | Operators | \$ 1,218 | \$ 832 | \$ 385 | - | - | 385 | - | - | - | - | - | - | - | - | - | | | | |
| 777 | Tippett, Larry Cecil | NC | Full | Operators | \$ 771 | \$ 521 | \$ 249 | - | - | - | - | - | - | 249 | - | - | - | - | - | | | | |
| 99156 | VanScoy Jr., William James | NC | Full | Operators | \$ 593 | \$ 404 | \$ 189 | - | 80 | - | 98 | - | - | - | - | - | - | - | 13 | | | | |
| 99037 | Walker, Gordon Scott | NC | Full | Operators | \$ 813 | \$ 580 | \$ 233 | - | - | 233 | - | - | - | - | - | - | - | - | - | | | | |
| 10057 | Walton, Kerry Gene | NC | Full | Operators | \$ 1,208 | \$ 799 | \$ 408 | - | - | 203 | - | 91 | 100 | - | - | - | - | - | 9 | | | | |
| 97120 | Woody Jr, Rex | NC | Full | Operators | \$ 1,188 | \$ 758 | \$ 410 | 23 | - | 294 | 93 | - | - | - | - | - | - | - | - | | | | |
| 98825 | Woody, Rex R | NC | Full | Operators | \$ 732 | \$ 496 | \$ 236 | - | - | 236 | - | - | - | - | - | - | - | - | - | | | | |
| 657 | Young, Richard D | NC | Full | Operators | \$ 849 | \$ 577 | \$ 271 | 31 | - | 240 | - | - | - | - | - | - | - | - | - | | | | |
| 484 | Allen, Howard W | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 98836 | Hall, Richard Leroy | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 98142 | Nix Jr., Joseph Dewey | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 99129 | Puckett, Michael Shane | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 674 | Underwood, Gerald L | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Total IT Department | | | | | | | | Corp | Office | 16,551 | 12,185 | 4,385 | 6 | 529 | 5 | 159 | 3 | 37 | 37 | 54 | 5 | 29 | 3 |
| Total Other WSC Department | | | | | | | | Corp | Office | 91,489 | 58,782 | 32,697 | 41 | 3,822 | 33 | 1,085 | 18 | 246 | 247 | 359 | 37 | 191 | 23 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | |
|---------------------------------|----|---------|---|-----|--------|-------|--------|-----|-------|-------|-------|-----|-------|-----|
| Total Operators Health Benefits | \$ | 496,681 | - | 132 | 73,560 | 1,142 | 16,939 | 562 | 4,094 | 3,289 | 7,940 | 546 | 1,609 | 828 |
| Total Office Health Benefits | \$ | 106,828 | - | - | 15,454 | 145 | 4,637 | 74 | 1,077 | 1,069 | 1,582 | 157 | 837 | 99 |
| Total WSC Health Benefits | | 78,520 | 0 | 35 | 9,782 | 91 | 2,873 | 49 | 663 | 668 | 966 | 101 | 513 | 62 |

TOTAL HEALTH BENEFITS ALLOCATED: 686,030 0 167 96,806 1,377 24,450 694 5,834 5,025 10,488 804 2,959 989

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC 32-0832 Peach Orchard | NC 33-0840 Harco | NC 80-0500 CWS Inc. of NC | NC 81-0598 Riverpoints | NC 83-0800 CWS Systems | NC 85-0545 Wauiauga Vista | NC 86-0900 Carolina Trace | NC 87-0905 Transylvania | NC 120-0920 North Topsail | NC 121-0925 Carolina Pines | NC 122-0922 Bradfield Farms | NC 123-0923 Nero | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-----------------------------|---------------------|------------------------------|---------------------------|---------------------------|------------------------------|------------------------------|----------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|-----|----|
| 887 | Hough II, Arthur Lee | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | 1,378 | - | - | - | - | - | - | - | | |
| 733 | Hughes, David M | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,148 | - | 230 | - | - | - | - | - | - | - | | |
| 98721 | James, Robert Adam | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 853 | 525 | - | - | - | - | - | - | - | - | | |
| 42425 | Johansen, John E | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 99146 | Knopf Jr., Kenneth Wayne | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 98725 | Konsul, Anthony J | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,305 | 73 | - | - | - | - | - | - | - | - | | |
| 98628 | Langston, Kenneth L | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 32 | - | 1,346 | - | - | - | - | - | - | - | | |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,016 | 11 | 184 | 12 | - | 84 | - | - | 66 | - | | |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 641 | - | 737 | - | - | - | - | - | - | - | | |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | - | - | 1,166 | 71 | - | - | - | - | - | - | | |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 140 | - | - | - | 1,238 | - | - | - | - | - | | |
| 56888 | McFalls, Edwin L | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | 1,188 | 71 | - | - | - | - | - | - | | |
| 56953 | McGowan, Steven M | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,148 | - | 230 | - | - | - | - | - | - | - | | |
| 99123 | McIntosh, Grady Evan | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 58686 | Melting, David G | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 487 | - | - | - | - | 891 | - | - | - | - | | |
| 99763 | Miller, Shawn David | NC | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 99135 | Moss, Ronald W | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 485 | Murphy, Phillip K | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 874 | - | - | 403 | - | - | - | - | - | - | | |
| 61028 | Nelson, Randy R | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 102 | - | 1,275 | - | - | - | - | - | - | - | | |
| 99098 | Norris, Joel F | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 99013 | Oliver, Bryon Dean | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 98157 | Orr, Robert Frederick | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 448 | - | 44 | - | 885 | - | - | - | - | - | | |
| 470 | Peacock II, Gary M | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 102 | - | 1,275 | - | - | - | - | - | - | - | | |
| 98182 | Pearlman, Robert Mark | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 551 | - | 826 | - | - | - | - | - | - | - | | |
| 774 | Peterson Jr, Dwight L | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | 1,378 | - | - | - | | |
| 99183 | Peterson, Joshua W | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 99082 | Pritchard, Charles Randall | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 99112 | Pritchard, Scott A | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 99234 | Reeca, Ronnie N | NC | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | 1,250 | - | - | - | - | - | - | - | - | - | | |
| 99153 | Richardson, Walt Sanford | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 639 | Roberts, James D | NC | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 99050 | Ryniak, David | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 95 | 122 | - | 1,160 | - | - | - | - | - | - | - | | |
| 99161 | Sadek, Hussein | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 99776 | Samuel, James Ray | NC | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 755 | Scarboro, Donald Joseph | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 140 | - | - | - | 1,238 | - | - | - | - | - | | |
| 98811 | Stacks, Clifford M | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 99180 | Staszczak, Keith R | NC | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 99226 | Terrell, Brian V | NC | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 89128 | Tesch, Jim R | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 777 | Tippell, Larry Cecil | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | - | - | - | 1,378 | - | - | - | | |
| 99156 | VanSoy Jr., William James | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 581 | - | 702 | - | - | - | - | - | - | 94 | | |
| 69037 | Walker, Gordon Scott | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 10057 | Walton, Kerry Gene | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 18 | 685 | - | 306 | - | 337 | - | - | - | - | 31 | | |
| 67120 | Woody Jr, Rex | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 989 | - | 313 | - | - | - | - | - | - | - | | |
| 88825 | Woody, Rex R | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,378 | - | - | - | - | - | - | - | - | - | | |
| 657 | Young, Richard D | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,218 | - | - | - | - | - | - | - | - | - | | |
| 464 | Allen, Howard W | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 98838 | Hall, Richard Leroy | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 99142 | Nix Jr., Joseph Dawsey | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 99129 | Puckett, Michael Shane | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 874 | Underwood, Gerald L | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total IT Department | | | | | Corp | Office | 24,126 | 13,106 | 11,021 | - | 1 | 970 | 9 | 291 | 5 | 68 | 67 | 99 | 10 | 53 | 8 |
| Total Other WSC Department | | | | | Corp | Office | 238,048 | 139,863 | 99,185 | 0 | 34 | 8,821 | 81 | 2,582 | 44 | 595 | 801 | 867 | 91 | 481 | 55 |

UILHines, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | |
|--------------------------------|-----------|----|-------|----|-------|----|-----|-----|-----|----|-----|----|
| Total Operators Other Benefits | \$ 41,080 | 11 | 6,060 | 94 | 1,395 | 46 | 337 | 271 | 654 | 45 | 133 | 68 |
| Total Office Other Benefits | \$ 8,964 | - | 1,273 | 12 | 382 | 6 | 89 | 88 | 190 | 13 | 69 | 8 |
| Total WSC Other Benefits | \$ 6,468 | 3 | 807 | 7 | 237 | 4 | 54 | 55 | 79 | 8 | 42 | 5 |

TOTAL OTHER BENEFITS ALLOCATED 56,513 14 8,139 119 2,014 56 460 414 664 66 244 61

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | NC 32-0832 | NC 33-0840 | NC 80-0500 | NC 81-0598 | NC 83-0803 | NC 85-0545 | NC 86-0900 | NC 87-0905 | NC 120-0920 | NC 121-0925 | NC 122-0922 | NC 123-0923 | |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|---------------|------------|----------------|-------------|-------------|---------------|----------------|------------|---------------|----------------|-----------------|-------------|----|
| | | | | | | | | Peach Orchard | Hanco | CWS Inc. of NC | Riverpointe | CWS Systems | Watauga Vista | Carolina Trace | Tennessee | North Topsail | Carolina Pines | Bredfield Farms | Nero | |
| 2827 | Berry, Sandra | NC | Full | Office | \$ 120 | \$ 120 | \$ | | | | | | | | | | | | | |
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 93125 | Hudson, Shannon N | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 89 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 740 | Hull, Christine D | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 68 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 98992 | Johnson, Roxanne | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 89 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 10048 | Mathews, Linda C | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 89 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 89 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 98857 | Renfrew, Jessica Muhlig | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 89 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 98953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 98875 | Self, Rose D | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 98250 | Shafer, Joy G | NC | Full | Office | \$ 227 | \$ 113 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 585 | Stegall, Donna L | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 89 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 113 | \$ | \$ 113 | | | 89 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 90654 | Townsend, Patricia Cook | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 91675 | Traver, Edith Cole | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 94759 | Watson, Treia Y | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 96898 | Williams, Moretta Teresa | NC | Full | Office | \$ 233 | \$ 233 | \$ | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 99058 | Swift, Charmaine Adele | NC | Part | Office | \$ | \$ | \$ | | | | | | | | | | | | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | | 33 | 0 | 10 | 0 | 2 | 2 | 3 | 0 | 2 | 0 | |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ | \$ | \$ | | | | | | | | | | | | | |
| 99167 | Adecock, Stephen Marshall | NC | Full | Operators | \$ 233 | \$ 233 | \$ | | | | | | | | | | | | | |
| 98955 | Alexander, Richard W. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 776 | Andrews, William E. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | 113 | | | | |
| 99138 | Andrey, Kevin V | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 1711 | Ashworth, James Perry | NC | Full | Operators | \$ 233 | \$ 233 | \$ | | | | | | | | | | | | | |
| 2021 | Baldwin, Eddie Ray | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 55 | | 29 | | | | 27 | 3 | | | |
| 99236 | Bayer, Stephen Charles | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | | 113 | | | | | | | | | | |
| 99224 | Bibb, Steven T. | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | | 70 | 43 | | | | | | | | | |
| 99196 | Birds, Peter McNealy | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | 101 | | | | | | | | |
| 99244 | Bliven, David W | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | | 113 | | | | | | | | | | |
| 98855 | Bost, Timothy Dale | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 9 | | | | | | | | 105 | | |
| 99154 | Brereton, Earl | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 99121 | Brigman, David L | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | 113 | | | | | | | | |
| 98761 | Brooks, Chris G | NC | Full | Operators | \$ 120 | \$ 120 | \$ | | | | | | | | | | | | | |
| 99162 | Brown, Randy | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 314 | Childers, Steven Edward | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 98894 | Clark, Gary J. | NC | Full | Operators | \$ 120 | \$ 120 | \$ | | | | | | | | | | | | | |
| 779 | Cook, Tina R | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | 113 | | | | |
| 385 | Cooke, Jeffrey Jones | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 8 | | 51 | | | | | | | | 55 |
| 13635 | Corn Jr, Douglas M | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 29 | | | | | 84 | | | | | |
| 89207 | Corrill, Shaun M | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 12 | | | | | 101 | | | | | |
| 13882 | Cunningham, Sonny G | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 93 | | | | | | | | 21 | | |
| 88910 | Davis, Robert Eric | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 98777 | Dixon, William Ray | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 80 | | 34 | | | | | | | | |
| 99781 | Duham, Rick J | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 69 | 1 | 21 | 0 | 5 | 5 | 7 | 1 | 4 | 0 | |
| 10066 | Edwards, Cary Glenn | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | 113 | | | | |
| 23271 | Edwards, Conly J | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 89082 | Eggers, Eric S | NC | Full | Operators | \$ 120 | \$ 120 | \$ | | | | | | | | | | | | | |
| 99273 | Elmore II, Dickie Lee | NC | Full | Operators | \$ 113 | \$ | \$ 113 | | | 113 | | | | | | | | | | |
| 570 | English, Alan Randall | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 104 | | | | | | | | | | |
| 98967 | Farmer, Bartlett Ted | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 98991 | Fender, Anthony D | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 99035 | Ferrell, Matthew Jennings | NC | Full | Operators | \$ 120 | \$ 120 | \$ | | | | | | | | | | | | | |
| 89118 | Forbes, David D | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 99232 | Ford, Kelly Steven | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | | 113 | | | | | | | | | | |
| 89175 | Fulp, John Arlen | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 98945 | Gonzalez, Nixon Mizraim | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 88 | | | | | | | | 21 | | |
| 98864 | Graham, Joshua J. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 99141 | Gristead, Beverly Brown | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 99218 | Grogan, Stuart A | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | | 113 | | | | | | | | | | |
| 88646 | Garley, Cooper V. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 107 | | 7 | | | | | | | | |
| 98943 | Harrell, Stephen B. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | 2 | 56 | | 25 | | 28 | | | | | | 3 |
| 99726 | Haver, Mark R | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 85 | | | | | | | | | 19 | |
| 537 | Henry, Larry Darnell | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 113 | | | | | | | | | | |
| 38828 | Higley, James T | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | | | | | | | | | | | |
| 99721 | Hoffer, Randy Ray | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | | 81 | | | | | | 53 | | | | |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | | | | | | | |
|--------------------------------|----|--------|---|----|-------|----|-------|----|-----|-----|-----|----|-----|----|
| Total Operators Other Benefits | \$ | 41,080 | - | 11 | 6,060 | 94 | 1,395 | 46 | 337 | 271 | 654 | 45 | 133 | 66 |
| Total Office Other Benefits | \$ | 8,964 | - | - | 1,273 | 12 | 382 | 6 | 89 | 88 | 130 | 13 | 69 | 8 |
| Total WSC Other Benefits | \$ | 6,468 | - | 3 | 807 | 7 | 237 | 4 | 54 | 55 | 79 | 8 | 42 | 5 |

TOTAL OTHER BENEFITS ALLOCATED: 56,513 14 8,139 113 2,014 58 480 414 984 68 244 81

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC 32-0832 Peach Orchard | NC 33-0840 Harco | NC 80-0500 CWS Inc. of NC | NC 81-0598 Riverpoint | NC 83-0800 CWS Systems | NC 85-0545 Watauga Vista | NC 86-0900 Carolina Trace | NC 87-0905 Transylvania | NC 120-0920 North Topsail | NC 121-0925 Carolina Pines | NC 122-0922 Bradfield Farms | NC 123-0923 Nero | |
|----------------------------|----------------------------|--------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------|------------------|---------------------------|-----------------------|------------------------|--------------------------|---------------------------|-------------------------|---------------------------|----------------------------|-----------------------------|------------------|---|
| 687 | Hough II, Arthur Lee | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | 113 | - | - | - | - | - | - | - | - |
| 733 | Hughes, David M | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 85 | - | 19 | - | - | - | - | - | - | - | - |
| 98721 | James, Robert Adam | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 70 | 43 | - | - | - | - | - | - | - | - | - |
| 42425 | Johansen, John E | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99148 | Knopf Jr., Kenneth Wayne | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99725 | Konsul, Anthony J. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 107 | 6 | - | - | - | - | - | - | - | - | - |
| 98829 | Langston, Kenneth L. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 3 | - | 111 | - | - | - | - | - | - | - | - |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 84 | 1 | 14 | 1 | - | 7 | - | - | - | - | - |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 53 | - | 81 | - | - | - | - | - | 5 | - | - |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | - | - | 96 | 6 | - | - | - | - | - | - | - |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 12 | - | - | - | 102 | - | - | - | - | - | - |
| 56688 | McFalls, Edwin L | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | 98 | 6 | - | - | - | - | - | - | - |
| 58953 | McGowan, Steven M | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 95 | - | 19 | - | - | - | - | - | - | - | - |
| 99123 | McIntosh, Grady Evan | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | 40 | - | - | - | - | - | - | - | - |
| 58688 | Medling, David G | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 40 | - | - | - | - | 73 | - | - | - | - | - |
| 99763 | Miller, Shawn David | NC | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99135 | Moss, Ronald W | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 465 | Murphy, Phillip K | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 80 | - | - | 33 | - | - | - | - | - | - | - |
| 61028 | Nelson, Randy R | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 8 | - | 105 | - | - | - | - | - | - | - | - |
| 99098 | Norris, Joel F | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99013 | Oliver, Bryon Dean | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99157 | Orr, Robert Frederick | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 37 | - | 4 | - | 73 | - | - | - | - | - | - |
| 470 | Peacock II, Gary M | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 8 | - | 105 | - | - | - | - | - | - | - | - |
| 99182 | Pearlman, Robert Mark | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 45 | - | 68 | - | - | - | - | - | - | - | - |
| 774 | Peterson Jr, Dwight L. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | 113 | - | - | - | - |
| 99183 | Peterson, Joshua W | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99082 | Pritchard, Charles Randall | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99112 | Pritchard, Scott A | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99234 | Reece, Ronnie N | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | 104 | - | - | - | - | - | - | - | - | - | - |
| 99153 | Richardson, Walt Sanford | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 639 | Roberts, James D | NC | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99050 | Ryniak, David | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 8 | 10 | - | 96 | - | - | - | - | - | - | - | - |
| 99181 | Sadek, Hussein | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99778 | Samuel, James Ray | NC | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 755 | Scarboro, Donald Joseph | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 12 | - | - | - | 102 | - | - | - | - | - | - |
| 68911 | Stacks, Clifford M | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 99160 | Staszczak, Keith R | NC | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99228 | Tarrell, Brian V | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 89126 | Tesch, Jim R | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 777 | Tippett, Larry Cecil | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | - | - | - | - | - | 113 | - | - | - | - |
| 99156 | VanScoy Jr., William James | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 48 | - | 58 | - | - | - | - | - | - | - | 8 |
| 99037 | Walker, Gordon Scott | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 10057 | Walton, Kerry Gene | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 2 | 56 | - | 25 | - | 28 | - | - | - | - | - | 3 |
| 97120 | Woody Jr, Rex | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 81 | - | 28 | - | - | - | - | - | - | - | - |
| 98825 | Woody, Rex R. | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 113 | - | - | - | - | - | - | - | - | - | - |
| 657 | Young, Richard D | NC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | 100 | - | - | - | - | - | - | - | - | - | - |
| 464 | Allen, Howard W | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98838 | Hall, Richard Leroy | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99142 | Nix Jr., Joseph Dawey | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99129 | Puckett, Michael Shane | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 674 | Underwood, Gerald L | NC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total IT Department | Corp | Office | | 2,298 | 1,391 | 908 | - | 0 | 80 | 1 | 24 | 0 | 6 | 6 | 8 | 1 | 4 | 1 | | |
| Total Other WSC Department | Corp | Office | | 22,847 | 14,676 | 8,171 | - | 3 | 727 | 6 | 213 | 4 | 49 | 50 | 71 | 8 | 38 | 4 | | |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/08

| File # | Employee Name | State | Full of Part Time | Dept | All Cos | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | |
|----------------------------|----------------------------|-------|-------------------|-----------|---------|---------------|---------|----------------|-------------|-------------|---------------|----------------|--------------|---------------|----------------|-----------------|----------|---|
| | | | | | | 32-0832 | 33-0840 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 | |
| | | | | | | Peach Orchard | Hanco | CWS Inc. of NC | Riverpoints | CWS Systems | Watauga Vista | Carolina Traca | Transylvania | North Topsoil | Carolina Pines | Bradfield Farms | Nero | |
| 88629 | Langston, Kenneth L. | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 2.33% | 0.00% | 97.67% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 49109 | Lashua, Martin J | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 73.74% | 0.82% | 11.90% | 0.85% | 0.00% | 0.00% | 0.00% | 0.00% | 4.77% | 0.00% | |
| 527 | Leary, Donald W | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 46.51% | 0.00% | 53.49% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 98245 | Lewis, Kenneth David | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 84.83% | 5.17% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 10.13% | 0.00% | 0.00% | 0.00% | 89.87% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 56686 | McFalls, Edwin L | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 84.83% | 5.17% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 56953 | McGowan, Steven M | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 83.34% | 0.00% | 16.66% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99123 | McIntosh, Grady Evan | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 56866 | Medling, David G | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 35.34% | 0.00% | 0.00% | 0.00% | 0.00% | 84.65% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99763 | Miller, Shawn David | NC | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89135 | Moss, Ronald W | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 485 | Murphy, Phillip K | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 70.72% | 0.00% | 0.00% | 29.28% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 81028 | Nelson, Randy R | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 7.43% | 0.00% | 92.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99098 | Norris, Joel F | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89013 | Oliver, Bryon Dean | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99157 | Ort, Robert Frederick | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 470 | Peacock II, Gary M | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 32.58% | 0.00% | 3.20% | 0.00% | 64.22% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89182 | Pearlman, Robert Mark | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 40.02% | 0.00% | 59.98% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 774 | Peterson Jr, Dwight L. | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89183 | Peterson, Joshua W | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89062 | Pritchard, Charles Randall | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89112 | Pritchard, Scott A | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89234 | Reece, Ronnie N | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 91.42% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89153 | Richardson, Walt Sanford | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 839 | Roberts, James D | NC | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89050 | Ryniak, David | NC | Full | Operators | 100.00% | 0.00% | 6.92% | 8.88% | 0.00% | 84.20% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89161 | Sadek, Hussein | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89778 | Samuel, James Ray | NC | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 755 | Scarboro, Donald Joseph | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 10.13% | 0.00% | 0.00% | 0.00% | 89.87% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 98911 | Stacks, Clifford M | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89160 | Staszczak, Keith R | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99228 | Terrall, Brian V | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89128 | Tesch, Jim R | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 777 | Tippelt, Larry Cecil | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | |
| 89156 | VanScoy Jr., William James | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 42.19% | 0.00% | 50.97% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 8.84% | |
| 89037 | Walker, Gordon Scott | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 10057 | Walker, Kerry Gene | NC | Full | Operators | 100.00% | 0.00% | 1.33% | 49.72% | 0.00% | 22.20% | 0.00% | 24.48% | 0.00% | 0.00% | 0.00% | 0.00% | 2.28% | |
| 89120 | Woody Jr, Rex | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 71.76% | 0.00% | 22.74% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89625 | Woody, Rex R. | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 657 | Young, Richard D | NC | Full | Operators | 100.00% | 0.00% | 0.00% | 88.39% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 484 | Allen, Howard W | NC | Part | Operators | 100.00% | 0.00% | 0.00% | 70.72% | 0.00% | 0.00% | 29.28% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89838 | Hall, Richard Leroy | NC | Part | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89142 | Nix Jr., Joseph Dewey | NC | Part | Operators | 100.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 89129 | Puckett, Michael Shane | NC | Part | Operators | 100.00% | 0.00% | 0.00% | 91.42% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 874 | Underwood, Gerald L | NC | Part | Operators | 100.00% | 0.00% | 0.00% | 54.49% | 0.00% | 41.39% | 0.00% | 0.00% | 0.00% | 0.00% | 4.13% | 0.00% | 0.00% | |
| Total IT Department | | | | | Corp | Office | 8 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other WSC Department | | | | | Corp | Office | 87 | 0 | 0 | 8 | 0 | 2 | 0 | 1 | 1 | 0 | 0 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | |
|--------|----------------------------|-------|-------------------|-----------|---------|---------------|---------|----------------|-------------|-------------|----------------|----------------|--------------|---------------|----------------|-----------------|----------|
| | | | | | | 32-0832 | 33-0640 | 80-0500 | 81-0598 | 83-0900 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 |
| | | | | | | Peach Orchard | Harrco | CWS Inc. of NC | Riverpointe | CWS Systems | Waukegan Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero |
| 2827 | Berry, Sandra | NC | Full | Office | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5678 | Brown, Sandra G | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 99125 | Hudson, Shannon N | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 740 | Hull, Christine D | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 88982 | Johnson, Roxanne | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 10048 | Mathews, Linda C | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 584 | Orr, Deborah C | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 98857 | Renfrew, Jessica Muhlrig | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 98953 | Robinson, Shona Nesbit | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 98875 | Staff, Rosa D | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 99250 | Shafer, Joy G | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 99039 | Silva, Lisa M | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 595 | Slagall, Donna L | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 99275 | Stewart, Cynthia D | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 91675 | Traver, Edith Cola | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 94759 | Watson, Trela Y | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 96898 | Williams, Moretta Teresa | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 448 | Wood, Stephanie R | NC | Full | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 99058 | Swift, Charmaine Adele | NC | Part | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 101,740 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 98713 | Day, Tori Lyn | NC | Part | Office | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 89167 | Adcock, Stephen Marshall | NC | Full | Operators | 2,274 | - | - | 242 | - | - | - | - | 2,031 | - | - | - | - |
| 98955 | Alexander, Richard W. | NC | Full | Operators | 773 | - | - | 773 | - | - | - | - | - | - | - | - | - |
| 776 | Andrews, William E. | NC | Full | Operators | 3,007 | - | - | - | - | - | - | - | - | 3,007 | - | - | - |
| 89138 | Andrey, Kevin V | NC | Full | Operators | 478 | - | - | 478 | - | - | - | - | - | - | - | - | - |
| 1711 | Ashworth, James Perry | NC | Full | Operators | 2,274 | - | - | 242 | - | - | - | - | 2,031 | - | - | - | - |
| 2021 | Baldwin, Eddie Ray | NC | Full | Operators | 12,816 | - | - | 6,228 | - | 3,282 | - | - | - | 3,007 | 298 | - | - |
| 99236 | Bayer, Stephen Charles | NC | Full | Operators | 2,810 | - | - | 2,610 | - | - | - | - | - | - | - | - | - |
| 99224 | Bibb, Steven T. | NC | Full | Operators | 722 | - | - | 447 | 275 | - | - | - | - | - | - | - | - |
| 99198 | Birds, Peter McNeely | NC | Full | Operators | 2,585 | - | - | - | - | 2,307 | - | - | - | - | - | - | - |
| 99244 | Bivven, David W | NC | Full | Operators | 2,610 | - | - | 2,610 | - | - | - | - | - | - | - | - | - |
| 98855 | Bost, Timothy Dale | NC | Full | Operators | 1,725 | - | - | 139 | - | - | - | - | - | - | - | 1,592 | - |
| 99154 | Breton, Earl | NC | Full | Operators | 1,322 | - | - | 1,322 | - | - | - | - | - | - | - | - | - |
| 99121 | Brigman, David L | NC | Full | Operators | 2,889 | - | - | - | - | 2,989 | - | - | - | - | - | - | - |
| 98781 | Brooks, Chris G | NC | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99162 | Brown, Randy | NC | Full | Operators | 373 | - | - | 373 | - | - | - | - | - | - | - | - | - |
| 314 | Childers, Steven Edward | NC | Full | Operators | 3,882 | - | - | 3,882 | - | - | - | - | - | - | - | - | - |
| 98894 | Clark, Gary J. | NC | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 779 | Cook, Tina R | NC | Full | Operators | 3,007 | - | - | - | - | - | - | - | - | 3,007 | - | - | - |
| 385 | Cooke, Jeffrey Jones | NC | Full | Operators | 391 | - | - | 27 | - | 175 | - | - | - | - | - | - | 189 |
| 13635 | Corn Jr, Douglas M | NC | Full | Operators | 2,729 | - | - | 697 | - | - | - | - | - | - | - | - | - |
| 99207 | Cornett, Shaun M | NC | Full | Operators | 2,274 | - | - | 242 | - | - | - | - | 2,031 | - | - | - | - |
| 13882 | Cunningham, Sonny G | NC | Full | Operators | 1,823 | - | - | 1,325 | - | - | - | - | - | - | 298 | - | - |
| 88910 | Davis, Robert Eric | NC | Full | Operators | 827 | - | - | 827 | - | - | - | - | - | - | - | - | - |
| 98777 | Dixon, William Ray | NC | Full | Operators | 363 | - | - | 276 | - | 117 | - | - | - | - | - | - | - |
| 99781 | Durham, Rick J | NC | Full | Operators | 48,384 | - | - | 29,379 | 275 | 8,816 | 141 | 2,047 | 2,031 | 3,007 | 298 | 1,592 | 189 |
| 10086 | Edwards, Cary Glenn | NC | Full | Operators | 3,007 | - | - | - | - | - | - | - | - | 3,007 | - | - | - |
| 23271 | Edwards, Conly J | NC | Full | Operators | 1,873 | - | - | 1,873 | - | - | - | - | - | - | - | - | - |
| 86062 | Eggers, Eric S | NC | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99273 | Elmore II, Dickie Lee | NC | Full | Operators | 815 | - | - | 815 | - | - | - | - | - | - | - | - | - |
| 570 | English, Alan Randall | NC | Full | Operators | 3,858 | - | - | 3,527 | - | - | - | - | - | - | - | - | - |
| 88967 | Farmer, Bartlett Ted | NC | Full | Operators | 675 | - | - | 575 | - | - | - | - | - | - | - | - | - |
| 98991 | Fender, Anthony D | NC | Full | Operators | 887 | - | - | 887 | - | - | - | - | - | - | - | - | - |
| 99035 | Ferrell, Matthew Jennings | NC | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99119 | Forbes, David D | NC | Full | Operators | 880 | - | - | 880 | - | - | - | - | - | - | - | - | - |
| 89232 | Ford, Kelly Steven | NC | Full | Operators | 1,393 | - | - | 1,393 | - | - | - | - | - | - | - | - | - |
| 99175 | Fulp, John Arlen | NC | Full | Operators | 1,362 | - | - | 1,362 | - | - | - | - | - | - | - | - | - |
| 88945 | Gonzalez, Nixon Mizraim | NC | Full | Operators | 1,823 | - | - | 1,325 | - | - | - | - | - | - | 298 | - | - |
| 98864 | Graham, Joshua J. | NC | Full | Operators | 868 | - | - | 868 | - | - | - | - | - | - | - | - | - |
| 88141 | Grinstead, Beverly Brown | NC | Full | Operators | 868 | - | - | 868 | - | - | - | - | - | - | - | - | - |
| 99218 | Groglin, Stuart A | NC | Full | Operators | 3,882 | - | - | 3,882 | - | - | - | - | - | - | - | - | - |
| 98646 | Gurley, Cooper V. | NC | Full | Operators | 801 | - | - | 755 | - | 46 | - | - | - | - | - | - | - |
| 88943 | Harrell, Stephen B. | NC | Full | Operators | 8,360 | - | 111 | 4,158 | - | 1,856 | - | 2,047 | - | - | - | - | 189 |
| 99728 | Haver, Mark R | NC | Full | Operators | 9,886 | - | - | 8,094 | - | - | - | - | - | - | - | 1,592 | - |
| 537 | Henry, Larry Demell | NC | Full | Operators | 898 | - | - | 898 | - | - | - | - | - | - | - | - | - |
| 38828 | Hightley, James T | NC | Full | Operators | 19,563 | - | - | - | - | - | - | - | - | - | - | - | - |
| 99721 | Holler, Randy Ray | NC | Full | Operators | 6,444 | - | - | 3,437 | - | - | - | - | - | 3,007 | - | - | - |
| 687 | Hough II, Arthur Lee | NC | Full | Operators | 2,889 | - | - | - | - | 2,989 | - | - | - | - | - | - | - |
| 733 | Hughes, David M | NC | Full | Operators | 1,759 | - | - | 447 | - | 293 | - | - | - | - | - | - | - |
| 98721 | James, Robert Adam | NC | Full | Operators | 722 | - | - | 722 | 275 | - | - | - | - | - | - | - | - |
| 42425 | Johansen, John E | NC | Full | Operators | 1,785 | - | - | 1,785 | - | - | - | - | - | - | - | - | - |
| 69146 | Knopf Jr., Kenneth Wayne | NC | Full | Operators | 3,828 | - | - | 3,828 | - | - | - | - | - | - | - | - | - |
| 89725 | Konsul, Anthony J. | NC | Full | Operators | 5,204 | - | - | 4,828 | 275 | - | - | - | - | - | - | - | - |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | | |
|----------------------------|----------------------------|-------|-------------------|-----------|---------|---------------|---------|----------------|-------------|-------------|---------------|----------------|--------------|---------------|----------------|-----------------|----------|--------|--|
| | | | | | | 32-0832 | 33-0840 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 | | |
| | | | | | | Peach Orchard | Harco | CWS Inc. of NC | Riverpoints | CWS Systems | Watauga Vista | Carolina Trace | Transylvania | North Topsall | Carolina Pinee | Bradfield Farms | Noro | | |
| 98629 | Langston, Kenneth L. | NC | Full | Operators | 1,332 | - | - | 31 | - | 1,301 | - | - | - | - | - | - | - | | |
| 49109 | Lashua, Martin J | NC | Full | Operators | 33,357 | - | - | 24,597 | 275 | 3,971 | 282 | - | 2,031 | - | - | - | 1,592 | | |
| 527 | Leary, Donald W | NC | Full | Operators | 2,120 | - | - | 988 | - | 1,134 | - | - | - | - | - | - | - | | |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | 2,728 | - | - | - | - | 2,307 | 141 | - | - | - | - | - | - | | |
| 58455 | McDaniel, Wyman Edward | NC | Full | Operators | 2,278 | - | - | 231 | - | - | - | 2,047 | - | - | - | - | - | | |
| 56886 | McFalls, Edwin L | NC | Full | Operators | 2,728 | - | - | - | - | 2,307 | 141 | - | - | - | - | - | - | | |
| 56953 | McGowan, Steven M | NC | Full | Operators | 1,759 | - | - | 1,466 | - | 293 | - | - | - | - | - | - | - | | |
| 99123 | McIntosh, Grady Evan | NC | Full | Operators | 687 | - | - | 687 | - | - | - | - | - | - | - | - | - | | |
| 58586 | Medling, David G | NC | Full | Operators | 3,142 | - | - | 1,110 | - | - | - | - | 2,031 | - | - | - | - | | |
| 98763 | Miller, Shawn David | NC | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 99135 | Moss, Ronald W | NC | Full | Operators | 2,610 | - | - | 2,610 | - | - | - | - | - | - | - | - | - | | |
| 465 | Murphy, Phillip K | NC | Full | Operators | 482 | - | - | - | - | - | 141 | - | - | - | - | - | - | | |
| 61028 | Nelson, Randy R | NC | Full | Operators | 1,481 | - | - | 110 | - | 1,371 | - | - | - | - | - | - | - | | |
| 99098 | Norris, Joel F | NC | Full | Operators | 2,610 | - | - | 2,610 | - | - | - | - | - | - | - | - | - | | |
| 99013 | Oliver, Bryon Dean | NC | Full | Operators | 815 | - | - | 815 | - | - | - | - | - | - | - | - | - | | |
| 99157 | Orr, Robert Frederick | NC | Full | Operators | 3,188 | - | - | 1,039 | - | 102 | - | 2,047 | - | - | - | - | - | | |
| 470 | Peacock II, Gary M | NC | Full | Operators | 1,481 | - | - | 110 | - | 1,371 | - | - | - | - | - | - | - | | |
| 99182 | Pearlman, Robert Mark | NC | Full | Operators | 2,488 | - | - | 987 | - | 1,479 | - | - | - | - | - | - | - | | |
| 774 | Peterson Jr, Dwight L. | NC | Full | Operators | 3,007 | - | - | - | - | - | - | - | - | 3,007 | - | - | - | | |
| 99183 | Peterson, Joshua W | NC | Full | Operators | 687 | - | - | 687 | - | - | - | - | - | - | - | - | - | | |
| 99082 | Pritchard, Charles Randall | NC | Full | Operators | 1,973 | - | - | 1,973 | - | - | - | - | - | - | - | - | - | | |
| 99112 | Pritchard, Scott A | NC | Full | Operators | 575 | - | - | 575 | - | - | - | - | - | - | - | - | - | | |
| 99234 | Reeco, Honnie N | NC | Full | Operators | 3,858 | - | - | 3,527 | - | - | - | - | - | - | - | - | - | | |
| 99153 | Richardson, Walt Sanford | NC | Full | Operators | 540 | - | - | 540 | - | - | - | - | - | - | - | - | - | | |
| 639 | Roberts, James D | NC | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 99050 | Ryziak, David | NC | Full | Operators | 1,605 | - | 111 | 143 | - | 1,351 | - | - | - | - | - | - | - | | |
| 99181 | Sadek, Hussein | NC | Full | Operators | 1,888 | - | - | 1,888 | - | - | - | - | - | - | - | - | - | | |
| 99778 | Samuel, James Ray | NC | Full | Operators | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 755 | Scarboro, Donald Joseph | NC | Full | Operators | 2,278 | - | - | 231 | - | - | - | 2,047 | - | - | - | - | - | | |
| 98911 | Stacks, Clifford M | NC | Full | Operators | 540 | - | - | 540 | - | - | - | - | - | - | - | - | - | | |
| 99180 | Staszak, Keith R | NC | Full | Operators | 2,208 | - | - | 2,208 | - | - | - | - | - | - | - | - | - | | |
| 99226 | Terrell, Brian V | NC | Full | Operators | 1,888 | - | - | 1,888 | - | - | - | - | - | - | - | - | - | | |
| 89126 | Tesch, Jim R | NC | Full | Operators | 1,382 | - | - | 1,382 | - | - | - | - | - | - | - | - | - | | |
| 777 | Tippett, Larry Cecil | NC | Full | Operators | 3,007 | - | - | - | - | - | - | - | 3,007 | - | - | - | - | | |
| 99156 | VanScay Jr., William James | NC | Full | Operators | 2,784 | - | - | 1,168 | - | 1,409 | - | - | - | - | - | - | 189 | | |
| 99037 | Walker, Gordon Scott | NC | Full | Operators | 1,382 | - | - | 1,382 | - | - | - | - | - | - | - | - | - | | |
| 10057 | Walton, Kerry Gane | NC | Full | Operators | 8,380 | - | 111 | 4,159 | - | 1,858 | - | 2,047 | - | - | - | - | 189 | | |
| 97120 | Woody Jr, Rex | NC | Full | Operators | 5,028 | - | - | 4,324 | - | 1,371 | - | - | - | - | - | - | - | | |
| 98825 | Woody, Rex R. | NC | Full | Operators | 980 | - | - | 980 | - | - | - | - | - | - | - | - | - | | |
| 657 | Young, Richard D | NC | Full | Operators | 2,850 | - | - | 2,519 | - | - | - | - | - | - | - | - | - | | |
| 464 | Allen, Howard W | NC | Part | Operators | 482 | - | - | 341 | - | - | 141 | - | - | - | - | - | - | | |
| 98838 | Hall, Richard Leroy | NC | Part | Operators | 10,128 | - | - | 10,128 | - | - | - | - | - | - | - | - | - | | |
| 99142 | Nix Jr., Joseph Dewey | NC | Part | Operators | 1,325 | - | - | 1,325 | - | - | - | - | - | - | - | - | - | | |
| 99128 | Puckett, Michael Shane | NC | Part | Operators | 3,858 | - | - | 3,527 | - | - | - | - | - | - | - | - | - | | |
| 674 | Underwood, Gerald L | NC | Part | Operators | 7,222 | - | - | 3,935 | - | 2,989 | - | - | - | - | 298 | - | - | | |
| Total IT Department | | | | | | 611,188 | - | 111 | 88,138 | 825 | 26,447 | 423 | 6,142 | 6,094 | 9,021 | 684 | 4,775 | 567 | |
| Total Other WSC Department | | | | | | 15,332,451 | 24 | 6,028 | 2,026,755 | 18,476 | 583,517 | 10,290 | 133,855 | 136,617 | 193,882 | 21,208 | 103,332 | 12,624 | |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 14,609
 Total Office Salaries \$ 905,854 1,383
 Total WSC Salaries \$ 1,142,069 4,472

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 20,464

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NJ 57-0270 | Montagus | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|-----------|-------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 37,426 | \$ 24,000 | \$ 13,426 | - | 811 | |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 24,144 | \$ 16,719 | \$ 7,425 | - | 448 | |
| 98963 | Parrill, Virginia Ann | MD | Full | Office | \$ 7,525 | \$ 7,525 | \$ - | - | - | |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 38,348 | \$ 28,752 | \$ 11,596 | - | - | |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 23,281 | \$ 15,874 | \$ 7,407 | - | - | |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 25,847 | \$ 17,840 | \$ 8,007 | - | - | |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 35,269 | \$ 24,216 | \$ 11,053 | - | 667 | |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 41,463 | \$ 28,193 | \$ 13,270 | - | - | |
| 692 | Siblay, Kenneth C | MD | Full | Operators | \$ 28,938 | \$ 19,945 | \$ 8,994 | - | - | |
| 99088 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 32,663 | \$ 22,239 | \$ 10,443 | - | - | |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 39,574 | \$ 28,908 | \$ 12,866 | - | - | |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 44,670 | \$ 30,548 | \$ 14,124 | - | - | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 38,729 | \$ 23,201 | \$ 15,528 | - | 124 | |
| 38828 | Hightley, James T | NC | Full | Operators | \$ 69,513 | \$ 44,932 | \$ 24,581 | - | 1,173 | |
| 98790 | Broat, Peter A. | PA | Full | Operators | \$ 32,984 | \$ 23,131 | \$ 9,853 | - | 2,194 | |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 4,500 | \$ - | \$ 4,500 | - | - | |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 24,771 | \$ 24,771 | \$ - | - | - | |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 34,040 | \$ 23,828 | \$ 10,412 | - | 2,797 | |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 44,890 | \$ 29,120 | \$ 15,570 | - | 2,286 | |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 30,312 | \$ 20,442 | \$ 9,870 | - | - | |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 32,069 | \$ 22,148 | \$ 9,921 | - | 2,209 | |
| 99099 | Vanwhy, Kenneth J | PA | Full | Operators | \$ 29,902 | \$ 20,767 | \$ 9,135 | - | 2,034 | |
| 99188 | Clowney, David Lee | PA | Part | Operators | \$ 17,250 | \$ 11,768 | \$ 5,482 | - | - | |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 60,284 | \$ 39,635 | \$ 20,850 | - | 1,247 | |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | \$ 32,214 | \$ 22,119 | \$ 10,095 | - | - | |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 32,486 | \$ 22,793 | \$ 9,693 | - | - | |
| 88998 | Whorley, Davie Mark | VA | Full | Operators | \$ 24,982 | \$ 16,777 | \$ 8,208 | - | - | |
| Total IT Department | | | | | Corp | Office | 560,702 | 412,046 | 148,656 | 570 |
| Total Other WSC Department | | | | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,940 | 3,901 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 06/30/06

Total Operators FICA \$ 275,151 1,118
 Total Office FICA \$ 46,348 106
 Total WSC FICA \$ 59,633 223

TOTAL FICA ALLOCATED 361,331 1,446

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NJ 57-0270 Montague |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 2,863 | \$ 1,838 | \$ 1,027 | 62 |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 1,847 | \$ 1,279 | \$ 568 | 34 |
| 99593 | Parrill, Virginia Ann | MD | Full | Office | \$ 578 | \$ 578 | \$ - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 2,934 | \$ 2,047 | \$ 887 | - |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 1,781 | \$ 1,214 | \$ 567 | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 1,982 | \$ 1,349 | \$ 613 | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 2,898 | \$ 1,853 | \$ 1,045 | 51 |
| 88882 | McConnell, Walter George | MD | Full | Operators | \$ 3,172 | \$ 2,157 | \$ 1,015 | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 2,214 | \$ 1,526 | \$ 688 | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 2,500 | \$ 1,701 | \$ 799 | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 3,027 | \$ 2,058 | \$ 969 | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 3,417 | \$ 2,337 | \$ 1,080 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 9 |
| 38828 | Higley, James T | NC | Full | Operators | \$ 5,218 | \$ 3,437 | \$ 1,780 | 90 |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 2,523 | \$ 1,770 | \$ 754 | 188 |
| 89271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 344 | \$ - | \$ 344 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 1,895 | \$ 1,895 | \$ - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 2,604 | \$ 1,806 | \$ 797 | 214 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 3,419 | \$ 2,228 | \$ 1,191 | 175 |
| 88649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 2,319 | \$ 1,564 | \$ 755 | - |
| 98740 | Umphey, Daniel Lewis | PA | Full | Operators | \$ 2,453 | \$ 1,694 | \$ 759 | 169 |
| 99099 | Vamby, Kenneth J | PA | Full | Operators | \$ 2,287 | \$ 1,589 | \$ 699 | 156 |
| 88188 | Clowney, David Lee | PA | Part | Operators | \$ 1,320 | \$ 800 | \$ 419 | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 4,612 | \$ 3,032 | \$ 1,580 | 95 |
| Total IT Department | | Corp | Office | | 26,392 | 20,570 | 7,822 | 17 |
| Total Other WSC Department | | Corp | Office | | 209,493 | 147,880 | 61,613 | 206 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FUT \$ 1,316 -
 Total Office FUT \$ 512 -
 Total WSG FUT 535 2

TOTAL FUT ALLOCATED 2,362 2

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NJ 57-0270 | Montague |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 56 | \$ 56 | \$ - | - | - |
| 579 | Odeff, Ellen L | MD | Full | Office | \$ 56 | \$ 56 | \$ - | - | - |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 568 | Haggerty, Randy L | MD | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 98892 | McConnell, Walter George | MD | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 99088 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 38828 | Highley, James T | NC | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 445 | Hawkes Jr., John H | PA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 99099 | Vannoy, Kenneth J | PA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 99168 | Clowney, David Lee | PA | Part | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 77880 | Sharp, Tony Linden | VA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 389 | Smiley, Donald Eugena | VA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 98025 | Sorrell, Craig B | VA | Full | Operators | \$ 56 | \$ 58 | \$ - | - | - |
| 98998 | Whorley, Davle Mark | VA | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| Total IT Department | | Corp | Office | | 447 | 348 | 99 | 0 | |
| Total Other WSG Department | | Corp | Office | | 4,351 | 3,717 | 634 | 2 | |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators SUT \$ 6,192 -
 Total Office SUT \$ 1,692 -
 Total WSC SUT \$ 3,236 13

TOTAL SUT ALLOCATED 11,121 13

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarters | NJ 57-0270 | Montagus | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|---------------------------------|------------|----------|----|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 51 | \$ 51 | \$ - | - | - | |
| 579 | Odell, Ellen L | MD | Full | Office | \$ 51 | \$ 51 | \$ - | - | - | |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 45 | \$ 45 | \$ - | - | - | |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 51 | \$ 51 | \$ - | - | - | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - | |
| 38828 | Highley, James T | NC | Full | Operators | \$ 187 | \$ 187 | \$ - | - | - | |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 259 | \$ - | \$ 259 | - | - | |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 98849 | Travaglini, Timothy J. | PA | Full | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 99099 | Vanwhey, Kenneth J | PA | Full | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 99168 | Clowney, David Lee | PA | Part | Operators | \$ 460 | \$ 460 | \$ - | - | - | |
| 77860 | Sheep, Tony Linden | VA | Full | Operators | \$ 23 | \$ 23 | \$ - | - | - | |
| 369 | Smiley, Donald Eugena | VA | Full | Operators | \$ 23 | \$ 23 | \$ - | - | - | |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 23 | \$ 23 | \$ - | - | - | |
| 98998 | Whorley, David Mark | VA | Full | Operators | \$ 23 | \$ 23 | \$ - | - | - | |
| Total IT Department | | | | | Corp | Office | 231 | 231 | - | - |
| Total Other WSC Department | | | | | Corp | Office | 25,140 | 21,496 | 3,644 | 13 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Pension \$ 80,381 333
 Total Office Pension \$ 12,999 32
 Total WSC Pension \$ 25,798 101

TOTAL PENSION ALLOCATED 119,179 466

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NJ 57-0270 Montagus | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|--------|----|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 858 | \$ 552 | \$ 308 | 18 | | |
| 579 | Odell, Ellen L | MD | Full | Office | \$ 564 | \$ 385 | \$ 169 | 10 | | |
| 98893 | Parrill, Virginia Ann | MD | Full | Office | \$ 178 | \$ 176 | \$ | - | | |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 879 | \$ 615 | \$ 264 | - | | |
| 566 | Haggerly, Randy L. | MD | Full | Operators | \$ 534 | \$ 365 | \$ 169 | - | | |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 588 | \$ 408 | \$ 183 | - | | |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 809 | \$ 557 | \$ 252 | 15 | | |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 951 | \$ 649 | \$ 303 | - | | |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 664 | \$ 459 | \$ 205 | - | | |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 750 | \$ 512 | \$ 238 | - | | |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 908 | \$ 619 | \$ 289 | - | | |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 1,025 | \$ 703 | \$ 322 | - | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 3 | | |
| 38828 | Highley, James T | NC | Full | Operators | \$ 1,594 | \$ 1,033 | \$ 560 | 27 | | |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 757 | \$ 532 | \$ 225 | 50 | | |
| 98271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 103 | \$ | \$ 103 | - | | |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 570 | \$ 570 | \$ | - | | |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 781 | \$ 543 | \$ 237 | 64 | | |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 1,025 | \$ 870 | \$ 155 | 52 | | |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 895 | \$ 470 | \$ 225 | - | | |
| 98740 | Umpfrey, Daniel Lewis | PA | Full | Operators | \$ 736 | \$ 509 | \$ 226 | 50 | | |
| 99099 | Vanwety, Kenneth J | PA | Full | Operators | \$ 686 | \$ 478 | \$ 208 | 48 | | |
| 99168 | Clowney, David Lea | PA | Part | Operators | \$ | \$ | \$ | - | | |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 1,382 | \$ 912 | \$ 471 | 28 | | |
| Total IT Department | | | | | Corp | Office | 12,763 | 9,374 | 3,389 | 13 |
| Total Other WSC Department | | | | | Corp | Office | 70,571 | 45,300 | 25,271 | 88 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 431
 Total Office 401(k) \$ 16,819 41
 Total WSC 401(k) \$ 33,380 131

TOTAL 401(K) ALLOCATED 154,201 602

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | Montague | NJ 57-0270 |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 1,112 | \$ 716 | \$ 396 | 24 | |
| 579 | Odeh, Ellen L. | MD | Full | Office | \$ 718 | \$ 499 | \$ 219 | 13 | |
| 88983 | Parrill, Virginia Ann | MD | Full | Office | \$ 228 | \$ 228 | \$ - | - | |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 1,140 | \$ 798 | \$ 342 | - | |
| 566 | Haggerty, Randy L. | MD | Full | Operators | \$ 693 | \$ 474 | \$ 219 | - | |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 763 | \$ 526 | \$ 238 | - | |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 1,049 | \$ 723 | \$ 326 | 20 | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 4 | |
| 38828 | Highley, James T. | NC | Full | Operators | \$ 2,068 | \$ 1,341 | \$ 725 | 35 | |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 981 | \$ 690 | \$ 291 | 65 | |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 133 | \$ - | \$ 133 | - | |
| 445 | Hawkes Jr, John H. | PA | Full | Operators | \$ 740 | \$ 740 | \$ - | - | |
| 98720 | Lewis Jr., Richard A. | PA | Full | Operators | \$ 1,012 | \$ 705 | \$ 307 | 83 | |
| 99759 | Madison Jr, Charles P. | PA | Full | Operators | \$ 1,329 | \$ 869 | \$ 459 | 68 | |
| 98849 | Travaglini, Timothy J. | PA | Full | Operators | \$ 901 | \$ 610 | \$ 291 | - | |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 954 | \$ 661 | \$ 293 | 65 | |
| 99099 | Vanwhy, Kenneth J. | PA | Full | Operators | \$ 889 | \$ 620 | \$ 269 | 60 | |
| 77880 | Sharp, Tony Linden | VA | Full | Operators | \$ 1,792 | \$ 1,183 | \$ 609 | 37 | |
| | Total IT Department | Corp | | Office | 18,551 | 12,165 | 4,385 | 17 | |
| | Total Other WSC Department | Corp | | Office | 91,489 | 58,792 | 32,697 | 114 | |

UBites, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Health Benefits \$ 498,681 1,725
 Total Office Health Benefits \$ 108,828 179
 Total WSC Health Benefits 78,520 307

TOTAL HEALTH BENEFITS ALLOCATED 686,030 2,211

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | NJ 57-0270 Montague |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|
| 99741 | Benson, Alice Mary | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 83 |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 83 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 588 | Haggerty, Randy L | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 83 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98913 | Love, Shnaa | MS | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98935 | Russell, June R. | MS | Part | Office | \$ - | \$ - | \$ - | - |
| 14016 | Curtis Jr, Albert | MS | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 78262 | Shelton, Mathew James | MS | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98856 | Taylor, Johnnie | MS | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 19 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 66 |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 307 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 370 |
| 98758 | Madison Jr, Charles P | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 202 |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 307 |
| 99099 | Vanwhy, Kenneth J | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 307 |
| 99168 | Clowney, David Lee | PA | Part | Operators | \$ - | \$ - | \$ - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 83 |
| 369 | Smitley, Donald Eugene | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 89025 | Sorell, Craig B | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| 98998 | Whorley, Davle Mark | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - |
| Total IT Department | | Corp | Office | | 24,128 | 13,108 | 11,021 | 31 |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,863 | 99,185 | 276 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Other Benefits \$ 41,080 142
 Total Office Other Benefits \$ 8,909 15
 Total WSC Other Benefits \$ 6,468 25

TOTAL OTHER BENEFITS ALLOCATED 66,513 182

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NJ 57-0270 | Montague |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|----------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 348 | \$ 233 | \$ 113 | - | 7 |
| 579 | Odell, Ellen L. | MD | Full | Office | \$ 348 | \$ 233 | \$ 113 | - | 7 |
| 98883 | Parrell, Virginia Ann | MD | Full | Office | \$ 233 | \$ 233 | \$ - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 7 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 892 | Sibley, Kenneth C | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 98913 | Love, Shnea | MS | Full | Office | \$ 348 | \$ 233 | \$ 113 | - | - |
| 98935 | Russell, June R. | MS | Part | Office | \$ - | \$ - | \$ - | - | - |
| 14016 | Curtis Jr, Albert | MS | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 78282 | Shelton, Matthew James | MS | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 98856 | Taylor, Johnnie | MS | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 10054 | Stanie, Veronica Marie | NC | Full | Office | \$ 348 | \$ 233 | \$ 113 | - | 1 |
| 38828 | Hightley, James T | NC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 5 |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 25 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 30 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 17 |
| 98649 | Trevaglini, Timothy J. | PA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 98740 | Umpfrey, Daniel Lewis | PA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 25 |
| 99099 | Vanwhy, Kenneth J | PA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 25 |
| 99168 | Clowney, David Leo | PA | Part | Operators | \$ - | \$ - | \$ - | - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 7 |
| 369 | Smitley, Donald Eugene | VA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - |
| Total IT Department | | Corp | | Office | 2,299 | 1,391 | 908 | - | 3 |
| Total Other WSC Department | | Corp | | Office | 22,847 | 14,676 | 8,171 | - | 23 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos. | NJ 57-0270 Montague |
|----------------------------|-----------------------------|-------|-------------------|-----------|----------|---------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | 100.00% | 6.04% |
| 579 | Odeff, Ellen L | MD | Full | Office | 100.00% | 6.04% |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | 100.00% | 6.04% |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | 100.00% | 0.00% |
| 586 | Haggerty, Randy L | MD | Full | Operators | 100.00% | 0.00% |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | 100.00% | 0.00% |
| 89111 | Mason, Rick | MD | Full | Operators | 100.00% | 6.04% |
| 98882 | McConnell, Walter George | MD | Full | Operators | 100.00% | 0.00% |
| 682 | Sibley, Kenneth C | MD | Full | Operators | 100.00% | 0.00% |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | 100.00% | 0.00% |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | 100.00% | 0.00% |
| 407 | Wozniak, Bill H | MD | Full | Operators | 100.00% | 0.00% |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 100.00% | 0.82% |
| 38828 | Higley, James T | NC | Full | Operators | 100.00% | 4.77% |
| 88790 | Brost, Peter A. | PA | Full | Operators | 100.00% | 22.27% |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | 100.00% | 0.00% |
| 445 | Hawkes Jr., John H | PA | Full | Operators | 100.00% | 0.00% |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | 100.00% | 26.86% |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | 100.00% | 14.70% |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | 100.00% | 0.00% |
| 98740 | Umphey, Daniel Lewis | PA | Full | Operators | 100.00% | 22.27% |
| 99098 | Vanwhy, Kenneth J | PA | Full | Operators | 100.00% | 22.27% |
| 89168 | Clowney, David Lee | PA | Part | Operators | 100.00% | 0.00% |
| 77880 | Sharp, Tony Linden | VA | Full | Operators | 100.00% | 6.04% |
| 369 | Smikey, Donald Eugene | VA | Full | Operators | 100.00% | 0.00% |
| 99025 | Sorrell, Craig B | VA | Full | Operators | 100.00% | 0.00% |
| 88898 | Whorley, Davie Mark | VA | Full | Operators | 100.00% | 0.00% |
| Total IT Department | | Corp | | Office | 8 | 0 |
| Total Other WSC Department | | Corp | | Office | 87 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | NJ 67-0270 Montague |
|--|-----------------------------|-------|-------------------|-----------|------------|------------------------|
| 99741 | Benton, Alica Mary | MD | Full | Office | 15,460 | 933 |
| 579 | Odeh, Ellen L. | MD | Full | Office | 15,460 | 933 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | 15,460 | 933 |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | 1,852 | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | 1,090 | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | 4,215 | - |
| 99111 | Mason, Rick | MD | Full | Operators | 15,480 | 933 |
| 98882 | McConnell, Walter George | MD | Full | Operators | 929 | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | 1,090 | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | 1,783 | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | 1,852 | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | 4,215 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 101,740 | 933 |
| 38828 | Hightley, James T | NC | Full | Operators | 19,563 | 933 |
| 98790 | Brost, Peter A. | PA | Full | Operators | 4,191 | 933 |
| 98271 | Bruce, Glenn Robert | PA | Full | Operators | 2,160 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | 2,160 | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | 3,475 | 933 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | 8,351 | 933 |
| 98649 | Trevaglino, Timothy J. | PA | Full | Operators | 2,160 | - |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | 4,191 | 933 |
| 99099 | Vamthey, Kenneth J | PA | Full | Operators | 4,191 | 933 |
| 99188 | Clowney, David Lee | PA | Part | Operators | 2,542 | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | 15,460 | 933 |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | 3,635 | - |
| 99025 | Sorrell, Craig B | VA | Full | Operators | 169 | - |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | 3,635 | - |
| Total IT Department Corp Office | | | | | 611,188 | 2,800 |
| Total Other WSC Department Corp Office | | | | | 15,332,451 | 62,961 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|--------------------------|--------------|--------|--------|-------|--------|
| Total Operators Salaries | \$ 3,596,742 | 26,638 | 56,613 | 4,924 | 92,054 |
| Total Office Salaries | \$ 605,854 | 16,095 | 19,125 | 2,975 | 42,997 |
| Total WSC Salaries | \$ 1,142,069 | 18,310 | 24,516 | 3,403 | 49,654 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 61,044 \$ 100,254 \$ 11,303 \$ 184,745

| File # | Employee Name | State | Full of Part | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV | NV | NV | NV |
|----------------------------|----------------------------|-------|--------------|-----------|--------------|-----------------------------|--------------------------------|--------------|--------------|-----------|----------------|
| | | | | | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | | | | | | Ul of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 21,045 | \$ 14,322 | \$ 6,723 | 1,253 | 1,677 | 232 | 3,562 |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 4,928 | \$ - | \$ 4,928 | 717 | - | 133 | 4,078 |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 14,892 | \$ 8,038 | \$ 6,854 | 1,278 | 1,710 | 235 | 3,632 |
| 99288 | Peden, Mary R | NV | Full | Office | \$ 4,845 | \$ - | \$ 4,845 | 866 | 1,158 | 160 | 2,481 |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 25,522 | \$ 20,017 | \$ 5,505 | 1,026 | 1,373 | 190 | 2,916 |
| 99038 | Pedigo, Nancy M | NV | Full | Office | \$ 28,344 | \$ 18,093 | \$ 10,251 | 1,538 | 2,058 | 284 | 4,371 |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 6,237 | \$ - | \$ 6,237 | 771 | 1,031 | 143 | 2,191 |
| 88948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 15,666 | \$ 13,650 | \$ 2,017 | 378 | 503 | 69 | 1,068 |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 7,410 | \$ 7,410 | \$ - | - | - | - | - |
| 88237 | Victoria, Maria Elena | NV | Full | Office | \$ 5,613 | \$ 3,803 | \$ 1,809 | 337 | 451 | 62 | 959 |
| 99287 | Wendt, Tonya Jane | NV | Full | Office | \$ 3,641 | \$ - | \$ 3,641 | 679 | 908 | 125 | 1,820 |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ 10,459 | \$ 8,813 | \$ 3,647 | - | 3,647 | - | - |
| 99054 | Kolda, Ryan A. | NV | Full | Office | \$ 21,024 | \$ 14,666 | \$ 6,358 | 5,366 | - | 992 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 10,057 | \$ 3,840 | \$ 6,217 | - | - | - | 6,217 |
| 98885 | Marotta, Tecia Lynn | NV | Full | Office | \$ 33,384 | \$ 23,797 | \$ 9,588 | 1,185 | 1,586 | 219 | 3,389 |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 4,248 | \$ - | \$ 4,248 | - | - | - | 4,248 |
| 99258 | Pasternak, Inessa | NV | Full | Office | \$ 5,891 | \$ - | \$ 5,891 | 704 | 941 | 130 | 2,000 |
| 99107 | Binkl, Linda A | NV | Full | Office | \$ 15,544 | \$ 13,462 | \$ 2,082 | - | 2,083 | - | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 936 | \$ - | \$ 936 | - | - | - | 836 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 18,305 | \$ 13,041 | \$ 5,264 | - | - | - | 5,264 |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 11,877 | \$ - | \$ 11,877 | 1,444 | 1,831 | 267 | 4,103 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 31,552 | \$ 21,582 | \$ 9,970 | - | 9,990 | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 30,417 | \$ 12,187 | \$ 18,250 | 2,256 | 3,018 | 417 | 6,412 |
| 99148 | Johnson, Michael C | NV | Full | Operators | \$ 29,338 | \$ 19,900 | \$ 9,738 | - | - | - | 9,738 |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 48,542 | \$ 36,875 | \$ 11,667 | 1,442 | 1,830 | 287 | 4,099 |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 28,712 | \$ 19,486 | \$ 9,227 | - | 9,227 | - | - |
| 98254 | Lane, Sherrie L | NV | Full | Operators | \$ 8,932 | \$ - | \$ 8,932 | - | - | - | 8,932 |
| 88861 | Lewis, Darrin R | NV | Full | Operators | \$ 28,178 | \$ 19,667 | \$ 8,512 | 7,184 | - | 1,328 | - |
| 98870 | Maross, Maynard A | NV | Full | Operators | \$ 48,860 | \$ 36,873 | \$ 13,287 | - | - | - | 13,287 |
| 99771 | Martin, Jeffrey Annon | NV | Full | Operators | \$ 17,352 | \$ 17,352 | \$ - | - | - | - | - |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 3,768 | \$ - | \$ 3,768 | - | - | - | 3,768 |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 3,167 | \$ - | \$ 3,167 | - | - | - | 3,167 |
| 99166 | Pecor, Dana M | NV | Full | Operators | \$ 11,932 | \$ 11,932 | \$ - | - | - | - | - |
| 89148 | Phillips, Brian W | NV | Full | Operators | \$ 26,038 | \$ 18,006 | \$ 8,028 | - | - | - | 8,028 |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 27,082 | \$ 18,683 | \$ 8,399 | - | - | - | 8,399 |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 15,847 | \$ 7,228 | \$ 8,421 | - | 8,421 | - | - |
| 88895 | Royaton, James Vincent | NV | Full | Operators | \$ 32,607 | \$ 22,454 | \$ 10,153 | 8,569 | - | 1,584 | - |
| 88278 | Ruiz, Jorge A | NV | Full | Operators | \$ 2,605 | \$ - | \$ 2,605 | 322 | 431 | 80 | 915 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 1,729 | \$ - | \$ 1,729 | - | 1,729 | - | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 37,174 | \$ 24,491 | \$ 12,683 | - | 12,683 | - | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 40,780 | \$ 27,083 | \$ 13,677 | 5,421 | 7,253 | 1,002 | - |
| 88758 | Windholz, Mark | NV | Full | Operators | \$ 48,888 | \$ 34,840 | \$ 15,048 | - | - | - | 15,048 |
| Total IT Department | | | | | 560,702 | 412,046 | 148,656 | 3,915 | 5,238 | 724 | 11,128 |
| Total Other WSC Department | | | | | 3,111,007 | 1,992,067 | 1,118,940 | 14,395 | 18,277 | 2,880 | 38,525 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | |
|----------------------|----|---------|-------|-------|-----|-------|
| Total Operators FICA | \$ | 275,151 | 2,038 | 4,331 | 377 | 7,045 |
| Total Office FICA | \$ | 46,346 | 1,231 | 1,463 | 228 | 3,289 |
| Total WSC FICA | \$ | 59,833 | 1,042 | 1,395 | 184 | 2,778 |

TOTAL FICA ALLOCATED: 381,331 4,311 7,189 798 13,112

| File # | Employee Name | State | Full or Part Time | Dapt | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV 34-0120 UI of Nevada | NV 35-0110 Spring Creek | NV 133-0123 Sky Ranch | NV 140-0140 Central Nevada |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|-------------------------------|
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 1,810 | \$ 1,096 | \$ 514 | 96 | 128 | 18 | 272 |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 377 | \$ - | \$ 377 | 55 | - | 10 | 312 |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 1,139 | \$ 615 | \$ 525 | 98 | 131 | 18 | 278 |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 355 | \$ - | \$ 355 | 66 | 89 | 12 | 188 |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 1,952 | \$ 1,531 | \$ 421 | 78 | 105 | 15 | 223 |
| 99036 | Pedigo, Nancy M | NV | Full | Office | \$ 2,015 | \$ 1,384 | \$ 631 | 118 | 157 | 22 | 334 |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 477 | \$ - | \$ 477 | 59 | 79 | 11 | 188 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 1,198 | \$ 1,044 | \$ 154 | 29 | 38 | 5 | 82 |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 567 | \$ 567 | \$ - | - | - | - | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 429 | \$ 291 | \$ 138 | 26 | 35 | 5 | 73 |
| 99267 | Wendt, Tonya Janu | NV | Full | Office | \$ 279 | \$ - | \$ 279 | 52 | 69 | 10 | 148 |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ 800 | \$ 521 | \$ 279 | - | 279 | - | - |
| 99054 | Kolda, Ryan A | NV | Full | Office | \$ 1,608 | \$ 1,122 | \$ 486 | 411 | - | 76 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 789 | \$ 284 | \$ 476 | - | - | - | 476 |
| 98865 | Marotta, Tacia Lynn | NV | Full | Office | \$ 2,354 | \$ 1,820 | \$ 533 | 91 | 121 | 17 | 258 |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 325 | \$ - | \$ 325 | - | - | - | 325 |
| 99259 | Pasternak, Inessa | NV | Full | Office | \$ 435 | \$ - | \$ 435 | 54 | 72 | 10 | 153 |
| 99107 | Birdi, Linda A | NV | Full | Office | \$ 1,189 | \$ 1,030 | \$ 159 | - | 159 | - | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 72 | \$ - | \$ 72 | - | - | - | 72 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 1,400 | \$ 888 | \$ 403 | - | - | - | 403 |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 893 | \$ - | \$ 893 | 110 | 140 | 20 | 314 |
| | 505 Frieze, Robert Lee | NV | Full | Operators | \$ 2,414 | \$ 1,849 | \$ 764 | - | 764 | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 2,327 | \$ 931 | \$ 1,396 | 173 | 231 | 32 | 491 |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 2,244 | \$ 1,499 | \$ 745 | - | - | - | 745 |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 3,713 | \$ 2,821 | \$ 893 | 110 | 148 | 20 | 314 |
| 99031 | Key III, James C. | NV | Full | Operators | \$ 2,198 | \$ 1,491 | \$ 706 | - | 706 | - | - |
| 99254 | Lane, Sherrie L | NV | Full | Operators | \$ 683 | \$ - | \$ 683 | - | - | - | 683 |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 2,156 | \$ 1,504 | \$ 651 | 550 | - | 102 | - |
| 98870 | Maross, Maynard A | NV | Full | Operators | \$ 3,822 | \$ 2,808 | \$ 1,016 | - | - | - | 1,016 |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 1,327 | \$ 1,327 | \$ - | - | - | - | - |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 288 | \$ - | \$ 288 | - | - | - | 288 |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 242 | \$ - | \$ 242 | - | - | - | 242 |
| 99166 | Pacor, Dana M | NV | Full | Operators | \$ 913 | \$ 913 | \$ - | - | - | - | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 1,992 | \$ 1,378 | \$ 614 | - | - | - | 614 |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 2,072 | \$ 1,429 | \$ 643 | - | - | - | 643 |
| 99217 | Rabus, Marc A | NV | Full | Operators | \$ 1,197 | \$ 553 | \$ 644 | - | 644 | - | - |
| 98995 | Royaton, James Vincent | NV | Full | Operators | \$ 2,484 | \$ 1,718 | \$ 777 | 658 | - | 121 | - |
| 99276 | Ruiz, Jorge A | NV | Full | Operators | \$ 199 | \$ - | \$ 199 | 25 | 33 | 5 | 70 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 132 | \$ - | \$ 132 | - | 132 | - | - |
| | 508 Tyler, Linda Lou | NV | Full | Operators | \$ 2,844 | \$ 1,874 | \$ 970 | - | 970 | - | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 3,118 | \$ 2,072 | \$ 1,046 | 415 | 555 | 77 | - |
| 98756 | Windholz, Mark | NV | Full | Operators | \$ 3,816 | \$ 2,685 | \$ 1,151 | - | - | - | 1,151 |
| | Total IT Department | Corp | Office | | 28,382 | 20,570 | 7,822 | 252 | 337 | 47 | 716 |
| | Total Other WSC Department | Corp | Office | | 209,489 | 147,880 | 61,613 | 790 | 1,058 | 147 | 2,082 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|---------------------|----|-------|----|----|---|-----|
| Total Operators FUT | \$ | 1,315 | 10 | 27 | 2 | 146 |
| Total Office FUT | \$ | 512 | 33 | 37 | 6 | 168 |
| Total WSC FUT | | 535 | 7 | 9 | 1 | 20 |

TOTAL FUT ALLOCATED: 2,362 49 73 9 334

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV | NV | NV | NV |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|--------------|-----------|----------------|
| | | | | | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | | | | | | UI of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 58 | \$ 56 | \$ - | - | - | - | - |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 39 | \$ - | \$ 39 | 6 | - | 1 | 33 |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 37 | \$ - | \$ 37 | 7 | 9 | 1 | 20 |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99008 | Pedigo, Nancy M | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 50 | \$ - | \$ 50 | 8 | 8 | 1 | 18 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99237 | Victoria, Marla Elena | NV | Full | Office | \$ 45 | \$ 30 | \$ 14 | 3 | 4 | 1 | 8 |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 29 | \$ - | \$ 29 | 5 | 7 | 1 | 15 |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ 56 | \$ 55 | \$ 1 | - | 2 | - | - |
| 99054 | Kokla, Ryan A. | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 58 | \$ 31 | \$ 25 | - | - | - | 25 |
| 98895 | Marotta, Tecla Lynn | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 34 | \$ - | \$ 34 | - | - | - | 34 |
| 99258 | Paslerak, Inessa | NV | Full | Office | \$ 46 | \$ - | \$ 46 | 6 | 8 | 1 | 16 |
| 99107 | Bindl, Linda A | NV | Full | Office | \$ 58 | \$ 58 | - | - | - | - | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 7 | \$ - | \$ 7 | - | - | - | 7 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 58 | \$ - | \$ 58 | 7 | 9 | 1 | 20 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99254 | Lane, Sherrie L | NV | Full | Operators | \$ 58 | \$ - | \$ 58 | - | - | - | 58 |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 98870 | Marosa, Maynard A | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99289 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 30 | \$ - | \$ 30 | - | - | - | 30 |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 25 | \$ - | \$ 25 | - | - | - | 25 |
| 99188 | Pecor, Dana M | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 98995 | Floyton, James Vincent | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99278 | Ruiz, Jorge A | NV | Full | Operators | \$ 21 | \$ - | \$ 21 | 3 | 3 | 0 | 7 |
| 99278 | Taylor, Collier Theron | NV | Full | Operators | \$ 14 | \$ - | \$ 14 | - | 14 | - | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| 98756 | Windholz, Mark | NV | Full | Operators | \$ 58 | \$ 58 | - | - | - | - | - |
| Total IT Department | | Corp | Office | 447 | 348 | 89 | - | - | - | - | - |
| Total Other WSC Department | | Corp | Office | 4,351 | 3,717 | 634 | 7 | 9 | 1 | 20 | |

Utilites, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | | |
|---------------------|----|-------|-----|-----|----|-----|
| Total Operators SUT | \$ | 6,192 | 98 | 257 | 18 | 563 |
| Total Office SUT | \$ | 1,692 | 171 | 199 | 32 | 452 |
| Total WSC SUT | \$ | 3,236 | 44 | 59 | 8 | 122 |

TOTAL SUT ALLOCATED 11,121 313 610 58 1,138

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV | NV | NV | NV |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|--------------|-----------|----------------|
| | | | | | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | | | | | | Ut of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 253 | \$ - | \$ 81 | 15 | 20 | 3 | 43 |
| 99258 | Dugan, Grace Ann | NV | Full | Office | \$ 59 | \$ - | \$ 59 | 9 | - | 2 | 49 |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 179 | \$ 96 | \$ 82 | 15 | 21 | 3 | 44 |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 50 | \$ - | \$ 50 | 10 | 14 | 2 | 30 |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 288 | \$ 240 | \$ 48 | 9 | 12 | 2 | 25 |
| 99036 | Pedigo, Nancy M | NV | Full | Office | \$ 288 | \$ 217 | \$ 71 | 13 | 18 | 2 | 38 |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 75 | \$ - | \$ 75 | 9 | 12 | 2 | 26 |
| 98948 | Hollins, Marcia Dolores | NV | Full | Office | \$ 188 | \$ 164 | \$ 24 | 5 | 6 | 1 | 13 |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 89 | \$ 89 | \$ - | - | - | - | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 67 | \$ 46 | \$ 22 | 4 | 5 | 1 | 12 |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 44 | \$ - | \$ 44 | 8 | 11 | 2 | 23 |
| 99127 | Hatch, Lory Bamice | NV | Part | Office | \$ 128 | \$ 82 | \$ 44 | - | 44 | - | - |
| 98054 | Kolda, Ryan A. | NV | Full | Office | \$ 252 | \$ 178 | \$ 76 | 84 | - | 12 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 121 | \$ 46 | \$ 75 | - | - | - | 75 |
| 98895 | Marotta, Tecia Lynn | NV | Full | Office | \$ 288 | \$ 288 | \$ 2 | 0 | 0 | 0 | 1 |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 51 | \$ - | \$ 51 | - | - | - | 51 |
| 99259 | Pasternak, Inessa | NV | Full | Office | \$ 68 | \$ - | \$ 68 | 8 | 11 | 2 | 24 |
| 99107 | Bindl, Linda A | NV | Full | Office | \$ 187 | \$ 162 | \$ 25 | - | 25 | - | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 11 | \$ - | \$ 11 | - | - | - | 11 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 220 | \$ 156 | \$ 63 | - | - | - | 63 |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 140 | \$ - | \$ 140 | 17 | 23 | 3 | 49 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 288 | \$ 258 | \$ 29 | - | 29 | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 288 | \$ 148 | \$ 142 | 18 | 23 | 3 | 50 |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 288 | \$ 235 | \$ 53 | - | - | - | 53 |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 288 | \$ 288 | \$ - | - | - | - | - |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 288 | \$ 234 | \$ 54 | - | 54 | - | - |
| 99254 | Lane, Shemie L | NV | Full | Operators | \$ 107 | \$ - | \$ 107 | - | - | - | 107 |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 288 | \$ 238 | \$ 52 | 44 | - | 8 | - |
| 98870 | Marosa, Maynard A | NV | Full | Operators | \$ 288 | \$ 288 | \$ - | - | - | - | - |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 208 | \$ 208 | \$ - | - | - | - | - |
| 98269 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 45 | \$ - | \$ 45 | - | - | - | 45 |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 38 | \$ - | \$ 38 | - | - | - | 38 |
| 99188 | Pecor, Dana M | NV | Full | Operators | \$ 143 | \$ 143 | \$ - | - | - | - | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 288 | \$ 216 | \$ 72 | - | - | - | 72 |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 288 | \$ 224 | \$ 64 | - | - | - | 64 |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 188 | \$ 87 | \$ 101 | - | 101 | - | - |
| 98995 | Royeton, James Vincent | NV | Full | Operators | \$ 288 | \$ 269 | \$ 19 | 16 | - | 3 | - |
| 99276 | Ruiz, Jorge A | NV | Full | Operators | \$ 31 | \$ - | \$ 31 | 4 | 5 | 1 | 11 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 21 | \$ - | \$ 21 | - | 21 | - | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 288 | \$ 288 | \$ - | - | - | - | - |
| 99749 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 288 | \$ 288 | \$ - | - | - | - | - |
| 98756 | Windholz, Mark | NV | Full | Operators | \$ 288 | \$ - | \$ - | - | - | - | - |
| Total IT Department | | Corp | Office | 231 | 231 | - | - | - | - | - | - |
| Total Other WSC Department | | Corp | Office | 25,140 | 21,496 | 3,644 | 44 | 59 | 8 | 122 | |

Utilities, Inc.
SE-50 Workpapers
Pension Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | | |
|-------------------------|----|--------|-----|-------|-----|-------|
| Total Operators Pension | \$ | 50,381 | 607 | 1,291 | 112 | 2,100 |
| Total Office Pension | \$ | 12,990 | 367 | 353 | 68 | 980 |
| Total WSC Pension | \$ | 25,798 | 414 | 555 | 77 | 1,123 |

TOTAL PENSION ALLOCATED: 119,179 1,389 2,199 257 4,203

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV | NV | NV | NV |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|--------------|-----------|----------------|
| | | | | | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | | | | | | Ut of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 483 | \$ 329 | \$ 153 | 29 | 38 | 5 | 81 |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 112 | \$ - | \$ 112 | 16 | - | 3 | 93 |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 337 | \$ 181 | \$ 156 | 29 | 39 | 5 | 83 |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 108 | \$ - | \$ 108 | 20 | 28 | 4 | 58 |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 588 | \$ 480 | \$ 126 | 23 | 31 | 4 | 66 |
| 99038 | Pedigo, Nancy M | NV | Full | Office | \$ 603 | \$ 415 | \$ 188 | 35 | 47 | 8 | 100 |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 142 | \$ - | \$ 142 | 18 | 24 | 3 | 50 |
| 98948 | Rollins, Maricla Dolores | NV | Full | Office | \$ 360 | \$ 314 | \$ 46 | 9 | 11 | 2 | 24 |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 174 | \$ 174 | \$ - | - | - | - | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 127 | \$ 86 | \$ 41 | 8 | 10 | 1 | 22 |
| 99267 | Wendi, Tonya Jane | NV | Full | Office | \$ 83 | \$ - | \$ 83 | 15 | 21 | 3 | 44 |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ - | \$ - | \$ - | - | - | - | - |
| 99054 | Kolda, Ryan A | NV | Full | Office | \$ 481 | \$ 337 | \$ 145 | 122 | - | 23 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 229 | \$ 86 | \$ 142 | - | - | - | 142 |
| 98895 | Marotta, Tecla Lynn | NV | Full | Office | \$ 785 | \$ 546 | \$ 239 | 27 | 38 | 5 | 77 |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 97 | \$ - | \$ 97 | - | - | - | 97 |
| 99258 | Pasternak, Inessa | NV | Full | Office | \$ 130 | \$ - | \$ 130 | 16 | 21 | 3 | 46 |
| 99107 | Bindl, Linda A | NV | Full | Office | \$ 357 | \$ 310 | \$ 47 | - | 47 | - | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 21 | \$ - | \$ 21 | - | - | - | 21 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 420 | \$ 300 | \$ 120 | - | - | - | 120 |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 288 | \$ - | \$ 288 | 33 | 44 | 8 | 94 |
| 505 | Frieze, Robert Lea | NV | Full | Operators | \$ 723 | \$ 495 | \$ 228 | - | 228 | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 690 | \$ 274 | \$ 416 | 51 | 69 | 10 | 146 |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 672 | \$ 450 | \$ 222 | - | - | - | 222 |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 1,114 | \$ 848 | \$ 266 | 33 | 44 | 6 | 83 |
| 99031 | Kay III, James C | NV | Full | Operators | \$ 659 | \$ 446 | \$ 210 | - | 210 | - | - |
| 99254 | Lane, Sherrie L | NV | Full | Operators | \$ 204 | \$ - | \$ 204 | - | - | - | 204 |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 846 | \$ 452 | \$ 394 | 184 | - | 30 | - |
| 98870 | Maross, Maynard A | NV | Full | Operators | \$ 1,145 | \$ 842 | \$ 303 | - | - | - | 303 |
| 98771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 402 | \$ 402 | \$ - | - | - | - | - |
| 99289 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 88 | \$ - | \$ 88 | - | - | - | 88 |
| 98277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 72 | \$ - | \$ 72 | - | - | - | 72 |
| 99188 | Pecar, Dana M | NV | Full | Operators | \$ 277 | \$ 277 | \$ - | - | - | - | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 597 | \$ 414 | \$ 183 | - | - | - | 183 |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 622 | \$ 430 | \$ 192 | - | - | - | 192 |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 355 | \$ 163 | \$ 192 | - | 192 | - | - |
| 98995 | Royelon, James Vincent | NV | Full | Operators | \$ 748 | \$ 517 | \$ 231 | 185 | - | 38 | - |
| 89276 | Ruiz, Jorge A | NV | Full | Operators | \$ 59 | \$ - | \$ 59 | 7 | 10 | 1 | 21 |
| 89278 | Taylor, Colter Theron | NV | Full | Operators | \$ 39 | \$ - | \$ 39 | - | 38 | - | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 852 | \$ 563 | \$ 289 | - | 289 | - | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 935 | \$ 623 | \$ 312 | 124 | 185 | 23 | - |
| 88756 | Windholz, Mark | NV | Full | Operators | \$ 1,145 | \$ 802 | \$ 343 | - | - | - | 343 |
| Total IT Department | | Corp | Office | 12,783 | 9,374 | 3,389 | 89 | 119 | 16 | 254 | |
| Total Other WSC Department | | Corp | Office | 70,571 | 45,300 | 25,271 | 325 | 435 | 60 | 869 | |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|------------------------|----|---------|-----|-------|-----|-------|
| Total Operators 401(k) | \$ | 104,002 | 766 | 1,670 | 145 | 2,717 |
| Total Office 401(k) | \$ | 16,819 | 475 | 457 | 88 | 1,268 |
| Total WSC 401(k) | \$ | 33,380 | 536 | 716 | 100 | 1,453 |

TOTAL 401(k) ALLOCATED 164,201 1,797 2,844 333 5,438

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV 34-0120 Ul of Nevada | NV 35-0110 Spring Creek | NV 133-0123 Sky Ranch | NV 140-0140 Central Nevada |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|-------------------------------|
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 626 | \$ 427 | \$ 198 | 37 | 49 | 7 | 105 |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 145 | \$ - | \$ 145 | 21 | - | 4 | 120 |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 437 | \$ 235 | \$ 202 | 38 | 50 | 7 | 107 |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 137 | \$ - | \$ 137 | 28 | 34 | 5 | 73 |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 780 | \$ 598 | \$ 162 | 30 | 41 | 6 | 86 |
| 99036 | Pedigo, Nancy M | NV | Full | Office | \$ 782 | \$ 539 | \$ 243 | 45 | 61 | 8 | 129 |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 184 | \$ - | \$ 184 | 23 | 30 | 4 | 65 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 487 | \$ 408 | \$ 59 | 11 | 15 | 2 | 32 |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 225 | \$ 225 | \$ - | - | - | - | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 184 | \$ 111 | \$ 53 | 10 | 13 | 2 | 28 |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 107 | \$ - | \$ 107 | 20 | 27 | 4 | 57 |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | \$ - | \$ - | \$ - | - | - | - | - |
| 99054 | Kolda, Ryan A. | NV | Full | Office | \$ 824 | \$ 437 | \$ 188 | 158 | - | 29 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 286 | \$ 112 | \$ 183 | - | - | - | 183 |
| 98895 | Marotte, Tecia Lynn | NV | Full | Office | \$ 892 | \$ 709 | \$ 283 | 35 | 47 | 6 | 99 |
| 99787 | Moses, Mary J | NV | Full | Office | \$ 125 | \$ - | \$ 125 | - | - | - | 125 |
| 99258 | Pastemak, Inessa | NV | Full | Office | \$ 188 | \$ - | \$ 188 | 21 | 28 | 4 | 59 |
| 99107 | Birndt, Linda A | NV | Full | Office | \$ 483 | \$ 402 | \$ 81 | - | 61 | - | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 28 | \$ - | \$ 28 | - | - | - | 28 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 545 | \$ 389 | \$ 155 | - | - | - | 155 |
| 99800 | Dorfack, Daniel J | NV | Full | Operators | \$ 344 | \$ - | \$ 344 | 43 | 57 | 8 | 121 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 938 | \$ 843 | \$ 285 | - | 295 | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 894 | \$ 355 | \$ 538 | 87 | 89 | 12 | 189 |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 872 | \$ 584 | \$ 287 | - | - | - | 287 |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 1,445 | \$ 1,101 | \$ 344 | 43 | 57 | 8 | 121 |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 854 | \$ 582 | \$ 272 | - | 272 | - | - |
| 99254 | Lane, Sherrie L | NV | Full | Operators | \$ 263 | \$ - | \$ 263 | - | - | - | 263 |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 838 | \$ 587 | \$ 251 | 212 | - | 39 | - |
| 98870 | Meross, Maynard A | NV | Full | Operators | \$ 1,485 | \$ 1,093 | \$ 392 | - | - | - | 392 |
| 99771 | Martin, Jeffrey Armon | NV | Full | Operators | \$ 522 | \$ 522 | \$ - | - | - | - | - |
| 99269 | Martoreno, Anthony Vincent | NV | Full | Operators | \$ 111 | \$ - | \$ 111 | - | - | - | 111 |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 93 | \$ - | \$ 93 | - | - | - | 93 |
| 99166 | Pecor, Dana M | NV | Full | Operators | \$ 380 | \$ 360 | \$ 20 | - | - | - | 20 |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 774 | \$ 537 | \$ 237 | - | - | - | 237 |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 808 | \$ 558 | \$ 248 | - | - | - | 248 |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 459 | \$ 211 | \$ 248 | - | 248 | - | - |
| 98995 | Royeton, James Vincent | NV | Full | Operators | \$ 970 | \$ 671 | \$ 300 | 253 | - | 47 | - |
| 99278 | Ruiz, Jorge A | NV | Full | Operators | \$ 77 | \$ - | \$ 77 | 10 | 13 | 2 | 27 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 51 | \$ - | \$ 51 | - | 51 | - | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 1,105 | \$ 731 | \$ 374 | - | 374 | - | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 1,212 | \$ 808 | \$ 403 | 180 | 214 | 30 | - |
| 98758 | Windholz, Mark | NV | Full | Operators | \$ 1,484 | \$ 1,040 | \$ 444 | - | - | - | 444 |
| Total IT Department | | Corp | Office | 16,551 | 12,165 | 4,385 | 118 | 155 | 21 | 328 | |
| Total Other WSC Department | | Corp | Office | 81,489 | 58,792 | 32,697 | 420 | 563 | 78 | 1,125 | |

Utilities, Inc.
SE-50 Workpapers
Health Benefits Allocation by Customer Equivalent %
For the Quarter Ended 09/30/06

| | | | | | |
|---------------------------------|------------|-------|-------|-----|--------|
| Total Operators Health Benefits | \$ 498,681 | 3,553 | 8,530 | 657 | 15,712 |
| Total Office Health Benefits | \$ 108,828 | 3,828 | 4,809 | 726 | 11,186 |
| Total WSC Health Benefits | \$ 78,520 | 1,245 | 1,688 | 232 | 3,328 |

TOTAL HEALTH BENEFITS ALLOCATED 686,030 8,726 15,007 1,615 30,225

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV | | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|--------------|-----------|----------------|
| | | | | | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | | | | | | UI of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 3,588 | \$ 2,220 | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 201 | - | 37 | 1,140 |
| 98212 | Graham, Janet A | NV | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99036 | Pedigo, Nancy M | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 170 | 228 | 31 | 484 |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 257 | 344 | 47 | 730 |
| 99127 | Hatch, Loy Bernice | NV | Part | Office | \$ - | \$ - | \$ - | - | - | - | - |
| 99054 | Kolda, Ryan A | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,163 | - | 215 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | - | - | 1,378 |
| 98995 | Marotta, Tecla Lynn | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 170 | 228 | 31 | 484 |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | - | - | - | 1,378 |
| 99258 | Pasternak, Inessa | NV | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 170 | 228 | 31 | 484 |
| 99107 | Bird, Linda A | NV | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - |
| 99263 | Allison, Ryan T | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - | 1,378 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| 99800 | Dorack, Daniel J | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 170 | 228 | 31 | 484 |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | 170 | 228 | 31 | 484 |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 170 | 228 | 31 | 484 |
| 99031 | Kay III, James C | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - |
| 99254 | Lane, Sherril L | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - | 1,378 |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,163 | - | 215 | - |
| 99870 | Maross, Maynard A | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - | 1,378 |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - | 1,378 |
| 99166 | Pecor, Dana M | NV | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | - |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | 1,378 | - | - |
| 98995 | Royson, James Vincent | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,163 | - | 215 | - |
| 99276 | Ruiz, Jorge A | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | 170 | 228 | 31 | 484 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | 1,378 | - | - |
| 508 | Taylor, Linda Lou | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 546 | 731 | 101 | - |
| 98758 | Windholz, Mark | NV | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 |
| Total IT Department | | Corp | Office | | 24,126 | 13,108 | 11,021 | 206 | 276 | 38 | 586 |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,863 | 99,185 | 1,039 | 1,392 | 194 | 2,742 |

Utilities, Inc.
 SE-90 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | |
|--------------------------------|----|--------|-----|-----|----|-------|
| Total Operators Other Benefits | \$ | 41,080 | 293 | 703 | 54 | 1,294 |
| Total Office Other Benefits | \$ | 8,909 | 324 | 396 | 60 | 821 |
| Total WSC Other Benefits | \$ | 6,468 | 103 | 137 | 19 | 274 |

TOTAL OTHER BENEFITS ALLOCATED 66,513 719 1,236 133 2,490

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV | NV | NV | NV | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------|--------------|-----------|----------------|----|-----|
| | | | | | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 | | |
| | | | | | | | | Ul of Nevada | Spring Creek | Sky Ranch | Central Nevada | | |
| 99105 | Christ, Catherine L | NV | Full | Office | \$ 346 | \$ 233 | \$ 113 | 21 | 28 | 4 | 60 | | |
| 99259 | Dugan, Grace Ann | NV | Full | Office | \$ 113 | \$ - | \$ 113 | 17 | - | 3 | 94 | | |
| 99212 | Graham, Janet A | NV | Full | Office | \$ 227 | \$ 113 | \$ 113 | 21 | 28 | 4 | 90 | | |
| 99268 | Peden, Mary R | NV | Full | Office | \$ 113 | \$ - | \$ 113 | 21 | 28 | 4 | 60 | | |
| 99743 | Peden, Mary R | NV | Full | Office | \$ 346 | \$ 233 | \$ 113 | 21 | 28 | 4 | 80 | | |
| 99036 | Pedigo, Nancy M | NV | Full | Office | \$ 346 | \$ 233 | \$ 113 | 21 | 28 | 4 | 60 | | |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | \$ 113 | \$ - | \$ 113 | 14 | 19 | 3 | 40 | | |
| 98948 | Rollins, Marcia Dolores | NV | Full | Office | \$ 346 | \$ 233 | \$ 113 | 21 | 28 | 4 | 60 | | |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | \$ 233 | \$ 233 | \$ - | - | - | - | - | | |
| 99237 | Victoria, Maria Elena | NV | Full | Office | \$ 227 | \$ 113 | \$ 113 | 21 | 28 | 4 | 80 | | |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | \$ 113 | \$ - | \$ 113 | 21 | 28 | 4 | 60 | | |
| 99127 | Welch, Lory Bernice | NV | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | | |
| 99054 | Kolda, Ryan A. | NV | Full | Office | \$ 348 | \$ 233 | \$ 113 | 96 | - | 18 | - | | |
| 99239 | VanPool, David Orion | NV | Full | Office | \$ 227 | \$ 113 | \$ 113 | - | - | - | 113 | | |
| 98895 | Marotta, Tecia Lynn | NV | Full | Office | \$ 348 | \$ 233 | \$ 113 | 14 | 19 | 3 | 40 | | |
| 99797 | Moses, Mary J | NV | Full | Office | \$ 113 | \$ - | \$ 113 | - | - | - | 113 | | |
| 99258 | Pasternak, Inessa | NV | Full | Office | \$ 113 | \$ - | \$ 113 | 14 | 19 | 3 | 40 | | |
| 99107 | Birdl, Linda A | NV | Full | Office | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | | |
| 99283 | Allison, Ryan T | NV | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - | - | 113 | | |
| 99139 | Choyco, Jessica L | NV | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 | | |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | \$ 113 | \$ - | \$ 113 | 14 | 19 | 3 | 40 | | |
| 505 | Frieze, Robert Lee | NV | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | | |
| 99784 | Gomez, Gabriel | NV | Full | Operators | \$ 227 | \$ 113 | \$ 113 | 14 | 19 | 3 | 40 | | |
| 99149 | Johnson, Michael C | NV | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 | | |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 14 | 19 | 3 | 40 | | |
| 99031 | Kay III, James C. | NV | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | - | - | | |
| 99254 | Lane, Sherrie L | NV | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - | - | 113 | | |
| 98861 | Lewis, Darrin R | NV | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 96 | - | 18 | - | | |
| 98870 | Marosa, Maynard A | NV | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 | | |
| 99771 | Marlin, Jeffrey Ammon | NV | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - | - | - | | |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - | - | 113 | | |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - | - | 113 | | |
| 99168 | Pecor, Dana M | NV | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - | - | - | | |
| 99148 | Phillips, Brian W | NV | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 | | |
| 99147 | Richardson, James Francis | NV | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | 113 | | |
| 99217 | Rohus, Marc A | NV | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | 113 | - | - | | |
| 98895 | Royeton, James Vincent | NV | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 96 | - | 18 | - | | |
| 99278 | Ruiz, Jorge A | NV | Full | Operators | \$ 113 | \$ - | \$ 113 | 14 | 19 | 3 | 40 | | |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | \$ 113 | \$ - | \$ 113 | - | 113 | - | - | | |
| 508 | Tyler, Linda Lou | NV | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | - | - | | |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 45 | 60 | 6 | - | | |
| 99756 | Windholz, Mark | NV | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - | 113 | | |
| Total IT Department | | | | | Corp | Office | 2,299 | 1,391 | 908 | 17 | 23 | 3 | 48 |
| Total Other WSC Department | | | | | Corp | Office | 22,847 | 14,676 | 8,171 | 86 | 114 | 16 | 228 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | NV | NV | NV | NV |
|----------------------------|----------------------------|-------|-------------------|-----------|---------|--------------|--------------|-----------|----------------|
| | | | | | | 34-0120 | 35-0110 | 139-0123 | 140-0140 |
| | | | | | | UI of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 99105 | Christ, Catherine L | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 98258 | Dugan, Grace Ann | NV | Full | Office | 100.00% | 14.56% | 0.00% | 2.89% | 82.75% |
| 99212 | Graham, Janet A | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99268 | Peden, Mary R | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99748 | Peden, Mary R | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99036 | Pedigo, Nancy M | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | 100.00% | 12.36% | 16.54% | 2.29% | 35.14% |
| 98948 | Rolins, Marcia Dolores | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99237 | Victoria, Maria Elena | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99267 | Wardl, Tonya Jane | NV | Full | Office | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 99127 | Hatch, Lory Bernice | NV | Part | Office | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 99054 | Kolda, Ryan A | NV | Full | Office | 100.00% | 84.40% | 0.00% | 15.80% | 0.00% |
| 99239 | VanPool, David Orion | NV | Full | Office | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 98895 | Marotta, Tecla Lynn | NV | Full | Office | 100.00% | 12.36% | 16.54% | 2.29% | 35.14% |
| 99787 | Moses, Mary J | NV | Full | Office | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99258 | Pastermak, Inessa | NV | Full | Office | 100.00% | 12.36% | 18.54% | 2.29% | 35.14% |
| 99107 | Blindl, Linda A | NV | Full | Office | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 99283 | Allison, Ryan T | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99139 | Choyce, Jessica L | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99800 | Dorlack, Daniel J | NV | Full | Operators | 100.00% | 12.36% | 16.54% | 2.29% | 35.14% |
| 505 | Frlize, Robert Lee | NV | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 99784 | Gomez, Gabriel | NV | Full | Operators | 100.00% | 12.36% | 18.54% | 2.29% | 35.14% |
| 99148 | Johanson, Michael C | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | 100.00% | 12.36% | 16.54% | 2.29% | 35.14% |
| 99031 | Kay III, James C | NV | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 99254 | Lane, Sherrie L | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 98881 | Lewis, Darrin R | NV | Full | Operators | 100.00% | 84.40% | 0.00% | 15.60% | 0.00% |
| 98870 | Maross, Maynard A | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99269 | Martorano, Anthony Vincent | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99186 | Pecor, Dana M | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 89148 | Phillips, Brian W | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99147 | Richardson, James Francis | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99217 | Rohus, Marc A | NV | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 98995 | Royeton, James Vincent | NV | Full | Operators | 100.00% | 84.40% | 0.00% | 15.60% | 0.00% |
| 99276 | Ruiz, Jorge A | NV | Full | Operators | 100.00% | 12.36% | 16.54% | 2.29% | 35.14% |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 508 | Tyler, Linda Lou | NV | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 99748 | Van Dyke, Albert Robert | NV | Full | Operators | 100.00% | 39.64% | 53.03% | 7.33% | 0.00% |
| 98758 | Windholz, Mark | NV | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| Total IT Department | | | | | 8 | 0 | 0 | 0 | 0 |
| Total Other WSC Department | | | | | 87 | 1 | 1 | 0 | 2 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | NV | NV | NV | NV |
|----------------------------|---------------------------|-------|-------------------|-----------|------------|--------------|--------------|-----------|----------------|
| | | | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | | | | UI of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 99105 | Christ, Catherine L | NV | Full | Office | 18,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99259 | Dugan, Grace Ann | NV | Full | Office | 21,515 | 3,132 | - | 579 | 17,804 |
| 99212 | Graham, Janet A | NV | Full | Office | 16,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99288 | Peden, Mary R | NV | Full | Office | 18,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99743 | Peden, Mary R | NV | Full | Office | 16,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99038 | Pedigo, Nancy M | NV | Full | Office | 18,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99798 | Robin, JoAnn Marie | NV | Full | Office | 25,338 | 3,132 | 4,190 | 579 | 8,902 |
| 98848 | Ralkins, Marcia Dolores | NV | Full | Office | 16,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99140 | Varnell, Dustin Ray | NV | Full | Office | 16,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99237 | Victoria, Maria Elena | NV | Full | Office | 16,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99267 | Wendt, Tonya Jane | NV | Full | Office | 16,903 | 3,132 | 4,190 | 579 | 8,902 |
| 99127 | Walch, Lory Bernice | NV | Part | Office | 4,190 | - | 4,190 | - | - |
| 99054 | Kolia, Ryan A. | NV | Full | Office | 3,711 | 3,132 | - | 579 | - |
| 99239 | VanPool, David Orion | NV | Full | Office | 8,902 | - | - | - | 8,902 |
| 98895 | Marotta, Tecia Lynn | NV | Full | Office | 25,338 | 3,132 | 4,190 | 579 | 8,902 |
| 99797 | Moses, Mary J | NV | Full | Office | 8,902 | - | - | - | 8,902 |
| 99258 | Pasternak, Inessa | NV | Full | Office | 25,338 | 3,132 | 4,190 | 579 | 8,902 |
| 99107 | Brndt, Linda A | NV | Full | Office | 4,190 | - | 4,190 | - | - |
| 99283 | Allison, Ryan T | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99139 | Choyce, Jessica L | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99800 | Dorfack, Daniel J | NV | Full | Operators | 25,338 | 3,132 | 4,190 | 579 | 8,902 |
| 505 | Friaee, Robert Leo | NV | Full | Operators | 4,190 | - | 4,190 | - | - |
| 99784 | Gomez, Gabriel | NV | Full | Operators | 25,338 | 3,132 | 4,190 | 579 | 8,902 |
| 99149 | Johnson, Michael C | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99739 | Jordan, Bradley Alfred | NV | Full | Operators | 25,338 | 3,132 | 4,190 | 579 | 8,902 |
| 99031 | Key III, James C. | NV | Full | Operators | 4,190 | - | 4,190 | - | - |
| 99254 | Lane, Sherrie L | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 98881 | Lewis, Darin R | NV | Full | Operators | 3,711 | 3,132 | - | 579 | - |
| 98870 | Maross, Maynard A | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99771 | Martin, Jeffrey Ammon | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99269 | Martiano, Anthony Vincent | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99277 | Nunez, Jose Guillermo | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99168 | Pacor, Dana M | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99148 | Phillips, Brian W | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99147 | Richardson, James Francis | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| 99217 | Rohus, Marc A | NV | Full | Operators | 4,190 | - | 4,190 | - | - |
| 98995 | Royeton, James Vincent | NV | Full | Operators | 3,711 | 3,132 | - | 579 | - |
| 99276 | Ruiz, Jorge A | NV | Full | Operators | 25,338 | 3,132 | 4,190 | 579 | 8,902 |
| 99278 | Taylor, Colter Theron | NV | Full | Operators | 4,190 | - | 4,190 | - | - |
| 508 | Tyler, Linda Lou | NV | Full | Operators | 4,190 | - | 4,190 | - | - |
| 99749 | Van Dyke, Albert Robert | NV | Full | Operators | 7,901 | 3,132 | 4,190 | 579 | - |
| 98758 | Windholz, Mark | NV | Full | Operators | 8,902 | - | - | - | 8,902 |
| Total IT Department | | | | | 811,186 | 9,396 | 12,571 | 1,737 | 26,706 |
| Total Other WSC Department | | | | | 15,332,451 | 221,098 | 298,402 | 41,493 | 547,911 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

#N/A

Total Operators Salaries \$ 3,596,742 2,069
 Total Office Salaries \$ 805,854 754
 Total WSC Salaries \$ 1,142,069 3,321

TOTAL SALARIES ALLOCATED \$ 5,544,664 \$ 6,143

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | OH 50-0245 | Holiday Service |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|-----------------|
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 25,502 | \$ 17,330 | \$ 8,172 | - | 228 |
| 99733 | Foltz, Stacey Ilene | IL | Full | Office | \$ 34,318 | \$ 22,615 | \$ 11,703 | - | 324 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 23,788 | \$ 16,432 | \$ 7,355 | - | 204 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 45,883 | \$ 29,728 | \$ 15,955 | - | - |
| 5434 | Brant, Tim J | IL | Full | Operators | \$ 44,320 | \$ 30,047 | \$ 14,273 | - | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 42,893 | \$ 29,077 | \$ 13,816 | - | - |
| 13236 | Conard, William C | IL | Full | Operators | \$ 42,434 | \$ 29,439 | \$ 12,895 | - | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 33,601 | \$ 33,601 | \$ - | - | - |
| 99247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 17,735 | \$ 4,887 | \$ 12,848 | - | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 3,600 | \$ 3,600 | \$ - | - | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 16,697 | \$ - | \$ 16,697 | - | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 14,888 | \$ 8,720 | \$ 4,948 | - | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 1,731 | \$ 1,731 | \$ - | - | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 39,025 | \$ 26,474 | \$ 12,551 | - | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 37,806 | \$ 20,125 | \$ 17,681 | - | 489 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 54,340 | \$ 35,750 | \$ 18,590 | - | 515 |
| 814 | Olson, Randy L | IL | Full | Operators | \$ 14,444 | \$ 14,444 | \$ - | - | - |
| 98802 | Schoenhard, Jon H | IL | Full | Operators | \$ 34,018 | \$ 23,155 | \$ 10,863 | - | - |
| 99246 | Schulte, Jeffrey C | IL | Full | Operators | \$ 15,255 | \$ 4,151 | \$ 11,105 | - | - |
| 98762 | Schulte, Jeffrey C | IL | Full | Operators | \$ 1,108 | \$ 1,108 | \$ - | - | - |
| 99189 | Steele, Frank Wayne | IL | Full | Operators | \$ 28,693 | \$ 19,773 | \$ 8,910 | - | - |
| 99281 | Wilson, Sean P | IL | Full | Operators | \$ 7,719 | \$ - | \$ 7,719 | - | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ 8,031 | \$ 3,673 | \$ 3,058 | - | - |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 38,998 | \$ 26,823 | \$ 12,075 | - | 1,085 |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 37,631 | \$ 26,096 | \$ 11,535 | - | - |
| 99164 | Hein, Mark Wayne | IN | Full | Operators | \$ 35,406 | \$ 23,680 | \$ 11,746 | - | - |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | \$ 14,587 | \$ 6,600 | \$ 7,987 | - | - |
| 99283 | Schroeder, Raymond J | IN | Full | Operators | \$ 4,498 | \$ - | \$ 4,498 | - | - |
| 98788 | Wallace, Artemus L | IN | Full | Operators | \$ 8,127 | \$ 8,127 | \$ - | - | - |
| 99032 | Wiesner, Eric B. | IN | Full | Operators | \$ 18,619 | \$ 18,619 | \$ - | - | - |
| 99176 | Wright III, James R | IN | Full | Operators | \$ 32,254 | \$ 22,018 | \$ 10,235 | - | - |
| Total IT Department | | Corp | Office | | 560,702 | 412,046 | 148,656 | | 716 |
| Total Other WSC Department | | Corp | Office | | 3,111,007 | 1,992,067 | 1,118,940 | | 2,604 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FICA \$ 275,151 158
 Total Office FICA \$ 46,348 58
 Total WSC FICA \$ 59,833 188

TOTAL FICA ALLOCATED 381,331 404

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | OH 50-0245 | Holiday Service |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|-----------------|
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 1,951 | \$ 1,328 | \$ 625 | | 17 |
| 99733 | Foltz, Stacey Irene | IL | Full | Office | \$ 2,625 | \$ 1,730 | \$ 895 | | 25 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 1,820 | \$ 1,257 | \$ 563 | | 16 |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 2,892 | \$ 1,540 | \$ 1,353 | | 37 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 4,157 | \$ 2,735 | \$ 1,422 | | 39 |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 2,883 | \$ 2,060 | \$ 824 | | 81 |
| Total IT Department | | Corp | | Office | 28,392 | 20,570 | 7,822 | | 46 |
| Total Other WSC Department | | Corp | | Office | 209,493 | 147,890 | 61,613 | | 142 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Other Benefits \$ 41,080 16
 Total Office Other Benefits \$ 8,964 9
 Total WSC Other Benefits \$ 6,468 19

TOTAL OTHER BENEFITS ALLOCATED 56,513 44

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | OH 50-0245 | Holiday Service |
|----------------------------|---------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|-----------------|
| 98979 | Campuzano, Linda S. | IL | Full | Office | \$ 348 | \$ 233 | \$ 113 | | 3 |
| 99733 | Foltz, Stacey Irene | IL | Full | Office | \$ 348 | \$ 233 | \$ 113 | | 3 |
| 99134 | Ward, Inger Carol | IL | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 3 |
| 2859 | Bishop Jr, Robert Dean | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 5434 | Braml, Tim J | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 553 | Cloud, Dennis S | IL | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | - |
| 13235 | Conard, William C | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 98672 | Gaynes, June H. | IL | Full | Operators | \$ 233 | \$ 233 | \$ - | | - |
| 98247 | Grosvenor, Loren G. | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | - |
| 99228 | Kaszuba, Kurt J | IL | Full | Operators | \$ 113 | \$ 113 | \$ - | | - |
| 99253 | Kuhfuss, Mark W | IL | Full | Operators | \$ 113 | \$ - | \$ 113 | | - |
| 99077 | Lohse, Hannah Elizabeth | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 99230 | McGuigan, Timothy Joseph | IL | Full | Operators | \$ 113 | \$ 113 | \$ - | | - |
| 98735 | Menard, Mark C | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 99782 | Miller Jr, Michael A | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | 3 |
| 99703 | Montgomery, Christopher K | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | 3 |
| 814 | Olson, Randy L | IL | Full | Operators | \$ 233 | \$ 233 | \$ - | | - |
| 98902 | Schoenhard, Jon H | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 98248 | Schulte, Jeffrey C | IL | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | - |
| 98782 | Schulte, Jeffrey C | IL | Full | Operators | \$ 120 | \$ 120 | \$ - | | - |
| 98189 | Steele, Frank Wayne | IL | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 98281 | Wilson, Sean P | IL | Full | Operators | \$ 113 | \$ - | \$ 113 | | - |
| 99089 | Brant, Nathan Andrew | IL | Part | Operators | \$ - | \$ - | \$ - | | - |
| 98741 | Alexander, Charles Lee | IN | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | 10 |
| 98737 | Fox, Anthony R | IN | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 99184 | Hahn, Mark Wayne | IN | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| 99231 | Kamaski, Mark Anton | IN | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | - |
| 99283 | Schroeder, Raymond J | IN | Full | Operators | \$ 113 | \$ - | \$ 113 | | - |
| 88788 | Wallace, Artemus L | IN | Full | Operators | \$ 120 | \$ 120 | \$ - | | - |
| 89032 | Wiesner, Eric B. | IN | Full | Operators | \$ 233 | \$ 233 | \$ - | | - |
| 99176 | Wright III, James R | IN | Full | Operators | \$ 348 | \$ 233 | \$ 113 | | - |
| Total IT Department | | Corp | Office | | 2,298 | 1,391 | 908 | | 3 |
| Total Other WSC Department | | Corp | Office | | 22,847 | 14,878 | 8,171 | | 15 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 9,068 26,808 45,262
 Total Office Salaries \$ 605,854 1,062 3,200 3,768
 Total WSC Salaries \$ 1,142,069 3,242 9,609 11,963

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 13,372 \$ 39,618 \$ 60,991

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA | PA | PA |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|--------------|---------|
| | | | | | | | | 51-0251 | 52-0250 | 53-0255 |
| | | | | | | | Westgate | Utilities, Inc. of Penn | Penn Estates | |
| 99741 | Benion, Alice Mary | MD | Full | Office | \$ 37,428 | \$ 24,000 | \$ 13,429 | 622 | 1,876 | 2,207 |
| 579 | Odel, Ellen L | MD | Full | Office | \$ 24,144 | \$ 18,719 | \$ 7,425 | 344 | 1,037 | 1,221 |
| 98983 | Parnil, Virginia Ann | MD | Full | Office | \$ 7,625 | \$ 7,525 | \$ - | - | - | - |
| 88964 | Bennett, Alvin N. | MD | Full | Operators | \$ 38,348 | \$ 26,752 | \$ 11,589 | - | - | - |
| 568 | Haggerty, Randy L | MD | Full | Operators | \$ 23,281 | \$ 15,874 | \$ 7,407 | - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 25,847 | \$ 17,840 | \$ 8,007 | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 35,269 | \$ 24,218 | \$ 11,053 | 512 | 1,544 | 1,817 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 41,483 | \$ 28,183 | \$ 13,270 | - | - | - |
| 692 | Sibloy, Kenneth C | MD | Full | Operators | \$ 28,938 | \$ 19,945 | \$ 8,994 | - | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 32,683 | \$ 22,239 | \$ 10,443 | - | - | - |
| 98989 | Whitson, Richard Edward | MD | Full | Operators | \$ 39,574 | \$ 26,908 | \$ 12,666 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 44,670 | \$ 30,548 | \$ 14,121 | - | - | - |
| 10054 | Stants, Veronica Marie | NC | Full | Office | \$ 38,729 | \$ 23,201 | \$ 13,528 | 95 | 287 | 338 |
| 38828 | Hightley, James T | NC | Full | Operators | \$ 89,513 | \$ 44,932 | \$ 24,581 | 900 | 2,714 | 3,183 |
| 98790 | Brost, Pater A. | PA | Full | Operators | \$ 32,984 | \$ 23,131 | \$ 9,853 | 1,684 | - | 5,974 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 4,500 | \$ - | \$ 4,500 | - | 4,500 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 24,771 | \$ 24,771 | \$ - | - | - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 34,040 | \$ 23,628 | \$ 10,412 | - | - | 7,615 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 44,690 | \$ 29,120 | \$ 15,570 | 1,756 | 5,285 | 6,230 |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 30,312 | \$ 20,442 | \$ 9,870 | - | 9,870 | - |
| 88740 | Umphey, Daniel Lewis | PA | Full | Operators | \$ 32,089 | \$ 22,148 | \$ 9,921 | 1,898 | - | 6,015 |
| 99099 | Vanwhy, Kenneth J | PA | Full | Operators | \$ 29,902 | \$ 20,787 | \$ 9,135 | 1,562 | - | 5,339 |
| 99188 | Clowney, David Lee | PA | Part | Operators | \$ 17,250 | \$ 11,788 | \$ 5,482 | - | - | 5,482 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 80,284 | \$ 39,635 | \$ 20,650 | 957 | 2,885 | 3,395 |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | \$ 32,214 | \$ 22,119 | \$ 10,095 | - | - | - |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 32,486 | \$ 22,793 | \$ 9,693 | - | - | - |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | \$ 24,982 | \$ 16,777 | \$ 8,206 | - | - | - |
| Total IT Department | | Corp | Office | 580,702 | 412,046 | 148,658 | 438 | 1,319 | 1,553 | |
| Total Other WSC Department | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,940 | 2,805 | 8,290 | 10,411 | |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

| | | | | | |
|----------------------|----|---------|-----|-------|-------|
| Total Operators FICA | \$ | 275,151 | 694 | 2,051 | 3,463 |
| Total Office FICA | \$ | 46,348 | 81 | 245 | 288 |
| Total WSC FICA | \$ | 59,833 | 157 | 460 | 591 |

TOTAL FICA ALLOCATED 381,331 932 2,756 4,342

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA | PA | PA |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------------------|--------------|
| | | | | | | | | 51-0251 | 52-0250 | 53-0255 |
| | | | | | | | | Westgate | Utilities, Inc. of Penn | Penn Estates |
| 99741 | Benion, Alice Mary | MD | Full | Office | \$ 2,863 | \$ 1,836 | \$ 1,027 | 48 | 144 | 189 |
| 578 | Odel, Ellen L. | MD | Full | Office | \$ 1,847 | \$ 1,279 | \$ 568 | 26 | 79 | 93 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 576 | \$ 576 | \$ - | - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 2,034 | \$ 2,047 | \$ 887 | - | - | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | \$ 1,781 | \$ 1,214 | \$ 567 | - | - | - |
| 99027 | Matbrough, Curtis P. | MD | Full | Operators | \$ 1,882 | \$ 1,349 | \$ 513 | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 2,698 | \$ 1,853 | \$ 846 | 39 | 118 | 139 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 3,172 | \$ 2,157 | \$ 1,015 | - | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 2,214 | \$ 1,526 | \$ 688 | - | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 2,500 | \$ 1,701 | \$ 799 | - | - | - |
| 99699 | Whitson, Richard Edward | MD | Full | Operators | \$ 3,027 | \$ 2,058 | \$ 969 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 3,417 | \$ 2,337 | \$ 1,080 | - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 7 | 22 | 26 |
| 38828 | Hightley, James T | NC | Full | Operators | \$ 5,318 | \$ 3,437 | \$ 1,880 | 69 | 208 | 244 |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 2,523 | \$ 1,770 | \$ 754 | 129 | - | 457 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 344 | \$ - | \$ 344 | - | 344 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 1,895 | \$ 1,895 | \$ - | - | - | - |
| 99720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 2,604 | \$ 1,808 | \$ 797 | - | - | 583 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 3,419 | \$ 2,228 | \$ 1,191 | 134 | 405 | 477 |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 2,319 | \$ 1,564 | \$ 755 | - | 755 | - |
| 98740 | Umphey, Daniel Lewis | PA | Full | Operators | \$ 2,453 | \$ 1,694 | \$ 759 | 130 | - | 480 |
| 99099 | Vanwhy, Kenneth J | PA | Full | Operators | \$ 2,287 | \$ 1,589 | \$ 699 | 119 | - | 424 |
| 99168 | Clowney, David Lee | PA | Part | Operators | \$ 1,320 | \$ 900 | \$ 419 | - | - | 419 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 4,612 | \$ 3,032 | \$ 1,580 | 73 | 221 | 260 |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | \$ 2,454 | \$ 1,692 | \$ 772 | - | - | - |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 2,485 | \$ 1,744 | \$ 742 | - | - | - |
| 98998 | Whorley, Davis Mark | VA | Full | Operators | \$ 1,911 | \$ 1,263 | \$ 628 | - | - | - |
| Total IT Department | | Corp | Office | | 28,392 | 20,570 | 7,822 | 13 | 40 | 48 |
| Total Other WSC Department | | Corp | Office | | 209,493 | 147,880 | 61,613 | 143 | 419 | 544 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|---------------------|----|-------|----|-----|----|
| Total Operators SUT | \$ | 8,192 | - | 259 | - |
| Total Office SUT | \$ | 1,892 | - | - | - |
| Total WSC SUT | \$ | 3,236 | 10 | 29 | 35 |

TOTAL SUT ALLOCATED: 11,121 10 288 35

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA 51-0251 Westgate | PA 82-0250 Utilities, Inc. of Penn | PA 53-0255 Penn Estates |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|---------------------------------------|----------------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 51 | \$ 51 | \$ | - | - | - |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 51 | \$ 51 | \$ | - | - | - |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 45 | \$ 45 | \$ | - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 89027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 682 | Sibley, Kenneth C | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 51 | \$ 51 | \$ | - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | \$ | - | - | - |
| 38828 | Highley, James T | NC | Full | Operators | \$ 187 | \$ 187 | \$ | - | - | - |
| 98790 | Brosi, Peter A. | PA | Full | Operators | \$ 460 | \$ 460 | \$ | - | - | - |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 259 | \$ | \$ 259 | - | 259 | - |
| 445 | Hawkes Jr., John H | PA | Full | Operators | \$ 460 | \$ 460 | \$ | - | - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 460 | \$ 460 | \$ | - | - | - |
| 98758 | Madison Jr, Charles P | PA | Full | Operators | \$ 480 | \$ 480 | \$ | - | - | - |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 460 | \$ 460 | \$ | - | - | - |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 460 | \$ 480 | \$ | - | - | - |
| 99099 | Vanwey, Kenneth J | PA | Full | Operators | \$ 460 | \$ 460 | \$ | - | - | - |
| 99188 | Clowney, David Lee | PA | Part | Operators | \$ 460 | \$ 460 | \$ | - | - | - |
| 98854 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| 99070 | Puffenbarger Jr., James B | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| 99266 | Ruiz, Nestor | VA | Full | Operators | \$ 6 | \$ | \$ 6 | - | - | - |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| 77890 | Sharp, Tony Linden | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| 359 | Smiley, Donald Eugene | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | \$ 23 | \$ 23 | \$ | - | - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | | - | - | - |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,496 | 3,644 | 10 | 29 | 35 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Pension \$ 80,381 207 611 907
 Total Office Pension \$ 12,999 24 73 86
 Total WSC Pension \$ 25,788 73 217 270

TOTAL PENSION ALLOCATED 119,179 304 901 1,263

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA 51-0251 Westgate | PA 52-0250 Utilities, Inc. of Penn | PA 53-0255 Penn Estates |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|---------------------------------------|----------------------------|
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 858 | \$ 552 | \$ 308 | 14 | 43 | 50 |
| 579 | Odell, Ellen L | MD | Full | Office | \$ 554 | \$ 385 | \$ 189 | 8 | 24 | 28 |
| 98963 | Parrill, Virginia Ann | MD | Full | Office | \$ 176 | \$ 176 | \$ - | - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 870 | \$ 815 | \$ 284 | - | - | - |
| 508 | Haggerty, Randy L. | MD | Full | Operators | \$ 534 | \$ 365 | \$ 169 | - | - | - |
| 99027 | Mailbrough, Curtis P. | MD | Full | Operators | \$ 588 | \$ 406 | \$ 183 | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 809 | \$ 557 | \$ 252 | 12 | 35 | 41 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 951 | \$ 649 | \$ 303 | - | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 664 | \$ 459 | \$ 205 | - | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 750 | \$ 512 | \$ 238 | - | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 908 | \$ 619 | \$ 289 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 1,025 | \$ 703 | \$ 322 | - | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 2 | 7 | 8 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 1,584 | \$ 1,033 | \$ 550 | 21 | 62 | 73 |
| 98790 | Broat, Peter A. | PA | Full | Operators | \$ 757 | \$ 532 | \$ 225 | 38 | - | 138 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 103 | \$ - | \$ 103 | - | 103 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 570 | \$ 570 | \$ - | - | - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 781 | \$ 543 | \$ 237 | - | - | 174 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 1,025 | \$ 670 | \$ 355 | 40 | 121 | 142 |
| 98849 | Travaglini, Timothy J. | PA | Full | Operators | \$ 695 | \$ 470 | \$ 225 | - | 225 | - |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 738 | \$ 508 | \$ 228 | 39 | - | 137 |
| 99099 | Vanwhy, Kenneth J | PA | Full | Operators | \$ 686 | \$ 478 | \$ 208 | 36 | - | 128 |
| 99168 | Clowney, David Lee | PA | Part | Operators | \$ - | \$ - | \$ - | - | - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 1,382 | \$ 912 | \$ 471 | 22 | 66 | 77 |
| Total IT Department | | Corp | Office | | 12,783 | 9,374 | 3,389 | 10 | 30 | 35 |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 63 | 187 | 235 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|------------------------|----|---------|-----|-----|-------|
| Total Operators 401(k) | \$ | 104,002 | 268 | 791 | 1,173 |
| Total Office 401(k) | \$ | 16,819 | 31 | 94 | 111 |
| Total WSC 401(k) | \$ | 33,380 | 95 | 281 | 350 |

TOTAL 401(k) ALLOCATED 154,201 394 1,166 634

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA | PA | PA |
|----------------------------|------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------------------|--------------|
| | | | | | | | | 51-0251 | 62-0250 | 53-0255 |
| | | | | | | | | Westgate | Utilities, Inc. of Penn | Penn Estates |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 1,112 | \$ 716 | \$ 360 | 18 | 55 | 65 |
| 579 | Odeli, Ellen L | MD | Full | Office | \$ 718 | \$ 495 | \$ 219 | 10 | 31 | 36 |
| 88983 | Parrill, Virginia Ann | MD | Full | Office | \$ 228 | \$ 228 | \$ - | - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 1,140 | \$ 796 | \$ 342 | - | - | - |
| 568 | Haggerty, Randy L | MD | Full | Operators | \$ 693 | \$ 474 | \$ 219 | - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 763 | \$ 528 | \$ 238 | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 1,049 | \$ 723 | \$ 326 | 15 | 46 | 54 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 3 | 8 | 10 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 2,066 | \$ 1,341 | \$ 725 | 27 | 80 | 94 |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 981 | \$ 690 | \$ 291 | 50 | - | 176 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 133 | \$ - | \$ 133 | - | 133 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 740 | \$ 740 | \$ - | - | - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 1,012 | \$ 705 | \$ 307 | - | - | 225 |
| 89759 | Madison Jr, Charles P | PA | Full | Operators | \$ 1,329 | \$ 858 | \$ 459 | 52 | 155 | 184 |
| 88649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 901 | \$ 610 | \$ 291 | - | 291 | - |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | \$ 954 | \$ 661 | \$ 293 | 50 | - | 177 |
| 99059 | Vannoy, Kenneth J | PA | Full | Operators | \$ 889 | \$ 620 | \$ 269 | 48 | - | 163 |
| 99168 | Crowney, David Lee | PA | Part | Operators | \$ - | \$ - | \$ - | - | - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 1,792 | \$ 1,183 | \$ 609 | 28 | 85 | 100 |
| Total IT Department | | Corp | Office | | 16,551 | 12,165 | 4,385 | 13 | 39 | 48 |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,792 | 32,697 | 82 | 242 | 304 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|---------------------------------|----|---------|-------|-------|-------|
| Total Operators Health Benefits | \$ | 498,681 | 1,040 | 3,761 | 4,697 |
| Total Office Health Benefits | \$ | 108,828 | 137 | 414 | 487 |
| Total WSC Health Benefits | | 78,520 | 219 | 646 | 818 |

TOTAL HEALTH BENEFITS ALLOCATED: 686,030 1,396 4,821 6,002

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA | PA | PA | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------------------|--------------|-----|-----|
| | | | | | | | | 51-0251 | 52-0250 | 53-0255 | | |
| | | | | | | | | Westgate | Utilities, Inc. of Penn | Penn Estates | | |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 84 | 192 | 226 | | |
| 579 | Odel, Ellen L | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 84 | 192 | 226 | | |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | | |
| 98964 | Bennell, Alvin N. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 566 | Heggerty, Randy L | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 64 | 192 | 226 | | |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,588 | \$ 2,220 | \$ 1,378 | 10 | 29 | 34 | | |
| 38828 | Higley, James T | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 50 | 152 | 179 | | |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | 235 | - | 835 | | |
| 98271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | 1,378 | - | | |
| 445 | Hawkes Jr, John H | PA | Full | Operators | \$ 2,220 | \$ 2,220 | \$ - | - | - | - | | |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | 1,008 | | |
| 98759 | Madison Jr, Charles P | PA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | 155 | 468 | 551 | | |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | | |
| 98740 | Umphey, Daniel Lewis | PA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | 235 | - | 835 | | |
| 98069 | Vannoy, Kenneth J | PA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | 235 | - | 835 | | |
| 99188 | Clowney, David Lee | PA | Part | Operators | \$ - | \$ - | \$ - | - | - | - | | |
| 98654 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 99070 | Puffenberger Jr., James B | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 99266 | Rutz, Nestor | VA | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | - | - | | |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 77860 | Sharp, Tony Londen | VA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | 84 | 192 | 226 | | |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 99025 | Sorell, Craig B | VA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | \$ 3,588 | \$ 2,220 | \$ 1,378 | - | - | - | | |
| Total IT Department | | | | | Corp | Office | 24,126 | 13,108 | 11,021 | 24 | 71 | 84 |
| Total Other WSC Department | | | | | Corp | Office | 239,048 | 139,883 | 99,185 | 165 | 574 | 734 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|--------------------------------|----|--------|----|-----|-----|
| Total Operators Other Benefits | \$ | 41,080 | 86 | 310 | 387 |
| Total Office Other Benefits | \$ | 8,909 | 11 | 34 | 40 |
| Total WSC Other Benefits | \$ | 6,458 | 18 | 53 | 68 |

TOTAL OTHER BENEFITS ALLOCATED 66,513 115 397 495

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA | PA | PA |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|----------|-------------------------|--------------|
| | | | | | | | | 51-0251 | 52-0250 | 53-0255 |
| | | | | | | | | Westgate | Utilities, Inc. of Penn | Penn Estates |
| 89741 | Benton, Alice Mary | MD | Full | Office | \$ 348 | \$ 233 | \$ 113 | 5 | 16 | 19 |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 348 | \$ 233 | \$ 113 | 5 | 16 | 19 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 233 | \$ 233 | \$ - | - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 89111 | Mason, Rick | MD | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 5 | 16 | 19 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99068 | Walker Jr., Frederick Vireo | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 98689 | Whitson, Richard Edward | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 10054 | Stank, Veronica Marie | NC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 1 | 2 | 3 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 4 | 13 | 15 |
| 98790 | Brost, Peter A. | PA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 19 | - | 69 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | \$ 113 | \$ - | \$ 113 | - | 113 | - |
| 445 | Hewkes Jr., John H | PA | Full | Operators | \$ 233 | \$ 233 | \$ - | - | - | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | 63 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 13 | 39 | 45 |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 | - |
| 98740 | Umpfrey, Daniel Lewis | PA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 19 | - | 69 |
| 98099 | VanWhey, Kenneth J | PA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 19 | - | 69 |
| 99188 | Clowney, David Lee | PA | Part | Operators | \$ - | \$ - | \$ - | - | - | - |
| 98654 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99070 | Puffenberger Jr., James B | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 99288 | Ruiz, Neslor | VA | Full | Operators | \$ 113 | \$ - | \$ 113 | - | - | - |
| 98821 | Sampson, Keith Franklin | VA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 5 | 16 | 19 |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| 98025 | Sorrell, Craig B | VA | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - |
| 98998 | Whorley, Davis Mark | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - | - |
| Total IT Department | | Corp | Office | | 2,299 | 1,391 | 908 | 2 | 6 | 7 |
| Total Other WSC Department | | Corp | Office | | 22,847 | 14,676 | 8,171 | 16 | 47 | 61 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | PA | PA | PA |
|----------------------------|-----------------------------|-------|-------------------|-----------|---------|----------|-------------------------|--------------|
| | | | | | | 51-0251 | 52-0250 | 53-0255 |
| | | | | | | Westgate | Utilities, Inc. of Penn | Penn Estates |
| 99741 | Benton, Alice Mary | MD | Full | Office | 100.00% | 4.63% | 13.97% | 16.44% |
| 579 | Odeh, Ebon L | MD | Full | Office | 100.00% | 4.63% | 13.97% | 16.44% |
| 98883 | Parrill, Virginia Ann | MD | Full | Office | 100.00% | 4.63% | 13.97% | 16.44% |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 568 | Haggerty, Randy L | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 99027 | Maibrough, Curtis P. | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 99111 | Mason, Rick | MD | Full | Operators | 100.00% | 4.63% | 13.97% | 16.44% |
| 98882 | McConnell, Walter George | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 692 | Sibley, Kenneth C | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 99088 | Walker Jr., Frederick Vires | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 407 | Wozniak, Bill H | MD | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 100.00% | 0.70% | 2.12% | 2.50% |
| 38828 | Hightley, James T | NC | Full | Operators | 100.00% | 3.66% | 11.04% | 12.99% |
| 98790 | Brost, Peter A. | PA | Full | Operators | 100.00% | 17.09% | 0.00% | 60.64% |
| 98271 | Bruce, Glenn Robert | PA | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% |
| 445 | Hawkes Jr., John H | PA | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | 100.00% | 0.00% | 0.00% | 73.14% |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | 100.00% | 11.28% | 34.01% | 40.01% |
| 98649 | Travaglini, Timothy J. | PA | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% |
| 99740 | Umpfrey, Daniel Lewis | PA | Full | Operators | 100.00% | 17.09% | 0.00% | 60.64% |
| 99099 | Varwhay, Kenneth J | PA | Full | Operators | 100.00% | 17.09% | 0.00% | 60.64% |
| 99188 | Clowney, David Lee | PA | Part | Operators | 100.00% | 0.00% | 0.00% | 100.00% |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | 100.00% | 4.63% | 13.97% | 16.44% |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 99025 | Sorrell, Craig B | VA | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% |
| Total IT Department | | | | | | 8 | 0 | 0 |
| Total Other WSC Department | | | | | | 87 | 0 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | PA | PA | PA |
|----------------------------|-----------------------------|-------|-------------------|-----------|------------|----------|-------------------------|--------------|
| | | | | | | 51-0251 | 52-0250 | 53-0255 |
| | | | | | | Westgate | Utilities, Inc. of Penn | Penn Estates |
| 99741 | Benson, Alica Mary | MD | Full | Office | 15,480 | 717 | 2,160 | 2,542 |
| 579 | Odeil, Ellen L | MD | Full | Office | 15,460 | 717 | 2,160 | 2,542 |
| 98983 | Parill, Virginia Ann | MD | Full | Office | 15,480 | 717 | 2,160 | 2,542 |
| 98994 | Bennett, Alvin N. | MD | Full | Operators | 1,952 | - | - | - |
| 566 | Haggerty, Randy L | MD | Full | Operators | 1,090 | - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | 4,215 | - | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | 15,460 | 717 | 2,160 | 2,542 |
| 98982 | McConnell, Walter George | MD | Full | Operators | 929 | - | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | 1,090 | - | - | - |
| 99088 | Walker Jr., Frederick Vires | MD | Full | Operators | 1,783 | - | - | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | 1,952 | - | - | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | 4,215 | - | - | - |
| 10054 | Stanley, Veronica Marie | NC | Full | Office | 101,740 | 717 | 2,160 | 2,542 |
| 38928 | Highley, James T | NC | Full | Operators | 19,563 | 717 | 2,160 | 2,542 |
| 98790 | Brost, Peter A. | PA | Full | Operators | 4,191 | 717 | - | 2,542 |
| 99271 | Bruce, Glenn Robert | PA | Full | Operators | 2,160 | - | 2,160 | - |
| 445 | Hawkes Jr, John H | PA | Full | Operators | 2,160 | - | 2,160 | - |
| 98720 | Lewis Jr., Richard A | PA | Full | Operators | 3,475 | - | - | 2,542 |
| 99759 | Madison Jr, Charles P | PA | Full | Operators | 6,351 | 717 | 2,160 | 2,542 |
| 98649 | Trevaglini, Timothy J. | PA | Full | Operators | 2,160 | - | 2,160 | - |
| 98740 | Umphrey, Daniel Lewis | PA | Full | Operators | 4,191 | 717 | - | 2,542 |
| 99099 | Varney, Kenneth J | PA | Full | Operators | 4,191 | 717 | - | 2,542 |
| 99188 | Clowney, David Lee | PA | Part | Operators | 2,542 | - | - | 2,542 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | 15,460 | 717 | 2,160 | 2,542 |
| 368 | Smiley, Donald Eugene | VA | Full | Operators | 3,835 | - | - | - |
| 99025 | Sorrell, Craig B | VA | Full | Operators | 1,689 | - | - | - |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | 3,835 | - | - | - |
| Total IT Department | | | | | 811,188 | 2,150 | 6,480 | 7,825 |
| Total Other WSC Department | | | | | 15,332,451 | 41,926 | 120,822 | 164,284 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | |
|--------------------------|--------------|---------|---------|-------|--------|---|--------|
| Total Operators Salaries | \$ 3,596,742 | 210,992 | 140,885 | 3,848 | 37,245 | - | 32,842 |
| Total Office Salaries | \$ 605,854 | 44,056 | 25,488 | 570 | 3,596 | - | 7,980 |
| Total WSC Salaries | \$ 1,142,069 | 69,281 | 29,805 | 821 | 5,976 | - | 12,331 |

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 324,329 \$ 196,178 \$ 5,239 \$ 46,816 \$ 53,152

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | SC | SC | SC | SC | SC | SC | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|-----------------|-----------|--------------------|--------------|----------|--------|
| | | | | | | | | 70-0298 | 71-1300 | 74-0464 | 75-0700 | 77-0470 | 79-0485 | |
| | | | | | | | | Carolina Water Service | Util Serv of SC | Southland | United Utility Co. | SC Utilities | Tega Cay | |
| 10054 | Stank, Veronica Marie | NC | Full | Office | \$ 36,720 | \$ 23,201 | \$ 13,528 | 1,924 | 803 | 23 | 157 | - | 348 | |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 18,048 | \$ 11,825 | \$ 8,221 | 3,676 | 1,534 | 44 | 300 | - | 668 | |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 15,106 | \$ 9,224 | \$ 5,882 | 3,477 | 1,461 | 42 | 284 | - | 630 | |
| 98892 | Holland, Marcella E | SC | Full | Office | \$ 15,127 | \$ 15,116 | \$ 10 | 6 | 3 | 0 | 1 | - | 1 | |
| 99249 | Jeffcoat, Whitney Ann Hodge | SC | Full | Office | \$ 6,546 | \$ 960 | \$ 5,586 | 3,301 | 1,378 | 38 | 269 | - | 598 | |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 18,051 | \$ 13,817 | \$ 5,334 | 3,153 | 1,316 | 39 | 257 | - | 571 | |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 39,925 | \$ 25,758 | \$ 14,167 | 8,065 | 2,531 | 73 | 495 | - | 1,099 | |
| 99058 | Sighiler, Charlotte L | SC | Full | Office | \$ 26,572 | \$ 17,692 | \$ 8,879 | 5,222 | 2,179 | 105 | 426 | - | 946 | |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 30,359 | \$ 20,820 | \$ 9,739 | 4,189 | 1,740 | 50 | 340 | - | 755 | |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 20,809 | \$ 14,400 | \$ 8,410 | 3,788 | 1,581 | 45 | 309 | - | 688 | |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 23,622 | \$ 16,185 | \$ 7,438 | 4,398 | 1,834 | 53 | 359 | - | 796 | |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 22,390 | \$ 15,288 | \$ 7,102 | - | 7,102 | - | - | - | - | |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 23,495 | \$ 16,107 | \$ 7,389 | 3,183 | 1,320 | 38 | 258 | - | 573 | |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ 9,596 | \$ 5,589 | \$ 4,007 | 1,715 | 716 | 21 | 140 | - | 311 | |
| 98807 | Belcastro, Joseph C | SC | Full | Operators | \$ 21,119 | \$ 18,876 | \$ 7,143 | 4,898 | 1,541 | 904 | - | - | - | |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 40,842 | \$ 26,650 | \$ 14,182 | 10,903 | 3,289 | - | - | - | - | |
| 99056 | Barow, Timothy M. | SC | Full | Operators | \$ 31,079 | \$ 20,502 | \$ 10,576 | - | 9,592 | - | 985 | - | - | |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 32,276 | \$ 22,826 | \$ 9,850 | 9,249 | 401 | - | - | - | - | |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 31,948 | \$ 21,700 | \$ 10,248 | - | 10,248 | - | - | - | - | |
| 99092 | Brazell, Derrick William | SC | Full | Operators | \$ 26,038 | \$ 17,834 | \$ 8,204 | 2,579 | 5,624 | - | - | - | - | |
| 99705 | Carnish, Larry W | SC | Full | Operators | \$ 42,204 | \$ 27,550 | \$ 14,654 | 14,654 | - | - | - | - | - | |
| 99883 | Chilwood, Larry Alton | SC | Full | Operators | \$ 31,775 | \$ 20,800 | \$ 10,975 | - | 5,095 | - | 5,880 | - | - | |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 38,164 | \$ 26,354 | \$ 11,810 | 11,810 | - | - | - | - | - | |
| 801 | Davis, Miguel B | SC | Full | Operators | \$ 33,507 | \$ 23,482 | \$ 10,028 | 3,943 | 2,624 | - | - | - | 3,459 | |
| 99108 | De La Torre, Maurice A. | SC | Full | Operators | \$ 39,930 | \$ 25,333 | \$ 14,597 | 7,686 | 5,980 | 931 | - | - | - | |
| 98809 | Driggers, Marvin Henry | SC | Full | Operators | \$ 42,963 | \$ 29,131 | \$ 13,832 | 13,832 | - | - | - | - | - | |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | \$ 30,870 | \$ 21,528 | \$ 9,343 | 8,533 | 2,810 | - | - | - | - | |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | \$ 40,842 | \$ 26,650 | \$ 14,191 | 11,351 | 2,517 | 323 | - | - | - | |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | \$ 25,767 | \$ 17,558 | \$ 8,209 | 7,444 | 785 | - | - | - | - | |
| 98806 | Gordon, Davis Wayne | SC | Full | Operators | \$ 27,988 | \$ 19,342 | \$ 8,644 | - | 8,644 | - | - | - | - | |
| 98876 | Gunter III, Charlie F. | SC | Full | Operators | \$ 30,700 | \$ 21,395 | \$ 9,305 | 5,842 | 3,483 | - | - | - | - | |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 77,200 | \$ 50,075 | \$ 27,125 | 11,813 | 4,846 | 139 | 948 | - | 2,103 | |
| 38956 | Hinson, Richard F | SC | Full | Operators | \$ 39,371 | \$ 26,422 | \$ 12,949 | 12,949 | - | - | - | - | - | |
| 98878 | Jackson, Robert B | SC | Full | Operators | \$ 25,564 | \$ 16,908 | \$ 8,645 | - | 8,645 | - | - | - | - | |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 25,488 | \$ 17,105 | \$ 8,381 | 3,079 | 3,930 | 1,372 | - | - | - | |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 32,980 | \$ 22,380 | \$ 10,600 | - | 10,600 | - | - | - | - | |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | \$ 40,078 | \$ 25,050 | \$ 15,028 | 4,796 | 4,998 | - | 1,627 | - | 3,810 | |
| 98860 | Moore, Shane C | SC | Full | Operators | \$ 1,300 | \$ 1,300 | \$ - | - | - | - | - | - | - | |
| 98765 | Nix, Thomas Elliott | SC | Full | Operators | \$ 45,950 | \$ 30,000 | \$ 15,950 | 13,124 | 1,553 | - | 1,273 | - | - | |
| 99072 | Owens, Jason Brian | SC | Full | Operators | \$ 23,848 | \$ 16,897 | \$ 6,950 | 2,733 | 1,819 | - | - | - | 2,398 | |
| 98723 | Parker, Wesley M | SC | Full | Operators | \$ 4,067 | \$ 4,067 | \$ - | - | - | - | - | - | - | |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | \$ 19,531 | \$ 13,844 | \$ 5,887 | 3,415 | 2,273 | - | - | - | - | |
| 68805 | Plummer, George Randall | SC | Full | Operators | \$ 52,086 | \$ 36,177 | \$ 15,906 | 9,010 | 6,898 | - | - | - | - | |
| 870 | Porter, William Douglas | SC | Full | Operators | \$ 29,892 | \$ 21,118 | \$ 8,765 | 8,345 | 420 | - | - | - | - | |
| 99750 | Reeder, Dana Larue | SC | Full | Operators | \$ 45,273 | \$ 29,175 | \$ 16,099 | 12,769 | 3,149 | 180 | - | - | - | |
| 99240 | Roberts, James D | SC | Full | Operators | \$ 16,817 | \$ 8,822 | \$ 10,195 | - | 930 | - | - | - | 9,265 | |
| 98869 | Sawyer, Kim D | SC | Full | Operators | \$ 21,881 | \$ 14,172 | \$ 7,890 | - | - | - | 7,690 | - | - | |
| 98743 | Scott, Robert C. | SC | Full | Operators | \$ 23,841 | \$ 16,415 | \$ 7,228 | - | - | - | 7,228 | - | - | |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | \$ 5,004 | \$ 1,440 | \$ 3,564 | 2,378 | 992 | - | 194 | - | - | |
| 830 | Taylor, Michael A Neal | SC | Full | Operators | \$ 39,124 | \$ 27,495 | \$ 11,829 | 9,712 | 1,917 | - | - | - | - | |
| 98815 | Trout, Bradley Leon | SC | Full | Operators | \$ 27,286 | \$ 19,388 | \$ 7,877 | - | 7,877 | - | - | - | - | |
| 635 | Whitt, Stephen R | SC | Full | Operators | \$ 30,341 | \$ 21,705 | \$ 8,636 | - | - | - | - | - | 8,638 | |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 19,288 | \$ 13,381 | \$ 5,927 | - | 2,557 | - | - | - | 3,370 | |
| 98900 | Wright, John Russell | SC | Full | Operators | \$ 30,329 | \$ 21,686 | \$ 8,663 | 1,447 | 7,215 | - | - | - | - | |
| 697 | Zeise, Michael Peter | SC | Full | Operators | \$ 35,165 | \$ 23,836 | \$ 11,329 | 3,051 | 7,678 | - | - | - | - | |
| 5653 | Brown, James C | SC | Part | Operators | \$ 19,881 | \$ 13,988 | \$ 5,913 | - | - | - | 5,913 | - | - | |
| 16157 | Davis, Earl Jimmy | SC | Part | Operators | \$ 4,184 | \$ 2,739 | \$ 1,445 | 1,445 | - | - | - | - | - | |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ 18,841 | \$ 11,330 | \$ 5,511 | - | - | - | 5,511 | - | - | |
| Total IT Department | | | | | Corp | Office | 560,702 | 412,048 | 148,658 | 8,838 | 3,688 | 106 | 721 | 1,601 |
| Total Other WSC Department | | | | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,940 | 80,443 | 26,117 | 715 | 5,254 | 10,730 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | |
|----------------------|----|---------|--------|--------|-----|-------|---|-------|
| Total Operators FICA | \$ | 275,151 | 16,141 | 10,778 | 294 | 2,849 | - | 2,512 |
| Total Office FICA | \$ | 46,348 | 3,370 | 1,950 | 44 | 275 | - | 610 |
| Total WSC FICA | \$ | 59,833 | 3,456 | 1,511 | 41 | 307 | - | 609 |

TOTAL FICA ALLOCATED 381,331 22,967 14,238 379 3,431 3,732

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | SC | SC | SC | SC | SC | SC | | | | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|-----------------|-----------|--------------------|--------------|----------|-------|----|-----|---|-----|
| | | | | | | | | 70-0298 | 71-1300 | 74-0464 | 75-0700 | 77-0470 | 79-0485 | | | | | |
| | | | | | | | | Carolina Water Service | Util Serv of SC | Southland | United Utility Co. | SC Utilities | Tege Cay | | | | | |
| 10054 | Stans, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 147 | 61 | 2 | 12 | - | 27 | | | | | |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 1,381 | \$ 905 | \$ 476 | 281 | 117 | 3 | 23 | - | 51 | | | | | |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 1,156 | \$ 708 | \$ 450 | 268 | 111 | 3 | 22 | - | 48 | | | | | |
| 98882 | Holland, Marcella E | SC | Full | Office | \$ 1,157 | \$ 1,156 | \$ 1 | 0 | 0 | 0 | 0 | - | 0 | | | | | |
| 99249 | Jaffcoat, Whitney Ann Hodge | SC | Full | Office | \$ 501 | \$ 73 | \$ 427 | 253 | 105 | 3 | 21 | - | 46 | | | | | |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 1,450 | \$ 1,042 | \$ 408 | 241 | 101 | 3 | 20 | - | 44 | | | | | |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 3,054 | \$ 1,970 | \$ 1,084 | 464 | 194 | 5 | 38 | - | 84 | | | | | |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 2,033 | \$ 1,353 | \$ 679 | 400 | 167 | 8 | 33 | - | 72 | | | | | |
| 87416 | Stratatos, Gloria C | SC | Full | Office | \$ 2,322 | \$ 1,577 | \$ 745 | 319 | 133 | 4 | 26 | - | 58 | | | | | |
| 98814 | Taylor, Farm S | SC | Full | Office | \$ 1,582 | \$ 1,102 | \$ 480 | 290 | 121 | 3 | 24 | - | 52 | | | | | |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 1,807 | \$ 1,238 | \$ 569 | 336 | 140 | 4 | 27 | - | 61 | | | | | |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 1,713 | \$ 1,170 | \$ 543 | - | 543 | - | - | - | - | | | | | |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 1,797 | \$ 1,232 | \$ 565 | 242 | 101 | 3 | 20 | - | 44 | | | | | |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ 734 | \$ 428 | \$ 307 | 131 | 55 | 2 | 11 | - | 24 | | | | | |
| 98807 | Belcastro, Joseph C | SC | Full | Operators | \$ 1,616 | \$ 1,069 | \$ 546 | 359 | 118 | 89 | - | - | - | | | | | |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 3,124 | \$ 2,039 | \$ 1,084 | 834 | 252 | - | - | - | - | | | | | |
| 99096 | Borow, Timothy M. | SC | Full | Operators | \$ 2,378 | \$ 1,568 | \$ 809 | - | 734 | - | 75 | - | - | | | | | |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 2,468 | \$ 1,731 | \$ 738 | 708 | 31 | - | - | - | - | | | | | |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 2,444 | \$ 1,660 | \$ 784 | - | 784 | - | - | - | - | | | | | |
| 99092 | Brazell, Derrick William | SC | Full | Operators | \$ 1,892 | \$ 1,384 | \$ 508 | 197 | 430 | - | - | - | - | | | | | |
| 99705 | Carnish, Larry W | SC | Full | Operators | \$ 3,229 | \$ 2,108 | \$ 1,121 | 1,121 | - | - | - | - | - | | | | | |
| 96683 | Chitwood, Larry Alton | SC | Full | Operators | \$ 2,431 | \$ 1,591 | \$ 840 | - | 390 | - | 450 | - | - | | | | | |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 2,920 | \$ 2,016 | \$ 903 | 903 | - | - | - | - | - | | | | | |
| 601 | Davis, Miguel B | SC | Full | Operators | \$ 2,563 | \$ 1,796 | \$ 767 | 302 | 201 | - | - | - | 285 | | | | | |
| 89106 | De La Torre, Maurice A. | SC | Full | Operators | \$ 3,055 | \$ 1,938 | \$ 1,117 | 588 | 457 | 71 | - | - | - | | | | | |
| 98809 | Driggers, Marvin Henry | SC | Full | Operators | \$ 3,287 | \$ 2,229 | \$ 1,058 | 1,058 | - | - | - | - | - | | | | | |
| 98847 | Etkins, Harry Benjamin | SC | Full | Operators | \$ 2,382 | \$ 1,647 | \$ 735 | 500 | 215 | - | - | - | - | | | | | |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | \$ 3,124 | \$ 2,039 | \$ 1,084 | 888 | 193 | 25 | - | - | - | | | | | |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | \$ 1,971 | \$ 1,343 | \$ 628 | 569 | 59 | - | - | - | - | | | | | |
| 98808 | Gordon, Dewis Wayne | SC | Full | Operators | \$ 2,141 | \$ 1,480 | \$ 661 | - | 661 | - | - | - | - | | | | | |
| 98876 | Gunter III, Charlie P. | SC | Full | Operators | \$ 2,349 | \$ 1,637 | \$ 712 | 447 | 265 | - | - | - | - | | | | | |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 5,008 | \$ 3,831 | \$ 2,075 | 888 | 371 | 11 | 73 | - | 161 | | | | | |
| 98958 | Hinson, Richard F | SC | Full | Operators | \$ 3,012 | \$ 2,021 | \$ 991 | 991 | - | - | - | - | - | | | | | |
| 98876 | Jackson, Robert B | SC | Full | Operators | \$ 1,855 | \$ 1,294 | \$ 561 | - | 661 | - | - | - | - | | | | | |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 1,950 | \$ 1,309 | \$ 641 | 236 | 301 | 105 | - | - | - | | | | | |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 2,523 | \$ 1,712 | \$ 811 | - | 811 | - | - | - | - | | | | | |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | \$ 3,068 | \$ 1,916 | \$ 1,149 | 367 | 382 | - | 124 | - | 278 | | | | | |
| 98860 | Moore, Shane C | SC | Full | Operators | \$ 99 | \$ 99 | \$ - | - | - | - | - | - | - | | | | | |
| 99765 | Nix, Thomas Elliott | SC | Full | Operators | \$ 3,515 | \$ 2,295 | \$ 1,220 | 1,004 | 119 | - | 97 | - | - | | | | | |
| 99072 | Owens, Jason Brian | SC | Full | Operators | \$ 1,824 | \$ 1,283 | \$ 542 | 208 | 139 | - | - | - | 183 | | | | | |
| 99723 | Parker, Wesley M | SC | Full | Operators | \$ 311 | \$ 311 | \$ - | - | - | - | - | - | - | | | | | |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | \$ 1,494 | \$ 1,059 | \$ 435 | 281 | 174 | - | - | - | - | | | | | |
| 98805 | Plummer, George Randall | SC | Full | Operators | \$ 3,985 | \$ 2,768 | \$ 1,217 | 689 | 528 | - | - | - | - | | | | | |
| 670 | Porter, William Douglass | SC | Full | Operators | \$ 2,286 | \$ 1,615 | \$ 671 | 638 | 32 | - | - | - | - | | | | | |
| 99750 | Reader, Dana Larue | SC | Full | Operators | \$ 3,463 | \$ 2,232 | \$ 1,232 | 977 | 241 | 14 | - | - | - | | | | | |
| 98240 | Roberts, James D | SC | Full | Operators | \$ 1,286 | \$ 507 | \$ 780 | - | 71 | - | - | - | 709 | | | | | |
| 98869 | Sawyer, Kim D | SC | Full | Operators | \$ 1,872 | \$ 1,084 | \$ 588 | - | - | - | 588 | - | - | | | | | |
| 98743 | Scott, Robert C. | SC | Full | Operators | \$ 1,808 | \$ 1,258 | \$ 550 | - | - | - | 553 | - | - | | | | | |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | \$ 383 | \$ 110 | \$ 273 | 182 | 78 | - | 15 | - | - | | | | | |
| 630 | Taylor, Michael O Neal | SC | Full | Operators | \$ 2,983 | \$ 2,103 | \$ 880 | 743 | 147 | - | - | - | - | | | | | |
| 98815 | Trout, Bradley Leon | SC | Full | Operators | \$ 2,086 | \$ 1,483 | \$ 603 | - | 603 | - | - | - | - | | | | | |
| 835 | Whitt, Stephen H | SC | Full | Operators | \$ 2,321 | \$ 1,660 | \$ 661 | - | - | - | - | - | 661 | | | | | |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 1,478 | \$ 1,022 | \$ 456 | - | 196 | - | - | - | 258 | | | | | |
| 98900 | Wright, John Russell | SC | Full | Operators | \$ 2,320 | \$ 1,657 | \$ 663 | 111 | 552 | - | - | - | - | | | | | |
| 697 | Zeise, Michael Peter | SC | Full | Operators | \$ 2,690 | \$ 1,823 | \$ 867 | 279 | 587 | - | - | - | - | | | | | |
| 5853 | Brown, James C | SC | Part | Operators | \$ 1,521 | \$ 1,069 | \$ 452 | - | - | - | 452 | - | - | | | | | |
| 18157 | Davis, Earl Jimmy | SC | Part | Operators | \$ 320 | \$ 210 | \$ 111 | 111 | - | - | - | - | - | | | | | |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ 1,288 | \$ 867 | \$ 422 | - | - | - | 422 | - | - | | | | | |
| Total IT Department | | | | | | | | Corp | Office | 28,392 | 20,570 | 7,822 | 271 | 113 | 3 | 22 | - | 49 |
| Total Other WSC Department | | | | | | | | Corp | Office | 209,493 | 147,880 | 61,613 | 3,185 | 1,398 | 38 | 285 | - | 560 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | |
|---------------------|----|-------|----|----|---|---|---|---|
| Total Operators FUT | \$ | 1,315 | 31 | 8 | - | 2 | - | 3 |
| Total Office FUT | \$ | 512 | 31 | 13 | 0 | 3 | - | 6 |
| Total WSC FUT | | 535 | 32 | 14 | 0 | 3 | - | 6 |

TOTAL FUT ALLOCATED 2,362 94 36 7 14

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | SC 70-0298 Carolina Water Service | SC 71-1300 Util Serv of SC | SC 74-0484 Southland | SC 75-0700 United Utility Co. | SC 77-0470 SC Utilities | SC 79-0485 Tega Cay |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------------------|-------------------------------|-------------------------|----------------------------------|----------------------------|------------------------|
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 98892 | Holland, Marcelle E | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 99249 | Jelfcoat, Whitney Ann Hodge | SC | Full | Office | \$ 52 | \$ 8 | 45 | 28 | 11 | 0 | 2 | | 5 |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 98711 | Turkely, Netlie M | SC | Full | Office | \$ 56 | \$ 56 | | | | | | | |
| 99205 | De La Torriente, Martha N | SC | Part | Office | \$ 58 | \$ 45 | 11 | 5 | 2 | 0 | 0 | | 1 |
| 98807 | Belcastro, Joseph C | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99098 | Barow, Timothy M. | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99092 | Brazell, Derrick William | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99705 | Carnish, Larry W | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99683 | Chitwood, Larry Alton | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 801 | Davis, Miguel B | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99108 | De La Torriente, Maurice A. | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98809 | Driggers, Marvin Henry | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98806 | Gordon, Dawis Wayne | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98976 | Gunter III, Charlie P. | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 38958 | Hinson, Richard F | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98878 | Jackson, Robert B | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99729 | Michell, Malcolm Aubrey | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 88860 | Moore, Shane C | SC | Full | Operators | \$ 10 | \$ 10 | | | | | | | |
| 99785 | Nix, Thomas Elliott | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99072 | Owens, Jason Brian | SC | Full | Operators | \$ 58 | \$ 56 | | | | | | | |
| 99723 | Parker, Wesley M | SC | Full | Operators | \$ 33 | \$ 33 | | | | | | | |
| 99078 | Perry, Jeffrey L | SC | Full | Operators | \$ 58 | \$ 58 | | | | | | | |
| 88805 | Plummer, George Randall | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 870 | Porter, William Douglas | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99750 | Reeder, Dana Larue | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99240 | Roberts, James D | SC | Full | Operators | \$ 56 | \$ 53 | 3 | | 0 | | | | 3 |
| 98809 | Sawyer, Kim D | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98743 | Scott, Robert C. | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99251 | Stokas, Christopher M. | SC | Full | Operators | \$ 40 | \$ 12 | 28 | 19 | 8 | | 2 | | |
| 830 | Taylor, Michael O Neal | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99815 | Trouf, Bradley Leon | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 635 | Whill, Stephen H | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 98900 | Wright, John Russell | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 697 | Zeise, Michael Peter | SC | Full | Operators | \$ 56 | \$ 56 | | | | | | | |
| 5653 | Brown, James C | SC | Part | Operators | \$ 58 | \$ 56 | | | | | | | |
| 10157 | Davis, Earl Jimmy | SC | Part | Operators | \$ 33 | \$ 22 | 12 | 12 | | | | | |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ 58 | \$ 56 | | | | | | | |
| Total IT Department | | Corp | Office | 447 | 348 | 99 | 6 | 3 | 0 | 1 | | | 1 |
| Total Other WSC Department | | Corp | Office | 4,351 | 3,717 | 634 | 28 | 11 | 0 | 2 | | | 5 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | |
|---------------------|----|-------|-----|----|---|----|---|----|
| Total Operators SUT | \$ | 6,192 | 83 | 17 | - | 3 | - | 6 |
| Total Office SUT | \$ | 1,692 | 54 | 27 | 1 | 5 | - | 12 |
| Total WSC SUT | \$ | 3,236 | 203 | 86 | 2 | 17 | - | 37 |

TOTAL SUT ALLOCATED 11,121 331 130 3 26 54

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | SC 70-0298 Carolina Water Service | SC 71-1300 Util Serv of SC | SC 74-0484 Southland | SC 75-0700 United Utility Co. | SC 77-0470 SC Utilities | SC 79-0485 Tega Cay |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------------------|-------------------------------|-------------------------|----------------------------------|----------------------------|------------------------|
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | | | | | | | |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 98892 | Holland, Marcelita E | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 99249 | Jelfcoat, Whitney Ann Hodge | SC | Full | Office | \$ 108 | \$ 10 | 82 | 54 | 23 | 1 | 4 | | 10 |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 116 | \$ 116 | | | | | | | |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ 116 | \$ 92 | 23 | 10 | 4 | 0 | 1 | | 2 |
| 98807 | Beloastro, Joseph C | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99098 | Borow, Timothy M. | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99092 | Brazell, Derrick William | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 89705 | Garnish, Larry W | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99683 | Chitwood, Larry Alton | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 601 | Davis, Miguel B | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99108 | De La Torre, Maurice A. | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98809 | Driggers, Marvin Henry | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98806 | Gordon, Dewis Wayne | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98976 | Gunter III, Charlie P. | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 38956 | Hinson, Richard F | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98878 | Jackson, Robert B | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98860 | Moore, Shane C | SC | Full | Operators | \$ 21 | \$ 21 | | | | | | | |
| 99765 | Nix, Thomas Elliott | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99072 | Owens, Jason Brian | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99723 | Parker, Wesley M | SC | Full | Operators | \$ 87 | \$ 87 | | | | | | | |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 68805 | Plummer, George Randall | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 670 | Porter, William Douglas | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99750 | Reeder, Dana Larue | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99240 | Roberts, James D | SC | Full | Operators | \$ 116 | \$ 109 | 8 | | 1 | | | | 8 |
| 98869 | Sawyer, Kim D | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98743 | Scott, Robert C. | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | \$ 83 | \$ 24 | 59 | 39 | 16 | | 3 | | |
| 630 | Taylor, Michael O Neal | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 88815 | Trout, Bradley Leon | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 635 | Whitt, Stephen R | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 98900 | Wright, John Russell | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 697 | Zeise, Michael Peter | SC | Full | Operators | \$ 116 | \$ 116 | | | | | | | |
| 5853 | Brown, James C | SC | Part | Operators | \$ 116 | \$ 110 | | | | | | | |
| 16157 | Davis, Earl Jimmy | SC | Part | Operators | \$ 69 | \$ 45 | 24 | 24 | | | | | |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ 116 | \$ 116 | | | | | | | |
| Total IT Department | | | | | 231 | 231 | | | | | | | |
| Total Other WSC Department | | | | | 25,140 | 21,496 | 3,644 | 203 | 86 | 2 | 17 | | 37 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | |
|-------------------------|----|--------|-------|-------|----|-----|---|-----|
| Total Operators Pension | \$ | 80,381 | 4,778 | 3,212 | 88 | 589 | - | 749 |
| Total Office Pension | \$ | 12,999 | 965 | 565 | 13 | 79 | - | 175 |
| Total WSC Pension | \$ | 25,798 | 1,565 | 673 | 19 | 135 | - | 278 |

TOTAL PENSION ALLOCATED 119,179 7,306 4,450 119 803 1,202

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | SC 70-0298 Carolina Water Service | SC 71-1300 Util Serv of SC | SC 74-0464 Southland | SC 75-0700 United Utility Co. | SC 77-0470 SC Utilities | SC 79-0485 Tega Cay |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------------------|-------------------------------|-------------------------|----------------------------------|----------------------------|------------------------|
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 44 | 18 | 1 | 4 | - | 8 |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 415 | \$ 273 | \$ 142 | 84 | 35 | 1 | 7 | - | 15 |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 344 | \$ 210 | \$ 134 | 79 | 33 | 1 | 8 | - | 14 |
| 98892 | Holland, Marcella E | SC | Full | Office | \$ 348 | \$ 348 | \$ 0 | 0 | 0 | - | 0 | - | 0 |
| 99249 | Jeffcoat, Whitney Ann Hodge | SC | Full | Office | \$ 149 | \$ 22 | \$ 127 | 75 | 31 | 1 | 6 | - | 14 |
| 89094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 435 | \$ 313 | \$ 122 | 72 | 30 | 1 | 6 | - | 13 |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 915 | \$ 582 | \$ 333 | 138 | 58 | 2 | 11 | - | 25 |
| 89058 | Sightler, Charlotte L | SC | Full | Office | \$ 609 | \$ 407 | \$ 202 | 119 | 50 | 2 | 10 | - | 22 |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 696 | \$ 474 | \$ 222 | 95 | 40 | 1 | 8 | - | 17 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 477 | \$ 331 | \$ 146 | 86 | 36 | 1 | 7 | - | 16 |
| 88844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 542 | \$ 372 | \$ 170 | 100 | 42 | 1 | 8 | - | 18 |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 514 | \$ 352 | \$ 162 | - | 162 | - | - | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 538 | \$ 371 | \$ 168 | 72 | 30 | 1 | 6 | - | 13 |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 98807 | Belcastro, Joseph C | SC | Full | Operators | \$ 484 | \$ 322 | \$ 163 | 107 | 35 | 21 | - | - | - |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 937 | \$ 613 | \$ 324 | 249 | 75 | - | - | - | - |
| 98096 | Borow, Timothy M. | SC | Full | Operators | \$ 713 | \$ 472 | \$ 241 | - | 219 | - | 22 | - | - |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 740 | \$ 520 | \$ 220 | 211 | 9 | - | - | - | - |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 733 | \$ 500 | \$ 234 | - | 234 | - | - | - | - |
| 99082 | Brazel, Derrick William | SC | Full | Operators | \$ 597 | \$ 410 | \$ 187 | 59 | 128 | - | - | - | - |
| 99705 | Garnish, Larry W | SC | Full | Operators | \$ 868 | \$ 634 | \$ 334 | 334 | - | - | - | - | - |
| 99883 | Chitwood, Larry Alton | SC | Full | Operators | \$ 729 | \$ 478 | \$ 250 | - | 116 | - | 134 | - | - |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 876 | \$ 606 | \$ 269 | 269 | - | - | - | - | - |
| 601 | Davis, Miguel B | SC | Full | Operators | \$ 769 | \$ 540 | \$ 229 | 90 | 60 | - | - | - | 79 |
| 99108 | De La Torre, Maurice A. | SC | Full | Operators | \$ 915 | \$ 583 | \$ 333 | 175 | 136 | 21 | - | - | - |
| 88809 | Driggers, Marvin Henry | SC | Full | Operators | \$ 885 | \$ 670 | \$ 315 | 315 | - | - | - | - | - |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | \$ 708 | \$ 495 | \$ 213 | 149 | 84 | - | - | - | - |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | \$ 937 | \$ 613 | \$ 324 | 259 | 57 | 7 | - | - | - |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | \$ 591 | \$ 404 | \$ 187 | 170 | 17 | - | - | - | - |
| 98806 | Gordon, Dewis Wayne | SC | Full | Operators | \$ 642 | \$ 445 | \$ 197 | - | 197 | - | - | - | - |
| 88978 | Gunter III, Charlie P. | SC | Full | Operators | \$ 704 | \$ 482 | \$ 212 | 133 | 79 | - | - | - | - |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 1,770 | \$ 1,152 | \$ 618 | 265 | 111 | 3 | 22 | - | 48 |
| 88856 | Hinson, Richard F | SC | Full | Operators | \$ 902 | \$ 607 | \$ 295 | 295 | - | - | - | - | - |
| 98878 | Jackson, Robert B | SC | Full | Operators | \$ 588 | \$ 389 | \$ 197 | - | 197 | - | - | - | - |
| 98095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 585 | \$ 394 | \$ 191 | 70 | 90 | 31 | - | - | - |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 758 | \$ 515 | \$ 242 | - | 242 | - | - | - | - |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | \$ 919 | \$ 576 | \$ 343 | 109 | 114 | - | 37 | - | 62 |
| 98860 | Moore, Shane C | SC | Full | Operators | \$ 31 | \$ 31 | \$ - | - | - | - | - | - | - |
| 99765 | Nix, Thomas Elliott | SC | Full | Operators | \$ 1,054 | \$ 690 | \$ 364 | 299 | 35 | - | 29 | - | - |
| 89072 | Owens, Jason Brian | SC | Full | Operators | \$ 547 | \$ 388 | \$ 158 | 62 | 41 | - | - | - | 55 |
| 99723 | Parker, Wesley M | SC | Full | Operators | \$ 96 | \$ 96 | \$ - | - | - | - | - | - | - |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | \$ 448 | \$ 319 | \$ 130 | 78 | 52 | - | - | - | - |
| 88605 | Pammer, George Randal | SC | Full | Operators | \$ 1,194 | \$ 831 | \$ 363 | 205 | 157 | - | - | - | - |
| 670 | Porter, William Douglas | SC | Full | Operators | \$ 885 | \$ 485 | \$ 200 | 190 | 10 | - | - | - | - |
| 99750 | Rieder, Dana Larue | SC | Full | Operators | \$ 1,038 | \$ 671 | \$ 367 | 291 | 72 | 4 | - | - | - |
| 99240 | Roberts, James D | SC | Full | Operators | \$ 381 | \$ 149 | \$ 232 | - | 21 | - | - | - | 211 |
| 98869 | Sawyer, Kim D | SC | Full | Operators | \$ 502 | \$ 327 | \$ 175 | - | - | - | 175 | - | - |
| 99743 | Scott, Robert C. | SC | Full | Operators | \$ 542 | \$ 378 | \$ 165 | - | - | - | 165 | - | - |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | \$ 114 | \$ 32 | \$ 81 | 54 | 23 | - | 4 | - | - |
| 830 | Taylor, Michael O Neal | SC | Full | Operators | \$ 888 | \$ 632 | \$ 256 | 221 | 44 | - | - | - | - |
| 98815 | Trout, Bradley Leon | SC | Full | Operators | \$ 825 | \$ 448 | \$ 180 | - | 180 | - | - | - | - |
| 635 | Whitt, Stephen R | SC | Full | Operators | \$ 697 | \$ 500 | \$ 197 | - | - | - | - | - | 197 |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 442 | \$ 307 | \$ 135 | - | 58 | - | - | - | 77 |
| 88800 | Wright, John Russell | SC | Full | Operators | \$ 896 | \$ 498 | \$ 198 | 33 | 165 | - | - | - | - |
| 697 | Zelso, Michael Peter | SC | Full | Operators | \$ 807 | \$ 548 | \$ 258 | 83 | 175 | - | - | - | - |
| 5653 | Brown, James C | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 18157 | Davis, Earl Jimmy | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| Total IT Department | | | | | 12,763 | 9,374 | 3,389 | 202 | 84 | 2 | 18 | - | 37 |
| Total Other WSC Department | | | | | 70,571 | 45,300 | 25,271 | 1,363 | 589 | 16 | 119 | - | 242 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 6,182 4,156 114 762 - 969
 Total Office 401(k) \$ 16,819 1,249 731 16 102 - 226
 Total WSC 401(k) \$ 33,380 2,024 871 24 175 - 360

TOTAL 401(K) ALLOCATED 154,201 9,455 5,758 154 1,038 1,655

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | SC | SC | SC | SC | SC | SC |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------|-----------------|-----------|--------------------|--------------|----------|
| | | | | | | | | 70-0298 | 71-1300 | 74-0464 | 75-0700 | 77-0470 | 79-0485 |
| | | | | | | | | Carolina Water Service | Util Serv of SC | Southland | United Utility Co. | SC Utilities | Tega Cay |
| 10054 | Stavis, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 57 | 24 | 1 | 5 | - | 10 |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 538 | \$ 354 | \$ 184 | 108 | 45 | 1 | 9 | - | 20 |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 446 | \$ 273 | \$ 174 | 103 | 43 | - | 8 | - | 19 |
| 98892 | Holland, Marcella E | SC | Full | Office | \$ 452 | \$ 452 | \$ 0 | 0 | 0 | - | 0 | - | 0 |
| 99249 | Jelfcoat, Whitney Ann Hodge | SC | Full | Office | \$ 193 | \$ 28 | \$ 165 | 97 | 41 | 1 | 8 | - | 18 |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 584 | \$ 406 | \$ 177 | 93 | 39 | 1 | 8 | - | 17 |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 1,187 | \$ 789 | \$ 418 | 179 | 75 | 2 | 15 | - | 32 |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 790 | \$ 528 | \$ 262 | 154 | 64 | 3 | 13 | - | 28 |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 903 | \$ 616 | \$ 287 | 123 | 51 | 1 | 10 | - | 22 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 619 | \$ 430 | \$ 189 | 112 | 47 | 1 | 9 | - | 20 |
| 98844 | Vacchio, Suzanne Gladys | SC | Full | Office | \$ 702 | \$ 483 | \$ 219 | 130 | 54 | 2 | 11 | - | 23 |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 666 | \$ 457 | \$ 209 | - | 210 | - | - | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 699 | \$ 481 | \$ 218 | 93 | 39 | 1 | 8 | - | 17 |
| 99205 | De La Torriente, Martha N | SC | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 98807 | Belcastro, Joseph C | SC | Full | Operators | \$ 628 | \$ 417 | \$ 211 | 139 | 45 | 27 | - | - | - |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 1,214 | \$ 796 | \$ 419 | 322 | 97 | - | - | - | - |
| 99086 | Borow, Timothy M. | SC | Full | Operators | \$ 924 | \$ 612 | \$ 312 | - | 283 | - | 28 | - | - |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 960 | \$ 675 | \$ 285 | 273 | 12 | - | - | - | - |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 951 | \$ 648 | \$ 302 | - | - | - | - | - | - |
| 99092 | Brazell, Derrick William | SC | Full | Operators | \$ 774 | \$ 532 | \$ 242 | 76 | 168 | - | - | - | - |
| 99705 | Carnish, Larry W | SC | Full | Operators | \$ 1,255 | \$ 822 | \$ 432 | - | 432 | - | - | - | - |
| 99683 | Chitwood, Larry Alton | SC | Full | Operators | \$ 945 | \$ 621 | \$ 324 | - | 150 | - | 173 | - | - |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 1,135 | \$ 787 | \$ 348 | 348 | - | - | - | - | - |
| 601 | Davis, Miguel B | SC | Full | Operators | \$ 997 | \$ 701 | \$ 296 | 118 | 77 | - | - | - | 102 |
| 99108 | De La Torriente, Maurice A. | SC | Full | Operators | \$ 1,187 | \$ 758 | \$ 431 | 227 | 178 | 27 | - | - | - |
| 98809 | Driggers, Marvin Henry | SC | Full | Operators | \$ 1,277 | \$ 869 | \$ 408 | 408 | - | - | - | - | - |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | \$ 918 | \$ 643 | \$ 276 | 193 | 83 | - | - | - | - |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | \$ 1,214 | \$ 798 | \$ 419 | 335 | 74 | 10 | - | - | - |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | \$ 788 | \$ 524 | \$ 242 | 220 | 23 | - | - | - | - |
| 98806 | Gordon, Davis Wayne | SC | Full | Operators | \$ 833 | \$ 578 | \$ 255 | - | 255 | - | - | - | - |
| 98978 | Gunter III, Chaille P. | SC | Full | Operators | \$ 912 | \$ 638 | \$ 275 | 172 | 102 | - | - | - | - |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 2,295 | \$ 1,495 | \$ 800 | 343 | 143 | 4 | 28 | - | 62 |
| 38956 | Hinson, Richard F | SC | Full | Operators | \$ 1,170 | \$ 788 | \$ 382 | 382 | - | - | - | - | - |
| 98878 | Jackson, Robert B | SC | Full | Operators | \$ 780 | \$ 505 | \$ 255 | - | 255 | - | - | - | - |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 758 | \$ 511 | \$ 247 | 91 | 118 | 40 | - | - | - |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 981 | \$ 658 | \$ 313 | - | 313 | - | - | - | - |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | \$ 1,191 | \$ 748 | \$ 443 | 141 | 147 | - | 48 | - | 108 |
| 98860 | Moore, Shane C | SC | Full | Operators | \$ 40 | \$ 40 | \$ - | - | - | - | - | - | - |
| 99765 | Nix, Thomas Elliott | SC | Full | Operators | \$ 1,368 | \$ 896 | \$ 471 | 387 | 48 | - | 38 | - | - |
| 99072 | Owens, Jason Brian | SC | Full | Operators | \$ 709 | \$ 504 | \$ 205 | 81 | 54 | - | - | - | 71 |
| 99723 | Parker, Wesley M | SC | Full | Operators | \$ 124 | \$ 124 | \$ - | - | - | - | - | - | - |
| 99079 | Parry, Jeffrey L | SC | Full | Operators | \$ 582 | \$ 414 | \$ 168 | 101 | 67 | - | - | - | - |
| 68805 | Plummer, George Randall | SC | Full | Operators | \$ 1,548 | \$ 1,078 | \$ 489 | 286 | 204 | - | - | - | - |
| 670 | Porter, William Douglas | SC | Full | Operators | \$ 889 | \$ 630 | \$ 246 | 246 | 12 | - | - | - | - |
| 99750 | Reeder, Dana Lane | SC | Full | Operators | \$ 1,348 | \$ 871 | \$ 475 | 377 | 83 | 5 | - | - | - |
| 99240 | Roberts, James D | SC | Full | Operators | \$ 494 | \$ 193 | \$ 301 | - | 27 | - | - | - | 273 |
| 98869 | Sawyer, Kim D | SC | Full | Operators | \$ 651 | \$ 424 | \$ 227 | - | - | - | 227 | - | - |
| 98743 | Scott, Robert C. | SC | Full | Operators | \$ 703 | \$ 490 | \$ 213 | - | - | - | 213 | - | - |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | \$ 147 | \$ 42 | \$ 105 | 70 | 29 | - | 8 | - | - |
| 630 | Taylor, Michael O Neal | SC | Full | Operators | \$ 1,184 | \$ 821 | \$ 343 | 287 | 67 | - | - | - | - |
| 98815 | Troul, Bradley Leon | SC | Full | Operators | \$ 811 | \$ 578 | \$ 232 | - | 232 | - | - | - | - |
| 635 | Whitt, Stephen R | SC | Full | Operators | \$ 903 | \$ 648 | \$ 255 | - | - | - | - | - | 255 |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 574 | \$ 399 | \$ 175 | - | 75 | - | - | - | 99 |
| 98900 | Wright, John Russell | SC | Full | Operators | \$ 902 | \$ 647 | \$ 256 | 43 | 213 | - | - | - | - |
| 697 | Zeise, Michael Peter | SC | Full | Operators | \$ 1,046 | \$ 712 | \$ 334 | - | 108 | 226 | - | - | - |
| 5653 | Brown, James C | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 18157 | Davis, Earl Jimmy | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 18,551 | 12,165 | 4,385 | 281 | 109 | 3 | 21 | - | 47 |
| Total Other WSC Department | | Corp | Office | | 91,489 | 58,792 | 32,697 | 1,764 | 762 | 21 | 153 | - | 313 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | |
|---------------------------------|----|---------|--------|--------|-----|-------|---|-------|
| Total Operators Health Benefits | \$ | 496,681 | 24,641 | 19,359 | 541 | 4,004 | - | 4,801 |
| Total Office Health Benefits | \$ | 106,828 | 8,474 | 4,914 | 108 | 692 | - | 1,535 |
| Total WSC Health Benefits | | 78,520 | 4,781 | 2,066 | 56 | 417 | - | 843 |

TOTAL HEALTH BENEFITS ALLOCATED 666,030 37,876 26,339 706 5,112 7,179

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | SC | SC | SC | SC | SC | SC |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|-----------------|-----------|--------------------|--------------|----------|
| | | | | | | | | 70-0298 | 71-1300 | 74-0464 | 75-0700 | 77-0470 | 79-0485 |
| | | | | | | | | Carolina Water Services | Util Serv of SC | Southland | United Utility Co. | SC Utilities | Tega Cay |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 196 | 82 | 2 | 16 | - | 35 |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 814 | 340 | 10 | 66 | - | 147 |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 814 | 340 | 10 | 66 | - | 147 |
| 98892 | Holland, Marcelle E | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 814 | 340 | 10 | 66 | - | 147 |
| 99249 | Jelfcoat, Whitney Ann Hodge | SC | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | 814 | 340 | 10 | 66 | - | 147 |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 814 | 340 | 10 | 66 | - | 147 |
| 50632 | Lewis, Dolly H | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 590 | 246 | 7 | 48 | - | 107 |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 810 | 338 | 16 | 66 | - | 147 |
| 87416 | Stratakos, Gloria C | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 590 | 246 | 7 | 48 | - | 107 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 814 | 340 | 10 | 66 | - | 147 |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 814 | 340 | 10 | 66 | - | 147 |
| 99538 | McKnight, Edwin R | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - | - | - |
| 98711 | Turksky, Nettie M | SC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 590 | 246 | 7 | 48 | - | 107 |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 98607 | Belcastro, Joseph C | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 906 | 297 | 174 | - | - | - |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,058 | 319 | - | - | - | - |
| 99096 | Borow, Timothy M. | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,249 | - | 128 | - | - |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,320 | 57 | - | - | - | - |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - | - | - |
| 99092 | Brazell, Derrick William | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 433 | 944 | - | - | - | - |
| 99705 | Carnish, Larry W | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - |
| 99683 | Chitwood, Larry Alton | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 639 | - | 738 | - | - |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - |
| 601 | Davis, Miguel B | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 542 | 361 | - | - | - | 475 |
| 99108 | De La Torre, Maurice A. | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 725 | 564 | 68 | - | - | - |
| 98608 | Driggers, Marvin Henry | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 963 | 414 | - | - | - | - |
| 10015 | Elkinger, Bright Anthony | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,102 | 244 | 31 | - | - | - |
| 99076 | Forrest Jr., David Lee | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,249 | 128 | - | - | - | - |
| 98806 | Gordon, Dewis Wayne | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - | - | - |
| 98976 | Gunter III, Charlie P. | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 865 | 513 | - | - | - | - |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 590 | 246 | 7 | 48 | - | 107 |
| 98958 | Hinson, Richard F | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - | - | - | - | - |
| 98678 | Jackson, Robert B | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - | - | - |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 506 | 646 | 225 | - | - | - |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - | - | - |
| 99729 | Michell, Malcolm Aubrey | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 440 | 458 | - | 149 | - | 331 |
| 98860 | Moore, Shane C | SC | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - |
| 99765 | Nix, Thomas Elliott | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,134 | 134 | - | 110 | - | - |
| 99072 | Owens, Jason Brian | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 542 | 361 | - | - | - | 475 |
| 99723 | Parker, Wesley M | SC | Full | Operators | \$ 1,217 | \$ 1,217 | \$ - | - | - | - | - | - | - |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 827 | 550 | - | - | - | - |
| 68605 | Plummer, George Randall | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 790 | 597 | - | - | - | - |
| 670 | Porter, William Douglas | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,312 | 66 | - | - | - | - |
| 99750 | Reeder, Dana Larue | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,093 | 269 | 15 | - | - | - |
| 99240 | Roberts, James D | SC | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | - | 126 | - | - | - | 1,252 |
| 98869 | Sawyer, Kim D | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 | - | - |
| 98743 | Scott, Robert C. | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | 1,378 | - | - |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | 919 | 384 | - | 75 | - | - |
| 630 | Taylor, Michael O Neal | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,151 | 227 | - | - | - | - |
| 98815 | Trouk, Bradley Leon | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 | - | - | - | - |
| 635 | Whitt, Stephen R | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - | - | - | - | 1,378 |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 594 | - | - | - | 783 |
| 98900 | Wright, John Russell | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 230 | 1,147 | - | - | - | - |
| 697 | Zelze, Michael Peter | SC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 444 | 934 | - | - | - | - |
| 5653 | Brown, James C | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 16157 | Davis, Earl Jimmy | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| Total IT Department | | Corp | Office | | 24,126 | 13,108 | 11,021 | 478 | 199 | 6 | 39 | - | 67 |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,863 | 99,185 | 4,283 | 1,866 | 51 | 378 | - | 758 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | | | | |
|--------------------------------|----|--------|-------|-------|----|-----|---|-----|
| Total Operators Other Benefits | \$ | 41,080 | 2,030 | 1,596 | 45 | 330 | - | 396 |
| Total Office Other Benefits | \$ | 8,909 | 698 | 405 | 9 | 57 | - | 126 |
| Total WSC Other Benefits | \$ | 6,468 | 392 | 170 | 4 | 34 | - | 69 |

TOTAL OTHER BENEFITS ALLOCATED 66,513 3,120 2,170 58 421 591

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | SC 70-0298 Carolina Water Service | SC 71-1300 Util Serv of SC | SC 74-0464 Southland | SC 75-0700 United Utility Co. | SC 77-0470 SC Utilities | SC 79-0485 Tega Cay |
|----------------------------|-----------------------------|--------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------------------------|-------------------------------|-------------------------|----------------------------------|----------------------------|------------------------|
| 10054 | Stania, Veronica Marie | NC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 18 | 7 | 0 | 1 | - | 3 |
| 99000 | Black, Mary Sue | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 87 | 28 | 1 | 5 | - | 12 |
| 99204 | Hall, Candace E | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 67 | 28 | 1 | 5 | - | 12 |
| 98892 | Holland, Marcella E | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 67 | 28 | 1 | 5 | - | 12 |
| 99249 | Jeffcoat, Whitney Ann Hodge | SC | Full | Office | \$ 227 | \$ 113 | \$ 113 | 87 | 28 | 1 | 5 | - | 12 |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 67 | 28 | 1 | 5 | - | 12 |
| 50632 | Lewis, Doby H | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 49 | 20 | 1 | 4 | - | 9 |
| 99058 | Sightler, Charlotte L | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 67 | 28 | 1 | 5 | - | 12 |
| 87418 | Stratakos, Gloria C | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 49 | 20 | 1 | 4 | - | 9 |
| 98814 | Taylor, Fern S | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 67 | 28 | 1 | 5 | - | 12 |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 67 | 28 | 1 | 5 | - | 12 |
| 98938 | McKnight, Edwin R | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | - | - |
| 98711 | Turkaly, Nettie M | SC | Full | Office | \$ 348 | \$ 233 | \$ 113 | 49 | 20 | 1 | 4 | - | 9 |
| 99205 | De La Torre, Martha N | SC | Part | Office | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 98907 | Bekasiro, Joseph C | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 75 | 24 | 14 | - | - | - |
| 10014 | Bodie Sr, John Larry | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 87 | 26 | - | - | - | - |
| 99096 | Borow, Timothy M. | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 103 | - | 11 | - | - |
| 98808 | Bowen, Von M | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 109 | 5 | - | - | - | - |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | - | - |
| 99092 | Brazell, Derrick William | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 36 | 78 | - | - | - | - |
| 99705 | Carnish, Larry W | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 113 | - | - | - | - | - |
| 99683 | Chitwood, Larry Allon | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 53 | - | 61 | - | - |
| 13513 | Cook, Ralph H | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 113 | - | - | - | - | - |
| 601 | Davis, Miguel B | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 45 | 30 | - | - | - | 39 |
| 99108 | De La Torre, Maurice A. | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 60 | 48 | 7 | - | - | - |
| 98809 | Driggers, Marvin Henry | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 113 | - | - | - | - | - |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 70 | 34 | - | - | - | - |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 91 | 20 | 3 | - | - | - |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 103 | 11 | - | - | - | - |
| 98806 | Gordon, Dewis Wayne | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | - | - |
| 98978 | Gunter III, Charlie P. | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 71 | 42 | - | - | - | - |
| 99737 | Haas, Bruce T | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 49 | 20 | 1 | 4 | - | 9 |
| 98956 | Hinson, Richard F | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 113 | - | - | - | - | - |
| 98876 | Jackson, Robert B | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | - | - |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 42 | 53 | 19 | - | - | - |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | - | - |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 36 | 38 | - | 12 | - | 27 |
| 98880 | Moore, Shane C | SC | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - |
| 99765 | Nix, Thomas Elliott | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 93 | 11 | - | 9 | - | - |
| 99072 | Owens, Jason Brian | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 45 | 30 | - | - | - | 39 |
| 99723 | Parker, Wesley M | SC | Full | Operators | \$ 120 | \$ 120 | \$ - | - | - | - | - | - | - |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 88 | 45 | - | - | - | - |
| 68605 | Plummer, George Randall | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 84 | 49 | - | - | - | - |
| 670 | Porter, William Douglas | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 108 | 5 | - | - | - | - |
| 99750 | Reader, Dana Larue | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 90 | 22 | 1 | - | - | - |
| 99240 | Roberts, James D | SC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | - | 10 | - | - | - | 103 |
| 98889 | Sawyer, Kim D | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 | - | - |
| 98743 | Scott, Robert C. | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | 113 | - | - |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | 76 | 32 | - | 8 | - | - |
| 630 | Taylor, Michael O Neal | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 95 | 19 | - | - | - | - |
| 98815 | Trout, Bradley Leon | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 113 | - | - | - | - |
| 635 | Whit, Stephen R | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | - | - | - | - | 113 |
| 99073 | Wright, Benjamin D | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | - | 49 | - | - | - | 65 |
| 98900 | Wright, John Russell | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 19 | 85 | - | - | - | - |
| 697 | Zelso, Michael Peter | SC | Full | Operators | \$ 348 | \$ 233 | \$ 113 | 37 | 77 | - | - | - | - |
| 5853 | Brown, James C | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 16157 | Davis, Earl Jimmy | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| 362 | Franklin, Phillip L | SC | Part | Operators | \$ - | \$ - | \$ - | - | - | - | - | - | - |
| Total IT Department | Corp | Office | | | 2,299 | 1,391 | 908 | 39 | 16 | 0 | 3 | - | 7 |
| Total Other WSC Department | Corp | Office | | | 22,847 | 14,676 | 8,171 | 353 | 154 | 4 | 31 | - | 62 |

Utilities, Inc.
 SE-60 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | SC 70-0298 Caroline Water Service | SC 71-1300 Util Serv of SC | SC 74-0464 Southland | SC 75-0700 United Utility Co. | SC 77-0470 SC Utilities | SC 79-0485 Tega Cay |
|----------------------------|-----------------------------|-------|-------------------|-----------|---------|--------------------------------------|-------------------------------|-------------------------|----------------------------------|----------------------------|------------------------|
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 100.00% | 14.22% | 5.93% | 0.17% | 1.16% | 0.00% | 2.58% |
| 99000 | Black, Mary Sue | SC | Full | Office | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 99204 | Hall, Candace E | SC | Full | Office | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 98892 | Holland, Marcella E | SC | Full | Office | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 99249 | Jeffcoat, Whitney Ann Hodge | SC | Full | Office | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 50632 | Lewis, Doby H | SC | Full | Office | 100.00% | 42.81% | 17.87% | 0.51% | 3.49% | 0.00% | 7.75% |
| 99058 | Slighter, Charlotte L | SC | Full | Office | 100.00% | 58.81% | 24.55% | 1.19% | 4.80% | 0.00% | 10.65% |
| 87418 | Stratakos, Gloria C | SC | Full | Office | 100.00% | 42.81% | 17.87% | 0.51% | 3.49% | 0.00% | 7.75% |
| 98814 | Taylor, Fern S | SC | Full | Office | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 88938 | McKnight, Edwin R | SC | Full | Office | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98711 | Turkely, Nellie M | SC | Full | Office | 100.00% | 42.81% | 17.87% | 0.51% | 3.49% | 0.00% | 7.75% |
| 99205 | De La Torre, Martha N | SC | Part | Office | 100.00% | 42.81% | 17.87% | 0.51% | 3.49% | 0.00% | 7.75% |
| 98807 | Becastro, Joseph C | SC | Full | Operators | 100.00% | 65.77% | 21.58% | 12.65% | 0.00% | 0.00% | 0.00% |
| 10014 | Bodie Sr, John Lany | SC | Full | Operators | 100.00% | 76.82% | 23.18% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99096 | Borow, Timothy M. | SC | Full | Operators | 100.00% | 0.00% | 90.69% | 0.00% | 9.31% | 0.00% | 0.00% |
| 98808 | Bowen, Von M | SC | Full | Operators | 100.00% | 95.85% | 4.15% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99092 | Brazell, Derrick William | SC | Full | Operators | 100.00% | 31.44% | 68.56% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99705 | Camish, Larry W | SC | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98683 | Chitwood, Larry Alton | SC | Full | Operators | 100.00% | 0.00% | 46.42% | 0.00% | 53.58% | 0.00% | 0.00% |
| 13513 | Cook, Ralph H | SC | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 601 | Davis, Miguel B | SC | Full | Operators | 100.00% | 39.33% | 26.17% | 0.00% | 0.00% | 0.00% | 34.50% |
| 99108 | De La Torre, Maurice A. | SC | Full | Operators | 100.00% | 52.66% | 40.87% | 6.38% | 0.00% | 0.00% | 0.00% |
| 98909 | Driggers, Marvin Henry | SC | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98847 | Edkins, Harry Benjamin | SC | Full | Operators | 100.00% | 89.92% | 30.08% | 0.00% | 0.00% | 0.00% | 0.00% |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | 100.00% | 79.99% | 17.73% | 2.28% | 0.00% | 0.00% | 0.00% |
| 99078 | Forester Jr., David Lee | SC | Full | Operators | 100.00% | 90.68% | 9.32% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98806 | Gordon, Dawis Wayne | SC | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98978 | Gunter III, Charlia P. | SC | Full | Operators | 100.00% | 62.78% | 37.22% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99737 | Heas, Bruce T | SC | Full | Operators | 100.00% | 42.81% | 17.87% | 0.51% | 3.49% | 0.00% | 7.75% |
| 38956 | Hinson, Richard F | SC | Full | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98878 | Jackson, Robert B | SC | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99095 | Kyzer Jr., Ray S. | SC | Full | Operators | 100.00% | 35.74% | 48.89% | 16.37% | 0.00% | 0.00% | 0.00% |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | 100.00% | 31.92% | 33.23% | 0.00% | 10.83% | 0.00% | 24.02% |
| 98860 | Moore, Shane C | SC | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99765 | Nix, Thomas Elliott | SC | Full | Operators | 100.00% | 82.28% | 8.74% | 0.00% | 7.98% | 0.00% | 0.00% |
| 99072 | Owens, Jason Brian | SC | Full | Operators | 100.00% | 39.33% | 26.17% | 0.00% | 0.00% | 0.00% | 34.50% |
| 98723 | Parker, Wesley M | SC | Full | Operators | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | 100.00% | 60.04% | 39.96% | 0.00% | 0.00% | 0.00% | 0.00% |
| 68605 | Plummer, George Randall | SC | Full | Operators | 100.00% | 58.64% | 43.38% | 0.00% | 0.00% | 0.00% | 0.00% |
| 670 | Porter, William Douglas | SC | Full | Operators | 100.00% | 95.21% | 4.79% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99750 | Reeder, Dana Larue | SC | Full | Operators | 100.00% | 79.32% | 19.58% | 1.12% | 0.00% | 0.00% | 0.00% |
| 99240 | Roberts, James D | SC | Full | Operators | 100.00% | 0.00% | 9.12% | 0.00% | 0.00% | 0.00% | 90.88% |
| 98869 | Sawyer, Kim D | SC | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 98743 | Scott, Robert C. | SC | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | 100.00% | 65.71% | 27.84% | 0.00% | 5.44% | 0.00% | 0.00% |
| 630 | Taylor, Michael O Neal | SC | Full | Operators | 100.00% | 83.52% | 16.48% | 0.00% | 0.00% | 0.00% | 0.00% |
| 98815 | Trout, Bradley Leon | SC | Full | Operators | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 835 | Whitt, Stephen R | SC | Full | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 99073 | Wright, Benjamin D | SC | Full | Operators | 100.00% | 0.00% | 43.14% | 0.00% | 0.00% | 0.00% | 56.88% |
| 98900 | Wright, John Russell | SC | Full | Operators | 100.00% | 16.71% | 83.29% | 0.00% | 0.00% | 0.00% | 0.00% |
| 897 | Zelise, Michael Peter | SC | Full | Operators | 100.00% | 32.23% | 67.77% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5653 | Brown, James C | SC | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| 16157 | Davis, Earl Jimmy | SC | Part | Operators | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 382 | Franklin, Phillip L | SC | Part | Operators | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| Total IT Department | | | | | Corp | Office | 8 | 0 | 0 | - | 0 |
| Total Other WSC Department | | | | | Corp | Office | 87 | 4 | 2 | 0 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | SC | SC | SC | SC | SC | SC | | |
|----------------------------|------------------------------|-------|-------------------|-----------|---------|------------------------|-----------------|-----------|--------------------|--------------|----------|---|---------|
| | | | | | | 70-0296 | 71-1300 | 74-0464 | 75-0700 | 77-0470 | 79-0485 | | |
| | | | | | | Carolina Water Service | Util Serv of SC | Southland | United Utility Co. | SC Utilities | Tega Cay | | |
| 10054 | Starks, Veronica Marie | NC | Full | Office | 101,740 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 99000 | Black, Mary Sue | SC | Full | Office | 24,480 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 99204 | Hall, Candace E | SC | Full | Office | 24,480 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 98892 | Holland, Marcella E | SC | Full | Office | 24,480 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 99249 | Jeffcoat, Whitney Ann Hodges | SC | Full | Office | 24,480 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 99094 | Kidd, Cyndi Lea | SC | Full | Office | 24,480 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 50632 | Lewis, Dolly H | SC | Full | Office | 33,794 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 99058 | Sighler, Charlotte L | SC | Full | Office | 24,590 | 14,468 | 8,038 | 292 | 1,181 | - | 2,621 | | |
| 87416 | Stratakos, Gloria C | SC | Full | Office | 33,794 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 98814 | Taylor, Fern S | SC | Full | Office | 24,480 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 98844 | Vecchio, Suzanne Gladys | SC | Full | Office | 24,480 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 98938 | McKnight, Edwin R | SC | Full | Office | 5,015 | - | 5,015 | - | - | - | - | | |
| 98711 | Tuskaly, Nettie M | SC | Full | Office | 33,794 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 99205 | De La Torre, Martha N | SC | Part | Office | 33,794 | 14,468 | 8,038 | 173 | 1,181 | - | 2,621 | | |
| 98807 | Balcasno, Joseph C | SC | Full | Operators | 941 | 819 | 203 | 119 | - | - | - | | |
| 10014 | Bodle Sr, John Larry | SC | Full | Operators | 5,057 | 3,895 | 1,172 | - | - | - | - | | |
| 98096 | Borow, Timothy M. | SC | Full | Operators | 1,129 | - | 1,023 | - | 105 | - | - | | |
| 98808 | Bowen, Von M | SC | Full | Operators | 3,638 | 3,487 | 151 | - | - | - | - | | |
| 5389 | Boylston, Kenneth L | SC | Full | Operators | 485 | - | 485 | - | - | - | - | | |
| 99092 | Brazell, Derrick William | SC | Full | Operators | 1,780 | 560 | 1,221 | - | - | - | - | | |
| 99705 | Carrish, Larry W | SC | Full | Operators | 1,008 | 1,008 | - | - | - | - | - | | |
| 99683 | Chitwood, Larry Athon | SC | Full | Operators | 2,204 | - | 1,023 | - | 1,181 | - | - | | |
| 13513 | Cook, Ralph H | SC | Full | Operators | 3,184 | 3,164 | - | - | - | - | - | | |
| 601 | Davis, Miguel B | SC | Full | Operators | 7,585 | 2,987 | 1,988 | - | - | - | 2,621 | | |
| 99108 | De La Torre, Maurice A. | SC | Full | Operators | 847 | 446 | 347 | 54 | - | - | - | | |
| 98809 | Driggers, Marvin Henry | SC | Full | Operators | 2,987 | 2,987 | - | - | - | - | - | | |
| 98847 | Elkins, Harry Benjamin | SC | Full | Operators | 788 | 551 | 237 | - | - | - | - | | |
| 10015 | Ellinger, Bright Anthony | SC | Full | Operators | 7,593 | 6,073 | 1,347 | 173 | - | - | - | | |
| 99078 | Forrest Jr., David Lee | SC | Full | Operators | 4,755 | 4,312 | 443 | - | - | - | - | | |
| 98806 | Gordon, Dewis Wayne | SC | Full | Operators | 1,023 | - | 1,023 | - | - | - | - | | |
| 98978 | Gunter III, Charlie P. | SC | Full | Operators | 308 | 193 | 115 | - | - | - | - | | |
| 99737 | Haas, Bruce T | SC | Full | Operators | 33,794 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 | | |
| 38956 | Hinson, Richard F | SC | Full | Operators | 2,987 | 2,987 | - | - | - | - | - | | |
| 98878 | Jackson, Robert B | SC | Full | Operators | 623 | - | 623 | - | - | - | - | | |
| 98095 | Kyzer Jr., Ray S. | SC | Full | Operators | 1,057 | 388 | 498 | 173 | - | - | - | | |
| 98812 | Lloyd, W Nolan | SC | Full | Operators | 1,988 | - | 1,988 | - | - | - | - | | |
| 99729 | Mitchell, Malcolm Aubrey | SC | Full | Operators | 10,908 | 3,482 | 3,625 | - | 1,181 | - | 2,621 | | |
| 98860 | Moore, Shane C | SC | Full | Operators | - | - | - | - | - | - | - | | |
| 98765 | Nix, Thomas Elliott | SC | Full | Operators | 3,071 | 2,527 | 299 | - | 245 | - | - | | |
| 99072 | Owens, Jason Brian | SC | Full | Operators | 7,595 | 2,987 | 1,988 | - | - | - | 2,621 | | |
| 99723 | Parker, Wesley M | SC | Full | Operators | - | - | - | - | - | - | - | | |
| 99079 | Perry, Jeffrey L | SC | Full | Operators | 4,975 | 2,987 | 1,988 | - | - | - | - | | |
| 88605 | Ptammer, George Randall | SC | Full | Operators | 909 | 515 | 394 | - | - | - | - | | |
| 670 | Porter, William Douglas | SC | Full | Operators | 2,295 | 2,185 | 110 | - | - | - | - | | |
| 99750 | Reeder, Dana Larus | SC | Full | Operators | 15,470 | 12,278 | 3,027 | 173 | - | - | - | | |
| 99240 | Roberts, James D | SC | Full | Operators | 2,884 | - | 263 | - | - | - | 2,621 | | |
| 98869 | Sawyer, Kim D | SC | Full | Operators | 275 | - | - | - | 275 | - | - | | |
| 98743 | Scott, Robert C. | SC | Full | Operators | 322 | - | - | - | 322 | - | - | | |
| 99251 | Stokes, Christopher M. | SC | Full | Operators | 21,897 | 14,468 | 6,038 | - | 1,181 | - | - | | |
| 830 | Taylor, Michael O Neal | SC | Full | Operators | 1,025 | 850 | 189 | - | - | - | - | | |
| 98815 | Trout, Bradley Leon | SC | Full | Operators | 255 | - | 255 | - | - | - | - | | |
| 635 | Whitt, Stephen R | SC | Full | Operators | 2,921 | - | - | - | - | - | 2,621 | | |
| 99073 | Wright, Benjamin D | SC | Full | Operators | 4,908 | - | 1,988 | - | - | - | 2,621 | | |
| 98900 | Wright, John Russell | SC | Full | Operators | 991 | 168 | 825 | - | - | - | - | | |
| 697 | Zelma, Michael Peter | SC | Full | Operators | 953 | 307 | 648 | - | - | - | - | | |
| 5853 | Brown, James C | SC | Part | Operators | 572 | - | - | - | 572 | - | - | | |
| 16157 | Davis, Earl Jimmy | SC | Part | Operators | 166 | 166 | - | - | - | - | - | | |
| 382 | Franklin, Phillip L | SC | Part | Operators | 572 | - | - | - | 572 | - | - | | |
| Total IT Department | | | | | Corp | Office | 811,186 | 43,404 | 18,114 | 519 | 3,542 | - | 7,862 |
| Total Other WSC Department | | | | | Corp | Office | 15,332,451 | 974,912 | 438,910 | 11,396 | 90,394 | - | 169,248 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 3,974
 Total Office Salaries \$ 605,854 922
 Total WSC Salaries \$ 1,142,069 1,317

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 6,213

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | Tennessee Water Service | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|-----------|-------|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 33,345 | \$ 21,901 | \$ 11,444 | 66 | | |
| 99125 | Hudson, Shannon N | NC | Full | Office | \$ 20,487 | \$ 13,912 | \$ 6,575 | 38 | | |
| 740 | Hull, Christine D | NC | Full | Office | \$ 32,898 | \$ 22,412 | \$ 10,288 | 59 | | |
| 88882 | Johnson, Roxanne | NC | Full | Office | \$ 17,459 | \$ 11,987 | \$ 5,472 | 31 | | |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 41,075 | \$ 26,500 | \$ 14,575 | 84 | | |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 24,616 | \$ 16,639 | \$ 7,977 | 46 | | |
| 98857 | Renfrew, Jessica Muhlig | NC | Full | Office | \$ 17,807 | \$ 11,503 | \$ 6,404 | 37 | | |
| 98953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 20,010 | \$ 13,872 | \$ 6,138 | 35 | | |
| 88875 | Self, Rose D | NC | Full | Office | \$ 22,835 | \$ 15,642 | \$ 7,183 | 41 | | |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 6,973 | \$ 1,225 | \$ 5,748 | 33 | | |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 21,424 | \$ 14,825 | \$ 6,595 | 38 | | |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 28,735 | \$ 18,464 | \$ 8,270 | 48 | | |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 1,154 | \$ - | \$ 1,154 | 7 | | |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 28,086 | \$ 19,283 | \$ 8,803 | 51 | | |
| 91875 | Traver, Edith Cole | NC | Full | Office | \$ 34,837 | \$ 22,511 | \$ 12,126 | 70 | | |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 27,431 | \$ 18,857 | \$ 8,574 | 49 | | |
| 84759 | Watson, Trela Y | NC | Full | Office | \$ 25,738 | \$ 17,472 | \$ 8,266 | 48 | | |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 30,349 | \$ 20,344 | \$ 10,005 | 57 | | |
| 99056 | Swift, Charmaine Adele | NC | Part | Office | \$ 11,853 | \$ 8,939 | \$ 2,914 | 17 | | |
| 10054 | Stans, Veronica Marie | NC | Full | Office | \$ 36,729 | \$ 23,201 | \$ 13,528 | 37 | | |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ 17,829 | \$ 12,296 | \$ 5,533 | 32 | | |
| 99198 | Birds, Peter McNeely | NC | Full | Operators | \$ 23,014 | \$ 14,203 | \$ 8,810 | 847 | | |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 84,858 | \$ 53,563 | \$ 31,093 | 179 | | |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 62,879 | \$ 41,316 | \$ 21,383 | 178 | | |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 18,398 | \$ 4,189 | \$ 14,209 | 1,449 | | |
| 58888 | McFalls, Edwin L | NC | Full | Operators | \$ 37,308 | \$ 25,331 | \$ 11,977 | 1,221 | | |
| Total IT Department | | | | | Corp | Office | 560,702 | 412,048 | 148,858 | 170 |
| Total Other WSC Department | | | | | Corp | Office | 3,111,007 | 1,992,067 | 1,118,940 | 1,147 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FICA \$ 276,151 304
 Total Office FICA \$ 46,348 71
 Total WSC FICA \$ 59,833 65

TOTAL FICA ALLOCATED 381,331 440

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | TN 92-0651 Tennessee Water Service | | |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|--------|----|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 2,551 | \$ 1,675 | \$ 875 | 5 | | |
| 89125 | Hudson, Shannon N | NC | Full | Office | \$ 1,567 | \$ 1,084 | \$ 503 | 3 | | |
| 740 | Hull, Christine D | NC | Full | Office | \$ 2,501 | \$ 1,715 | \$ 787 | 5 | | |
| 88982 | Johnson, Roxanna | NC | Full | Office | \$ 1,338 | \$ 917 | \$ 419 | 2 | | |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 3,142 | \$ 2,027 | \$ 1,115 | 6 | | |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 1,883 | \$ 1,273 | \$ 610 | 4 | | |
| 98857 | Renfrew, Jessica Muhlbg | NC | Full | Office | \$ 1,370 | \$ 880 | \$ 490 | 3 | | |
| 98853 | Robinson, Shona Neabit | NC | Full | Office | \$ 1,531 | \$ 1,081 | \$ 470 | 3 | | |
| 88875 | Sell, Rose D | NC | Full | Office | \$ 1,747 | \$ 1,197 | \$ 550 | 3 | | |
| 99250 | Shaler, Joy G | NC | Full | Office | \$ 533 | \$ 94 | \$ 440 | 3 | | |
| 89038 | Silva, Lisa M | NC | Full | Office | \$ 1,839 | \$ 1,134 | \$ 505 | 3 | | |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 2,045 | \$ 1,413 | \$ 633 | 4 | | |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 88 | \$ - | \$ 189 | 1 | | |
| 80854 | Townsend, Patricia Cook | NC | Full | Office | \$ 2,149 | \$ 1,475 | \$ 673 | 4 | | |
| 91875 | Traver, Edith Cole | NC | Full | Office | \$ 2,650 | \$ 1,722 | \$ 928 | 5 | | |
| 771 | Trotter, Lillian Elizabeth | NC | Full | Office | \$ 2,098 | \$ 1,443 | \$ 656 | 4 | | |
| 84759 | Watson, Trela Y | NC | Full | Office | \$ 1,969 | \$ 1,337 | \$ 632 | 4 | | |
| 96898 | Williams, Moretta Teresa | NC | Full | Office | \$ 1,267 | \$ 1,267 | \$ - | - | | |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 2,322 | \$ 1,558 | \$ 785 | 4 | | |
| 89056 | Swift, Charmaine Adala | NC | Part | Office | \$ 907 | \$ 684 | \$ 223 | 1 | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 3 | | |
| 88713 | Day, Tori Lynn | NC | Part | Office | \$ 1,384 | \$ 941 | \$ 423 | 2 | | |
| 99198 | Birds, Peter McNeely | NC | Full | Operators | \$ 1,781 | \$ 1,087 | \$ 674 | 72 | | |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 6,476 | \$ 4,068 | \$ 2,379 | 14 | | |
| 49108 | Lasthue, Martin J | NC | Full | Operators | \$ 4,795 | \$ 3,181 | \$ 1,634 | 14 | | |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 2,235 | \$ 1,541 | \$ 694 | - | | |
| 89245 | Lewis, Kenneth David | NC | Full | Operators | \$ 1,407 | \$ 320 | \$ 1,087 | 111 | | |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 2,737 | \$ 1,890 | \$ 847 | - | | |
| 58888 | McFalls, Edwin L | NC | Full | Operators | \$ 2,854 | \$ 1,838 | \$ 916 | 83 | | |
| Total IT Department | | | | | Corp | Office | 28,382 | 20,570 | 7,822 | 5 |
| Total Other WSC Department | | | | | Corp | Office | 209,493 | 147,880 | 61,613 | 60 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 3,874
 Total Office Salaries \$ 605,854 922
 Total WSC Salaries \$ 1,142,069 1,317

TOTAL SALARIES ALLOCATED \$ 5,344,664 \$ 6,213

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | Tennessee Water Service | TN 92-0651 |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|------------|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 33,345 | \$ 21,901 | \$ 11,444 | 86 | |
| 99125 | Hudson, Shannon N | NC | Full | Office | \$ 20,487 | \$ 13,912 | \$ 6,575 | 38 | |
| 740 | Hull, Christine D | NC | Full | Office | \$ 32,698 | \$ 22,412 | \$ 10,286 | 59 | |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 17,459 | \$ 11,987 | \$ 5,472 | 31 | |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 41,075 | \$ 26,500 | \$ 14,575 | 84 | |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 24,816 | \$ 16,639 | \$ 7,977 | 46 | |
| 98857 | Randrew, Jessica Muhlbg | NC | Full | Office | \$ 17,907 | \$ 11,503 | \$ 6,404 | 37 | |
| 98953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 20,010 | \$ 13,872 | \$ 6,138 | 35 | |
| 98875 | Self, Rose D | NC | Full | Office | \$ 22,835 | \$ 15,642 | \$ 7,183 | 41 | |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 6,873 | \$ 1,225 | \$ 5,748 | 33 | |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 21,424 | \$ 14,829 | \$ 6,595 | 38 | |
| 585 | Stegall, Donna L | NC | Full | Office | \$ 28,735 | \$ 18,464 | \$ 8,270 | 48 | |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 1,154 | \$ - | \$ 1,154 | 7 | |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 28,086 | \$ 19,283 | \$ 8,903 | 51 | |
| 91075 | Traver, Edith Cole | NC | Full | Office | \$ 34,637 | \$ 22,511 | \$ 12,126 | 70 | |
| 771 | Tritoli, Lillian Elizabeth | NC | Full | Office | \$ 27,431 | \$ 18,857 | \$ 8,574 | 49 | |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 25,736 | \$ 17,472 | \$ 8,286 | 48 | |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 30,349 | \$ 20,344 | \$ 10,005 | 57 | |
| 99056 | Swift, Charmaine Adele | NC | Part | Office | \$ 11,853 | \$ 8,939 | \$ 2,914 | 17 | |
| 10054 | Slaris, Veronica Marie | NC | Full | Office | \$ 38,720 | \$ 23,201 | \$ 13,528 | 37 | |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ 17,829 | \$ 12,296 | \$ 5,539 | 32 | |
| 99196 | Birds, Peter McNeely | NC | Full | Operators | \$ 23,014 | \$ 14,203 | \$ 8,810 | 947 | |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 84,656 | \$ 53,563 | \$ 31,093 | 179 | |
| 49109 | Lashue, Martin J | NC | Full | Operators | \$ 62,679 | \$ 41,318 | \$ 21,363 | 178 | |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 18,398 | \$ 4,189 | \$ 14,208 | 1,449 | |
| 96886 | McFalls, Edwin L | NC | Full | Operators | \$ 37,308 | \$ 25,331 | \$ 11,977 | 1,221 | |
| | Total IT Department | Corp | Office | | 560,702 | 412,046 | 148,656 | 170 | |
| | Total Other WSC Department | Corp | Office | | 3,111,007 | 1,992,067 | 1,118,940 | 1,147 | |

UNIHiles, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

Total Operators FICA \$ 275,151 304
 Total Office FICA \$ 46,348 71
 Total WSC FICA \$ 59,833 65

TOTAL FICA ALLOCATED 381,331 440

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | TN 92-0651 Tennessee Water Service |
|--------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 2,551 | \$ 1,675 | \$ 875 | 5 |
| 89125 | Hudson, Shannon N | NC | Full | Office | \$ 1,567 | \$ 1,064 | \$ 503 | 3 |
| 740 | Hull, Christine D | NC | Full | Office | \$ 2,501 | \$ 1,715 | \$ 787 | 5 |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 1,336 | \$ 917 | \$ 419 | 2 |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 3,142 | \$ 2,027 | \$ 1,115 | 6 |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 1,983 | \$ 1,273 | \$ 710 | 4 |
| 88857 | Renfrew, Jessica Muhlrig | NC | Full | Office | \$ 1,370 | \$ 880 | \$ 490 | 3 |
| 88953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 1,531 | \$ 1,061 | \$ 470 | 3 |
| 88875 | Self, Rose D | NC | Full | Office | \$ 1,747 | \$ 1,197 | \$ 550 | 3 |
| 89250 | Shafer, Joy G | NC | Full | Office | \$ 533 | \$ 94 | \$ 440 | 3 |
| 89039 | Silva, Lisa M | NC | Full | Office | \$ 1,639 | \$ 1,134 | \$ 505 | 3 |
| 595 | Stegall, Danna L | NC | Full | Office | \$ 2,045 | \$ 1,413 | \$ 633 | 4 |
| 89275 | Stewart, Cynthia D | NC | Full | Office | \$ 88 | \$ - | \$ 88 | 1 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 2,149 | \$ 1,475 | \$ 673 | 4 |
| 91675 | Traver, Edith Cole | NC | Full | Office | \$ 2,850 | \$ 1,722 | \$ 1,128 | 5 |
| 771 | Trotter, Lillian Elizabeth | NC | Full | Office | \$ 2,098 | \$ 1,443 | \$ 656 | 4 |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 1,869 | \$ 1,337 | \$ 532 | 4 |
| 98898 | Williams, Moretta Teresa | NC | Full | Office | \$ 1,287 | \$ 1,287 | \$ - | - |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 2,322 | \$ 1,556 | \$ 765 | 4 |
| 89056 | Swift, Charmaine Adele | NC | Part | Office | \$ 907 | \$ 684 | \$ 223 | 1 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 3 |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ 1,364 | \$ 941 | \$ 423 | 2 |
| 99188 | Birds, Peter McNeely | NC | Full | Operators | \$ 1,761 | \$ 1,087 | \$ 674 | 72 |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 6,478 | \$ 4,098 | \$ 2,379 | 14 |
| 49109 | Lashua, Marlin J | NC | Full | Operators | \$ 4,795 | \$ 3,161 | \$ 1,634 | 14 |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 2,235 | \$ 1,541 | \$ 694 | - |
| 89245 | Lewis, Kenneth David | NC | Full | Operators | \$ 1,407 | \$ 320 | \$ 1,087 | 111 |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 2,737 | \$ 1,890 | \$ 847 | - |
| 56686 | McFalls, Edwin L | NC | Full | Operators | \$ 2,854 | \$ 1,938 | \$ 916 | 83 |
| | Total IT Department | Corp | Office | | 28,392 | 20,570 | 7,822 | 5 |
| | Total Other WSC Department | Corp | Office | | 209,483 | 147,880 | 61,613 | 60 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators FUT \$ 1,315 2
 Total Office FUT \$ 612 0
 Total WSC FUT 535 1

TOTAL FUT ALLOCATED 2,362 3

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | TN 92-0651 Tennessee Water Service |
|--|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 89125 | Hudson, Shannon N | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 740 | Hull, Christine D | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 584 | Orr, Deborah C | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 98857 | Renfrew, Jessica Muhlrig | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 88953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 98875 | Sell, Rose D | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 56 | \$ 10 | \$ 46 | 0 |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 9 | \$ - | \$ 9 | 0 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 91875 | Traver, Edith Cole | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 94759 | Watson, Treia Y | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 56 | \$ 56 | \$ - | - |
| 99198 | Birds, Peter McNeely | NC | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 48109 | Lashua, Martin J | NC | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 56 | \$ 34 | \$ 22 | 2 |
| 56686 | McFall, Edwin L | NC | Full | Operators | \$ 56 | \$ 56 | \$ - | - |
| Total IT Department Corp Office | | | | | 447 | 348 | 99 | 0 |
| Total Other WSC Department Corp Office | | | | | 4,351 | 3,717 | 634 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators SUT \$ 6,192 18
 Total Office SUT \$ 1,692 2
 Total WSC SUT \$ 3,236 4

TOTAL SUT ALLOCATED 11,121 24

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | TN 92-0651 | Tennessee Water Service |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|-------------------------|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 99125 | Hudson, Shannon N | NC | Full | Office | \$ 187 | \$ 150 | \$ 37 | - | 0 |
| 740 | Hull, Christine D | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 187 | \$ 129 | \$ 57 | - | 0 |
| 10048 | Matthews, Linda C | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 187 | \$ 180 | \$ 7 | - | 0 |
| 98857 | Rentrew, Jessica Muhlig | NC | Full | Office | \$ 187 | \$ 124 | \$ 63 | - | 0 |
| 96953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 187 | \$ 150 | \$ 37 | - | 0 |
| 99875 | Sell, Rose D | NC | Full | Office | \$ 187 | \$ 169 | \$ 18 | - | 0 |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 75 | \$ 13 | \$ 62 | - | 0 |
| 99039 | Siva, Lisa M | NC | Full | Office | \$ 187 | \$ 160 | \$ 27 | - | 0 |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 12 | \$ - | \$ 12 | - | 0 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 91675 | Traver, Edith Cole | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 10054 | Stania, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | \$ - | - | - |
| 89198 | Birds, Peter McNeely | NC | Full | Operators | \$ 187 | \$ 153 | \$ 33 | - | 4 |
| 89781 | Durham, Rick J | NC | Full | Operators | \$ 187 | \$ 187 | \$ - | - | - |
| 49109 | Lashus, Martin J | NC | Full | Operators | \$ 167 | \$ 187 | \$ - | - | - |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 187 | \$ 45 | \$ 142 | - | 14 |
| 56686 | McFalls, Edwin L | NC | Full | Operators | \$ 187 | \$ 187 | \$ - | - | - |
| Total IT Department | | Corp | Office | | 231 | 231 | | | |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,498 | 3,644 | | 4 |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Pension \$ 80,381 91
 Total Office Pension \$ 12,999 20
 Total WSC Pension \$ 25,798 30

TOTAL PENSION ALLOCATED 119,178 140

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | TN 92-0851 Tennessee Water Service |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|
| 5878 | Brown, Sandra G | NC | Full | Office | \$ 784 | \$ 504 | \$ 281 | 2 |
| 99125 | Hudson, Shannon N | NC | Full | Office | \$ 470 | \$ 320 | \$ 150 | 1 |
| 740 | Hull, Christine D | NC | Full | Office | \$ 750 | \$ 516 | \$ 235 | 1 |
| 98982 | Johnson, Roxanna | NC | Full | Office | \$ 400 | \$ 276 | \$ 125 | 1 |
| 10048 | Mathews, Linda C | NC | Full | Office | \$ 942 | \$ 810 | \$ 332 | 2 |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 565 | \$ 383 | \$ 182 | 1 |
| 98857 | Renfrew, Jessica Muhlgl | NC | Full | Office | \$ 409 | \$ 263 | \$ 146 | 1 |
| 98953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 459 | \$ 319 | \$ 140 | 1 |
| 98875 | Sell, Rose D | NC | Full | Office | \$ 524 | \$ 360 | \$ 164 | 1 |
| 99250 | Shaler, Joy G | NC | Full | Office | \$ 159 | \$ 28 | \$ 131 | 1 |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 491 | \$ 341 | \$ 150 | 1 |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 813 | \$ 425 | \$ 189 | 1 |
| 98275 | Stewart, Cynthia D | NC | Full | Office | \$ 28 | \$ - | \$ 26 | 0 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 844 | \$ 444 | \$ 201 | 1 |
| 91875 | Traver, Edith Cole | NC | Full | Office | \$ 794 | \$ 518 | \$ 276 | 2 |
| 771 | Tristoff, Lilian Elizabeth | NC | Full | Office | \$ 829 | \$ 434 | \$ 195 | 1 |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 590 | \$ 402 | \$ 188 | 1 |
| 96898 | Williams, Moretta Teresa | NC | Full | Office | \$ 382 | \$ 382 | \$ - | - |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 696 | \$ 468 | \$ 228 | 1 |
| 99058 | Switt, Charmaine Adele | NC | Part | Office | \$ - | \$ - | \$ - | - |
| 10054 | Stank, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 1 |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ - | \$ - | \$ - | - |
| 99167 | Adcock, Stephen Marshall | NC | Full | Operators | \$ 235 | \$ 235 | \$ - | - |
| 98955 | Alexander, Richard W. | NC | Full | Operators | \$ 727 | \$ 473 | \$ 254 | - |
| 778 | Andrews, William E. | NC | Full | Operators | \$ 542 | \$ 372 | \$ 170 | - |
| 99138 | Andrey, Kevin V | NC | Full | Operators | \$ 511 | \$ 346 | \$ 165 | - |
| 1711 | Ashworth, James Perry | NC | Full | Operators | \$ 461 | \$ 461 | \$ - | - |
| 2021 | Baldwin, Eddie Ray | NC | Full | Operators | \$ 1,178 | \$ 768 | \$ 412 | - |
| 99236 | Bayer, Stephen Charles | NC | Full | Operators | \$ 315 | \$ 136 | \$ 179 | - |
| 99224 | Bibb, Steven T. | NC | Full | Operators | \$ 301 | \$ 147 | \$ 154 | - |
| 99196 | Birds, Peter McNeely | NC | Full | Operators | \$ 526 | \$ 325 | \$ 201 | 22 |
| 99791 | Durham, Rick J | NC | Full | Operators | \$ 1,937 | \$ 1,229 | \$ 709 | 4 |
| 48109 | Lashua, Martin J | NC | Full | Operators | \$ 1,437 | \$ 950 | \$ 487 | 4 |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 670 | \$ 463 | \$ 207 | - |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 418 | \$ 94 | \$ 324 | 33 |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 821 | \$ 588 | \$ 233 | - |
| 56686 | McFalls, Edwin L | NC | Full | Operators | \$ 856 | \$ 583 | \$ 273 | 28 |
| Total IT Department | | Corp | Office | | 12,783 | 9,374 | 3,389 | 4 |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 26 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 117
 Total Office 401(k) \$ 16,819 26
 Total WSC 401(k) \$ 33,380 38

TOTAL 401(k) ALLOCATED 164,201 181

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | TN 02-0651 | Tennessee Water Service |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|-------------------------|
| 5878 | Brown, Sandra G | NC | Full | Office | \$ 991 | \$ 654 | \$ 336 | 2 | |
| 99125 | Hudson, Shannon N | NC | Full | Office | \$ 609 | \$ 415 | \$ 194 | 1 | |
| 740 | Hull, Christine D | NC | Full | Office | \$ 973 | \$ 669 | \$ 303 | 2 | |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 519 | \$ 358 | \$ 161 | 1 | |
| 10048 | Mathews, Linda C | NC | Full | Office | \$ 1,221 | \$ 791 | \$ 430 | 2 | |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 732 | \$ 497 | \$ 235 | 1 | |
| 98857 | Renfrew, Jessica Muftig | NC | Full | Office | \$ 530 | \$ 341 | \$ 189 | 1 | |
| 98853 | Robinson, Shona Nesbit | NC | Full | Office | \$ 595 | \$ 414 | \$ 181 | 1 | |
| 98875 | Self, Rose D | NC | Full | Office | \$ 680 | \$ 467 | \$ 212 | 1 | |
| 98250 | Shafer, Joy G | NC | Full | Office | \$ 205 | \$ 38 | \$ 170 | 1 | |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 637 | \$ 443 | \$ 195 | 1 | |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 785 | \$ 551 | \$ 244 | 1 | |
| 98275 | Stewart, Cynthia D | NC | Full | Office | \$ 34 | \$ - | \$ 34 | 0 | |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 835 | \$ 578 | \$ 260 | 1 | |
| 91875 | Traver, Edith Cole | NC | Full | Office | \$ 1,030 | \$ 672 | \$ 358 | 2 | |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 818 | \$ 583 | \$ 253 | 1 | |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 785 | \$ 522 | \$ 244 | 1 | |
| 98898 | Williams, Morella Teresa | NC | Full | Office | \$ 496 | \$ 496 | \$ - | - | |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 903 | \$ 607 | \$ 295 | 2 | |
| 99056 | Swift, Charmaine Adele | NC | Part | Office | \$ - | \$ - | \$ - | - | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 1,082 | \$ 893 | \$ 389 | 1 | |
| 98713 | Day, Tori Lyn | NC | Part | Office | \$ - | \$ - | \$ - | - | |
| 99187 | Adcock, Stephen Marshall | NC | Full | Operators | \$ 305 | \$ 305 | \$ - | - | |
| 98855 | Alexander, Richard W. | NC | Full | Operators | \$ 942 | \$ 614 | \$ 328 | - | |
| 776 | Andrews, Wilkam E. | NC | Full | Operators | \$ 703 | \$ 483 | \$ 220 | - | |
| 99138 | Andrey, Kevin V | NC | Full | Operators | \$ 683 | \$ 450 | \$ 213 | - | |
| 1711 | Ashworth, James Perry | NC | Full | Operators | \$ 599 | \$ 599 | \$ - | - | |
| 2021 | Balkwin, Eddie Ray | NC | Full | Operators | \$ 1,528 | \$ 994 | \$ 533 | - | |
| 99238 | Bayer, Stephen Charles | NC | Full | Operators | \$ 407 | \$ 177 | \$ 231 | - | |
| 99224 | Bibb, Steven T. | NC | Full | Operators | \$ 390 | \$ 190 | \$ 200 | - | |
| 99196 | Birds, Peter McNeely | NC | Full | Operators | \$ 682 | \$ 422 | \$ 280 | 28 | |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 2,512 | \$ 1,594 | \$ 917 | 5 | |
| 49109 | Lastiva, Martin J | NC | Full | Operators | \$ 1,864 | \$ 1,233 | \$ 630 | 5 | |
| 527 | Leary, Donald W | NC | Full | Operators | \$ 869 | \$ 601 | \$ 268 | - | |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 541 | \$ 122 | \$ 419 | 43 | |
| 56455 | McDaniel, Wyman Edward | NC | Full | Operators | \$ 1,004 | \$ 737 | \$ 327 | - | |
| 56686 | McFalls, Edwin L | NC | Full | Operators | \$ 1,110 | \$ 757 | \$ 353 | 36 | |
| Total IT Department | | | | | 16,551 | 12,185 | 4,385 | 5 | |
| Total Other WSC Department | | | | | 91,489 | 58,792 | 32,687 | 33 | |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

Total Operators Health Benefits \$ 498,681 448
 Total Office Health Benefits \$ 108,828 146
 Total WSC Health Benefits 78,520 90

TOTAL HEALTH BENEFITS ALLOCATED 686,030 684

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | TN 92-0651 Tennessee Water Service |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------------------------------|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 89125 | Hudson, Shannon N | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 740 | Hull, Christine D | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 10048 | Mathews, Linda C | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 88857 | Renfrew, Jessica Muhlig | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 88953 | Robinson, Shona Nesbit | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 98875 | Self, Rose D | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 2,380 | \$ 1,003 | \$ 1,378 | 8 |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 595 | Stegall, Donna L | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 1,378 | \$ - | \$ 1,378 | 8 |
| 80854 | Townsend, Patricia Cook | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 91675 | Traver, Edith Cole | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 94759 | Watson, Treia Y | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 4 |
| 99198 | Blids, Peter McNeely | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 148 |
| 99781 | Durham, Rick J | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 8 |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 11 |
| 98245 | Lewis, Kenneth David | NC | Full | Operators | \$ 2,380 | \$ 1,003 | \$ 1,378 | 140 |
| 56886 | McFalls, Edwin L | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 140 |
| Total IT Department | | Corp | Office | | 24,128 | 13,108 | 11,021 | 9 |
| Total Other WSC Department | | Corp | Office | | 239,048 | 139,883 | 89,185 | 81 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | |
|--------------------------------|----|--------|----|
| Total Operators Other Benefits | \$ | 41,080 | 37 |
| Total Office Other Benefits | \$ | 6,908 | 12 |
| Total WSC Other Benefits | \$ | 6,488 | 8 |

TOTAL OTHER BENEFITS ALLOCATED 56,513 57

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | Tennessee Water Service | TN 92-0651 |
|----------------------------|----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|-------------------------|------------|
| 5678 | Brown, Sandra G | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 89125 | Hudson, Shannon N | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 740 | Hult, Christine D | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 98982 | Johnson, Roxanne | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 10048 | Mathews, Linda C | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 594 | Orr, Deborah C | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 98857 | Renfrew, Jessica Muhlbg | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 88953 | Robinson, Shona Nesbitt | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 98875 | Selt, Rose D | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 99250 | Shafer, Joy G | NC | Full | Office | \$ 227 | \$ 113 | \$ 113 | | 1 |
| 99039 | Silva, Lisa M | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 595 | Siegall, Donna L | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 99275 | Stewart, Cynthia D | NC | Full | Office | \$ 113 | \$ - | \$ 113 | | 1 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 91875 | Traver, Edith Cole | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 94759 | Watson, Trela Y | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 448 | Wood, Stephanie R | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | | 0 |
| 99186 | Birds, Peter McNeely | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | 12 |
| 96781 | Durham, Rick J | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 49109 | Lashua, Martin J | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | 1 |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | \$ 227 | \$ 113 | \$ 113 | | 12 |
| 56686 | McFalls, Edwin L | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | | 12 |
| Total IT Department | | | | Corp | Office | 2,299 | 1,391 | 908 | 1 |
| Total Other WSC Department | | | | Corp | Office | 22,847 | 14,678 | 8,171 | 7 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/08

| File # | Employee Name | State | Full or Part Time | Dept | | | All Cos | TN |
|----------------------------|----------------------------|-------|----------------------------|-----------|--|--|---------|----------------------------|
| | | | | | | | | 02-0651 |
| | | | | | | | | Tennessee Water Service |
| 5878 | Brown, Sandra G | NC | Full | Office | | | 100.00% | 0.57% |
| 99125 | Hudson, Shannon N | NC | Full | Office | | | 100.00% | 0.57% |
| 740 | Hull, Christine D | NC | Full | Office | | | 100.00% | 0.57% |
| 98982 | Johnson, Roxanne | NC | Full | Office | | | 100.00% | 0.57% |
| 10048 | Matthews, Linda C | NC | Full | Office | | | 100.00% | 0.57% |
| 594 | Orr, Deborah C | NC | Full | Office | | | 100.00% | 0.57% |
| 98857 | Reidrow, Jessica Multig | NC | Full | Office | | | 100.00% | 0.57% |
| 98953 | Robinson, Shona Nesbit | NC | Full | Office | | | 100.00% | 0.57% |
| 98875 | Self, Rose D | NC | Full | Office | | | 100.00% | 0.57% |
| 99250 | Shafer, Joy G | NC | Full | Office | | | 100.00% | 0.57% |
| 99039 | Silva, Lisa M | NC | Full | Office | | | 100.00% | 0.57% |
| 595 | Stegall, Donna L | NC | Full | Office | | | 100.00% | 0.57% |
| 99275 | Stewart, Cynthia D | NC | Full | Office | | | 100.00% | 0.57% |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | | | 100.00% | 0.57% |
| 91875 | Traver, Edith Cole | NC | Full | Office | | | 100.00% | 0.57% |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | | | 100.00% | 0.57% |
| 94759 | Watson, Trela Y | NC | Full | Office | | | 100.00% | 0.57% |
| 96898 | Williams, Moratta Teresa | NC | Full | Office | | | 100.00% | 0.57% |
| 448 | Wood, Stephanie R | NC | Full | Office | | | 100.00% | 0.57% |
| 99058 | Swift, Charmaine Adele | NC | Part | Office | | | 100.00% | 0.57% |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | | | 100.00% | 0.27% |
| 98713 | Day, Tori Lyn | NC | Part | Office | | | 100.00% | 0.57% |
| 99199 | Birds, Peter McNeely | NC | Full | Operators | | | 100.00% | 10.75% |
| 99781 | Durham, Rick J | NC | Full | Operators | | | 100.00% | 0.57% |
| 49109 | Lashua, Martin J | NC | Full | Operators | | | 100.00% | 0.83% |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | | | 100.00% | 10.20% |
| 58688 | McFalls, Edwin L | NC | Full | Operators | | | 100.00% | 10.20% |
| Total IT Department | | Corp | | Office | | | 8 | 0 |
| Total Other WSC Department | | Corp | | Office | | | 87 | 0 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | TN 92-0651 Tennessee Water Service |
|----------------------------|----------------------------|-------|-------------------|-----------|------------|---------------------------------------|
| 5678 | Brown, Sandra G | NC | Full | Office | 48,384 | 278 |
| 99125 | Hudson, Shannon N | NC | Full | Office | 48,384 | 278 |
| 740 | Hull, Christine D | NC | Full | Office | 48,384 | 278 |
| 88982 | Johnson, Roxanne | NC | Full | Office | 48,384 | 278 |
| 10048 | Matthews, Linda C | NC | Full | Office | 48,384 | 278 |
| 584 | Orr, Deborah C | NC | Full | Office | 48,384 | 278 |
| 88857 | Renfrew, Jessica Muhlig | NC | Full | Office | 48,384 | 278 |
| 88853 | Robinson, Shona Nesbit | NC | Full | Office | 48,384 | 278 |
| 88875 | Sell, Rose D | NC | Full | Office | 48,384 | 278 |
| 99250 | Shafer, Joy G | NC | Full | Office | 48,384 | 278 |
| 99039 | Silva, Lisa M | NC | Full | Office | 48,384 | 278 |
| 585 | Stegall, Donna L | NC | Full | Office | 48,384 | 278 |
| 99275 | Stewart, Cynthia D | NC | Full | Office | 48,384 | 278 |
| 90854 | Townsend, Patricia Cook | NC | Full | Office | 48,384 | 278 |
| 91675 | Traver, Edith Cole | NC | Full | Office | 48,384 | 278 |
| 771 | Trifoli, Lillian Elizabeth | NC | Full | Office | 48,384 | 278 |
| 94759 | Watson, Trela Y | NC | Full | Office | 48,384 | 278 |
| 96898 | Williams, Morelia Teresa | NC | Full | Office | 48,384 | 278 |
| 448 | Wood, Stephanie R | NC | Full | Office | 48,384 | 278 |
| 99056 | Swift, Charmaine Adele | NC | Part | Office | 48,384 | 278 |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 101,740 | 278 |
| 98713 | Day, Tori Lyn | NC | Part | Office | 48,384 | 278 |
| 99198 | Birds, Peter McNeely | NC | Full | Operators | 2,585 | 278 |
| 99781 | Durham, Rick J | NC | Full | Operators | 48,384 | 278 |
| 49109 | Lashua, Martin J | NC | Full | Operators | 33,357 | 278 |
| 99245 | Lewis, Kenneth David | NC | Full | Operators | 2,728 | 278 |
| 56688 | McFalls, Edwin L | NC | Full | Operators | 2,728 | 278 |
| Total IT Department | | | | | 611,188 | 834 |
| Total Other WSC Department | | | | | 15,332,451 | 18,254 |

Utilities, Inc.
 SE-50 Workpapers
 Salary Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Salaries \$ 3,596,742 12,353 72,965
 Total Office Salaries \$ 805,854 250 5,286
 Total WSC Salaries \$ 1,142,069 843 17,321

TOTAL SALARIES ALLOCATED \$ 5,544,664 \$ 13,447 \$ 95,572

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | VA | | | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------|---------------------|-----|--------|
| | | | | | | | | 41-0212 Colchester | 47-0225 Massanutten | | |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 37,428 | \$ 24,000 | \$ 13,428 | 147 | 3,157 | | |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 24,144 | \$ 16,719 | \$ 7,425 | 81 | 1,748 | | |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 7,525 | \$ 7,525 | \$ - | - | - | | |
| 98964 | Bennell, Alvin N. | MD | Full | Operators | \$ 38,348 | \$ 26,752 | \$ 11,596 | 1,004 | - | | |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 23,281 | \$ 15,874 | \$ 7,407 | - | - | | |
| 89027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 25,647 | \$ 17,640 | \$ 8,007 | - | - | | |
| 99111 | Mason, Flick | MD | Full | Operators | \$ 35,269 | \$ 24,216 | \$ 11,053 | 121 | 2,599 | | |
| 88882 | McConnell, Walter George | MD | Full | Operators | \$ 41,463 | \$ 28,193 | \$ 13,270 | - | - | | |
| 882 | Sibley, Kenneth C | MD | Full | Operators | \$ 28,938 | \$ 19,845 | \$ 8,994 | - | - | | |
| 89068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 32,883 | \$ 22,239 | \$ 10,443 | - | - | | |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 39,574 | \$ 26,908 | \$ 12,666 | 1,097 | - | | |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 44,670 | \$ 30,548 | \$ 14,121 | - | - | | |
| 10054 | Starks, Veronica Marie | NC | Full | Office | \$ 38,729 | \$ 23,201 | \$ 15,528 | 22 | 483 | | |
| 38828 | Highley, James T | NC | Full | Operators | \$ 89,513 | \$ 44,932 | \$ 24,581 | 212 | 4,568 | | |
| 98654 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 26,942 | \$ 18,008 | \$ 8,934 | - | 8,934 | | |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 38,490 | \$ 25,321 | \$ 13,169 | - | 13,169 | | |
| 99070 | Puffenbarger Jr., James B | VA | Full | Operators | \$ 28,876 | \$ 20,159 | \$ 8,718 | - | 8,718 | | |
| 99266 | Ruiz, Nestor | VA | Full | Operators | \$ 1,985 | \$ - | \$ 1,985 | - | 1,985 | | |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 33,334 | \$ 23,497 | \$ 9,837 | - | 9,837 | | |
| 77860 | Shamp, Tony Linden | VA | Full | Operators | \$ 60,284 | \$ 39,635 | \$ 20,850 | 226 | 4,855 | | |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | \$ 32,214 | \$ 22,119 | \$ 10,095 | - | 10,095 | | |
| 98025 | Sorrell, Craig B | VA | Full | Operators | \$ 32,486 | \$ 22,793 | \$ 9,693 | 9,693 | - | | |
| 98898 | Whorley, Davie Mark | VA | Full | Operators | \$ 24,982 | \$ 16,777 | \$ 8,208 | - | 8,208 | | |
| Total IT Department | | | | | Corp | Office | 590,702 | 412,046 | 148,656 | 103 | 2,221 |
| Total Other WSC Department | | | | | Corp | Office | 3,111,007 | 1,982,067 | 1,118,940 | 740 | 15,100 |

Utilities, Inc.
 SE-50 Workpapers
 FICA Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | |
|----------------------|----|---------|-----|-------|
| Total Operators FICA | \$ | 275,151 | 945 | 5,582 |
| Total Office FICA | \$ | 46,348 | 19 | 412 |
| Total WSC FICA | \$ | 59,833 | 43 | 862 |

TOTAL FICA ALLOCATED: 381,331 1,007 6,856

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | VA | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------|---------------------|
| | | | | | | | | 41-0212 Colchester | 47-0225 Massanutten |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 2,863 | \$ 1,838 | \$ 1,027 | 11 | 242 |
| 579 | Odell, Ellen L. | MD | Full | Office | \$ 1,847 | \$ 1,279 | \$ 568 | 6 | 134 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 576 | \$ 578 | \$ - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 2,934 | \$ 2,047 | \$ 887 | 77 | - |
| 568 | Haggerty, Randy L. | MD | Full | Operators | \$ 1,781 | \$ 1,214 | \$ 567 | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 1,862 | \$ 1,349 | \$ 613 | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 2,698 | \$ 1,853 | \$ 848 | 9 | 199 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 3,172 | \$ 2,157 | \$ 1,015 | - | - |
| 682 | Sibley, Kenneth C | MD | Full | Operators | \$ 2,214 | \$ 1,526 | \$ 688 | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 2,500 | \$ 1,701 | \$ 799 | - | - |
| 99689 | Whitson, Richard Edward | MD | Full | Operators | \$ 3,027 | \$ 2,058 | \$ 899 | 84 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 2,810 | \$ 1,775 | \$ 1,035 | 2 | 37 |
| 38828 | Higley, James T | NC | Full | Operators | \$ 5,318 | \$ 3,437 | \$ 1,880 | 18 | 349 |
| 98854 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 2,081 | \$ 1,378 | \$ 683 | - | 683 |
| 89087 | Hough, Larry Paul | VA | Full | Operators | \$ 2,944 | \$ 1,937 | \$ 1,007 | - | 1,007 |
| 89070 | Pullenbarger Jr., James B | VA | Full | Operators | \$ 2,209 | \$ 1,542 | \$ 667 | - | 667 |
| 99288 | Ruiz, Nestor | VA | Full | Operators | \$ 152 | \$ - | \$ 152 | - | 152 |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 2,550 | \$ 1,798 | \$ 753 | - | 753 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 4,612 | \$ 3,032 | \$ 1,580 | 17 | 371 |
| 389 | Smiley, Donaki Eugene | VA | Full | Operators | \$ 2,464 | \$ 1,692 | \$ 772 | - | 772 |
| 89025 | Sorrell, Craig B | VA | Full | Operators | \$ 2,485 | \$ 1,744 | \$ 742 | 742 | - |
| 88998 | Whorley, Davie Mark | VA | Full | Operators | \$ 1,911 | \$ 1,283 | \$ 628 | - | 628 |
| Total IT Department | | Corp | | Office | 28,392 | 20,570 | 7,822 | 3 | 68 |
| Total Other WSC Department | | Corp | | Office | 209,483 | 147,860 | 61,613 | 40 | 794 |

Utilities, Inc.
 SE-50 Workpapers
 FUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

Total Operators FUT \$ 1,315 - 16
 Total Office FUT \$ 512 - -
 Total WSC FUT 635 0 8

TOTAL FUT ALLOCATED 2,362 0 24

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | VA | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------|--------------------|
| | | | | | | | | Colchester 41-0212 | Masanutten 47-0225 |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 579 | Odell, Ellen L. | MD | Full | Office | \$ 58 | \$ 58 | \$ - | - | - |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 56 | \$ 56 | \$ - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 89111 | Mason, Rick | MD | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 692 | Sibley, Kenneth C. | MD | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 407 | Wozniak, Bill H. | MD | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 10054 | Stania, Veronica Marie | NC | Full | Office | \$ 58 | \$ 56 | \$ - | - | - |
| 38828 | Higley, James T. | NC | Full | Operators | \$ 58 | \$ 56 | \$ - | - | - |
| 98654 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 99070 | Pullenbarger Jr., James B. | VA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 99266 | Ruiz, Nestor | VA | Full | Operators | \$ 18 | \$ - | \$ 18 | - | 18 |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 99025 | Sorrell, Craig B. | VA | Full | Operators | \$ 58 | \$ 58 | \$ - | - | - |
| 88998 | Whorley, Davie Mark | VA | Full | Operators | \$ 56 | \$ 56 | \$ - | - | - |
| Total IT Department | | Corp | Office | | 447 | 348 | 89 | 0 | 2 |
| Total Other WSC Department | | Corp | Office | | 4,351 | 3,717 | 634 | 0 | 7 |

Utilities, Inc.
 SE-50 Workpapers
 SUT Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators SUT \$ 6,192 - 0
 Total Office SUT \$ 1,692 - -
 Total WSC SUT \$ 3,236 2 50

TOTAL SUT ALLOCATED 11,121 2 56

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | VA | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|--------------------|---------------------|
| | | | | | | | | 41-0212 Colchester | 47-0225 Massanutten |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 51 | \$ 51 | | | |
| 579 | Odell, Ellen L. | MD | Full | Office | \$ 51 | \$ 51 | | | |
| 98983 | Parril, Virginia Ann | MD | Full | Office | \$ 45 | \$ 45 | | | |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 588 | Haggerty, Randy L. | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 98882 | McCannell, Walter George | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 692 | Sibley, Kenneth C. | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 98698 | Whitson, Richard Edward | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 407 | Wozniak, Bill H. | MD | Full | Operators | \$ 51 | \$ 51 | | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 187 | \$ 187 | | | |
| 38828 | Hightley, James T. | NC | Full | Operators | \$ 187 | \$ 187 | | | |
| 98854 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| 99070 | Puffenbarger Jr., James B. | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| 99256 | Ruiz, Nestor | VA | Full | Operators | \$ 6 | \$ 6 | 6 | 6 | |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| 99025 | Sorrell, Craig B. | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| 98988 | Whorley, Davie Mark | VA | Full | Operators | \$ 23 | \$ 23 | | | |
| Total IT Department | | Corp | Office | | 231 | 231 | | | |
| Total Other WSC Department | | Corp | Office | | 25,140 | 21,496 | 3,644 | 2 50 | |

Utilities, Inc.
 SE-50 Workpapers
 Pension Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/05

| | | | | |
|-------------------------|----|--------|-----|-------|
| Total Operators Pension | \$ | 80,381 | 282 | 1,664 |
| Total Office Pension | \$ | 12,999 | 6 | 123 |
| Total WSC Pension | \$ | 25,796 | 19 | 391 |

TOTAL PENSION ALLOCATED 119,179 306 2,178

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | VA | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|---------------|
| | | | | | | | | Colchester | Massachusetts |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 858 | \$ 552 | \$ 306 | 3 | 72 |
| 579 | Odell, Ellen L | MD | Full | Office | \$ 554 | \$ 385 | \$ 189 | 2 | 40 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 176 | \$ 176 | \$ - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 879 | \$ 615 | \$ 264 | 23 | - |
| 568 | Haggerty, Randy L | MD | Full | Operators | \$ 534 | \$ 365 | \$ 169 | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 588 | \$ 408 | \$ 180 | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 809 | \$ 557 | \$ 252 | 3 | 59 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 951 | \$ 649 | \$ 303 | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 864 | \$ 458 | \$ 205 | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 750 | \$ 512 | \$ 238 | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 908 | \$ 619 | \$ 289 | 25 | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 842 | \$ 534 | \$ 308 | 1 | 11 |
| 38829 | Highley, James T | NC | Full | Operators | \$ 1,594 | \$ 1,039 | \$ 555 | 5 | 104 |
| 88654 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 618 | \$ 414 | \$ 204 | - | 204 |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 884 | \$ 583 | \$ 300 | - | 300 |
| 99070 | Pufferbarger Jr., James B | VA | Full | Operators | \$ 663 | \$ 464 | \$ 199 | - | 199 |
| 89288 | Ruiz, Nestor | VA | Full | Operators | \$ 45 | \$ - | \$ 45 | - | 45 |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 766 | \$ 541 | \$ 224 | - | 224 |
| 77880 | Sharp, Tony Linden | VA | Full | Operators | \$ 1,382 | \$ 912 | \$ 471 | 5 | 111 |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | \$ 739 | \$ 509 | \$ 230 | - | 230 |
| 89025 | Sorrell, Craig B | VA | Full | Operators | \$ 746 | \$ 525 | \$ 221 | 221 | - |
| 98998 | Whorley, Davle Mark | VA | Full | Operators | \$ 573 | \$ 388 | \$ 187 | - | 187 |
| Total IT Department | | Corp | Office | | 12,763 | 9,374 | 3,389 | 2 | 51 |
| Total Other WSC Department | | Corp | Office | | 70,571 | 45,300 | 25,271 | 17 | 341 |

Utilities, Inc.
 SE-50 Workpapers
 401(k) Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators 401(k) \$ 104,002 364 2,152
 Total Office 401(k) \$ 16,819 7 159
 Total WSC 401(k) \$ 33,380 25 506

TOTAL 401(k) ALLOCATED 154,201 396 2,817

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | VA | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|-------------|
| | | | | | | | | Colchester | Massanutten |
| 98741 | Benton, Alice Mary | MD | Full | Office | \$ 1,112 | \$ 718 | \$ 399 | 4 | 93 |
| 579 | Odeli, Ellen L | MD | Full | Office | \$ 718 | \$ 499 | \$ 219 | 2 | 52 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 228 | \$ 228 | \$ - | - | - |
| 98964 | Bennell, Alvin N. | MD | Full | Operators | \$ 1,140 | \$ 798 | \$ 342 | 30 | - |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 693 | \$ 474 | \$ 219 | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 783 | \$ 526 | \$ 256 | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 1,049 | \$ 723 | \$ 326 | 4 | 77 |
| 88882 | McConnell, Walter George | MD | Full | Operators | \$ 1,233 | \$ 842 | \$ 391 | - | - |
| 692 | Sibley, Kenneth C | MD | Full | Operators | \$ 861 | \$ 595 | \$ 265 | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 972 | \$ 664 | \$ 308 | - | - |
| 98899 | Whitson, Richard Edward | MD | Full | Operators | \$ 1,177 | \$ 804 | \$ 374 | 32 | - |
| 10054 | Stanke, Veronica Marie | NC | Full | Office | \$ 1,092 | \$ 693 | \$ 399 | 1 | 14 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 2,006 | \$ 1,341 | \$ 725 | 8 | 135 |
| 98654 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 801 | \$ 538 | \$ 264 | - | 264 |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 1,145 | \$ 757 | \$ 388 | - | 388 |
| 99070 | Pufferbarger Jr., James B | VA | Full | Operators | \$ 859 | \$ 602 | \$ 257 | - | 257 |
| 98266 | Ruiz, Nestor | VA | Full | Operators | \$ 59 | \$ - | \$ 59 | - | 59 |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 993 | \$ 703 | \$ 290 | - | 290 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 1,792 | \$ 1,183 | \$ 609 | 7 | 143 |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | \$ 958 | \$ 661 | \$ 298 | - | 288 |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 967 | \$ 681 | \$ 286 | 286 | - |
| 98998 | Whorley, Davle Mark | VA | Full | Operators | \$ 743 | \$ 501 | \$ 242 | - | 242 |
| Total IT Department | | Corp | | Office | 16,551 | 12,185 | 4,385 | 3 | 66 |
| Total Other WSC Department | | Corp | | Office | 91,489 | 58,782 | 32,697 | 22 | 441 |

Utilities, Inc.
 SE-50 Workpapers
 Health Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

Total Operators Health Benefits \$ 495,681 1,658 10,547
 Total Office Health Benefits \$ 106,828 32 697
 Total WSC Health Benefits 78,520 59 1,195

TOTAL HEALTH BENEFITS ALLOCATED 686,030 1,749 12,439

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated In Prior Quarters | Allocation for Current Quarter | VA | |
|----------------------------|-----------------------------|-------|----------------------------|-----------|-----------------|-----------------------------------|-----------------------------------|------------|---------------|
| | | | | | | | | Colchester | Massachusetts |
| 99741 | Bankon, Alice Mary | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 15 | 324 |
| 578 | Odeli, Ellen L | MD | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 15 | 324 |
| 86883 | Parnil, Virginia Ann | MD | Full | Office | \$ 2,220 | \$ 2,220 | \$ - | - | - |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 119 | - |
| 566 | Haggerty, Randy L | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 15 | 324 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 682 | Sibley, Kenneth C | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 99068 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 86699 | Wilson, Richard Edward | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 119 | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 3,598 | \$ 2,220 | \$ 1,378 | 2 | 49 |
| 38828 | Higley, James T | NC | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 12 | 258 |
| 86654 | Berry, Jeremy Aaron | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 99070 | Puffenbarger Jr., James B | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 99286 | Rutz, Nestor | VA | Full | Operators | \$ 1,378 | \$ - | \$ 1,378 | - | 1,378 |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 15 | 324 |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| 99025 | Sorrell, Craig B | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | 1,378 | - |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | \$ 3,598 | \$ 2,220 | \$ 1,378 | - | 1,378 |
| Total IT Department | | Corp | | Office | 24,126 | 13,106 | 11,021 | 6 | 120 |
| Total Other WSC Department | | Corp | | Office | 238,048 | 139,863 | 99,185 | 53 | 1,074 |

Utilities, Inc.
 SE-50 Workpapers
 Other Benefits Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | |
|--------------------------------|----|--------|-----|-----|
| Total Operators Other Benefits | \$ | 41,080 | 137 | 869 |
| Total Office Other Benefits | \$ | 8,908 | 3 | 57 |
| Total WSC Other Benefits | \$ | 6,468 | 5 | 98 |

TOTAL OTHER BENEFITS ALLOCATED 56,613 144 1,025

| File # | Employee Name | State | Full or Part Time | Dept | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | VA | |
|----------------------------|-----------------------------|-------|-------------------|-----------|--------------|-----------------------------|--------------------------------|------------|---------------|
| | | | | | | | | Colchester | Massachusetts |
| 99741 | Benton, Alice Mary | MD | Full | Office | \$ 346 | \$ 233 | \$ 113 | 1 | 27 |
| 579 | Odeh, Ellen L | MD | Full | Office | \$ 346 | \$ 233 | \$ 113 | 1 | 27 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | \$ 233 | \$ 233 | \$ - | - | - |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 10 | - |
| 568 | Haggerty, Randy L | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 1 | 27 |
| 98882 | McConnell, Walter George | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - |
| 892 | Sibley, Kenneth C | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - |
| 99088 | Walker Jr., Frederick Vires | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 10 | - |
| 407 | Wozniak, Bill H | MD | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | \$ 346 | \$ 233 | \$ 113 | 0 | 4 |
| 38828 | Highley, James T | NC | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 1 | 21 |
| 98854 | Barry, Jeremy Aaron | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 99097 | Hough, Larry Paul | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 99070 | Puffenbarger Jr., James B | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 99286 | Rutz, Nestor | VA | Full | Operators | \$ 113 | \$ - | \$ 113 | - | 113 |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 77880 | Sharp, Tony Linden | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 1 | 27 |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| 99025 | Sorell, Craig B | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | 113 | - |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | \$ 346 | \$ 233 | \$ 113 | - | 113 |
| Total IT Department | | Corp | | Office | 2,298 | 1,381 | 908 | 0 | 10 |
| Total Other WSC Department | | Corp | | Office | 22,847 | 14,878 | 8,171 | 4 | 88 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalent Percentages by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | | | All Cos. | VA | VA | | |
|----------------------------|-----------------------------|-------|----------------------------|-----------|--|--|----------|------------|---------|---|---|
| | | | | | | | | 41-0212 | 47-0225 | | |
| | | | | | | | | Colchester | Matawan | | |
| 96741 | Benton, Alice Mary | MD | Full | Office | | | 100.00% | 1.09% | 23.51% | | |
| 579 | Odell, Ellen L. | MD | Full | Office | | | 100.00% | 1.09% | 23.51% | | |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | | | 100.00% | 1.09% | 23.51% | | |
| 98964 | Bennett, Alvin N. | MD | Full | Operators | | | 100.00% | 8.66% | 0.00% | | |
| 566 | Haggerty, Randy L. | MD | Full | Operators | | | 100.00% | 0.00% | 0.00% | | |
| 99027 | Malbrough, Curtis P. | MD | Full | Operators | | | 100.00% | 0.00% | 0.00% | | |
| 99111 | Mason, Rick | MD | Full | Operators | | | 100.00% | 1.09% | 23.51% | | |
| 98882 | McConnell, Walter George | MD | Full | Operators | | | 100.00% | 0.00% | 0.00% | | |
| 692 | Sibley, Kenneth C. | MD | Full | Operators | | | 100.00% | 0.00% | 0.00% | | |
| 99068 | Walker Jr., Frederick Viraa | MD | Full | Operators | | | 100.00% | 0.00% | 0.00% | | |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | | | 100.00% | 8.88% | 0.00% | | |
| 407 | Wozniak, Bill H. | MD | Full | Operators | | | 100.00% | 0.00% | 0.00% | | |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | | | 100.00% | 0.17% | 3.57% | | |
| 38828 | Highley, James T. | NC | Full | Operators | | | 100.00% | 0.86% | 18.58% | | |
| 98654 | Berry, Jeremy Aaron | VA | Full | Operators | | | 100.00% | 0.00% | 100.00% | | |
| 99097 | Hough, Larry Paul | VA | Full | Operators | | | 100.00% | 0.00% | 100.00% | | |
| 99070 | Puffenbarger Jr., James B. | VA | Full | Operators | | | 100.00% | 0.00% | 100.00% | | |
| 99266 | Ruiz, Nestor | VA | Full | Operators | | | 100.00% | 0.00% | 100.00% | | |
| 98921 | Sampson, Keith Franklin | VA | Full | Operators | | | 100.00% | 0.00% | 100.00% | | |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | | | 100.00% | 1.09% | 23.51% | | |
| 389 | Smiley, Donald Eugene | VA | Full | Operators | | | 100.00% | 0.00% | 100.00% | | |
| 99025 | Sorrell, Craig B. | VA | Full | Operators | | | 100.00% | 100.00% | 0.00% | | |
| 98998 | Whorley, Davie Mark | VA | Full | Operators | | | 100.00% | 0.00% | 100.00% | | |
| Total IT Department | | | | | | | Corp | Office | 8 | 0 | 0 |
| Total Other WSC Department | | | | | | | Corp | Office | 87 | 0 | 1 |

Utilities, Inc.
 SE-50 Workpapers
 Customer Equivalents Allocation by Employee
 For the Quarter Ended 09/30/06

| File # | Employee Name | State | Full or Part Time | Dept | All Cos | VA | |
|----------------------------|-----------------------------|-------|----------------------------|-----------|------------|-----------------------|------------------------|
| | | | | | | 41-0212 Colchester | 47-0225 Massanutten |
| 99741 | Benton, Alice Mary | MD | Full | Office | 15,460 | 169 | 3,635 |
| 579 | Odell, Ellen L. | MD | Full | Office | 15,460 | 169 | 3,635 |
| 98983 | Parrill, Virginia Ann | MD | Full | Office | 15,460 | 169 | 3,635 |
| 98984 | Bennett, Alvin N. | MD | Full | Operators | 1,852 | 169 | - |
| 566 | Haggerty, Randy L. | MD | Full | Operators | 1,990 | - | - |
| 99027 | Matbrough, Curtis P. | MD | Full | Operators | 4,215 | - | - |
| 99111 | Mason, Rick | MD | Full | Operators | 15,460 | 169 | 3,635 |
| 98882 | McConnell, Walter George | MD | Full | Operators | 928 | - | - |
| 892 | Sibley, Kenneth C. | MD | Full | Operators | 1,090 | - | - |
| 99068 | Walker Jr., Frederick Viras | MD | Full | Operators | 1,783 | - | - |
| 98699 | Whitson, Richard Edward | MD | Full | Operators | 1,952 | 169 | - |
| 407 | Wozniak, Bill H. | MD | Full | Operators | 4,215 | - | - |
| 10054 | Stanis, Veronica Marie | NC | Full | Office | 101,740 | 169 | 3,635 |
| 38828 | Highley, James T. | NC | Full | Operators | 10,583 | 169 | 3,635 |
| 98654 | Berry, Jeremy Aaron | VA | Full | Operators | 3,635 | - | 3,635 |
| 99097 | Hough, Larry Paul | VA | Full | Operators | 3,635 | - | 3,635 |
| 99070 | Puffenberger Jr., James B. | VA | Full | Operators | 3,635 | - | 3,635 |
| 99288 | Ruiz, Nestor | VA | Full | Operators | 3,635 | - | 3,635 |
| 98921 | Sampson, Kelli Franklin | VA | Full | Operators | 3,635 | - | 3,635 |
| 77860 | Sharp, Tony Linden | VA | Full | Operators | 15,460 | 169 | 3,635 |
| 369 | Smiley, Donald Eugene | VA | Full | Operators | 3,635 | - | 3,635 |
| 99025 | Sorrell, Craig B. | VA | Full | Operators | 169 | 169 | - |
| 98998 | Whorley, Davis Mark | VA | Full | Operators | 3,635 | - | 3,635 |
| Total IT Department | | Corp | Office | | 811,186 | 507 | 10,805 |
| Total Other WSC Department | | Corp | Office | | 15,332,451 | 12,538 | 235,373 |

WATER SERVICE CORPORATION

SE.51

Distribution of Computer Costs

SE.51
Distribution of Computer Costs
9/30/06

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 05-0010 Apple Canyon | 06-0014 Camelot | 07-0018 Charmar | 08-0022 Cherry Hill | 09-0026 Clarendon Hills | 10-0028 Hilldale Manor | 11-0034 County Line | 12-0038 Del Mar | 13-0042 Ferson Creek | 14-0046 Galena Territory | 15-0050 Killamey | 16-0054 Lake Holiday |
|----------------|-----------------------------|------------------|-----------|----------------------|-----------------|-----------------|---------------------|-------------------------|------------------------|---------------------|-----------------|----------------------|--------------------------|------------------|----------------------|
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 107 | 12 | 6 | 10 | 32 | 0 | 10 | 10 | 32 | 89 | 28 | 75 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 42 | 5 | 2 | 4 | 13 | 0 | 4 | 4 | 13 | 35 | 11 | 29 |
| 6369012 | Internet Supplier | 4,489 | 4 | 24 | 3 | 1 | 2 | 7 | 0 | 2 | 2 | 7 | 20 | 6 | 17 |
| 6759003 | Computer Supplies | 9,968 | 4 | 53 | 6 | 3 | 5 | 16 | 0 | 5 | 5 | 16 | 44 | 14 | 37 |
| 6759016 | Microfilming | 2,713 | 4 | 14 | 2 | 1 | 1 | 4 | 0 | 1 | 1 | 4 | 12 | 4 | 10 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 54 | 6 | 3 | 5 | 16 | 0 | 5 | 5 | 16 | 45 | 14 | 37 |
| 6759095 | Website development | 11,000 | 4 | 58 | 7 | 3 | 6 | 18 | 0 | 6 | 6 | 18 | 48 | 15 | 41 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 115 | 26 | 5 | 21 | 32 | 0 | 10 | 4 | 47 | 202 | 30 | 154 |
| Total | | 86,644 | | 467 | 67 | 24 | 54 | 138 | 0 | 43 | 37 | 153 | 495 | 122 | 400 |

SE.51

Distribution of Computer Costs

9/30/06

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 17-0058 | 18-0066 | 20-0070 | 21-0078 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 |
|-------------------|-----------------------------|---------------------|--------------|------------------|-------------------|----------------|----------|-----------|------------------|---------------------|------------------|---------|----------|----------------|-----------------|
| | | | | Lake Wildwood | Northern Hills | Lake Marian | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge |
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 55 | 24 | 36 | 24 | 4 | 10 | 99 | 30 | 16 | 50 | 8 | 26 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 21 | 10 | 14 | 10 | 2 | 4 | 39 | 12 | 6 | 20 | 3 | 10 |
| 6369012 | Internet Supplier | 4,489 | 4 | 12 | 5 | 8 | 5 | 1 | 2 | 22 | 7 | 4 | 11 | 2 | 6 |
| 6759003 | Computer Supplies | 9,968 | 4 | 27 | 12 | 18 | 12 | 2 | 5 | 49 | 15 | 8 | 25 | 4 | 13 |
| 6759016 | Microfilming | 2,713 | 4 | 7 | 3 | 5 | 3 | 1 | 1 | 13 | 4 | 2 | 7 | 1 | 4 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 27 | 12 | 18 | 12 | 2 | 5 | 50 | 15 | 8 | 25 | 4 | 13 |
| 6759095 | Website development | 11,000 | 4 | 30 | 13 | 20 | 13 | 2 | 6 | 54 | 17 | 9 | 28 | 4 | 14 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 61 | 23 | 27 | 18 | 6 | 18 | 188 | 23 | 38 | 52 | 11 | 39 |
| Total | | 86,644 | | 240 | 102 | 146 | 97 | 20 | 51 | 514 | 123 | 91 | 218 | 37 | 125 |

SE.51**Distribution of Computer Costs
9/30/06**

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 30-0049 Great Northern | 32-0832 Peach Orchard | 33-0840 Harrco | 34-0120 UI of Nevada | 35-0110 Spring Creek | 36-0750 Louisiana Water Service | 38-0770 Utilities, Inc. of Louisiana | 40-0200 Utilities, Inc. of Maryland | 41-0212 Colchester | 42-0205 Greenridge Utilities | 43-0215 Provinces | 44-0220 Maryland Wtr Serv |
|-------------------|-----------------------------|---------------------|--------------|------------------------------|-----------------------------|-------------------|----------------------------|----------------------------|---------------------------------------|--|---|-----------------------|------------------------------------|----------------------|---------------------------------|
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 46 | 0 | 14 | 353 | 477 | 606 | 412 | 101 | 24 | 42 | 61 | 121 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 18 | 0 | 6 | 139 | 187 | 238 | 162 | 40 | 10 | 17 | 24 | 48 |
| 6369012 | Internet Supplier | 4,489 | 4 | 10 | 0 | 3 | 79 | 106 | 135 | 92 | 22 | 5 | 9 | 13 | 27 |
| 6759003 | Computer Supplies | 9,968 | 4 | 23 | 0 | 7 | 174 | 235 | 299 | 203 | 50 | 12 | 21 | 30 | 60 |
| 6759016 | Microfilming | 2,713 | 4 | 6 | 0 | 2 | 47 | 64 | 81 | 55 | 14 | 3 | 6 | 8 | 16 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 23 | 0 | 7 | 177 | 239 | 304 | 206 | 51 | 12 | 21 | 30 | 61 |
| 6759095 | Website development | 11,000 | 4 | 25 | 0 | 8 | 193 | 260 | 330 | 224 | 55 | 13 | 23 | 33 | 66 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 34 | 0 | 10 | 286 | 383 | 646 | 584 | 148 | 16 | 75 | 121 | 99 |
| Total | | <u>86,644</u> | | <u>185</u> | <u>0</u> | <u>57</u> | <u>1,448</u> | <u>1,951</u> | <u>2,639</u> | <u>1,938</u> | <u>481</u> | <u>95</u> | <u>214</u> | <u>320</u> | <u>498</u> |

SE.51
Distribution of Computer Costs
9/30/06

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 47-0225 Massanutten | 50-0245 Holiday Service | 51-0251 Westgate | 52-0250 Utilities, Inc. of Penn | 53-0255 Penn Estates | 55-0264 Skidaway | 56-0830 Elk River | 57-0270 Montague | 60-0280 Twin Lakes | 61-0646 Tierra Verde | 62-0641 Lake Placid | 64-0643 Eastlake Utilities |
|----------------|-----------------------------|------------------|-----------|------------------------|----------------------------|---------------------|------------------------------------|-------------------------|---------------------|----------------------|---------------------|-----------------------|-------------------------|------------------------|-------------------------------|
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 250 | 59 | 30 | 55 | 206 | 295 | 36 | 95 | 196 | 2 | 24 | 109 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 98 | 23 | 12 | 21 | 81 | 116 | 14 | 37 | 77 | 1 | 10 | 43 |
| 6369012 | Internet Supplier | 4,489 | 4 | 56 | 13 | 7 | 12 | 46 | 66 | 8 | 21 | 44 | 0 | 5 | 24 |
| 6759003 | Computer Supplies | 9,968 | 4 | 124 | 29 | 15 | 27 | 102 | 146 | 18 | 47 | 97 | 1 | 12 | 54 |
| 6759016 | Microfilming | 2,713 | 4 | 34 | 8 | 4 | 7 | 28 | 40 | 5 | 13 | 26 | 0 | 3 | 15 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 125 | 29 | 15 | 27 | 103 | 148 | 18 | 48 | 98 | 1 | 12 | 55 |
| 6759095 | Website development | 11,000 | 4 | 136 | 32 | 17 | 30 | 112 | 161 | 20 | 52 | 107 | 1 | 13 | 59 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 308 | 51 | 58 | 169 | 220 | 592 | 30 | 84 | 378 | 90 | 21 | 83 |
| Total | | 86,644 | | 1,131 | 244 | 158 | 348 | 898 | 1,564 | 149 | 397 | 1,023 | 96 | 100 | 442 |

SE.51**Distribution of Computer Costs**

9/30/06

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 65-0290 Charleston Utilities | 66-0644 Pebble Creek | 67-0647 Alafaya Utilities | 68-0648 UI of Longwood | 69-0649 Wedge- field | 70-0298 Carolina Water Service | 71-1300 Util Serv of SC | 72-0672 Cypress Lakes | 73-0673 UI of Eagle Ridge | 74-0464 Southland | 75-0700 United Utility Co. | 77-0470 SC Utilities |
|-------------------|-----------------------------|---------------------|--------------|------------------------------------|----------------------------|---------------------------------|------------------------------|----------------------------|--------------------------------------|-------------------------------|-----------------------------|---------------------------------|----------------------|----------------------------------|----------------------------|
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 156 | 168 | 824 | 200 | 192 | 1,428 | 788 | 168 | 109 | 16 | 186 | 0 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 61 | 66 | 324 | 79 | 75 | 561 | 309 | 66 | 43 | 6 | 73 | 0 |
| 6369012 | Internet Supplier | 4,489 | 4 | 35 | 37 | 183 | 44 | 43 | 317 | 175 | 37 | 24 | 4 | 41 | 0 |
| 6759003 | Computer Supplies | 9,968 | 4 | 77 | 83 | 407 | 99 | 95 | 705 | 389 | 83 | 54 | 8 | 92 | 0 |
| 6759016 | Microfilming | 2,713 | 4 | 21 | 23 | 111 | 27 | 26 | 192 | 106 | 23 | 15 | 2 | 25 | 0 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 78 | 84 | 413 | 100 | 96 | 715 | 395 | 84 | 55 | 8 | 93 | 0 |
| 6759095 | Website development | 11,000 | 4 | 85 | 91 | 449 | 109 | 105 | 778 | 429 | 91 | 59 | 9 | 101 | 0 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 134 | 189 | 660 | 161 | 202 | 1,289 | 566 | 155 | 205 | 15 | 116 | 0 |
| Total | | <u>86,644</u> | | <u>647</u> | <u>741</u> | <u>3,371</u> | <u>819</u> | <u>834</u> | <u>5,985</u> | <u>3,157</u> | <u>707</u> | <u>564</u> | <u>68</u> | <u>727</u> | <u>0</u> |

SE.51
Distribution of Computer Costs
9/30/06

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 79-0485 Tega Cay | 80-0500 CWS Inc. of NC | 81-0598 Riverpointe | 83-0800 CWS Systems | 85-0545 Watauga Vista | 86-0900 Carolina Trace | 87-0905 Transylvania | 88-0645 Mid-County | 89-0660 Lake Utilities | 90-0600 Utilities, Inc. of Florida | 91-0640 Miles Grant | 92-0651 Tennessee Water Service |
|----------------|-----------------------------|------------------|-----------|------------------|------------------------|---------------------|---------------------|-----------------------|------------------------|----------------------|--------------------|------------------------|------------------------------------|---------------------|---------------------------------|
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 212 | 3,201 | 26 | 802 | 18 | 176 | 198 | 10 | 654 | 838 | 107 | 24 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 83 | 1,257 | 10 | 315 | 7 | 69 | 78 | 4 | 257 | 329 | 42 | 10 |
| 6369012 | Internet Supplier | 4,489 | 4 | 47 | 712 | 6 | 178 | 4 | 39 | 44 | 2 | 145 | 186 | 24 | 5 |
| 6759003 | Computer Supplies | 9,968 | 4 | 105 | 1,580 | 13 | 396 | 9 | 87 | 98 | 5 | 323 | 414 | 53 | 12 |
| 6759016 | Microfilming | 2,713 | 4 | 28 | 430 | 4 | 108 | 2 | 24 | 27 | 1 | 88 | 113 | 14 | 3 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 106 | 1,604 | 13 | 402 | 9 | 88 | 99 | 5 | 328 | 420 | 54 | 12 |
| 6759095 | Website development | 11,000 | 4 | 116 | 1,744 | 14 | 437 | 10 | 96 | 108 | 6 | 356 | 457 | 58 | 13 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 227 | 2,662 | 24 | 775 | 13 | 178 | 180 | 251 | 819 | 725 | 138 | 24 |
| Total | | 86,644 | | 924 | 13,190 | 110 | 3,413 | 72 | 757 | 832 | 284 | 2,970 | 3,482 | 430 | 103 |

SE.51**Distribution of Computer Costs
9/30/06**

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 94-0002 Hutchinson Irrigation | 101-0680 Sanlando | 103-0690 Sandalhaven | 104-0694 Bayside | 105-0695 Southgate | 106-0693 Labrador | 107-0691 Pennbrooke | 108-0692 Hutchinson Island | 109-0699 Sandy Creek | 120-0920 North Topsail | 121-0925 Carolina Pines | 122-0922 Bradfield Farms |
|-------------------|-----------------------------|---------------------|--------------|-------------------------------------|----------------------|-------------------------|---------------------|-----------------------|----------------------|------------------------|----------------------------------|----------------------------|------------------------------|-------------------------------|--------------------------------|
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 4 | 1,204 | 107 | 32 | 519 | 107 | 164 | 26 | 30 | 240 | 36 | 131 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 2 | 473 | 42 | 13 | 204 | 42 | 64 | 10 | 12 | 94 | 14 | 52 |
| 6369012 | Internet Supplier | 4,489 | 4 | 1 | 268 | 24 | 7 | 115 | 24 | 36 | 6 | 7 | 53 | 8 | 29 |
| 6759003 | Computer Supplies | 9,968 | 4 | 2 | 594 | 53 | 16 | 256 | 53 | 81 | 13 | 15 | 119 | 18 | 65 |
| 6759016 | Microfilming | 2,713 | 4 | 1 | 162 | 14 | 4 | 70 | 14 | 22 | 4 | 4 | 32 | 5 | 18 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 2 | 603 | 54 | 16 | 260 | 54 | 82 | 13 | 15 | 120 | 18 | 66 |
| 6759095 | Website development | 11,000 | 4 | 2 | 656 | 58 | 18 | 283 | 58 | 89 | 14 | 17 | 131 | 20 | 72 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 13 | 1,403 | 88 | 23 | 289 | 102 | 179 | 28 | 26 | 260 | 28 | 138 |
| Total | | 86,644 | | 27 | 5,363 | 440 | 129 | 1,996 | 454 | 717 | 114 | 126 | 1,049 | 147 | 571 |

SE.51**Distribution of Computer Costs
9/30/06**

| Account Number | Account Name | Co. - 02 Balance | Dist Code | 123-0923 | 133-0123 | 135-0935 | 140-0140 | 150-0150 | 151-0151 | 160-0160 | 165-1260 | 93-0006 |
|-------------------|-----------------------------|---------------------|--------------|-----------|------------|--------------|-------------------|-------------------|---------------|--------------------|-------------------|-------------|
| | | | | Nero | Sky Ranch | Bermuda | Central Nevada | WSC of Indiana | Water Service | WSC of Kentucky | WSC of Georgia | Bio Tech |
| 6019045 | Computer Salaries | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369007 | Computer Maint | 20,196 | 4 | 18 | 69 | 901 | 489 | 30 | 202 | 707 | 214 | 58 |
| 6369009 | Computer-Amort & Prog. Cost | 7,931 | 4 | 7 | 27 | 354 | 192 | 12 | 79 | 278 | 84 | 17 |
| 6369012 | Internet Supplier | 4,489 | 4 | 4 | 15 | 200 | 109 | 7 | 45 | 157 | 48 | 15 |
| 6759003 | Computer Supplies | 9,968 | 4 | 9 | 34 | 445 | 241 | 15 | 100 | 349 | 106 | 17 |
| 6759016 | Microfilming | 2,713 | 4 | 2 | 9 | 121 | 66 | 4 | 27 | 95 | 29 | 7 |
| 6759051 | Computer Supplies - Billing | 10,117 | 4 | 9 | 34 | 451 | 245 | 15 | 101 | 354 | 107 | 30 |
| 6759095 | Website development | 11,000 | 4 | 10 | 37 | 491 | 266 | 17 | 110 | 385 | 117 | 22 |
| 4032098 | Depreciation - Computer | 20,229 | 5 | 17 | 53 | 769 | 736 | 28 | 99 | 410 | 177 | 19 |
| Total | | <u>86,644</u> | | <u>76</u> | <u>278</u> | <u>3,732</u> | <u>2,344</u> | <u>128</u> | <u>763</u> | <u>2,735</u> | <u>882</u> | <u>186</u> |

WATER SERVICE CORPORATION

SE.52

Distribution of Insurance Expenses

SE.52

Distribution of Insurance Expense
9/30/06

Summary

| | Weighted Insurance Distribution CODE 11 | Acct 6599090 Other Insurance |
|------------------------------------|--|------------------------------------|
| 05 Apple Canyon | 0.526% | 2,728 |
| 05 Camelot | 0.102% | 529 |
| 07 Charmar | 0.014% | 73 |
| 08 Cherry Hill | 0.272% | 1,410 |
| 09 Clarendon Hills | 0.106% | 549 |
| 10 Hilldale Manor | 0.000% | - |
| 11 County Line | 0.030% | 155 |
| 12 DelMar | 0.012% | 62 |
| 13 Ferson Creek | 0.153% | 793 |
| 14 Galena Territory | 0.682% | 3,535 |
| 15 Killamey | 0.217% | 1,125 |
| 16 Lake Holiday | 0.726% | 3,763 |
| 17 Lake Wildwood | 0.188% | 974 |
| 18 Northern Hills | 0.069% | 358 |
| 20 Lake Marian | 0.073% | 378 |
| 21 Wildwood | 0.047% | 244 |
| 22 Valentine | 0.017% | 88 |
| 23 Walk-up Woods | 0.054% | 280 |
| 24 Whip.Hills/Pist./Sun | 1.616% | 8,370 |
| 25 Holiday Hills | 0.062% | 321 |
| 26 Medina | 0.138% | 715 |
| 27 Westlake | 0.481% | 2,493 |
| 28 Cedar Bluff | 0.039% | 202 |
| 29 Harbor Ridge | 0.324% | 1,679 |
| 30 Great Northern | 0.088% | 446 |
| 32 Peach Orchard | 0.000% | - |
| 33 Harro | 0.028% | 145 |
| 34 Ut. of Nevada | 0.515% | 3,167 |
| 35 Spring Creek | 1.115% | 5,779 |
| 36 Louisiana Water Service | 1.772% | 9,184 |
| 38 Utilities Inc. of Louisiana | 2.649% | 13,724 |
| 40 Utilities, Inc. of Maryland | 1.860% | 9,640 |
| 41 Colchester | 0.211% | 1,094 |
| 42 Greenridge Utilities, Inc. | 1.075% | 5,572 |
| 43 Provinces | 0.992% | 5,141 |
| 44 Maryland Water Service | 0.505% | 2,617 |
| 47 Massanutten | 1.787% | 9,262 |
| 50 Holiday Service | 0.331% | 1,716 |
| 51 Westgate | 0.183% | 948 |
| 52 Utilities, Inc. of Pennsylvania | 0.553% | 2,856 |
| 53 Penn Estates | 1.786% | 9,257 |
| 55 Skidaway | 2.825% | 13,605 |
| 56 Elk River | 0.100% | 518 |
| 57 Montague | 0.303% | 1,570 |
| 60 Twin Lakes Utilities | 1.788% | 8,272 |
| 61 Tierra Verde | 0.323% | 1,674 |
| 62 Lake Placid | 0.056% | 290 |
| 64 Eastlake | 0.232% | 1,202 |
| 65 Charleston Utilities | 0.543% | 2,814 |
| 66 Pebble Creek | 0.590% | 3,058 |
| 67 Alafaya | 1.888% | 9,682 |
| 68 Ut of Longwood | 0.456% | 2,363 |
| 69 Wedgefield | 0.978% | 5,069 |
| 70 CWS (South Carolina) | 8.031% | 31,258 |
| 71 Utilities Services of SC | 3.575% | 18,529 |
| 72 Cypress Lakes | 0.487% | 2,524 |
| 73 Ut of Eagle Ridge | 0.777% | 4,027 |
| 74 Southland Utilities | 0.072% | 373 |
| 75 United Utility Co. | 0.711% | 3,685 |
| 77 South Carolina Utilities | 0.000% | - |
| 79 Tege Cay Water Service | 1.407% | 7,292 |
| 80 CWS of NC | 19.360% | 100,289 |
| 81 Riverpointe Company | 0.144% | 746 |
| 83 CWS Systems, Inc. | 2.506% | 12,988 |
| 85 Waukega Vista | 0.093% | 482 |
| 86 Carolina Trace | 1.044% | 5,411 |
| 87 Transylvania | 0.634% | 3,286 |
| 88 Mid-County Services, Inc. | 1.111% | 5,758 |
| 89 Lake Utility | 2.404% | 12,460 |
| 90 UIF | 2.398% | 12,418 |
| 91 Miles Grant | 0.859% | 4,452 |
| 92 Tennessee Water Service | 0.096% | 498 |
| 94 Hutchinson Irrigation | 0.059% | 306 |
| 101 Sanlando | 5.139% | 26,635 |
| 103 Sandalhaven | 0.475% | 2,482 |
| 104 Bayside | 0.190% | 965 |
| 105 Southgate | 0.818% | 4,240 |
| 106 Labrador | 0.360% | 1,866 |
| 107 Pennbrooke | 0.558% | 2,892 |
| 108 Hutchinson Island | 0.173% | 897 |
| 109 Sandy Creek | 0.279% | 1,446 |
| 120 North Topsail | 1.275% | 6,609 |
| 121 Carolina Pines | 0.110% | 570 |
| 122 Bradfield Farms | 0.383% | 1,985 |
| 123 Naro | 0.090% | 466 |
| 133 Sky Ranch | 0.114% | 561 |
| 135 Bermuda | 1.932% | 10,117 |
| 140 Central Nevada | 2.314% | 11,993 |
| 150 WSC of Indiana | 0.082% | 425 |
| 151 Indiana Water Service | 0.255% | 1,322 |
| 160 WSC of Kentucky | 2.897% | 15,015 |
| 165 WSC of Georgia | 0.746% | 3,866 |
| 93 Bio Tech | 6.677% | 34,610 |

100.000%

518,290

SE.52

Distribution of Insurance Expense
8/30/06

General Property Insurance
General Property Insurance is based on schedule of elevated risks and the summary of property values.

| Customer Equivalent @ 9/30/06 | Customer Equivalent Percentage CODE 1 | Code 6 | Elevated & Standard Risks | 2325 Centers (Northbrook) | Charlotte/ Blawie EB NC | Whispering Pines NC | North Tyrasli NC | Upper Meritor MD | West Columbia SC | Bio-Tech SC | Shilohway GA | Altamonte Springs FL | Metabolic Corporation LA | Spring Creek NY | UI Herndon NY | Central Newada NY | WSC of Kentucky KY | Cherry 199 IL | Sammua AZ | Total | % of Total Spent | |
|-------------------------------------|--|----------|---------------------------------|------------------------------|-------------------------------|---------------------------|------------------------|------------------------|------------------------|----------------|-----------------|----------------------------|--------------------------------|-----------------------|------------------|-------------------------|--------------------------|---------------------|--------------|---------|------------------------|----------|
| 163 WSC of Georgia | 1.848 | 0.941% | 0.873% | 45,501 | | | | | | | | | | | | | | | | | 45,501 | 0.144% |
| 83 Bio Tech | 170 | 0.077% | 0.102% | 6,319 | | | | | | 298,400 | | | | | | | | | | | 304,719 | 0.856% |
| | 211,482 | 100.000% | 100.000% | 21,612,200 | 6,212,000 | 238,200 | 125,200 | 198,600 | 681,600 | 572,001 | 298,400 | 182,400 | 1,221,999 | 78,440 | 6,840 | 11,440 | 15,600 | 548,800 | 0 | 540,600 | 21,561,820 | 100.000% |

SE.52
Distribution of Insurance Expense
9/30/06

Excess Liability Insurance

Excess Liability Insurance is based on miles of sewer mains, gallons of water sold, and operations payroll.
Miles of Sewer Mains determined by multiplying the number of customers by 40 ft. divided by 5,280 ft.

| Customer Equivalent Percentage CODE 1 | Sewer Customers @ 9/30/06 | Miles of Sewer Mains | Percentage of Miles of Sewer Mains to Total Miles | Water Customers @ 9/30/06 | Total Gallons Sold | Percentage of Gallons Sold to Total Gallons | Operators Payroll | Percentage of Company's Payroll to Total Payroll | Weighted Average of 3 Determinants CODE 3 | |
|--|---------------------------------|----------------------------|--|---------------------------------|--------------------------|--|----------------------|---|--|----------|
| 05 Apple Canyon | | 0.00 | 0.000% | 879 | 84,167,000 | 0.52% | 12,026 | 0.334% | 0.285% | |
| 06 Camelot | 216 | 1.84 | 0.181% | 217 | 15,841,000 | 0.13% | 4,934 | 0.152% | | |
| 07 Charmar | | 0.00 | 0.000% | 53 | 3,869,000 | 0.03% | 629 | 0.017% | 0.018% | |
| 08 Cherry Hill | | 0.00 | 0.000% | 258 | 18,804,800 | 0.15% | 3,811 | 0.109% | 0.087% | |
| 09 Clarendon Hills | | 0.00 | 0.000% | 363 | 26,491,700 | 0.22% | 5,510 | 0.153% | 0.123% | |
| 10 Hilldale Manor | | 0.00 | 0.000% | | 0 | 0.00% | - | 0.000% | 0.000% | |
| 11 County Line | | 0.00 | 0.000% | 117 | 8,570,200 | 0.07% | 1,393 | 0.039% | 0.036% | |
| 12 DelMar | | 0.00 | 0.000% | 74 | 5,365,500 | 0.04% | 571 | 0.016% | 0.020% | |
| 13 Ferson Creek | 372 | 2.82 | 0.328% | 390 | 27,740,000 | 0.23% | 8,575 | 0.243% | 0.246% | |
| 14 Galena Territory | 810 | 6.14 | 0.714% | 2,132 | 155,665,200 | 1.27% | 31,992 | 0.889% | 0.957% | |
| 15 Kilarney | | 0.00 | 0.000% | 351 | 25,623,000 | 0.21% | 4,164 | 0.116% | 0.108% | |
| 16 Lake Holiday | | 0.00 | 0.000% | 1,859 | 135,707,000 | 1.10% | 22,281 | 0.619% | 0.574% | |
| 17 Lake Wildwood | | 0.00 | 0.000% | 472 | 34,419,500 | 0.28% | 9,874 | 0.275% | 0.185% | |
| 18 Northern Hills | 185 | 1.40 | 0.163% | 172 | 12,556,000 | 0.10% | 2,894 | 0.080% | 0.115% | |
| 20 Lake Marian | | 0.00 | 0.000% | 292 | 21,316,000 | 0.17% | 3,484 | 0.096% | 0.090% | |
| 21 Wildwood | | 0.00 | 0.000% | 196 | 14,308,000 | 0.12% | 2,140 | 0.060% | 0.059% | |
| 22 Valerine | | 0.00 | 0.000% | 88 | 4,964,000 | 0.04% | 807 | 0.022% | 0.021% | |
| 23 Walk-up Woods | | 0.00 | 0.000% | 217 | 15,841,000 | 0.13% | 2,574 | 0.072% | 0.087% | |
| 24 Whisp.Hills/Pls/Sun | | 0.00 | 0.000% | 2,330 | 170,053,600 | 1.38% | 27,635 | 0.788% | 0.717% | |
| 25 Holiday Hills | | 0.00 | 0.000% | 243 | 17,738,000 | 0.14% | 2,883 | 0.080% | 0.075% | |
| 26 Medina | 472 | 3.58 | 0.417% | | 0 | 0.00% | 6,553 | 0.200% | 0.200% | |
| 27 Westlake | 390 | 2.95 | 0.343% | 400 | 29,170,800 | 0.24% | 6,492 | 0.181% | 0.254% | |
| 28 Cedar Bluff | 132 | 1.00 | 0.116% | | 0 | 0.00% | 1,832 | 0.051% | 0.058% | |
| 29 Harbor Ridge | 309 | 2.34 | 0.272% | 312 | 22,776,000 | 0.18% | 5,540 | 0.154% | 0.204% | |
| 30 Great Northern | | 0.00 | 0.000% | 362 | 26,426,000 | 0.21% | 3,953 | 0.110% | 0.108% | |
| 32 Peach Orchard | | 0.00 | 0.000% | 0 | 0 | 0.00% | - | 0.000% | 0.000% | |
| 33 Harro | 111 | 0.84 | 0.098% | | 0 | 0.00% | 928 | 0.026% | 0.041% | |
| 34 Ul of Nevada | | 0.00 | 0.000% | 3,132 | 228,636,000 | 1.86% | 26,638 | 0.741% | 0.867% | |
| 35 Spring Creek | 124 | 0.94 | 0.109% | 4,128 | 301,365,900 | 2.45% | 56,813 | 1.674% | 1.378% | |
| 36 Louisiana Water Service | 4,819 | 36.51 | 4.248% | 5,054 | 388,949,300 | 3.00% | 74,887 | 2.085% | 3.111% | |
| 38 Utilities Inc. of Louisiana | 4,445 | 33.87 | 3.917% | 4,795 | 350,036,000 | 2.85% | 74,095 | 2.060% | 2.942% | |
| 40 Utilities, Inc. of Maryland | 1,187 | 8.99 | 1.048% | 1,180 | 86,833,500 | 0.71% | 47,658 | 1.331% | 1.028% | |
| 41 Colchester | 169 | 1.28 | 0.149% | | 0 | 0.00% | 12,353 | 0.343% | 0.184% | |
| 42 Greenridge Utilities, Inc. | | 0.00 | 0.000% | 929 | 67,817,000 | 0.55% | 21,220 | 0.590% | 0.381% | |
| 43 Provincias | | 0.00 | 0.000% | 1,503 | 109,719,000 | 0.89% | 12,862 | 0.358% | 0.417% | |
| 44 Maryland Water Service | 1,081 | 8.03 | 0.934% | 1,120 | 81,745,400 | 0.66% | 20,006 | 0.568% | 0.718% | |
| 47 Massanutten | 2,026 | 15.35 | 1.788% | 2,248 | 163,843,400 | 1.33% | 72,965 | 2.029% | 1.716% | |
| 50 Holiday Service | | 0.00 | 0.000% | 436 | 31,828,000 | 0.26% | 2,069 | 0.058% | 0.105% | |
| 51 Westgate | | 0.00 | 0.000% | 717 | 52,304,500 | 0.43% | 9,068 | 0.252% | 0.226% | |
| 52 Utilities, Inc. of Pennsylvania | 2,160 | 16.38 | 1.903% | | 0 | 0.00% | 26,808 | 0.745% | 0.883% | |
| 53 Penn Estates | 1,664 | 12.61 | 1.467% | 1,668 | 121,727,500 | 0.99% | 45,262 | 1.239% | 1.239% | |
| 55 Skidaway | 4,869 | 38.89 | 4.292% | 4,401 | 321,285,700 | 2.51% | 67,776 | 1.884% | 2.930% | |
| 56 Elk River | 109 | 0.83 | 0.097% | 276 | 20,148,000 | 0.16% | 4,308 | 0.120% | 0.127% | |
| 57 Montague | 275 | 2.08 | 0.242% | 796 | 58,137,200 | 0.47% | 14,609 | 0.406% | 0.374% | |
| 80 Twin Lakes Utilities | 3,085 | 23.37 | 2.719% | 3,144 | 229,473,500 | 1.87% | 53,302 | 1.482% | 2.022% | |
| 81 Terre Verde | 2,412 | 18.27 | 2.125% | | 0 | 0.00% | 3,905 | 0.109% | 0.745% | |
| 82 Lake Placid | 203 | 1.54 | 0.179% | 138 | 10,066,700 | 0.08% | 816 | 0.023% | 0.085% | |
| 84 Eastlake | 880 | 6.87 | 0.776% | 919 | 87,118,200 | 0.69% | 7,141 | 0.199% | 0.507% | |
| 85 Charleston Utilities | | 0.00 | 0.000% | 1,485 | 108,375,800 | 0.88% | 28,882 | 0.803% | 0.582% | |
| 86 Pebbie Creek | 1,433 | 10.88 | 1.283% | 1,488 | 108,499,800 | 0.88% | 25,287 | 0.702% | 0.850% | |
| 87 Alfalfa | 7,233 | 54.80 | 6.379% | | 0 | 0.00% | 71,445 | 1.986% | 2.787% | |
| 88 Ul of Longwood | 1,784 | 13.38 | 1.554% | | 0 | 0.00% | 20,707 | 0.578% | 0.710% | |
| 89 Wedgefield | 1,541 | 11.86 | 1.359% | 1,585 | 114,259,600 | 0.93% | 50,041 | 1.391% | 1.227% | |
| 70 CWS (South Carolina) | 10,658 | 83.02 | 9.559% | 7,802 | 564,909,500 | 4.51% | 210,992 | 5.866% | 8.680% | |
| 71 Utilities Services of SC | 368 | 2.79 | 0.325% | 6,534 | 480,839,300 | 3.81% | 140,885 | 3.917% | 2.717% | |
| 72 Cypress Lakes | 1,100 | 8.34 | 0.970% | 1,193 | 87,110,900 | 0.71% | 20,698 | 0.575% | 0.751% | |
| 73 Ul of Eagle Ridge | 2,531 | 19.18 | 2.231% | | 0 | 0.00% | 36,587 | 1.017% | 1.083% | |
| 74 Southland Utilities | | 0.00 | 0.000% | 173 | 12,828,000 | 0.10% | 3,848 | 0.107% | 0.070% | |
| 75 United Utility Co. | 1,241 | 9.40 | 1.084% | 94 | 6,882,000 | 0.06% | 37,245 | 1.038% | 0.728% | |
| 77 South Carolina Utilities | | 0.00 | 0.000% | | 0 | 0.00% | - | 0.000% | 0.000% | |
| 79 Tege Cay Water Service | 1,678 | 12.71 | 1.479% | 1,782 | 130,048,500 | 1.06% | 32,842 | 0.913% | 1.150% | |
| 80 CWS of NC | 14,201 | 107.58 | 12.518% | 22,501 | 1,642,602,200 | 13.36% | 514,473 | 14.304% | 13.394% | |
| 81 Riverpointe Company | 181 | 1.37 | 0.159% | 184 | 13,432,000 | 0.11% | 8,042 | 0.224% | 0.164% | |
| 83 CWS Systems, Inc. | 2,893 | 21.92 | 2.550% | 6,595 | 481,405,800 | 3.92% | 127,209 | 3.637% | 3.334% | |
| 85 Watauga Vista | | 0.00 | 0.000% | 141 | 10,293,000 | 0.08% | 5,821 | 0.162% | 0.082% | |
| 86 Carolina Trace | 1,321 | 10.01 | 1.165% | 1,387 | 101,260,200 | 0.82% | 28,810 | 0.795% | 0.828% | |
| 87 Transylvania | 918 | 6.98 | 0.810% | 1,234 | 90,111,200 | 0.73% | 24,710 | 0.687% | 0.743% | |
| 88 Mid-County Services, Inc. | 3,353 | 25.40 | 2.955% | | 0 | 0.00% | 51,115 | 1.421% | 1.459% | |
| 89 Lake Utility | 2,801 | 21.22 | 2.489% | 8,303 | 606,140,900 | 4.93% | 99,864 | 2.778% | 3.392% | |
| 90 UJF | 2,692 | 20.40 | 2.373% | 6,984 | 508,393,900 | 4.14% | 77,081 | 2.143% | 2.884% | |
| 91 Miles Grant | 1,052 | 7.97 | 0.927% | 1,118 | 81,621,300 | 0.66% | 50,035 | 1.391% | 0.994% | |
| 92 Tennessee Water Service | | 0.00 | 0.000% | 555 | 40,515,000 | 0.33% | 3,974 | 0.110% | 0.147% | |
| 84 Hutchinson Irrigation | | 0.00 | 0.000% | 181 | 11,716,300 | 0.10% | 2,814 | 0.078% | 0.058% | |
| 101 Sanlando | 9,146 | 69.29 | 8.061% | 11,871 | 868,581,100 | 7.05% | 214,287 | 5.954% | 7.023% | |
| 103 Sandalhaven | 972 | 7.36 | 0.856% | | 0 | 0.00% | 23,810 | 0.682% | 0.508% | |
| 104 Bayside | 251 | 1.90 | 0.221% | 250 | 18,278,200 | 0.15% | 10,166 | 0.283% | 0.217% | |
| 105 Southgate | | 0.00 | 0.000% | 5,712 | 418,990,600 | 3.39% | 32,457 | 0.902% | 1.431% | |
| 106 Labrador | 761 | 5.76 | 0.670% | 778 | 56,768,700 | 0.46% | 17,167 | 0.477% | 0.538% | |
| 107 Pennbrook | 1,247 | 9.45 | 1.099% | 1,459 | 106,470,500 | 0.87% | 28,604 | 0.795% | 0.920% | |
| 108 Hutchinson Island | 196 | 1.48 | 0.172% | 225 | 16,432,300 | 0.13% | 5,537 | 0.154% | 0.153% | |
| 109 Sandy Creek | 168 | 1.27 | 0.148% | 202 | 15,731,400 | 0.12% | 11,575 | 0.322% | 0.196% | |
| 120 North Topsoil | 3,007 | 22.78 | 2.650% | | 0 | 0.00% | 55,837 | 1.552% | 1.401% | |
| 121 Carolina Pines | 298 | 2.28 | 0.263% | | 0 | 0.00% | 5,179 | 0.144% | 0.138% | |
| 122 Bradfield Farms | 1,283 | 9.72 | 1.131% | 951 | 69,385,500 | 0.58% | 11,092 | 0.308% | 0.689% | |
| 123 Nero | 126 | 0.95 | 0.111% | 126 | 9,198,000 | 0.07% | 5,388 | 0.150% | 0.112% | |
| 133 Sky Ranch | | 0.00 | 0.000% | 579 | 42,297,000 | 0.34% | 4,924 | 0.137% | 0.160% | |
| 135 Bermuda | | 0.00 | 0.000% | 8,533 | 622,872,500 | 5.07% | 85,840 | 1.825% | 2.297% | |
| 140 Central Nevada | 3,785 | 28.52 | 3.318% | 7,020 | 512,452,700 | 4.17% | 92,094 | 2.560% | 3.349% | |
| 150 WSC of Indiana | 211 | 1.59 | 0.185% | 209 | 15,220,500 | 0.12% | 3,568 | 0.099% | 0.136% | |
| 151 Indiana Water Service | | 0.00 | 0.000% | 1,850 | 135,050,000 | 1.10% | 10,523 | 0.293% | 0.464% | |
| 160 WSC of Kentucky | | 0.00 | 0.000% | 7,399 | 540,119,700 | 4.39% | 101,245 | 2.815% | 2.403% | |
| 165 WSC of Georgia | 280 | 2.12 | 0.247% | 1,807 | 131,911,000 | 1.07% | 38,289 | 1.065% | 0.795% | |
| 93 Bio Tech | | 0.00 | 0.000% | | 0 | 0.00% | 359,984 | 10.008% | 3.336% | |
| | 100.000% | 113,453 | 859.52 | 100.000% | 168,412 | 12,294,105,200 | 100.000% | 3,598,742 | 100.000% | 100.000% |

Workman's Compensation

Workman's Compensation Insurance is based on operators payroll.

| | Operators Salary | Percentage of Company's Payroll to Total Payroll CODE 9 |
|------------------------------------|---------------------|---|
| 05 Apple Canyon | 12,028 | 0.334% |
| 06 Carmelot | 4,994 | 0.137% |
| 07 Charmar | 629 | 0.017% |
| 08 Cherry Hill | 9,911 | 0.109% |
| 09 Clarendon Hills | 5,510 | 0.153% |
| 10 Hilldale Manor | | 0.000% |
| 11 County Line | 4,383 | 0.039% |
| 12 DalMar | 571 | 0.016% |
| 13 Ferson Creek | 6,575 | 0.183% |
| 14 Galena Territory | 31,992 | 0.889% |
| 15 Killarney | 4,164 | 0.116% |
| 16 Lake Holiday | 22,281 | 0.619% |
| 17 Lake Wildwood | 9,874 | 0.275% |
| 18 Northern Hills | 2,894 | 0.080% |
| 20 Lake Marian | 3,464 | 0.096% |
| 21 Wildwood | 2,140 | 0.060% |
| 22 Valentine | 2,807 | 0.022% |
| 23 Walk-up Woods | 2,574 | 0.072% |
| 24 Whispering Hills | 27,835 | 0.768% |
| 25 Holiday Hills | 2,883 | 0.080% |
| 26 Medina | 6,553 | 0.182% |
| 27 Westlake | 6,492 | 0.181% |
| 28 Cedar Bluff | 1,832 | 0.051% |
| 29 Harbor Ridge | 5,540 | 0.154% |
| 30 Great Northern | 3,953 | 0.110% |
| 32 Peach Orchard | | 0.000% |
| 33 Harro | 920 | 0.026% |
| 34 Ut of Nevada | 26,630 | 0.741% |
| 35 Spring Creek | 56,019 | 1.574% |
| 38 Louisiana Water Service | 74,957 | 2.055% |
| 38 Utilities Inc. of Louisiana | 74,095 | 2.060% |
| 40 Utilities, Inc. of Maryland | 47,856 | 1.331% |
| 41 Colchester | 12,383 | 0.343% |
| 42 Greenidge Utilities, Inc. | 21,220 | 0.590% |
| 43 Provinces | 12,662 | 0.358% |
| 44 Maryland Water Service | 20,006 | 0.556% |
| 47 Massanuttan | 72,865 | 2.029% |
| 50 Holiday Service | 2,069 | 0.058% |
| 51 Westgate | 9,066 | 0.252% |
| 52 Utilities, Inc. of Pennsylvania | 26,806 | 0.745% |
| 53 Penn Estates | 45,262 | 1.258% |
| 55 Skidaway | 67,779 | 1.884% |
| 58 Elk River | 4,308 | 0.120% |
| 57 Montague | 14,809 | 0.408% |
| 60 Twin Lakes Utilities | 53,302 | 1.482% |
| 61 Terre Verde | 3,805 | 0.109% |
| 62 Lake Placid | 818 | 0.023% |
| 64 Eastlake | 7,141 | 0.199% |
| 65 Charleston Utilities | 26,862 | 0.803% |
| 68 Pebble Creek | 25,267 | 0.702% |
| 67 Alafaya | 71,449 | 1.988% |
| 68 Ut of Longwood | 20,707 | 0.578% |
| 69 Wedgfield | 50,041 | 1.391% |
| 70 CWS (South Carolina) | 210,992 | 5.668% |
| 71 Utilities Services of SC | 140,685 | 3.917% |
| 72 Cypress Lakes | 20,698 | 0.575% |
| 73 Ut of Eagle Ridge | 39,587 | 1.017% |
| 74 Southland Utilities | 3,848 | 0.107% |
| 75 Unked Utility Co. | 37,245 | 1.036% |
| 77 South Carolina Utilities | | 0.000% |
| 79 Tega Cay Water Service | 35,842 | 0.913% |
| 80 CWS of NC | 514,473 | 14.304% |
| 81 Riverpointe Company | 5,042 | 0.224% |
| 83 CWS Systems, Inc. | 127,209 | 3.537% |
| 85 Watauga Vista | 5,821 | 0.162% |
| 86 Carolina Trace | 28,610 | 0.795% |
| 87 Transylvania | 24,710 | 0.687% |
| 88 Mid-County Services, Inc. | 51,115 | 1.421% |
| 89 Lake Utility | 99,864 | 2.776% |
| 90 UJF | 77,081 | 2.143% |
| 91 Miles Grant | 50,035 | 1.391% |
| 92 Tennessee Water Service | 3,974 | 0.110% |
| 84 Hutchinson Irrigation | 2,814 | 0.078% |
| 101 Senlendo | 214,287 | 5.858% |
| 103 Sandhaven | 23,810 | 0.662% |
| 104 Bayside | 10,168 | 0.283% |
| 105 Southgate | 32,457 | 0.902% |
| 108 Labrador | 17,187 | 0.477% |
| 107 Panthrooke | 28,604 | 0.795% |
| 108 Hutchinson Island | 5,637 | 0.154% |
| 109 Sandy Creek | 11,575 | 0.322% |
| 120 North Topsail | 55,837 | 1.552% |
| 121 Carolina Pines | 5,178 | 0.144% |
| 122 Bradfield Farms | 11,092 | 0.306% |
| 123 Nero | 5,368 | 0.150% |
| 133 Sky Ranch | 4,924 | 0.137% |
| 135 Bermuda | 65,840 | 1.825% |
| 140 Central Nevada | 82,094 | 2.360% |
| 150 WSC of Indiana | 3,566 | 0.099% |
| 151 Indiana Water Service | 10,523 | 0.293% |
| 160 WSC of Kentucky | 101,245 | 2.815% |
| 165 WSC of Georgia | 38,289 | 1.065% |
| 93 Bio Tech | 359,864 | 10.006% |
| | 3,596,742 | 100.000% |

Auto Insurance

Auto Insurance is based on the number of vehicles insured.

| Customer Equivalents @ 9/30/05 | Georgia, Ohio Mississippi, Louisiana NC Arizona Nevada NJ Penn SC Kentucky, Maryland, Virginia | | | | | | | | | | Total | Percentage of Autos To Total CODE 10 |
|------------------------------------|--|---------|---------|-----------|-------|--------|-------|------|----------|--------|--------|--------------------------------------|
| | Illinois | Florida | Indiana | Louisiana | NC | Nevada | Penn | SC | Virginia | Totals | | |
| 05 Apple Canyon | 1,330 | 2.06 | | | | | | | | | 2.06 | 0.410% |
| 06 Camelot | 325 | 0.50 | | | | | | | | | 0.50 | 0.100% |
| 07 Charmar | 53 | 0.08 | | | | | | | | | 0.08 | 0.020% |
| 08 Cherry Hill | 258 | 0.40 | | | | | | | | | 0.40 | 0.080% |
| 09 Clarendon Hill's | 383 | 0.56 | | | | | | | | | 0.56 | 0.110% |
| 10 Hilldale Manor | 0 | 0.00 | | | | | | | | | 0.00 | 0.000% |
| 11 County Line | 117 | 0.18 | | | | | | | | | 0.18 | 0.040% |
| 12 DelMar | 37 | 0.06 | | | | | | | | | 0.06 | 0.010% |
| 13 Ferson Creek | 566 | 0.88 | | | | | | | | | 0.88 | 0.180% |
| 14 Galena Territory | 2,537 | 3.83 | | | | | | | | | 3.83 | 0.780% |
| 15 Killamey | 351 | 0.54 | | | | | | | | | 0.54 | 0.110% |
| 16 Lake Holiday | 1,918 | 2.97 | | | | | | | | | 2.97 | 0.590% |
| 17 Lake Wildwood | 712 | 1.10 | | | | | | | | | 1.10 | 0.220% |
| 18 Northern Hills | 285 | 0.41 | | | | | | | | | 0.41 | 0.080% |
| 20 Lake Marlen | 292 | 0.45 | | | | | | | | | 0.45 | 0.090% |
| 21 Wildwood | 198 | 0.30 | | | | | | | | | 0.30 | 0.060% |
| 22 Valenline | 68 | 0.11 | | | | | | | | | 0.11 | 0.020% |
| 23 Walk-up Woods | 217 | 0.34 | | | | | | | | | 0.34 | 0.070% |
| 24 Whisp.Hills/Pist./Sun | 2,330 | 3.61 | | | | | | | | | 3.61 | 0.720% |
| 25 Holiday Hills | 243 | 0.38 | | | | | | | | | 0.38 | 0.080% |
| 26 Medina | 472 | 0.73 | | | | | | | | | 0.73 | 0.150% |
| 27 Westlake | 595 | 0.92 | | | | | | | | | 0.92 | 0.180% |
| 28 Cedar Bluff | 132 | 0.20 | | | | | | | | | 0.20 | 0.040% |
| 29 Harbor Ridge | 467 | 0.72 | | | | | | | | | 0.72 | 0.140% |
| 30 Great Northern | 382 | 0.56 | | | | | | | | | 0.56 | 0.110% |
| 32 Peach Orchard | 0 | | | | 0.00 | | | | | | 0.00 | 0.000% |
| 33 Harco | 111 | | | | 0.29 | | | | | | 0.29 | 0.060% |
| 34 UI of Nevada | 3,132 | | | | | 3.21 | | | | | 3.21 | 0.640% |
| 35 Spring Creek | 4,190 | | | | | 5.00 | | | | | 5.00 | 1.000% |
| 36 Louisiana Water Service | 7,464 | | | 7.00 | | | | | | | 7.00 | 1.400% |
| 38 Utilities Inc. of Louisiana | 7,018 | | | 10.00 | | | | | | | 10.00 | 2.000% |
| 40 Utilities, Inc. of Maryland | 1,783 | | | | | | | | 0.00 | | 0.00 | 0.000% |
| 41 Colchester | 189 | | | | | | | | 1.00 | | 1.00 | 0.200% |
| 42 Greenridge Utilities, Inc. | 829 | | | | | | | | 9.00 | | 9.00 | 1.800% |
| 43 Provinces | 1,503 | | | | | | | | 1.00 | | 1.00 | 0.200% |
| 44 Maryland Water service | 1,090 | | | | | | | | 2.00 | | 2.00 | 0.400% |
| 47 Massanutten | 3,635 | | | | | | | | 13.00 | | 13.00 | 2.590% |
| 50 Holiday Service | 573 | | | | | | | | | | 0.71 | 0.140% |
| 51 Westgate | 717 | | | | | | | | 1.00 | | 1.00 | 0.200% |
| 52 Utilities, Inc. of Pennsylvania | 2,160 | | | | | | | | 2.00 | | 2.00 | 0.400% |
| 53 Penn Estates | 2,542 | | | | | | | | 4.00 | | 4.00 | 0.800% |
| 55 Skidaway | 7,388 | | | | | | | | | | 9.00 | 1.800% |
| 56 Elk River | 331 | | | | | | | | | | 0.87 | 0.170% |
| 57 Montague | 833 | | | | | | | | 2.00 | | 2.00 | 0.400% |
| 60 Twin Lakes Utilities | 4,886 | | | | | | | | | | 5.77 | 1.150% |
| 61 Terre Verde | 1,206 | | | | | | | | | | 4.11 | 0.820% |
| 62 Lake Placid | 239 | | | | | | | | | | 0.81 | 0.160% |
| 64 Eastlake | 900 | | | | | | | | 1.00 | | 1.00 | 0.200% |
| 65 Charleston Utilities | 1,485 | | | | | | | | | | 3.00 | 0.600% |
| 66 Pebble Creek | 2,203 | | | | | | | | | | 2.00 | 0.400% |
| 67 Alafaya | 7,233 | | | | | | | | | | 11.00 | 2.200% |
| 68 UI of Longwood | 1,784 | | | | | | | | | | 1.00 | 0.200% |
| 69 Wedgefield | 2,336 | | | | | | | | | | 4.00 | 0.800% |
| 70 CWS (South Carolina) | 14,488 | | | | | | | | 24.70 | | 24.70 | 4.930% |
| 71 Utilities Services of SC | 8,038 | | | | | | | | 18.00 | | 18.00 | 3.590% |
| 72 Cypress Lakes | 1,743 | | | | | | | | | | 2.00 | 0.400% |
| 73 UI of Eagle Ridge | 2,531 | | | | | | | | | | 3.00 | 0.600% |
| 74 Southland Utilities | 173 | | | | | | | | 0.30 | | 0.30 | 0.060% |
| 75 United Utility Co. | 1,181 | | | | | | | | 4.00 | | 4.00 | 0.800% |
| 77 South Carolina Utilities | 0 | | | | | | | | 0.00 | | 0.00 | 0.000% |
| 78 Tega Cay Water Service | 2,621 | | | | | | | | | | 5.00 | 1.000% |
| 80 CWS of NC | 29,379 | | | | | | | | | | 77.06 | 15.380% |
| 81 Riverpointe Company | 275 | | | | | | | | | | 0.72 | 0.140% |
| 83 CWS Systems, Inc. | 8,818 | | | | | | | | | | 10.00 | 2.000% |
| 85 Watauga Vista | 141 | | | | | | | | | | 0.37 | 0.070% |
| 86 Carolina Trace | 2,047 | | | | | | | | | | 3.00 | 0.600% |
| 87 Transylvania | 2,031 | | | | | | | | | | 7.00 | 1.400% |
| 88 Mid-County Services, Inc. | 3,353 | | | | | | | | | | 8.00 | 1.200% |
| 89 Lake Utility | 9,704 | | | | | | | | | | 12.00 | 2.400% |
| 90 UIF | 8,069 | | | | | | | | | | 27.52 | 5.490% |
| 91 Miles Grant | 1,844 | | | | | | | | | | 2.00 | 0.400% |
| 92 Tennessee Water Service | 278 | | | | | | | | | | 0.73 | 0.150% |
| 94 Hutchinson Irrigation | 181 | | | | | | | | | | 0.55 | 0.110% |
| 101 Santando | 18,444 | | | | | | | | | | 33.00 | 6.590% |
| 103 Sandalhaven | 972 | | | | | | | | | | 3.00 | 0.600% |
| 104 Bayside | 251 | | | | | | | | | | 1.00 | 0.200% |
| 105 Southgate | 2,858 | | | | | | | | | | 3.00 | 0.600% |
| 106 Labrador | 1,158 | | | | | | | | | | 1.00 | 0.200% |
| 107 Pennbrooke | 2,083 | | | | | | | | | | 1.00 | 0.200% |
| 108 Hutchinson Island | 323 | | | | | | | | | | 3.00 | 0.600% |
| 109 Sandy Creek | 288 | | | | | | | | | | 4.00 | 0.800% |
| 120 North Topsail | 3,007 | | | | | | | | | | 7.00 | 1.400% |
| 121 Carolina Pines | 298 | | | | | | | | | | 0.78 | 0.160% |
| 122 Bradfield Farms | 1,592 | | | | | | | | | | 4.17 | 0.830% |
| 123 Nero | 189 | | | | | | | | | | 0.19 | 0.040% |
| 133 Sky Ranch | 579 | | | | | | | | | | 0.59 | 0.120% |
| 135 Bermuda | 8,533 | | | | | | | | | | 5.00 | 1.000% |
| 140 Central Nevada | 8,802 | | | | | | | | | | 19.00 | 3.790% |
| 150 WSC of Indiana | 314 | | | | | | | | | | 0.39 | 0.080% |
| 151 Indiana Water Service | 925 | | | | | | | | | | 1.14 | 0.230% |
| 160 WSC of Kentucky | 4,103 | | | | | | | | | | 11.00 | 2.200% |
| 165 WSC of Georgia | 1,948 | | | | | | | | | | 5.00 | 1.000% |
| 93 Bio Tech | 178 | | | | | | | | | | 88.00 | 13.520% |
| | 231,492 | 22.00 | 126.00 | 25.00 | 17.00 | 112.00 | 33.00 | 9.00 | 120.00 | 37.00 | 501.00 | 100.000% |

WATER SERVICE CORPORATION

SE.60

Distribution of Common Expenses

SE.60
Distribution of General Expenses
8/30/06

12/28/2006
 9:52 AM

| Account Number | Account Name | 02-0005 Adjusted Balance | Distribution Code | 05-0010 Apple Canyon | 06-0014 Camelot | 07-0018 Chamar | 08-0022 Cherry Hill | 09-0026 Clarendon Hills | 10-0028 Hildale Manor | 11-0034 County Lho | 12-0038 Dol Mar | 13-0042 Forsen Creek | 14-0046 Galena Territory | 15-0050 Kfarney |
|----------------|--------------------------------|-----------------------------|-------------------|-------------------------|--------------------|-------------------|------------------------|----------------------------|--------------------------|-----------------------|--------------------|-------------------------|-----------------------------|--------------------|
| 6019000 | Non-Utility Salaries | 0 | SE50 | | | | | | | | | | | |
| 6019030 | Cap Sal - Admin | 0 | SE50 | | | | | | | | | | | |
| 6019045 | Sal-Computer | 0 | SE50 | | | | | | | | | | | |
| 6019053 | Sal-IL Office | 0 | SE50 | | | | | | | | | | | |
| 6019050 | Salaries - Office | 0 | SE50 | | | | | | | | | | | |
| 6019070 | Sal-IL Customer Service | 0 | SE50 | | | | | | | | | | | |
| 6019071 | Sal-IL Office Exempt | 0 | SE50 | | | | | | | | | | | |
| 6708001 | Agency Expense | 9,622 | 1 | 55 | 14 | 2 | 11 | 15 | 0 | 5 | 2 | 24 | 105 | 15 |
| 6338001 | Legal Fees | 940 | 1 | 5 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 2 | 10 | 1 |
| 6328002 | Audit Fees | 59,850 | 1 | 244 | 84 | 14 | 67 | 94 | 0 | 30 | 10 | 146 | 658 | 91 |
| 6369003 | Temp Empl. | 16,176 | 1 | 93 | 23 | 4 | 18 | 25 | 0 | 8 | 3 | 40 | 177 | 25 |
| 6369005 | Payroll Services | 13,045 | 1 | 75 | 18 | 3 | 15 | 20 | 0 | 7 | 2 | 32 | 143 | 20 |
| 6369006 | Employ Finder Fees | 29,336 | 1 | 169 | 41 | 7 | 33 | 46 | 0 | 15 | 5 | 72 | 322 | 44 |
| 6389007 | Computer Maint | 0 | SE51 | | | | | | | | | | | |
| 6389008 | Director Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6389009 | Computer Amort & Prog. Cost | 0 | SE51 | | | | | | | | | | | |
| 6319011 | Engineering Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6329013 | Accounting Studies | 634,162 | 1 | 3,643 | 890 | 145 | 706 | 994 | 0 | 322 | 101 | 1,551 | 6,951 | 962 |
| 6329014 | Tax Return Review | 2,700 | 1 | 18 | 4 | 1 | 3 | 4 | 0 | 1 | 0 | 7 | 30 | 4 |
| 6369012 | Internet Supplier | 0 | SE51 | | | | | | | | | | | |
| 6369090 | Other Outside Services | 34,978 | 1 | 201 | 48 | 8 | 39 | 55 | 0 | 18 | 6 | 86 | 383 | 53 |
| 6049000 | Employee Pensions & Benefits | 0 | SE50 | | | | | | | | | | | |
| 6049010 | Health Ins. Reimb | 0 | SE50 | | | | | | | | | | | |
| 6049011 | Employee Ins. Deductions | 0 | SE50 | | | | | | | | | | | |
| 6049012 | Health Costs & Other | 0 | SE50 | | | | | | | | | | | |
| 6049015 | Dental Ins. Reimbursements | 0 | SE50 | | | | | | | | | | | |
| 6049020 | Pension Contributions | 0 | SE50 | | | | | | | | | | | |
| 6049050 | Health Ins. Premiums | 0 | SE50 | | | | | | | | | | | |
| 6049055 | Dental Premiums | 0 | SE50 | | | | | | | | | | | |
| 6049060 | Term Life Ins. | 0 | SE50 | | | | | | | | | | | |
| 6049065 | Term Life Ins. - OPT | 0 | SE50 | | | | | | | | | | | |
| 6049066 | Depend Life Ins. - OPT & AFLAC | 0 | SE50 | | | | | | | | | | | |
| 6049067 | AFLAC | 0 | SE50 | | | | | | | | | | | |
| 6049070 | ESOP Contributions | 0 | SE50 | | | | | | | | | | | |
| 6049080 | Disability Insurance | 0 | SE50 | | | | | | | | | | | |
| 6049090 | Other Emp Pens & Bonofits | 0 | SE50 | | | | | | | | | | | |
| 6599090 | Other Insurance | (518,290) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759001 | Publ Subscriptions & Tapes | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759003 | Computer Supplies | 0 | SE51 | | | | | | | | | | | |
| 6759004 | Printing & Blueprints | 3,443 | 5 | 20 | 4 | 1 | 4 | 5 | 0 | 2 | 1 | 8 | 34 | 5 |
| 6759005 | Postage | 8,577 | 4 | 47 | 5 | 3 | 4 | 14 | 0 | 4 | 4 | 14 | 39 | 12 |
| 6759006 | UPS & Air Freight | 6,046 | 4 | 43 | 5 | 2 | 4 | 13 | 0 | 4 | 4 | 13 | 25 | 11 |
| 6759008 | Xerox | 2,885 | 5 | 15 | 3 | 1 | 3 | 4 | 0 | 1 | 1 | 8 | 27 | 4 |
| 6759009 | Off Supply Stores | 4,097 | 5 | 23 | 5 | 1 | 4 | 6 | 0 | 2 | 1 | 10 | 41 | 6 |
| 6759010 | Reim of Off Emp Exp. | 1,306 | 5 | 7 | 2 | 0 | 1 | 2 | 0 | 1 | 0 | 3 | 13 | 2 |
| 6759011 | Envelopes | 56,404 | 5 | 320 | 73 | 14 | 58 | 89 | 0 | 28 | 12 | 131 | 564 | 85 |
| 6759013 | Cleaning Supplies | 1,019 | 5 | 6 | 1 | 0 | 1 | 2 | 0 | 1 | 0 | 2 | 10 | 2 |
| 6759014 | Memberships | 5,356 | 5 | 30 | 7 | 1 | 5 | 8 | 0 | 3 | 1 | 12 | 54 | 8 |
| 6759016 | Microfilming | 0 | SE51 | | | | | | | | | | | |
| 6759007 | Printing Customer Service | 2,853 | 5 | 15 | 3 | 1 | 3 | 4 | 0 | 1 | 1 | 6 | 27 | 4 |
| 6759012 | BBJ Stock | 7,580 | 5 | 43 | 10 | 2 | 8 | 12 | 0 | 4 | 2 | 18 | 76 | 11 |
| 6759051 | Computer Supplies - Billing | 0 | SE51 | | | | | | | | | | | |
| 6759090 | Other Office Expense | 6,007 | 5 | 34 | 8 | 1 | 6 | 9 | 0 | 3 | 1 | 14 | 60 | 9 |
| 6759110 | Office Telephone | 299 | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 0 |
| 6759111 | Office Telephone - Long Dist | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759095 | Website development | 0 | SE51 | | | | | | | | | | | |
| 6759120 | Office Electric | 7,828 | 5 | 44 | 10 | 2 | 8 | 12 | 0 | 4 | 2 | 18 | 78 | 12 |
| 6759125 | Office Water | 1,142 | 5 | 6 | 1 | 0 | 1 | 2 | 0 | 1 | 0 | 3 | 11 | 2 |
| 6759130 | Office Gas | 692 | 5 | 4 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 2 | 7 | 1 |
| 6759160 | Office Fax Phone Line | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759180 | Office Utilities - Other | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759135 | Operators Telephones | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759210 | Office Cleaning Serv | 7,225 | 5 | 41 | 9 | 2 | 7 | 11 | 0 | 4 | 2 | 17 | 72 | 11 |
| 6759220 | Landscaping, Mowing, Snow | 6,163 | 5 | 35 | 8 | 1 | 6 | 10 | 0 | 3 | 1 | 14 | 62 | 9 |
| 6759230 | Office Garbage Removal | 1,348 | 5 | 8 | 2 | 0 | 1 | 2 | 0 | 1 | 0 | 3 | 13 | 2 |
| 6759250 | Docor & Repair Structures | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759260 | Repair Off Mech & Heating | 355 | 5 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 4 | 1 |
| 6759290 | Other Office Maint | 11,925 | 5 | 88 | 15 | 3 | 12 | 19 | 0 | 8 | 3 | 28 | 119 | 18 |
| 6759330 | Operators - Memberships | 349 | 5 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 3 | 1 |
| 6759416 | Operators - Memberships | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7048055 | Office Education/Trn Int Exp | 5,195 | 5 | 30 | 7 | 1 | 5 | 8 | 0 | 3 | 1 | 12 | 52 | 8 |
| 7758370 | Meals & Related Exp | 10,425 | 1 | 60 | 15 | 2 | 12 | 18 | 0 | 5 | 2 | 25 | 114 | 16 |
| 7758380 | Bank Serv Charges | 41,538 | 1 | 239 | 58 | 10 | 46 | 65 | 0 | 21 | 7 | 102 | 455 | 63 |
| 7758390 | Other Misc General | 45,841 | 1 | 283 | 64 | 10 | 51 | 72 | 0 | 23 | 7 | 112 | 502 | 70 |
| 4032092 | Depreciation - Autos | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759418 | Operators - Office Exp | 101 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 6509090 | Other Trans. Exp. | 3,621 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4032090 | Depreciation - Office Struct. | 16,771 | 5 | 95 | 22 | 4 | 17 | 26 | 0 | 8 | 4 | 39 | 168 | 25 |
| 4032091 | Depreciation - Office Fum. | 10,621 | 5 | 60 | 14 | 3 | 11 | 17 | 0 | 5 | 2 | 25 | 106 | 16 |
| 4032093 | Depreciation - Telephones | 681 | 5 | 4 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 2 | 7 | 1 |
| 4032098 | Depreciation - Computer | 0 | SE51 | | | | | | | | | | | |
| 4081303 | Franchise Tax | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081121 | Real Estate Tax | 21,601 | 5 | 123 | 28 | 5 | 22 | 34 | 0 | 11 | 5 | 50 | 216 | 32 |
| 4081201 | FICA Expense | 0 | SE50 | | | | | | | | | | | |
| 4091090 | SUTA-IL | 0 | SE50 | | | | | | | | | | | |
| 4091128 | SUTA-NC | 0 | SE50 | | | | | | | | | | | |
| 4091050 | FUTA | 0 | SE50 | | | | | | | | | | | |
| 4091000 | Income Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | Deferred Inc. Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4191010 | Interest Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4131020 | Rental Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4141040 | Sale of Trans Equipment | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4192000 | Interest - Interco. | 72,479 | WSC RB | 413 | 87 | 14 | 72 | 118 | 0 | 36 | 14 | 159 | 674 | 109 |
| 4201000 | Interest During Const | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4261000 | Misc. Income | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4272090 | S/T Int Exp Other | (3,590) | 5 | (20) | (9) | (1) | (4) | (6) | 0 | (2) | (1) | (6) | (36) | (6) |
| Total | | 652,594 | | 6,684 | 1,587 | 267 | 1,263 | 1,830 | 0 | 589 | 205 | 2,803 | 12,388 | 1,766 |

SE.60
Distribution of General Expenses
9/30/05

12/28/2008
 8:52 AM

| Account Number | Account Name | 02-0005 Adjusted Balance | Distribution Code | 16-0054 Lake Holiday | 17-0058 Lake Wildwood | 18-0066 Northern Hills | 20-0070 Lake Marian | 21-0078 Wildwood | 22-0082 Valentine | 23-0086 Walk Up Woods | 24-0090 Whispering Hills | 25-0025 Holiday Hills | 26-0096 Medina | 27-0027 Westlake |
|----------------|--------------------------------|-----------------------------|-------------------|-------------------------|--------------------------|---------------------------|------------------------|---------------------|----------------------|--------------------------|-----------------------------|--------------------------|-------------------|---------------------|
| 8019000 | Non-Utility Salaries | 0 | SE50 | | | | | | | | | | | |
| 8019030 | Cap Sal - Admin | 0 | SE50 | | | | | | | | | | | |
| 8019045 | Sal-Computer | 0 | SE50 | | | | | | | | | | | |
| 8019053 | Sal-IL Office | 0 | SE50 | | | | | | | | | | | |
| 8019050 | Salarios - Office | 0 | SE50 | | | | | | | | | | | |
| 8019070 | Sal-IL Customer Service | 0 | SE50 | | | | | | | | | | | |
| 8019071 | Sal-IL Office Exempt | 0 | SE50 | | | | | | | | | | | |
| 8070001 | Agency Expense | 9,822 | 1 | 80 | 90 | 11 | 12 | 8 | 3 | 9 | 97 | 10 | 20 | 25 |
| 8338001 | Legal Fees | 940 | 1 | 8 | 3 | 1 | 1 | 1 | 0 | 1 | 9 | 1 | 2 | 2 |
| 8329002 | Audit Fees | 59,850 | 1 | 496 | 184 | 89 | 75 | 51 | 18 | 58 | 602 | 83 | 122 | 154 |
| 8369003 | Temp Empl. | 16,176 | 1 | 134 | 80 | 19 | 20 | 14 | 5 | 15 | 169 | 17 | 33 | 42 |
| 8369005 | Payroll Services | 13,045 | 1 | 108 | 40 | 15 | 16 | 11 | 4 | 12 | 131 | 14 | 27 | 34 |
| 8389008 | Employ Finder Fees | 29,338 | 1 | 243 | 90 | 34 | 37 | 25 | 9 | 28 | 295 | 31 | 60 | 75 |
| 8389007 | Computer Maint | 0 | SE51 | | | | | | | | | | | |
| 8389008 | Director Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8389009 | Computer-Amort & Prog. Cost | 0 | SE51 | | | | | | | | | | | |
| 8319011 | Engineering Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8329013 | Accounting Studies | 834,162 | 1 | 5,254 | 1,949 | 728 | 800 | 537 | 188 | 594 | 6,382 | 666 | 1,294 | 1,829 |
| 8329014 | Tax Return Review | 2,700 | 1 | 22 | 8 | 3 | 3 | 2 | 1 | 3 | 27 | 3 | 6 | 7 |
| 8389012 | Internet Suppl | 0 | SE51 | | | | | | | | | | | |
| 8389090 | Other Outside Services | 34,978 | 1 | 290 | 108 | 40 | 44 | 30 | 10 | 33 | 352 | 37 | 71 | 90 |
| 6049000 | Employee Pensions & Benefits | 0 | SE50 | | | | | | | | | | | |
| 6049010 | Health Ins. Reimb | 0 | SE50 | | | | | | | | | | | |
| 6049011 | Employee Ins. Deductions | 0 | SE50 | | | | | | | | | | | |
| 6049012 | Health Costs & Other | 0 | SE50 | | | | | | | | | | | |
| 6049015 | Dental Ins. Reimbursements | 0 | SE50 | | | | | | | | | | | |
| 6049020 | Pension Contributions | 0 | SE50 | | | | | | | | | | | |
| 6049050 | Health Ins. Premiums | 0 | SE50 | | | | | | | | | | | |
| 6049055 | Dental Premiums | 0 | SE50 | | | | | | | | | | | |
| 6049060 | Term Life Ins. | 0 | SE50 | | | | | | | | | | | |
| 6049065 | Term Life Ins. - OPT | 0 | SE50 | | | | | | | | | | | |
| 6049068 | Depend Life Ins. - OPT & AFLAC | 0 | SE50 | | | | | | | | | | | |
| 6049067 | AFLAC | 0 | SE50 | | | | | | | | | | | |
| 6049070 | ESOP Contributions | 0 | SE50 | | | | | | | | | | | |
| 6049080 | Disability Insurance | 0 | SE50 | | | | | | | | | | | |
| 6049090 | Other Emp Pens & Benefits | 0 | SE50 | | | | | | | | | | | |
| 6599090 | Other Insurance | (518,290) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759001 | Publ Subscriptions & Tapes | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759003 | Computer Supplies | 0 | SE51 | | | | | | | | | | | |
| 6759004 | Printing & Blueprints | 3,443 | 5 | 28 | 10 | 4 | 5 | 3 | 1 | 3 | 32 | 4 | 6 | 9 |
| 6759005 | Postage | 8,877 | 4 | 33 | 24 | 11 | 18 | 11 | 2 | 4 | 43 | 13 | 7 | 22 |
| 6759006 | UPS & Air Freight | 8,046 | 4 | 30 | 22 | 10 | 14 | 10 | 2 | 4 | 39 | 12 | 8 | 20 |
| 6759008 | Xerox | 2,880 | 5 | 20 | 8 | 3 | 4 | 2 | 1 | 2 | 25 | 3 | 5 | 7 |
| 6759009 | Off Supply Stores | 4,097 | 5 | 31 | 12 | 5 | 8 | 4 | 1 | 4 | 38 | 5 | 8 | 10 |
| 6759010 | Reim of Off Emp Exp. | 1,308 | 5 | 10 | 4 | 2 | 2 | 1 | 0 | 1 | 12 | 1 | 2 | 3 |
| 6759011 | Envelopes | 58,404 | 5 | 429 | 170 | 85 | 76 | 51 | 18 | 49 | 525 | 63 | 105 | 144 |
| 6759013 | Cleaning Supplies | 1,019 | 5 | 8 | 3 | 1 | 1 | 1 | 0 | 1 | 9 | 1 | 2 | 3 |
| 6759014 | Memberships | 5,356 | 5 | 41 | 16 | 6 | 7 | 5 | 1 | 5 | 50 | 6 | 10 | 14 |
| 6759018 | Microfilming | 0 | SE51 | | | | | | | | | | | |
| 6759007 | Printing Customer Service | 2,653 | 5 | 20 | 8 | 3 | 4 | 2 | 1 | 2 | 25 | 3 | 5 | 7 |
| 6759012 | Bk Stock | 7,580 | 5 | 58 | 23 | 9 | 10 | 7 | 2 | 7 | 70 | 8 | 14 | 19 |
| 6759051 | Computer Supplies - Billing | 0 | SE51 | | | | | | | | | | | |
| 6759090 | Other Office Expense | 6,007 | 5 | 46 | 18 | 7 | 8 | 5 | 2 | 5 | 58 | 7 | 11 | 15 |
| 6759110 | Office Telephone | 289 | 5 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 1 |
| 6759111 | Office Telephone - Long Dist | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759095 | Website development | 0 | SE51 | | | | | | | | | | | |
| 6759120 | Office Electric | 7,828 | 5 | 60 | 24 | 9 | 11 | 7 | 2 | 7 | 73 | 9 | 15 | 20 |
| 6759125 | Office Water | 1,142 | 5 | 9 | 3 | 1 | 2 | 1 | 0 | 1 | 11 | 1 | 2 | 3 |
| 6759130 | Office Gas | 692 | 5 | 5 | 2 | 1 | 1 | 0 | 1 | 0 | 6 | 1 | 1 | 2 |
| 6759160 | Office Fax/Phone Line | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759190 | Office Utilities - Other | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759135 | Operators Telephones | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759210 | Office Cleaning Serv | 7,225 | 5 | 56 | 22 | 8 | 10 | 7 | 2 | 6 | 67 | 8 | 13 | 18 |
| 6759220 | Landscaping, Mowing, Snow | 6,163 | 5 | 47 | 19 | 7 | 8 | 6 | 2 | 5 | 57 | 7 | 11 | 16 |
| 6759230 | Office Garbage Removal | 1,348 | 5 | 10 | 4 | 2 | 2 | 1 | 0 | 1 | 13 | 2 | 3 | 3 |
| 6759250 | Decor & Repair Structures | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759260 | Repair Off Mach & Heating | 355 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 1 |
| 6759260 | Other Office Maint | 11,925 | 5 | 91 | 36 | 14 | 18 | 11 | 3 | 10 | 111 | 13 | 22 | 31 |
| 6759330 | Operators - Memberships | 349 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 1 |
| 6759418 | Operators - Memberships | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7048055 | Office Education/Train Exp | 5,195 | 5 | 40 | 18 | 6 | 7 | 5 | 1 | 6 | 48 | 6 | 10 | 13 |
| 7758370 | Meals & Related Exp | 10,425 | 1 | 85 | 32 | 12 | 13 | 9 | 3 | 10 | 105 | 11 | 21 | 27 |
| 7758380 | Bank Serv Charges | 41,538 | 1 | 344 | 128 | 48 | 52 | 35 | 12 | 39 | 418 | 44 | 85 | 107 |
| 7758390 | Other Misc General | 45,841 | 1 | 380 | 141 | 52 | 58 | 39 | 13 | 43 | 481 | 48 | 94 | 118 |
| 4032092 | Depreciation - Autos | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759418 | Operators - Office Exp | 101 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 8509090 | Other Trans. Exp. | 3,621 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4032090 | Depreciation - Office Struct | 16,771 | 5 | 128 | 51 | 19 | 23 | 15 | 5 | 15 | 156 | 19 | 31 | 43 |
| 4032091 | Depreciation - Office Furn. | 10,621 | 5 | 81 | 32 | 12 | 14 | 10 | 3 | 9 | 99 | 12 | 20 | 27 |
| 4032093 | Depreciation - Telephones | 661 | 5 | 5 | 2 | 1 | 1 | 1 | 0 | 1 | 6 | 1 | 1 | 2 |
| 4032098 | Depreciation - Computer | 0 | SE51 | | | | | | | | | | | |
| 4081303 | Franchise Tax | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081121 | Real Estate Tax | 21,601 | 5 | 164 | 65 | 25 | 29 | 19 | 6 | 19 | 201 | 24 | 40 | 55 |
| 4081201 | FICA Expense | 0 | SE50 | | | | | | | | | | | |
| 4091060 | SUTA-IL | 0 | SE50 | | | | | | | | | | | |
| 4091128 | SUTA-NC | 0 | SE50 | | | | | | | | | | | |
| 4091050 | FUTA | 0 | SE50 | | | | | | | | | | | |
| 4091000 | Income Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | Deferred Inc. Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4181010 | Interest Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4131020 | Rental Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4141040 | Sale of Trans Equipment | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4192000 | Interest - Interco | 72,479 | WSC RB | 515 | 217 | 87 | 101 | 65 | 22 | 58 | 838 | 87 | 123 | 168 |
| 4201000 | Interest During Const | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4281000 | Misc. Income | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4272090 | S/T Int'l Exp Other | (3,590) | 5 | (27) | (11) | (4) | (5) | (3) | (1) | (3) | (33) | (4) | (7) | (9) |
| Total | | 652,594 | | 9,389 | 3,566 | 1,344 | 1,504 | 1,010 | 338 | 1,065 | 11,429 | 1,257 | 2,304 | 2,998 |

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| Account Number | Account Name | C2-0005 Adjusted Balance | Distribution Code | 28-0098 Cedar Bluff | 29-0048 Harbor Ridge | 35-0049 Great Northern | 32-0832 Peach Orchard | 33-0840 Herrco | 34-0120 UI of Nevada | 35-0110 Spring Creek | 38-0750 Louisiana Water Service | 38-0770 Utilities, Inc. of Louisiana | 40-0200 Utilities, Inc. of Maryland | 41-0212 Colchester |
|----------------|--------------------------------|--------------------------|-------------------|---------------------|----------------------|------------------------|-----------------------|----------------|----------------------|----------------------|---------------------------------|--------------------------------------|-------------------------------------|--------------------|
| 8019000 | Non-Utility Salaries | 0 | SE50 | | | | | | | | | | | |
| 8019030 | Cap Sal - Admin | 0 | SE50 | | | | | | | | | | | |
| 8019045 | Sal-Computer | 0 | SE50 | | | | | | | | | | | |
| 8019053 | Sal-IL Office | 0 | SE50 | | | | | | | | | | | |
| 8019050 | Salaries - Office | 0 | SE50 | | | | | | | | | | | |
| 8019070 | Sal-IL Customer Service | 0 | SE50 | | | | | | | | | | | |
| 8019071 | Sal-IL Office Exempt | 0 | SE50 | | | | | | | | | | | |
| 8708001 | Agency Expense | 9,822 | 1 | 5 | 19 | 15 | 0 | 5 | 130 | 174 | 310 | 292 | 74 | 7 |
| 8338001 | Legal Fees | 840 | 1 | 1 | 2 | 1 | 0 | 0 | 13 | 17 | 30 | 28 | 7 | 1 |
| 8328002 | Audit Fees | 59,850 | 1 | 34 | 121 | 94 | 0 | 29 | 810 | 1,083 | 1,930 | 1,814 | 461 | 44 |
| 8389003 | Temp Empl. | 18,176 | 1 | 9 | 33 | 25 | 0 | 8 | 219 | 293 | 522 | 490 | 125 | 12 |
| 8369005 | Payroll Services | 13,045 | 1 | 7 | 26 | 20 | 0 | 8 | 176 | 236 | 421 | 395 | 100 | 10 |
| 8369006 | Employ Financ Fees | 29,338 | 1 | 17 | 59 | 46 | 0 | 14 | 387 | 531 | 946 | 889 | 228 | 21 |
| 8369007 | Computer Maint | 0 | SE51 | | | | | | | | | | | |
| 8369008 | Director Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8369009 | Computer-Amort & Prog. Cost | 0 | SE51 | | | | | | | | | | | |
| 8319011 | Engineering Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8329013 | Accounting Studies | 534,182 | 1 | 362 | 1,279 | 992 | 0 | 304 | 8,580 | 11,479 | 20,448 | 19,225 | 4,883 | 483 |
| 8329014 | Tax Return Review | 2,700 | 1 | 2 | 5 | 4 | 0 | 1 | 37 | 49 | 87 | 82 | 21 | 2 |
| 8369012 | Internet Supplier | 0 | SE51 | | | | | | | | | | | |
| 8369090 | Other Outside Services | 34,978 | 1 | 20 | 71 | 55 | 0 | 17 | 473 | 633 | 1,128 | 1,060 | 269 | 26 |
| 8049000 | Employee Pensions & Benefits | 0 | SE50 | | | | | | | | | | | |
| 8049010 | Health Ins. Reimb | 0 | SE50 | | | | | | | | | | | |
| 8049011 | Employee Ins. Deductions | 0 | SE50 | | | | | | | | | | | |
| 8049012 | Health Costs & Other | 0 | SE50 | | | | | | | | | | | |
| 8049015 | Dental Ins. Reimbursements | 0 | SE50 | | | | | | | | | | | |
| 8049020 | Pension Contributions | 0 | SE50 | | | | | | | | | | | |
| 8049050 | Health Ins. Premiums | 0 | SE50 | | | | | | | | | | | |
| 8049056 | Dental Premiums | 0 | SE50 | | | | | | | | | | | |
| 8049060 | Term Life Ins. | 0 | SE50 | | | | | | | | | | | |
| 8049065 | Term Life Ins. - OPT | 0 | SE50 | | | | | | | | | | | |
| 8049066 | Depend Life Ins. - OPT & AFLAC | 0 | SE50 | | | | | | | | | | | |
| 8049067 | AFLAC | 0 | SE50 | | | | | | | | | | | |
| 8049070 | ESOP Contributions | 0 | SE50 | | | | | | | | | | | |
| 8049080 | Disability Insurance | 0 | SE50 | | | | | | | | | | | |
| 8049090 | Other Emp Pens & Benefits | 0 | SE50 | | | | | | | | | | | |
| 8599090 | Other Insurance | (518,290) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759001 | Publ Subscriptions & Tapes | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759002 | | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759003 | Computer Supplies | 0 | SE51 | | | | | | | | | | | |
| 8759004 | Printing & Blueprints | 3,443 | 5 | 2 | 7 | 6 | 0 | 2 | 49 | 65 | 110 | 99 | 25 | 3 |
| 8759005 | Postage | 8,877 | 4 | 4 | 12 | 20 | 0 | 6 | 155 | 209 | 266 | 181 | 44 | 11 |
| 8759006 | UPS & Air Freight | 5,046 | 4 | 3 | 10 | 19 | 0 | 8 | 141 | 190 | 241 | 184 | 40 | 10 |
| 8759008 | Xerox | 2,880 | 5 | 1 | 5 | 4 | 0 | 1 | 38 | 51 | 86 | 77 | 20 | 2 |
| 8759009 | Off Supply Stores | 4,097 | 5 | 2 | 8 | 7 | 0 | 2 | 58 | 77 | 131 | 118 | 30 | 3 |
| 8759010 | Reim of Off Emp Exp. | 1,306 | 5 | 1 | 2 | 2 | 0 | 1 | 18 | 25 | 42 | 38 | 10 | 1 |
| 8759011 | Envelopes | 58,404 | 5 | 31 | 108 | 94 | 0 | 29 | 796 | 1,067 | 1,800 | 1,828 | 412 | 45 |
| 8759013 | Cleaning Supplies | 1,018 | 5 | 1 | 2 | 2 | 0 | 1 | 14 | 19 | 33 | 29 | 7 | 1 |
| 8759014 | Memberships | 5,358 | 5 | 3 | 10 | 9 | 0 | 3 | 78 | 101 | 171 | 155 | 39 | 4 |
| 8759016 | Microfilming | 0 | SE51 | | | | | | | | | | | |
| 8759007 | Printing Customer Service | 2,653 | 5 | 1 | 5 | 4 | 0 | 1 | 37 | 50 | 85 | 77 | 19 | 2 |
| 8759012 | BI Stock | 7,580 | 5 | 4 | 14 | 13 | 0 | 4 | 107 | 143 | 242 | 219 | 55 | 8 |
| 8759051 | Computer Supplies - Billing | 0 | SE51 | | | | | | | | | | | |
| 8759090 | Other Office Expense | 6,007 | 5 | 3 | 11 | 10 | 0 | 3 | 85 | 114 | 192 | 173 | 44 | 5 |
| 8759110 | Office Telephone | 299 | 5 | 0 | 1 | 0 | 0 | 0 | 4 | 6 | 10 | 9 | 2 | 0 |
| 8759111 | Office Telephone - Long Dist | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759095 | Website development | 0 | SE51 | | | | | | | | | | | |
| 8759120 | Office Electric | 7,828 | 5 | 4 | 15 | 13 | 0 | 4 | 111 | 148 | 250 | 228 | 57 | 6 |
| 8759125 | Office Water | 1,142 | 5 | 1 | 2 | 2 | 0 | 1 | 18 | 22 | 36 | 33 | 8 | 1 |
| 8759130 | Office Gas | 892 | 5 | 0 | 1 | 1 | 0 | 0 | 10 | 13 | 22 | 20 | 5 | 1 |
| 8759180 | Office Fax Phone Line | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759190 | Office Utilities - Other | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759195 | Operators Telephones | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759210 | Office Cleaning Serv | 7,225 | 5 | 4 | 14 | 12 | 0 | 4 | 102 | 137 | 231 | 209 | 53 | 6 |
| 8759220 | Landscaping, Mowing, Snow | 6,183 | 5 | 3 | 12 | 10 | 0 | 3 | 87 | 117 | 197 | 178 | 45 | 5 |
| 8759230 | Office Garbage Removal | 1,348 | 5 | 1 | 3 | 2 | 0 | 1 | 19 | 25 | 43 | 39 | 10 | 1 |
| 8759250 | Decor & Repair Structures | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759260 | Repair Off Mach & Heating | 355 | 5 | 0 | 1 | 0 | 0 | 0 | 5 | 7 | 11 | 10 | 3 | 0 |
| 8759290 | Other Office Maint | 11,925 | 5 | 7 | 23 | 20 | 0 | 8 | 168 | 226 | 381 | 344 | 87 | 10 |
| 8759330 | Operators - Memberships | 349 | 5 | 0 | 1 | 1 | 0 | 0 | 5 | 7 | 11 | 10 | 3 | 0 |
| 8759416 | Operators - Memberships | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7048055 | Office Education/Train Exp | 5,195 | 5 | 3 | 10 | 9 | 0 | 3 | 73 | 88 | 166 | 150 | 38 | 4 |
| 7758370 | Meals & Related Exp | 10,425 | 1 | 6 | 21 | 16 | 0 | 5 | 141 | 189 | 336 | 318 | 80 | 8 |
| 7758380 | Bank Serv Charges | 41,538 | 1 | 24 | 84 | 65 | 0 | 20 | 562 | 752 | 1,339 | 1,259 | 320 | 30 |
| 7758390 | Other Misc General | 45,841 | 1 | 28 | 92 | 72 | 0 | 22 | 620 | 830 | 1,478 | 1,390 | 353 | 33 |
| 4032092 | Depreciation - Autos | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8759418 | Operators - Office Exp | 101 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 3 | 3 | 1 | 0 |
| 8509090 | Other Trans. Exp. | 3,521 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4032090 | Depreciation - Office Struct. | 16,771 | 5 | 9 | 32 | 28 | 0 | 9 | 237 | 317 | 535 | 484 | 123 | 13 |
| 4032091 | Depreciation - Office Furn. | 10,621 | 5 | 6 | 20 | 18 | 0 | 5 | 150 | 201 | 339 | 307 | 78 | 8 |
| 4032093 | Depreciation - Telephones | 881 | 5 | 0 | 1 | 1 | 0 | 0 | 10 | 13 | 22 | 20 | 5 | 1 |
| 4032098 | Depreciation - Computer | 0 | SE51 | | | | | | | | | | | |
| 4081303 | Franchise Tax | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081121 | Real Estate Tax | 21,601 | 5 | 12 | 41 | 38 | 0 | 11 | 305 | 408 | 689 | 623 | 158 | 17 |
| 4091201 | FICA Expense | 0 | SE50 | | | | | | | | | | | |
| 4091080 | SUTA-IL | 0 | SE50 | | | | | | | | | | | |
| 4091128 | SUTA-NC | 0 | SE50 | | | | | | | | | | | |
| 4091050 | FUTA | 0 | SE50 | | | | | | | | | | | |
| 4091000 | Income Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | Deferred Inc. Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4191010 | Interest Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4131020 | Rental Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4141040 | Sale of Trans Equipment | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4192000 | Interest - Interco. | 72,479 | WSC RB | 36 | 130 | 130 | 0 | 36 | 1,058 | 1,413 | 2,290 | 2,008 | 507 | 85 |
| 4201000 | Interest During Const | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4261000 | Misc. Income | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4272090 | S/T Int Exp Other | (3,590) | 5 | (2) | (7) | (9) | 0 | (2) | (51) | (68) | (115) | (104) | (28) | (3) |
| Total | | 652,594 | | 653 | 2,206 | 1,873 | 0 | 571 | 18,042 | 21,469 | 37,495 | 34,767 | 8,821 | 885 |

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| Account Number | Account Name | 02-0005 Adjusted Balance | Distribution Code | 42-0205 Greenridge Utilities | 43-0215 Provinces | 44-0220 Maryland Wtr. Serv | 47-0225 Massachusetts | 50-0245 Holiday Service | 51-0251 Westgate | 52-0250 Utilities, Inc. of Penn | 53-0255 Penn Estates | 55-0284 Skidaway | 56-0630 Ek River | 57-0270 Montague |
|----------------|-------------------------------|--------------------------------|----------------------|------------------------------------|----------------------|----------------------------------|--------------------------|-------------------------------|---------------------|---------------------------------------|----------------------------|---------------------|------------------------|---------------------|
| 6019000 | Non-Utility Salaries | 0 | SE50 | | | | | | | | | | | |
| 6019030 | Cap Sal - Admin | 0 | SE50 | | | | | | | | | | | |
| 6019045 | Sal-Computer | 0 | SE50 | | | | | | | | | | | |
| 6019053 | Sal-IL Office | 0 | SE50 | | | | | | | | | | | |
| 6019050 | Saleros - Office | 0 | SE50 | | | | | | | | | | | |
| 6019070 | Sal-IL Customer Service | 0 | SE50 | | | | | | | | | | | |
| 6019071 | Sal-IL Office Exempt | 0 | SE50 | | | | | | | | | | | |
| 6708001 | Agency Expense | 9,822 | 1 | 39 | 62 | 45 | 151 | 24 | 30 | 90 | 106 | 306 | 14 | 39 |
| 6338001 | Legal Fees | 940 | 1 | 4 | 8 | 4 | 15 | 2 | 3 | 9 | 10 | 30 | 1 | 4 |
| 6329002 | Audit Fees | 59,850 | 1 | 240 | 389 | 282 | 940 | 148 | 185 | 558 | 667 | 1,904 | 86 | 241 |
| 6369003 | Temp Empl. | 18,178 | 1 | 65 | 105 | 78 | 254 | 40 | 50 | 151 | 178 | 515 | 23 | 65 |
| 6369005 | Payroll Services | 13,045 | 1 | 52 | 85 | 61 | 205 | 32 | 40 | 122 | 143 | 415 | 19 | 53 |
| 6369006 | Employ Fndr Fees | 29,308 | 1 | 118 | 190 | 138 | 461 | 73 | 91 | 274 | 322 | 933 | 42 | 118 |
| 6369007 | Computer Maint | 0 | SE51 | | | | | | | | | | | |
| 6369008 | Director Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369009 | Computer-Amort & Prog. Cost | 0 | SE51 | | | | | | | | | | | |
| 6319011 | Engineering Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6329013 | Accounting Studios | 634,182 | 1 | 2,545 | 4,117 | 2,986 | 9,958 | 1,570 | 1,963 | 5,917 | 8,982 | 20,179 | 907 | 2,557 |
| 6329014 | Tax Return Review | 2,700 | 1 | 11 | 18 | 13 | 42 | 7 | 8 | 25 | 30 | 88 | 4 | 11 |
| 6369012 | Internet Supplir | 0 | SE51 | | | | | | | | | | | |
| 6369090 | Other Outside Services | 34,978 | 1 | 140 | 227 | 155 | 549 | 87 | 108 | 328 | 384 | 1,113 | 50 | 141 |
| 8049000 | Employee Pensions & Bonofis | 0 | SE50 | | | | | | | | | | | |
| 8049010 | Health Ins. Reimb | 0 | SE50 | | | | | | | | | | | |
| 8049011 | Employee Ins. Deductions | 0 | SE50 | | | | | | | | | | | |
| 8049012 | Health Costs & Other | 0 | SE50 | | | | | | | | | | | |
| 8049015 | Dental Ins. Reimbursements | 0 | SE50 | | | | | | | | | | | |
| 8049020 | Pension Contributions | 0 | SE50 | | | | | | | | | | | |
| 8049050 | Health Ins. Premiums | 0 | SE50 | | | | | | | | | | | |
| 8049055 | Dental Premiums | 0 | SE50 | | | | | | | | | | | |
| 8049060 | Term Life Ins. | 0 | SE50 | | | | | | | | | | | |
| 8049065 | Term Life Ins - OPT | 0 | SE50 | | | | | | | | | | | |
| 8049068 | Depend Life Ins.-OPT & AFLAC | 0 | SE50 | | | | | | | | | | | |
| 8049067 | AFLAC | 0 | SE50 | | | | | | | | | | | |
| 8049070 | ESOP Contributions | 0 | SE50 | | | | | | | | | | | |
| 8049080 | Disability Insurance | 0 | SE50 | | | | | | | | | | | |
| 8049090 | Other Emp Pens & Benefits | 0 | SE50 | | | | | | | | | | | |
| 6759090 | Other Insurance | (518,290) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759001 | Publ Subscriptions & Tapes | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759003 | Computer Supplies | 0 | SE51 | | | | | | | | | | | |
| 6759004 | Printing & Blueprints | 3,443 | 5 | 13 | 21 | 17 | 52 | 9 | 10 | 29 | 37 | 101 | 5 | 14 |
| 6759005 | Postage | 8,877 | 4 | 19 | 27 | 53 | 110 | 28 | 13 | 24 | 91 | 130 | 16 | 42 |
| 6759006 | UPS & Air Freight | 8,046 | 4 | 17 | 24 | 48 | 100 | 23 | 12 | 22 | 82 | 117 | 14 | 38 |
| 6759008 | Xerox | 2,680 | 5 | 10 | 18 | 13 | 41 | 7 | 8 | 22 | 29 | 78 | 4 | 11 |
| 6759009 | Off Supply Stores | 4,037 | 5 | 15 | 24 | 20 | 62 | 10 | 12 | 34 | 44 | 120 | 6 | 17 |
| 6759010 | Reim of Off Emp Exp. | 1,306 | 5 | 5 | 8 | 8 | 20 | 3 | 4 | 11 | 14 | 38 | 2 | 5 |
| 6759011 | Envelopes | 58,404 | 5 | 210 | 337 | 276 | 858 | 143 | 161 | 472 | 813 | 1,652 | 84 | 233 |
| 6759013 | Cleaning Supplies | 1,019 | 5 | 4 | 6 | 5 | 16 | 3 | 3 | 9 | 11 | 30 | 2 | 4 |
| 6759014 | Memberships | 5,358 | 5 | 20 | 32 | 28 | 82 | 14 | 15 | 45 | 58 | 157 | 8 | 22 |
| 6759018 | Microfilming | 0 | SE51 | | | | | | | | | | | |
| 6759007 | Printing Customer Service | 2,853 | 5 | 10 | 16 | 13 | 40 | 7 | 8 | 22 | 29 | 78 | 4 | 11 |
| 6759012 | Bill Stock | 7,580 | 5 | 28 | 45 | 37 | 115 | 19 | 22 | 63 | 82 | 222 | 11 | 31 |
| 6759051 | Computer Supplies - Billing | 0 | SE51 | | | | | | | | | | | |
| 6759090 | Other Office Expense | 6,007 | 5 | 22 | 36 | 29 | 91 | 15 | 17 | 50 | 65 | 178 | 9 | 25 |
| 6759110 | Office Telephone | 299 | 5 | 1 | 2 | 1 | 5 | 1 | 1 | 2 | 3 | 9 | 0 | 1 |
| 6759111 | Office Telephone - Long Dist | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759095 | Website development | 0 | SE51 | | | | | | | | | | | |
| 6759120 | Office Electric | 7,828 | 5 | 29 | 47 | 38 | 119 | 20 | 22 | 65 | 85 | 229 | 12 | 32 |
| 6759125 | Office Water | 1,142 | 5 | 4 | 7 | 6 | 17 | 3 | 3 | 10 | 12 | 33 | 2 | 5 |
| 6759130 | Office Gas | 892 | 5 | 3 | 4 | 3 | 11 | 2 | 2 | 8 | 8 | 20 | 1 | 3 |
| 6759160 | Office Fax Phone Line | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759190 | Office Utilities - Other | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759155 | Operatis Telephones | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759210 | Office Cleaning Serv | 7,225 | 5 | 27 | 43 | 35 | 110 | 18 | 21 | 60 | 78 | 212 | 11 | 30 |
| 6759220 | Landscaping, Mowing,Snow | 6,163 | 5 | 23 | 37 | 30 | 94 | 18 | 18 | 52 | 67 | 180 | 9 | 25 |
| 6759230 | Office Garbage Removal | 1,348 | 5 | 8 | 8 | 7 | 21 | 3 | 4 | 11 | 15 | 39 | 2 | 8 |
| 6759250 | Decor & Repair Structures | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759260 | Repair Off Mach & Heating | 355 | 5 | 1 | 2 | 2 | 5 | 1 | 1 | 3 | 4 | 10 | 1 | 1 |
| 6759290 | Other Office Maint | 11,925 | 5 | 44 | 71 | 58 | 182 | 30 | 34 | 100 | 130 | 349 | 18 | 49 |
| 6759330 | Operators - Memberships | 349 | 5 | 1 | 2 | 2 | 5 | 1 | 1 | 3 | 4 | 10 | 1 | 1 |
| 6759418 | Operators - Memberships | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7048055 | Office Education/Train Exp | 5,195 | 6 | 19 | 31 | 25 | 79 | 13 | 15 | 43 | 56 | 152 | 8 | 21 |
| 7758370 | Meals & Related Exp | 10,425 | 1 | 42 | 68 | 49 | 164 | 28 | 32 | 97 | 114 | 332 | 15 | 42 |
| 7758380 | Bank Serv Charges | 41,838 | 1 | 187 | 270 | 196 | 652 | 103 | 129 | 388 | 456 | 1,322 | 59 | 167 |
| 7758390 | Other Misc General | 45,641 | 1 | 184 | 298 | 216 | 720 | 113 | 142 | 428 | 503 | 1,459 | 66 | 185 |
| 4032092 | Depreciation - Autos | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759418 | Operators - Office Exp | 101 | 1 | 0 | 1 | 0 | 2 | 0 | 0 | 1 | 1 | 3 | 0 | 0 |
| 8509090 | Other Trans. Exp. | 3,821 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4032090 | Depreciation - Office Struct. | 16,771 | 5 | 63 | 100 | 82 | 255 | 43 | 48 | 140 | 182 | 491 | 25 | 69 |
| 4032091 | Depreciation - Office Furn. | 10,621 | 5 | 40 | 64 | 52 | 162 | 27 | 30 | 89 | 115 | 311 | 16 | 44 |
| 4032093 | Depreciation - Telephones | 681 | 5 | 3 | 4 | 3 | 10 | 2 | 2 | 8 | 7 | 20 | 1 | 3 |
| 4032098 | Depreciation - Computer | 0 | SE51 | | | | | | | | | | | |
| 4081303 | Franchise Tax | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081121 | Real Estate Tax | 21,601 | 5 | 81 | 129 | 108 | 329 | 55 | 62 | 181 | 235 | 632 | 32 | 89 |
| 4091201 | FICA Expense | 0 | SE50 | | | | | | | | | | | |
| 4091060 | SUTA-IL | 0 | SE50 | | | | | | | | | | | |
| 4091128 | SUTA-NC | 0 | SE50 | | | | | | | | | | | |
| 4091050 | FUTA | 0 | SE50 | | | | | | | | | | | |
| 4091000 | Income Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | Deferred Inc. Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4191010 | Interest Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4131020 | Rental Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4141040 | Sale of Trans Equipment | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4192000 | Interest - Interco. | 72,479 | WSCR RB | 254 | 406 | 362 | 1,073 | 166 | 196 | 551 | 783 | 1,979 | 109 | 304 |
| 4201000 | Interest During Const | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4261000 | Misc. Income | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4272090 | S/T Int Exp Other | (3,590) | 5 | (13) | (21) | (18) | (55) | (9) | (10) | (30) | (39) | (105) | (5) | (15) |
| Total | | 652,594 | | 4,565 | 7,394 | 5,568 | 18,122 | 2,918 | 3,515 | 10,481 | 12,766 | 39,067 | 1,894 | 4,744 |

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| Account Number | Account Name | 02-0005 Adjusted Balance | Distribution Code | 60-0280 Twin Lakes | 61-0646 Terra Verde | 62-0641 Lako Place | 64-0643 East Lake | 65-0290 Charleston Utilities | 66-0644 Pebble Creek | 67-0647 Alayala Utilities | 68-0646 Ul of Longwood | 69-0649 Wedge-fojd | 70-0296 Carolina Water Service | 71-1300 UlF Serv of SC |
|----------------|--------------------------------|-----------------------------|-------------------|-----------------------|------------------------|-----------------------|----------------------|---------------------------------|-------------------------|------------------------------|---------------------------|-----------------------|-----------------------------------|---------------------------|
| 6019000 | Non-Utility Salaries | 0 | SE50 | | | | | | | | | | | |
| 6019030 | Cap Sst - Admin | 0 | SE50 | | | | | | | | | | | |
| 6019045 | Sal-Computer | 0 | SE50 | | | | | | | | | | | |
| 6019053 | Sal-IL Office | 0 | SE50 | | | | | | | | | | | |
| 6019060 | Salaries - Office | 0 | SE50 | | | | | | | | | | | |
| 6019070 | Sal-IL Customer Service | 0 | SE50 | | | | | | | | | | | |
| 6019071 | Sal-IL Office Exempt | 0 | SE50 | | | | | | | | | | | |
| 6709001 | Agency Expense | 9,622 | 1 | 195 | 50 | 10 | 37 | 62 | 92 | 301 | 73 | 97 | 601 | 251 |
| 6338001 | Legal Fees | 940 | 1 | 19 | 5 | 1 | 4 | 6 | 9 | 29 | 7 | 6 | 59 | 25 |
| 6329002 | Audt Fees | 59,850 | 1 | 1,211 | 312 | 82 | 239 | 384 | 570 | 1,870 | 456 | 604 | 3,741 | 1,561 |
| 6369003 | Temp Empl. | 16,176 | 1 | 327 | 84 | 17 | 63 | 104 | 154 | 505 | 123 | 163 | 1,011 | 422 |
| 6369005 | Payroll Services | 13,045 | 1 | 264 | 68 | 13 | 51 | 84 | 124 | 408 | 99 | 132 | 815 | 340 |
| 6369006 | Employ Findor Fees | 29,338 | 1 | 594 | 153 | 30 | 114 | 188 | 279 | 917 | 224 | 298 | 1,834 | 785 |
| 6369007 | Computer Maint | 0 | SE51 | | | | | | | | | | | |
| 6369008 | Director Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6369009 | Computer-Amort & Prog. Cost | 0 | SE51 | | | | | | | | | | | |
| 6319011 | Engineering Fees | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6329013 | Accounting Studies | 634,162 | 1 | 12,838 | 3,304 | 654 | 2,465 | 4,057 | 6,036 | 19,814 | 4,832 | 6,400 | 39,634 | 16,541 |
| 6329014 | Tax Return Review | 2,700 | 1 | 55 | 14 | 3 | 10 | 17 | 26 | 84 | 21 | 27 | 169 | 70 |
| 6369012 | Internet Supplir | 0 | SE51 | | | | | | | | | | | |
| 6369090 | Other Outside Services | 34,978 | 1 | 708 | 182 | 36 | 138 | 224 | 333 | 1,093 | 267 | 353 | 2,186 | 912 |
| 6049000 | Employee Pansions & Benefits | 0 | SE50 | | | | | | | | | | | |
| 6049010 | Health Ins. Reimo | 0 | SE50 | | | | | | | | | | | |
| 6049011 | Employee Ins. Deductions | 0 | SE50 | | | | | | | | | | | |
| 6049012 | Health Costs & Other | 0 | SE50 | | | | | | | | | | | |
| 6049015 | Dental Ins. Reimbursements | 0 | SE50 | | | | | | | | | | | |
| 6049020 | Pension Contributions | 0 | SE50 | | | | | | | | | | | |
| 6049050 | Health Ins. Premiums | 0 | SE50 | | | | | | | | | | | |
| 6049055 | Dental Premiums | 0 | SE50 | | | | | | | | | | | |
| 6049060 | Term Life Ins. | 0 | SE50 | | | | | | | | | | | |
| 6049065 | Term Life Ins. - OPT | 0 | SE50 | | | | | | | | | | | |
| 6049068 | Depend Life Ins. - OPT & AFLAC | 0 | SE50 | | | | | | | | | | | |
| 6049067 | AFLAC | 0 | SE50 | | | | | | | | | | | |
| 6049070 | ESOP Contributions | 0 | SE50 | | | | | | | | | | | |
| 6049080 | Disability Insurance | 0 | SE50 | | | | | | | | | | | |
| 6049090 | Other Emp Pons & Benefits | 0 | SE50 | | | | | | | | | | | |
| 6599090 | Other Insurance | (518,290) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759001 | Publ Subscriptions & Tapes | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759005 | Computer Supplies | 0 | SE51 | | | | | | | | | | | |
| 6759004 | Printing & Blueprints | 3,443 | 5 | 84 | 15 | 4 | 14 | 23 | 32 | 112 | 27 | 34 | 219 | 96 |
| 6759005 | Postage | 8,877 | 4 | 88 | 1 | 11 | 48 | 68 | 74 | 362 | 88 | 84 | 628 | 348 |
| 6759006 | UPS & Air Freight | 8,046 | 4 | 78 | 1 | 10 | 43 | 62 | 67 | 328 | 80 | 78 | 569 | 314 |
| 6759008 | Xerox | 2,660 | 5 | 50 | 12 | 3 | 11 | 18 | 25 | 87 | 21 | 27 | 171 | 75 |
| 6759009 | Off Supply Stores | 4,097 | 5 | 77 | 18 | 4 | 17 | 27 | 38 | 134 | 33 | 41 | 261 | 115 |
| 6759010 | Reim of Off Emp Exp. | 1,308 | 5 | 24 | 6 | 1 | 5 | 9 | 12 | 43 | 10 | 13 | 83 | 37 |
| 6759011 | Envelopes | 56,404 | 5 | 1,054 | 251 | 60 | 232 | 372 | 527 | 1,842 | 449 | 584 | 3,594 | 1,579 |
| 6759013 | Cleaning Supplies | 1,019 | 5 | 19 | 5 | 1 | 4 | 7 | 10 | 33 | 8 | 10 | 65 | 29 |
| 6759014 | Memberships | 5,356 | 5 | 100 | 24 | 6 | 22 | 35 | 50 | 175 | 43 | 54 | 341 | 150 |
| 6759016 | Microfilming | 0 | SE51 | | | | | | | | | | | |
| 6759007 | Printing Customer Service | 2,853 | 5 | 50 | 12 | 3 | 11 | 18 | 25 | 87 | 21 | 27 | 169 | 74 |
| 6759012 | Bill Stock | 7,580 | 5 | 142 | 34 | 8 | 31 | 50 | 71 | 247 | 60 | 76 | 483 | 212 |
| 6759051 | Computer Supplies - Billing | 0 | SE51 | | | | | | | | | | | |
| 6759090 | Other Office Exponso | 8,007 | 5 | 112 | 27 | 6 | 25 | 40 | 56 | 196 | 48 | 60 | 383 | 188 |
| 6759110 | Office Telephone | 299 | 5 | 6 | 1 | 0 | 1 | 2 | 3 | 10 | 2 | 3 | 19 | 8 |
| 6759111 | Office Telephone - Long Dist | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759095 | Website development | 0 | SE51 | | | | | | | | | | | |
| 6759120 | Office Electric | 7,828 | 5 | 146 | 35 | 8 | 32 | 52 | 73 | 258 | 62 | 78 | 499 | 219 |
| 6759125 | Office Water | 1,142 | 5 | 21 | 5 | 1 | 5 | 8 | 11 | 37 | 9 | 11 | 73 | 32 |
| 6759130 | Office Gas | 692 | 5 | 3 | 3 | 1 | 3 | 5 | 8 | 23 | 6 | 7 | 44 | 19 |
| 6759160 | Office Fax Phone Line | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759190 | Office Utilities - Other | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759135 | Operators Telephones | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759210 | Office Cleaning Serv | 7,225 | 5 | 135 | 32 | 8 | 30 | 48 | 67 | 236 | 58 | 72 | 460 | 202 |
| 6759220 | Landscaping, Mowing, Snow | 6,183 | 5 | 115 | 27 | 7 | 25 | 41 | 58 | 201 | 46 | 62 | 393 | 172 |
| 6759230 | Office Garbage Removal | 1,348 | 5 | 25 | 6 | 1 | 6 | 9 | 13 | 44 | 11 | 13 | 88 | 38 |
| 6759250 | Doocr & Repaint Structures | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759260 | Repair Off Mach & Heating | 355 | 5 | 7 | 2 | 0 | 1 | 2 | 3 | 12 | 3 | 4 | 23 | 10 |
| 6759290 | Other Office Maint | 11,925 | 5 | 223 | 53 | 13 | 49 | 79 | 111 | 389 | 95 | 119 | 760 | 334 |
| 6759330 | Operators - Memberships | 349 | 5 | 7 | 2 | 0 | 1 | 2 | 3 | 11 | 3 | 3 | 22 | 10 |
| 6759418 | Operators - Memberships | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7049055 | Office Education/Train Exp | 5,195 | 5 | 97 | 23 | 6 | 21 | 34 | 49 | 170 | 41 | 52 | 331 | 145 |
| 7759370 | Meals & Related Exp | 10,425 | 1 | 211 | 54 | 11 | 41 | 67 | 98 | 328 | 79 | 105 | 652 | 272 |
| 7759380 | Bank Serv Charges | 41,538 | 1 | 841 | 216 | 43 | 161 | 266 | 395 | 1,298 | 317 | 419 | 2,596 | 1,083 |
| 7759390 | Other Misc General | 45,841 | 1 | 928 | 239 | 47 | 178 | 294 | 438 | 1,432 | 349 | 463 | 2,865 | 1,186 |
| 4032092 | Depreciation - Autos | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6759418 | Operators - Office Exp | 101 | 1 | 2 | 1 | 0 | 1 | 1 | 1 | 3 | 1 | 1 | 8 | 3 |
| 6509090 | Other Trans. Exp. | 3,621 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4032090 | Depreciation - Office Struct. | 16,771 | 5 | 313 | 75 | 18 | 69 | 111 | 157 | 548 | 133 | 168 | 1,068 | 469 |
| 4032091 | Depreciation - Office Furn. | 10,621 | 5 | 199 | 47 | 11 | 44 | 70 | 99 | 347 | 85 | 106 | 677 | 287 |
| 4032093 | Depreciation - Telephones | 681 | 5 | 13 | 3 | 1 | 3 | 4 | 6 | 22 | 5 | 7 | 43 | 19 |
| 4032098 | Depreciation - Computer | 0 | SE51 | | | | | | | | | | | |
| 4081303 | Franchise Tax | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081121 | Real Estate Tax | 21,801 | 5 | 404 | 96 | 23 | 89 | 143 | 202 | 705 | 172 | 216 | 1,376 | 605 |
| 4081201 | FICA Expense | 0 | SE50 | | | | | | | | | | | |
| 4081060 | SUTA-IL | 0 | SE50 | | | | | | | | | | | |
| 4091128 | SUTA-NC | 0 | SE50 | | | | | | | | | | | |
| 4091050 | FUTA | 0 | SE50 | | | | | | | | | | | |
| 4091000 | Income Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | Deferred Inc. Taxes - Federal | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4191010 | Interest Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4131020 | Rental Income | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4141040 | Sale of Trans Equipment | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4192000 | Interest - Interco. | 72,479 | WSC RB | 1,268 | 283 | 80 | 312 | 486 | 657 | 2,443 | 594 | 718 | 4,662 | 2,138 |
| 4201000 | Interest During Const | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4281000 | Misc. Income | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4272090 | S/T Int Exp Other | (3,590) | 5 | (67) | (16) | (4) | (15) | (24) | (34) | (117) | (29) | (36) | (229) | (100) |
| Total | | 652,594 | | 22,972 | 5,765 | 1,218 | 4,633 | 7,565 | 11,035 | 37,063 | 9,035 | 11,738 | 73,462 | 31,253 |

WATER SERVICE CORPORATION

SE.90

Distribution of Exp. Between Co's

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | FL | FL | FL | FL | FL | FL | FL | FL | FL |
|-------------------------|-----------|----------------------------------|--------------------------------|----------|-------------|----------|-----------|----------|------------|-------------------|-------------|----|
| | | | | 101-0680 | 103-0690 | 104-0694 | 105-0695 | 106-0693 | 107-0691 | 108-0692 | 109-0699 | |
| | | | | Santardo | Sandalhaven | Bayside | Southgate | Labrador | Pennbrooke | Hutchinson Island | Sandy Creek | |
| 600 | 4032090 | DEPRECIATION-10190 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4032091 | DEPRECIATION-10191 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4032092 | DEPRECIATION-10300 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4032094 | DEPRECIATION-10194 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4032095 | DEPRECIATION-10195 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4032097 | DEPRECIATION-10197 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4081301 | GROSS RECEIPTS TAX | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4081303 | FRANCHISE TAX | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4122000 | AMORT OF INVEST TAX CREDIT | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4141040 | SALE OF EQUIPMENT | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 4201000 | MISCELLANEOUS INCOME | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6205003 | OPERATORS EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6338001 | LEGAL FEES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6389009 | COMPUTER-AMORT & PROG COST | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6389012 | INTERNET SUPPLIER | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6501020 | GASOLINE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6501040 | AUTO LICENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6509090 | OTHER TRANS EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6599090 | OTHER INS | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759001 | PUBL SUBSCRIPTIONS & TAPES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759003 | COMPUTER SUPPLIES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759004 | PRINTING & BLUEPRINTS | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759006 | UPS & AIR FREIGHT | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759080 | MAINT-DEFERRED CHARGES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759230 | OFFICE GARBAGE REMOVAL | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759410 | OPERATORS ED EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759412 | UNIFORMS | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759418 | OPERATORS-MEMBERSHIPS | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 6759430 | SALES/USE TAX EXPENSE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 7668010 | HATE CASE EXPENSE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 7754003 | SEWER-MAINT SUPPLIES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 7758370 | MEALS & RELATED EXP | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 7758380 | BANK SERV CHARGES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 600 | 7758390 | OTHER MISC GENERAL | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 4032090 | DEPRECIATION-10190 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 4032091 | DEPRECIATION-10191 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 4032094 | DEPRECIATION-10194 | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6389003 | TEMP EMPLOY - CLERICAL | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759001 | PUBL SUBSCRIPTIONS & TAPES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759002 | ANSWERING SERV | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759003 | COMPUTER SUPPLIES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759006 | UPS & AIR FREIGHT | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759008 | XEROX | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759013 | CLEANING SUPPLIES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759110 | OFFICE TELEPHONE | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759120 | OFFICE ELECTRIC | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759210 | OFFICE CLEANING SERV | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759220 | LANDSCAPING MOWING & SNOWPLWNG | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759280 | REPAIR OFF MACH & HEATING | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 6759290 | OTHER OFFICE MAINT | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 7758390 | OTHER MISC GENERAL | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |
| 601 | 7048055 | OFFICE EDUCATION/TRAIN. EXP | 100.00% | 24.38% | 1.44% | 0.37% | 4.23% | 1.72% | 3.09% | 0.48% | 0.42% | |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation of Current Quarter | | | | | | | | | |
|-------------------------|-----------|----------------------------------|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|-------------|-----|--|
| | | | FL 101-0680 | FL 103-0690 | FL 104-0694 | FL 105-0695 | FL 106-0693 | FL 107-0691 | FL 108-0682 | FL 109-0699 | | |
| | | | Sanlando | Sandalhaven | Bayside | Southgate | Labrador | Penntrook | Hutchinson Island | Sandy Creek | | |
| 600 | 4032090 | DEPRECIATION-10190 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4032091 | DEPRECIATION-10191 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4032092 | DEPRECIATION-10300 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4032094 | DEPRECIATION-10194 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4032095 | DEPRECIATION-10195 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4032097 | DEPRECIATION-10197 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4032098 | DEPRECIATION-COMPUTER | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4081100 | PROPERTY & OTHER GEN TAXES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4081301 | GROSS RECEIPTS TAX | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4081303 | FRANCHISE TAX | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4122000 | AMORT OF INVEST TAX CREDIT | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4141040 | SALE OF EQUIPMENT | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4201000 | INTEREST DURING CONSTRUCTION | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 4261000 | MISCELLANEOUS INCOME | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6205003 | OPERATORS EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6338001 | LEGAL FEES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6369009 | COMPUTER-AMORT & PROG COST | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6389012 | INTERNET SUPPLIER | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6501020 | GASOLINE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6501030 | AUTO REPAIR & TIRES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6501040 | AUTO LICENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6509090 | OTHER TRANS EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6599090 | OTHER INS | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759001 | PUBL SUBSCRIPTIONS & TAPES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759003 | COMPUTER SUPPLIES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759004 | PRINTING & BLUEPRINTS | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759008 | UPS & AIR FREIGHT | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759009 | OFFICE SUPPLY STORES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759080 | MAINT-DEFERRED CHARGES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759090 | OTHER OFFICE EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759135 | OPERATIONS TELEPHONES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759230 | OFFICE GARBAGE REMOVAL | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759405 | COMMUNICATION EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759410 | OPERATORS ED EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759412 | UNIFORMS | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759416 | OPERATORS-MEMBERSHIPS | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 6759430 | SALES/USE TAX EXPENSE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 7668010 | RATE CASE EXPENSE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 7754003 | SEWER-MAINT SUPPLIES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 7758370 | MEALS & RELATED EXP | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 7758380 | BANK SERV CHARGES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 600 | 7758390 | OTHER MISC GENERAL | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 4032090 | DEPRECIATION-10190 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 4032091 | DEPRECIATION-10191 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 4032094 | DEPRECIATION-10194 | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6369003 | TEMP EMPLOY - CLERICAL | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759001 | PUBL SUBSCRIPTIONS & TAPES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759002 | ANSWERING SERV | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759003 | COMPUTER SUPPLIES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759008 | UPS & AIR FREIGHT | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759007 | PRINTING CUSTOMER SERVICE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759008 | XEROX | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759009 | OFFICE SUPPLY STORES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759013 | CLEANING SUPPLIES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759090 | OTHER OFFICE EXPENSES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759110 | OFFICE TELEPHONE | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759120 | OFFICE ELECTRIC | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759135 | OPERATIONS TELEPHONES | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759210 | OFFICE CLEANING SERV | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759220 | LANDSCAPING MOWING & SNOWPLWNG | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759260 | REPAIR OFF MACH & HEATING | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 6759290 | OTHER OFFICE MAINT | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 7758390 | OTHER MISC GENERAL | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |
| 601 | 7048055 | OFFICE EDUCATION/TRAIN. EXP | 67,459 | 16,444 | 972 | 251 | 2,856 | 1,158 | 2,083 | 323 | 286 | |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/05

TOTAL EXPENSES ALLOCATED \$ 5,386,956 \$ 5,386,365 \$ 764,576 \$ 3,960 \$ 1,970 \$ 158 \$ 768 \$ 1,063 \$ 450 \$ 110 \$ 1,599 \$ 7,572 \$ 1,047 \$ 5,724 \$ 2,123 \$ 791 \$ 871

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL 05-0010 Apple Canyon | IL 06-0014 Camelet | IL 07-0018 Charmar | IL 08-0022 Cherry Hill | IL 09-0026 Clarendon Hills | IL 11-0034 County Line | IL 12-0038 Del Mar | IL 13-0042 Ferson Creek | IL 14-0046 Galena Territory | IL 15-0050 Killarney | IL 16-0054 Lake Holiday | IL 17-0058 Wildwood | IL 18-0066 Northern Hills | IL 20-0070 Lake Marian |
|-------------------------|-----------|---------------------------------|--------------|-----------------------------|--------------------------------|----------------------------|-----------------------|-----------------------|---------------------------|-------------------------------|---------------------------|-----------------------|----------------------------|--------------------------------|-------------------------|----------------------------|------------------------|------------------------------|---------------------------|
| 99 | 4032010 | DEPRECIATION-WATER PLANT | \$ 573 | \$ 380 | \$ 193 | \$ 12 | \$ 3 | \$ 0 | \$ 2 | \$ 3 | \$ 1 | \$ 0 | \$ 5 | \$ 24 | \$ 3 | \$ 18 | \$ 7 | \$ 2 | \$ 3 |
| 99 | 4032092 | DEPRECIATION-10300 | \$ 42,307 | \$ 31,898 | \$ 10,409 | \$ 883 | \$ 182 | \$ 26 | \$ 128 | \$ 181 | \$ 59 | \$ 18 | \$ 282 | \$ 1,265 | \$ 175 | \$ 956 | \$ 355 | \$ 132 | \$ 146 |
| 99 | 4032098 | DEPRECIATION-COMPUTER | \$ 2,213 | \$ 1,069 | \$ 1,144 | \$ 72 | \$ 18 | \$ 3 | \$ 14 | \$ 20 | \$ 8 | \$ 2 | \$ 31 | \$ 138 | \$ 19 | \$ 104 | \$ 39 | \$ 14 | \$ 16 |
| 99 | 6205003 | OPERATORS EXPENSES | \$ 586 | \$ 344 | \$ 242 | \$ 16 | \$ 4 | \$ 1 | \$ 3 | \$ 4 | \$ 1 | \$ 0 | \$ 7 | \$ 30 | \$ 4 | \$ 22 | \$ 8 | \$ 3 | \$ 3 |
| 99 | 6338001 | LEGAL FEES | \$ 3,952 | \$ 54 | \$ 3,898 | \$ 250 | \$ 81 | \$ 10 | \$ 49 | \$ 68 | \$ 22 | \$ 7 | \$ 107 | \$ 478 | \$ 66 | \$ 361 | \$ 134 | \$ 50 | \$ 55 |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | \$ 272 | \$ 150 | \$ 122 | \$ 8 | \$ 2 | \$ 0 | \$ 2 | \$ 2 | \$ 1 | \$ 0 | \$ 3 | \$ 15 | \$ 2 | \$ 11 | \$ 4 | \$ 2 | \$ 2 |
| 99 | 8369012 | INTERNET SUPPLIER | \$ 373 | \$ - | \$ 373 | \$ 24 | \$ 6 | \$ 1 | \$ 5 | \$ 7 | \$ 2 | \$ 1 | \$ 10 | \$ 48 | \$ 8 | \$ 35 | \$ 13 | \$ 5 | \$ 5 |
| 99 | 8418090 | RENT-OTHERS | \$ 2,105 | \$ 1,190 | \$ 915 | \$ 59 | \$ 14 | \$ 2 | \$ 11 | \$ 16 | \$ 5 | \$ 2 | \$ 25 | \$ 112 | \$ 18 | \$ 85 | \$ 31 | \$ 12 | \$ 13 |
| 99 | 6501020 | GASOLINE | \$ 47,832 | \$ 27,169 | \$ 20,789 | \$ 1,334 | \$ 326 | \$ 53 | \$ 258 | \$ 384 | \$ 118 | \$ 37 | \$ 568 | \$ 2,545 | \$ 352 | \$ 1,924 | \$ 714 | \$ 266 | \$ 293 |
| 99 | 6501030 | AUTO REPAIR & TIRES | \$ 11,983 | \$ 5,984 | \$ 5,999 | \$ 385 | \$ 94 | \$ 15 | \$ 75 | \$ 105 | \$ 34 | \$ 11 | \$ 164 | \$ 735 | \$ 102 | \$ 556 | \$ 208 | \$ 77 | \$ 85 |
| 99 | 6501040 | AUTO LICENSES | \$ 2,115 | \$ 1,640 | \$ 475 | \$ 31 | \$ 7 | \$ 1 | \$ 6 | \$ 8 | \$ 3 | \$ 1 | \$ 13 | \$ 58 | \$ 8 | \$ 44 | \$ 16 | \$ 6 | \$ 7 |
| 99 | 6509090 | OTHER TRANS EXPENSES | \$ 1,263 | \$ 1,263 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759002 | ANSWERING SERV | \$ 7,827 | \$ 4,066 | \$ 3,761 | \$ 242 | \$ 59 | \$ 10 | \$ 47 | \$ 68 | \$ 21 | \$ 7 | \$ 103 | \$ 461 | \$ 64 | \$ 348 | \$ 129 | \$ 48 | \$ 53 |
| 99 | 6759003 | COMPUTER SUPPLIES | \$ 300 | \$ 178 | \$ 122 | \$ 8 | \$ 2 | \$ 0 | \$ 2 | \$ 2 | \$ 1 | \$ 0 | \$ 3 | \$ 15 | \$ 2 | \$ 11 | \$ 4 | \$ 2 | \$ 2 |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 1,281 | \$ 1,060 | \$ 221 | \$ 14 | \$ 3 | \$ 1 | \$ 3 | \$ 4 | \$ 1 | \$ 0 | \$ 8 | \$ 27 | \$ 4 | \$ 21 | \$ 8 | \$ 3 | \$ 3 |
| 99 | 6759006 | UPS & AIR FREIGHT | \$ 828 | \$ 286 | \$ 542 | \$ 35 | \$ 9 | \$ 1 | \$ 7 | \$ 10 | \$ 3 | \$ 1 | \$ 15 | \$ 68 | \$ 9 | \$ 50 | \$ 19 | \$ 7 | \$ 8 |
| 99 | 6759009 | OFFICE SUPPLY STORES | \$ 1,697 | \$ 1,121 | \$ 576 | \$ 37 | \$ 9 | \$ 1 | \$ 7 | \$ 10 | \$ 3 | \$ 1 | \$ 16 | \$ 71 | \$ 10 | \$ 53 | \$ 20 | \$ 7 | \$ 8 |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 485 | \$ 485 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | \$ 37 | \$ 37 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 2 | \$ - | \$ 2 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 851 | \$ 35 | \$ 816 | \$ 40 | \$ 10 | \$ 2 | \$ 8 | \$ 11 | \$ 4 | \$ 1 | \$ 17 | \$ 78 | \$ 10 | \$ 57 | \$ 21 | \$ 8 | \$ 9 |
| 99 | 6759090 | OTHER OFFICE EXPENSES | \$ 371 | \$ - | \$ 371 | \$ 24 | \$ 6 | \$ 1 | \$ 5 | \$ 7 | \$ 2 | \$ 1 | \$ 10 | \$ 45 | \$ 6 | \$ 34 | \$ 13 | \$ 5 | \$ 5 |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | \$ 115 | \$ 115 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759135 | OPERATIONS TELEPHONES | \$ 4,903 | \$ 3,185 | \$ 1,718 | \$ 110 | \$ 27 | \$ 4 | \$ 21 | \$ 30 | \$ 10 | \$ 3 | \$ 47 | \$ 211 | \$ 29 | \$ 159 | \$ 59 | \$ 22 | \$ 24 |
| 99 | 6759138 | OPERATIONS TELEPHONES-LONG DIST | \$ 476 | \$ 182 | \$ 294 | \$ 20 | \$ 5 | \$ 1 | \$ 4 | \$ 6 | \$ 2 | \$ 1 | \$ 9 | \$ 38 | \$ 5 | \$ 29 | \$ 11 | \$ 4 | \$ 4 |
| 99 | 6759405 | COMMUNICATION EXPENSES | \$ 19,489 | \$ 13,784 | \$ 5,885 | \$ 385 | \$ 89 | \$ 15 | \$ 71 | \$ 100 | \$ 32 | \$ 10 | \$ 155 | \$ 697 | \$ 98 | \$ 527 | \$ 195 | \$ 73 | \$ 80 |
| 99 | 6759413 | OPERATORS-POSTAGE | \$ 87 | \$ 46 | \$ 41 | \$ 3 | \$ 1 | \$ 0 | \$ 1 | \$ 1 | \$ 0 | \$ 0 | \$ 1 | \$ 5 | \$ 1 | \$ 4 | \$ 1 | \$ 1 | \$ 1 |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 12 | \$ 12 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759418 | OPERATORS-MEMBERSHIPS | \$ 441 | \$ 441 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 99 | 7758370 | MEALS & RELATED EXP | \$ 1,065 | \$ 585 | \$ 479 | \$ 31 | \$ 8 | \$ 1 | \$ 6 | \$ 8 | \$ 3 | \$ 1 | \$ 13 | \$ 59 | \$ 8 | \$ 44 | \$ 16 | \$ 6 | \$ 7 |
| 99 | 7758390 | OTHER MISC GENERAL | \$ 8,227 | \$ 5,320 | \$ 2,907 | \$ 187 | \$ 46 | \$ 7 | \$ 36 | \$ 51 | \$ 16 | \$ 5 | \$ 79 | \$ 356 | \$ 49 | \$ 269 | \$ 100 | \$ 37 | \$ 41 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 5,386,959 \$ 3,686,388 \$ 754,276 \$ 585 \$ 203 \$ 648 \$ 6,952 \$ 725 \$ 1,409 \$ 774 \$ 394 \$ 1,394 \$ 1,080
 \$ 714,164

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|-------------------------|-----------|---------------------------------|--------------|-----------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|
| | | | | | | 21-0078 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 |
| | | | | | | Wjldwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern |
| 99 | 4032010 | DEPRECIATION-WATER PLANT | \$ 573 | \$ 380 | \$ 193 | 2 | 1 | 2 | 22 | 2 | 4 | 6 | 1 | 4 | 3 |
| 99 | 4032092 | DEPRECIATION-10300 | \$ 42,307 | \$ 31,986 | \$ 10,321 | 98 | 34 | 108 | 1,161 | 121 | 235 | 296 | 66 | 233 | 180 |
| 99 | 4032098 | DEPRECIATION-COMPUTER | \$ 2,213 | \$ 1,089 | \$ 1,124 | 11 | 4 | 12 | 128 | 13 | 26 | 32 | 7 | 25 | 20 |
| 99 | 6205003 | OPERATORS EXPENSES | \$ 586 | \$ 344 | \$ 242 | 2 | 1 | 3 | 27 | 3 | 6 | 7 | 2 | 5 | 4 |
| 99 | 6338001 | LEGAL FEES | \$ 3,952 | \$ 54 | \$ 3,898 | 37 | 13 | 41 | 439 | 48 | 89 | 112 | 25 | 88 | 68 |
| 99 | 6368009 | COMPUTER-AMORT & PROG COST | \$ 272 | \$ 150 | \$ 122 | 1 | 0 | 1 | 14 | 1 | 3 | 4 | 1 | 3 | 2 |
| 99 | 6369012 | INTERNET SUPPLIER | \$ 373 | \$ - | \$ 373 | 4 | 1 | 4 | 42 | 4 | 9 | 11 | 2 | 8 | 7 |
| 99 | 8419080 | RENT-OTHERS | \$ 2,105 | \$ 1,190 | \$ 915 | 9 | 3 | 10 | 103 | 11 | 21 | 26 | 6 | 21 | 16 |
| 99 | 8501020 | GASOLINE | \$ 47,932 | \$ 27,169 | \$ 20,763 | 197 | 68 | 218 | 2,336 | 244 | 474 | 596 | 132 | 468 | 363 |
| 99 | 8501030 | AUTO REPAIR & TIRES | \$ 11,983 | \$ 5,984 | \$ 5,999 | 57 | 20 | 63 | 675 | 70 | 137 | 172 | 38 | 135 | 105 |
| 99 | 8501040 | AUTO LICENSES | \$ 2,115 | \$ 1,640 | \$ 475 | 5 | 2 | 5 | 53 | 6 | 11 | 14 | 3 | 11 | 8 |
| 99 | 8509090 | OTHER TRANS EXPENSES | \$ 1,263 | \$ 1,263 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99 | 8759002 | ANSWERING SERV | \$ 7,827 | \$ 4,066 | \$ 3,761 | 36 | 12 | 39 | 423 | 44 | 88 | 108 | 24 | 85 | 66 |
| 99 | 8759003 | COMPUTER SUPPLIES | \$ 300 | \$ 178 | \$ 122 | 1 | 0 | 1 | 14 | 1 | 3 | 4 | 1 | 3 | 2 |
| 99 | 8759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 1,281 | \$ 1,060 | \$ 221 | 2 | 1 | 2 | 25 | 3 | 5 | 6 | 1 | 5 | 4 |
| 99 | 8759006 | UPS & AIR FREIGHT | \$ 628 | \$ 288 | \$ 340 | 5 | 2 | 6 | 61 | 6 | 12 | 16 | 3 | 12 | 9 |
| 99 | 8759009 | OFFICE SUPPLY STORES | \$ 1,897 | \$ 1,121 | \$ 576 | 5 | 2 | 6 | 65 | 7 | 13 | 17 | 4 | 13 | 10 |
| 99 | 8759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 485 | \$ 465 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99 | 8759014 | MEMBERSHIPS - OFFICE EMPLOYEE | \$ 37 | \$ 37 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99 | 8759017 | OPERATORS-CLEANING SUPPLIES | \$ 2 | \$ - | \$ 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 8759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 651 | \$ 35 | \$ 617 | 6 | 2 | 6 | 69 | 7 | 14 | 18 | 4 | 14 | 11 |
| 99 | 8759090 | OTHER OFFICE EXPENSES | \$ 371 | \$ - | \$ 371 | 4 | 1 | 4 | 42 | 4 | 8 | 11 | 2 | 8 | 6 |
| 99 | 8759330 | MEMBERSHIPS - COMPANY | \$ 115 | \$ 115 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99 | 8759135 | OPERATIONS TELEPHONES | \$ 4,903 | \$ 3,185 | \$ 1,718 | 16 | 6 | 18 | 193 | 20 | 39 | 49 | 11 | 39 | 30 |
| 99 | 8759136 | OPERATIONS TELEPHONES-LONG DIST | \$ 476 | \$ 162 | \$ 314 | 3 | 1 | 3 | 35 | 4 | 7 | 9 | 2 | 7 | 5 |
| 99 | 8759405 | COMMUNICATION EXPENSES | \$ 19,469 | \$ 13,784 | \$ 5,685 | 54 | 19 | 60 | 640 | 67 | 130 | 163 | 36 | 128 | 99 |
| 99 | 8759413 | OPERATORS-POSTAGE | \$ 87 | \$ 46 | \$ 42 | 0 | 0 | 0 | 5 | 0 | 1 | 1 | 0 | 1 | 1 |
| 99 | 8759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 12 | \$ 12 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99 | 8759416 | OPERATORS-MEMBERSHIPS | \$ 441 | \$ 441 | \$ - | - | - | - | - | - | - | - | - | - | - |
| 99 | 7758370 | MEALS & RELATED EXP | \$ 1,085 | \$ 585 | \$ 478 | 5 | 2 | 5 | 54 | 6 | 11 | 14 | 3 | 11 | 8 |
| 99 | 7758390 | OTHER MISC GENERAL | \$ 8,227 | \$ 5,320 | \$ 2,907 | 28 | 10 | 30 | 327 | 34 | 66 | 83 | 18 | 68 | 51 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | IL 05-0010 Apple Canyon | IL 06-0014 Carnelot | IL 07-0018 Chammar | IL 08-0022 Cherry Hill | IL 09-0026 Clarendon Hills | IL 11-0034 County Line | IL 12-0038 Del Mar | IL 13-0042 Ferson Creek | IL 14-0046 Galena Territory | IL 15-0050 Killarney | IL 16-0054 Lake Holiday | IL 17-0058 Lake Wildwood | IL 18-0086 Northern Hills | IL 20-0070 Lake Mauran |
|-------------------------|-----------|---------------------------------|--------------------------------|----------------------------|------------------------|-----------------------|---------------------------|-------------------------------|---------------------------|-----------------------|----------------------------|--------------------------------|-------------------------|----------------------------|-----------------------------|------------------------------|---------------------------|
| 89 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 4032042 | DEPRECIATION-10300 | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 89 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6205003 | OPERATORS EXPENSES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6338001 | LEGAL FEES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6369012 | INTERNET SUPPLIER | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6419090 | RENT-OTHERS | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6501020 | GASOLINE | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6501040 | AUTO LICENSES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6509090 | OTHER TRANS EXPENSES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759002 | ANSWERING SERV | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759003 | COMPUTER SUPPLIES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759006 | UPS & AIR FREIGHT | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759413 | OPERATORS-POSTAGE | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 99 | 6759418 | OPERATORS-MEMBERSHIPS | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 89 | 7758370 | MEALS & RELATED EXP | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |
| 89 | 7758390 | OTHER MISC GENERAL | 100.00% | 6.42% | 1.57% | 0.26% | 1.24% | 1.75% | 0.57% | 0.18% | 2.73% | 12.26% | 1.70% | 9.26% | 3.44% | 1.28% | 1.41% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|-------------------------|-----------|---------------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|----|
| | | | | 21-0078 | 22-0082 | 23-0088 | 24-0090 | 25-0025 | 26-0098 | 27-0027 | 28-0098 | 29-0048 | 30-0049 | |
| | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Madina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern | |
| 99 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 4032092 | DEPRECIATION-10300 | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8205003 | OPERATORS EXPENSES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 6338001 | LEGAL FEES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 6369012 | INTERNET SUPPLIER | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8419090 | RENT-OTHERS | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 6501020 | GASOLINE | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 6501040 | AUTO LICENSES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 6509090 | OTHER TRANS EXPENSES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759002 | ANSWERING SERV | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759003 | COMPUTER SUPPLIES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759008 | UPS & AIR FREIGHT | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759009 | OFFICE SUPPLY STORES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759090 | OTHER OFFICE EXPENSES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759330 | MEMBERSHIPS - COMPANY | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759135 | OPERATIONS TELEPHONES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759138 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759405 | COMMUNICATION EXPENSES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759413 | OPERATORS-POSTAGE | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 8759416 | OPERATORS-MEMBERSHIPS | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 7758370 | MEALS & RELATED EXP | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |
| 99 | 7758390 | OTHER MISC GENERAL | 100.00% | 0.95% | 0.33% | 1.05% | 11.25% | 1.17% | 2.28% | 2.87% | 0.64% | 2.26% | 1.75% | |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | IL 05-0010 Apple Canyon | IL 06-0014 Camelot | IL 07-0018 Charmar | IL 08-0022 Cherry Hill | IL 09-0026 Clarendon Hills | IL 11-0034 County Line | IL 12-0038 Del Mar | IL 13-0042 Ferson Creek | IL 14-0046 Galena Territory | IL 15-0050 Killamey | IL 16-0054 Lake Holiday | IL 17-0058 Lake Wildwood | IL 18-0066 Northern Hills | IL 20-0070 Lake Marian |
|-------------------------|-----------|---------------------------------|--------------------------------|----------------------------|-----------------------|-----------------------|---------------------------|-------------------------------|---------------------------|-----------------------|----------------------------|--------------------------------|------------------------|----------------------------|-----------------------------|------------------------------|---------------------------|
| 99 | 4032010 | DEPRECIATION-WATER PLANT | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 4032092 | DEPRECIATION-10300 | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 4032098 | DEPRECIATION-COMPUTER | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6205003 | OPERATORS EXPENSES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6339001 | LEGAL FEES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6369012 | INTERNET SUPPLIER | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6419090 | RENT-OTHERS | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6501020 | GASOLINE | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6501030 | AUTO REPAIR & TIRES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6501040 | AUTO LICENSES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6509090 | OTHER TRANS EXPENSES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759002 | ANSWERING SERV | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759003 | COMPUTER SUPPLIES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759006 | UPS & AIR FREIGHT | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 00 | 6759009 | OFFICE SUPPLY STORES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759090 | OTHER OFFICE EXPENSES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759135 | OPERATIONS TELEPHONES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759405 | COMMUNICATION EXPENSES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759413 | OPERATORS-POSTAGE | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 6759416 | OPERATORS-MEMBERSHIPS | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 7758370 | MEALS & RELATED EXP | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |
| 99 | 7758390 | OTHER MISC GENERAL | 20,702 | 1,330 | 325 | 53 | 258 | 363 | 117 | 37 | 566 | 2,537 | 351 | 1,918 | 712 | 265 | 292 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 06/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL | IL |
|-------------------------|-----------|---------------------------------|--------------------------------|----------|-----------|---------------|------------------|---------------|---------|----------|-------------|--------------|----------------|----|
| | | | | 21-0078 | 22-0082 | 23-0086 | 24-0090 | 25-0025 | 26-0096 | 27-0027 | 28-0098 | 29-0048 | 30-0049 | |
| | | | | Wildwood | Valentine | Walk Up Woods | Whispering Hills | Holiday Hills | Medina | Westlake | Cedar Bluff | Harbor Ridge | Great Northern | |
| 99 | 4032010 | DEPRECIATION-WATER PLANT | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 4032092 | DEPRECIATION-10300 | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 4032098 | DEPRECIATION-COMPUTER | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6205003 | OPERATORS EXPENSES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6338001 | LEGAL FEES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6389009 | COMPUTER-AMORT & PROG COST | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6369012 | INTERNET SUPPLIER | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6419090 | RENT-OTHERS | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6501020 | GASOLINE | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6501030 | AUTO REPAIR & TIRES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6501040 | AUTO LICENSES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6509090 | OTHER TRANS EXPENSES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759002 | ANSWERING SERV | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759003 | COMPUTER SUPPLIES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759006 | UPS & AIR FREIGHT | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759009 | OFFICE SUPPLY STORES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759090 | OTHER OFFICE EXPENSES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759135 | OPERATIONS TELEPHONES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759405 | COMMUNICATION EXPENSES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759413 | OPERATORS-POSTAGE | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 6759416 | OPERATORS-MEMBERSHIPS | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 7758370 | MEALS & RELATED EXP | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |
| 99 | 7758390 | OTHER MISC GENERAL | 20,702 | 196 | 68 | 217 | 2,330 | 243 | 472 | 595 | 132 | 467 | 362 | |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED: \$ 5,388,950 \$ 5,698,388 \$ 784,376 \$ 13,063 \$ 936 \$ 2,760
 \$ 714,194

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | IN | IN | IN |
|-------------------------|-----------|---------------------------------|--------------|-----------------------------|--------------------------------|------------|----------------|-----------------------|
| | | | | | | 60-0280 | 150-0150 | 161-0151 |
| | | | | | | Twin Lakes | WSC of Indiana | Indiana Water Service |
| 99 | 4032010 | DEPRECIATION-WATER PLANT | \$ 578 | \$ 380 | \$ 1,192 | \$ 44 | \$ 3 | \$ 0 |
| 99 | 4032092 | DEPRECIATION-10300 | \$ 42,307 | \$ 31,998 | \$ 10,321 | \$ 2,336 | \$ 156 | \$ 481 |
| 99 | 4032098 | DEPRECIATION-COMPUTER | \$ 2,213 | \$ 1,069 | \$ 1,144 | \$ 254 | \$ 17 | \$ 50 |
| 99 | 6205003 | OPERATORS EXPENSES | \$ 586 | \$ 344 | \$ 242 | \$ 55 | \$ 4 | \$ 11 |
| 99 | 6338001 | LEGAL FEES | \$ 3,952 | \$ 54 | \$ 3,898 | \$ 882 | \$ 59 | \$ 174 |
| 99 | 6389009 | COMPUTER-AMORT & PROG COST | \$ 272 | \$ 150 | \$ 122 | \$ 28 | \$ 2 | \$ 5 |
| 99 | 6389012 | INTERNET SUPPLIER | \$ 373 | \$ - | \$ 373 | \$ 84 | \$ 6 | \$ 17 |
| 99 | 6419090 | RENT-OTHERS | \$ 2,105 | \$ 1,190 | \$ 915 | \$ 207 | \$ 14 | \$ 41 |
| 99 | 6501020 | GASOLINE | \$ 47,932 | \$ 27,189 | \$ 20,783 | \$ 4,699 | \$ 314 | \$ 828 |
| 99 | 6501030 | AUTO REPAIR & TIRES | \$ 11,983 | \$ 5,984 | \$ 5,999 | \$ 1,358 | \$ 91 | \$ 268 |
| 99 | 6501040 | AUTO LICENSES | \$ 2,115 | \$ 1,640 | \$ 475 | \$ 108 | \$ 7 | \$ 21 |
| 99 | 6509000 | OTHER TRANS EXPENSES | \$ 1,263 | \$ 1,263 | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759002 | ANSWERING SERV | \$ 7,827 | \$ 4,068 | \$ 3,761 | \$ 851 | \$ 57 | \$ 168 |
| 99 | 6759003 | COMPUTER SUPPLIES | \$ 300 | \$ 178 | \$ 122 | \$ 28 | \$ 2 | \$ 5 |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 1,281 | \$ 1,000 | \$ 281 | \$ 50 | \$ 3 | \$ 10 |
| 99 | 6759006 | UPS & AIR FREIGHT | \$ 828 | \$ 285 | \$ 543 | \$ 123 | \$ 8 | \$ 24 |
| 99 | 6759009 | OFFICE SUPPLY STORES | \$ 1,697 | \$ 1,121 | \$ 576 | \$ 130 | \$ 9 | \$ 28 |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 485 | \$ 465 | \$ 20 | \$ - | \$ - | \$ - |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | \$ 37 | \$ 37 | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 2 | \$ - | \$ 2 | \$ 0 | \$ 0 | \$ 0 |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 651 | \$ 35 | \$ 616 | \$ 140 | \$ 9 | \$ 28 |
| 99 | 6759090 | OTHER OFFICE EXPENSES | \$ 371 | \$ - | \$ 371 | \$ 84 | \$ 6 | \$ 17 |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | \$ 115 | \$ 115 | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759135 | OPERATIONS TELEPHONES | \$ 4,903 | \$ 3,185 | \$ 1,718 | \$ 389 | \$ 28 | \$ 77 |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | \$ 478 | \$ 182 | \$ 296 | \$ 71 | \$ 5 | \$ 14 |
| 99 | 6758405 | COMMUNICATION EXPENSES | \$ 19,489 | \$ 13,784 | \$ 5,705 | \$ 1,287 | \$ 86 | \$ 254 |
| 99 | 6759413 | OPERATORS-POSTAGE | \$ 87 | \$ 46 | \$ 41 | \$ 9 | \$ 1 | \$ 2 |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 12 | \$ 12 | \$ - | \$ - | \$ - | \$ - |
| 99 | 6759416 | OPERATORS-MEMBERSHIPS | \$ 441 | \$ 441 | \$ - | \$ - | \$ - | \$ - |
| 99 | 7758370 | MEALS & RELATED EXP | \$ 1,065 | \$ 585 | \$ 479 | \$ 108 | \$ 7 | \$ 21 |
| 99 | 7758390 | OTHER MISC GENERAL | \$ 8,227 | \$ 5,320 | \$ 2,907 | \$ 658 | \$ 44 | \$ 130 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | IN | IN | IN |
|-------------------------|-----------|---------------------------------|--------------------------------|------------|----------------|-----------------------|
| | | | | 60-0280 | 150-0150 | 151-0151 |
| | | | | Twin Lakes | WSC of Indiana | Indiana Water Service |
| 99 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 4032092 | DEPRECIATION-10300 | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6205003 | OPERATORS EXPENSES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6338001 | LEGAL FEES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6369012 | INTERNET SUPPLIER | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6419090 | RENT-OTHERS | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6501020 | GASOLINE | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6501040 | AUTO LICENSES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6509090 | OTHER TRANS EXPENSES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759002 | ANSWERING SERV | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759003 | COMPUTER SUPPLIES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759006 | UPS & AIR FREIGHT | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759138 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759413 | OPERATORS-POSTAGE | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 7758370 | MEALS & RELATED EXP | 100.00% | 22.63% | 1.51% | 4.47% |
| 99 | 7758390 | OTHER MISC GENERAL | 100.00% | 22.63% | 1.51% | 4.47% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | IN | IN | IN |
|----------------------------------|-----------|---------------------------------|-----------------------------------|-----------------------|-------------------------------|--------------------------------------|
| | | | | 60-0280 Twin Lakes | 150-0150 WSC of Indiana | 151-0151 Indianu Water Service |
| 99 | 4032010 | DEPRECIATION-WATER PLANT | 20,702 | 4,686 | 314 | 925 |
| 99 | 4032092 | DEPRECIATION-10300 | 20,702 | 4,686 | 314 | 925 |
| 99 | 4032098 | DEPRECIATION-COMPUTER | 20,702 | 4,686 | 314 | 925 |
| 99 | 6205003 | OPERATORS EXPENSES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6338001 | LEGAL FEES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | 20,702 | 4,686 | 314 | 925 |
| 99 | 6369012 | INTERNET SUPPLIER | 20,702 | 4,686 | 314 | 925 |
| 99 | 6419090 | RENT-OTHERS | 20,702 | 4,686 | 314 | 925 |
| 99 | 6501020 | GASOLINE | 20,702 | 4,686 | 314 | 925 |
| 99 | 6501030 | AUTO REPAIR & TIRES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6501040 | AUTO LICENSES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6509090 | OTHER TRANS EXPENSES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759002 | ANSWERING SERV | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759003 | COMPUTER SUPPLIES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759006 | UPS & AIR FREIGHT | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759009 | OFFICE SUPPLY STORES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759010 | HEIM OFFICE EMPLOYEE EXPENSES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759090 | OTHER OFFICE EXPENSES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759135 | OPERATIONS TELEPHONES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759405 | COMMUNICATION EXPENSES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759413 | OPERATORS-POSTAGE | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 20,702 | 4,686 | 314 | 925 |
| 99 | 6759416 | OPERATORS-MEMBERSHIPS | 20,702 | 4,686 | 314 | 925 |
| 99 | 7758370 | MEALS & RELATED EXP | 20,702 | 4,686 | 314 | 925 |
| 99 | 7758390 | OTHER MISC GENERAL | 20,702 | 4,686 | 314 | 925 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 5,386,959 \$ 3,888,386 \$ 764,576 \$ (46,052)
 \$ 714,194 \$ (48,980)

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA 36-0750 Louisiana Water Service | LA 38-0770 Utilities, Inc. of Louisiana |
|-------------------------|-----------|----------------------------------|--------------|-----------------------------|--------------------------------|------------------------------------|---|
| 750 | 4032010 | DEPRECIATION-WATER PLANT | \$ 3,248 | \$ 2,122 | \$ 1,126 | \$ 580 | \$ 546 |
| 750 | 4032082 | DEPRECIATION-10300 | \$ 37,818 | \$ 15,178 | \$ 22,443 | \$ 11,567 | \$ 10,876 |
| 750 | 4033000 | DEPRECIATION-SEWER | \$ 423 | \$ 271 | \$ 151 | \$ 78 | \$ 73 |
| 750 | 4081004 | UTIL OR COMMISSION TAX | \$ 6,000 | \$ 6,000 | \$ - | \$ - | \$ - |
| 750 | 4081100 | PROPERTY & OTHER GEN TAXES | \$ 180,234 | \$ 100,738 | \$ 59,498 | \$ 30,655 | \$ 28,833 |
| 750 | 4081121 | REAL ESTATE TAX | \$ 12,370 | \$ 12,370 | \$ - | \$ - | \$ - |
| 750 | 4081301 | GROSS RECEIPTS TAX | \$ 3,357 | \$ 2,428 | \$ 829 | \$ 478 | \$ 450 |
| 750 | 4081303 | FRANCHISE TAX | \$ 25 | \$ 25 | \$ - | \$ - | \$ - |
| 750 | 4122000 | AMORT OF INVEST TAX CREDIT | \$ (1,851) | \$ (1,234) | \$ (617) | \$ (318) | \$ (299) |
| 750 | 4201000 | INTEREST DURING CONSTRUCTION | \$ - | \$ - | \$ - | \$ - | \$ - |
| 750 | 4261000 | MISCELLANEOUS INCOME | \$ (100,000) | \$ - | \$ (100,000) | \$ (51,540) | \$ (48,460) |
| 750 | 6181010 | CHLORINE | \$ 1,669 | \$ 1,669 | \$ - | \$ - | \$ - |
| 750 | 6181050 | ODOR CONTROL CHEMICALS | \$ 149 | \$ - | \$ 149 | \$ 77 | \$ 72 |
| 750 | 6181090 | OTHER CHEMICALS (TREATMENT) | \$ 2,328 | \$ 1,164 | \$ 1,164 | \$ 600 | \$ 564 |
| 750 | 6205003 | OPERATORS EXPENSES | \$ 36 | \$ - | \$ 36 | \$ 19 | \$ 17 |
| 750 | 6319011 | ENGINEERING FEES | \$ 400 | \$ 400 | \$ - | \$ - | \$ - |
| 750 | 6336001 | LEGAL FEES | \$ 8,239 | \$ 4,597 | \$ 3,841 | \$ 1,877 | \$ 1,765 |
| 750 | 6355030 | TESTING EQUIP & CHEM | \$ 940 | \$ 940 | \$ - | \$ - | \$ - |
| 750 | 6369003 | TEMP EMPLOY - CLERICAL | \$ 1,187 | \$ - | \$ 1,187 | \$ 612 | \$ 575 |
| 750 | 6369009 | COMPUTER-AMORT & PROG COST | \$ 829 | \$ 345 | \$ 285 | \$ 147 | \$ 138 |
| 750 | 6501020 | GASOLINE | \$ 29,375 | \$ 15,740 | \$ 13,835 | \$ 7,027 | \$ 6,607 |
| 750 | 6501030 | AUTO REPAIR & TIRES | \$ 10,706 | \$ 6,197 | \$ 4,509 | \$ 2,324 | \$ 2,185 |
| 750 | 6501040 | AUTO LICENSES | \$ 4,873 | \$ 250 | \$ 4,423 | \$ 2,280 | \$ 2,143 |
| 750 | 6509000 | OTHER TRANS EXPENSES | \$ 8,445 | \$ 8,277 | \$ 1,671 | \$ 86 | \$ 81 |
| 750 | 6509000 | OTHER INS | \$ 10,579 | \$ 4,368 | \$ 6,214 | \$ 3,203 | \$ 3,011 |
| 750 | 6708000 | UNCOLLECTIBLE ACCOUNTS | \$ (230,000) | \$ (54,000) | \$ (176,000) | \$ (90,711) | \$ (85,289) |
| 750 | 6755080 | WATER-OTHER MAINT EXP | \$ 8,403 | \$ 1,482 | \$ 4,921 | \$ 2,538 | \$ 2,385 |
| 750 | 6759004 | PRINTING & BLUEPRINTS | \$ 40 | \$ 40 | \$ - | \$ - | \$ - |
| 750 | 6759006 | UPS & AIR FREIGHT | \$ 41 | \$ 35 | \$ 6 | \$ 3 | \$ 3 |
| 750 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 1,823 | \$ 1,823 | \$ - | \$ - | \$ - |
| 750 | 6759009 | OFFICE SUPPLY STORES | \$ 519 | \$ 438 | \$ 82 | \$ 42 | \$ 40 |
| 750 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 178 | \$ 178 | \$ - | \$ - | \$ - |
| 750 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 2,833 | \$ 1,696 | \$ 1,137 | \$ 588 | \$ 551 |
| 750 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | \$ 66 | \$ - | \$ 66 | \$ 34 | \$ 32 |
| 750 | 6759080 | MAINT-DEFERRED CHARGES | \$ 10,805 | \$ 7,674 | \$ 3,131 | \$ 1,614 | \$ 1,517 |
| 750 | 6759081 | HURRICANE/STORMS COST | \$ 49,826 | \$ 49,337 | \$ 490 | \$ 252 | \$ 237 |
| 750 | 6759090 | OTHER OFFICE EXPENSES | \$ 24 | \$ - | \$ 24 | \$ 13 | \$ 12 |
| 750 | 6759135 | OPERATIONS TELEPHONES | \$ 5,304 | \$ 3,288 | \$ 2,016 | \$ 1,039 | \$ 977 |
| 750 | 6759260 | REPAIR OFF MACH & HEATING | \$ 1,088 | \$ 1,088 | \$ - | \$ - | \$ - |
| 750 | 6759290 | OTHER OFFICE MAINT | \$ 94 | \$ 45 | \$ 49 | \$ 25 | \$ 24 |
| 750 | 6759405 | COMMUNICATION EXPENSES | \$ 3,515 | \$ 2,426 | \$ 1,089 | \$ 561 | \$ 528 |
| 750 | 6759412 | UNIFORMS | \$ 812 | \$ 558 | \$ 254 | \$ 131 | \$ 123 |
| 750 | 6759413 | OPERATORS-POSTAGE | \$ 112 | \$ 112 | \$ - | \$ - | \$ - |
| 750 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 400 | \$ 377 | \$ 23 | \$ 12 | \$ 11 |
| 750 | 6759418 | OPERATORS-MEMBERSHIPS | \$ 1,354 | \$ 558 | \$ 796 | \$ 410 | \$ 386 |
| 750 | 6759430 | SALES/USE TAX EXPENSE | \$ 741 | \$ 652 | \$ 89 | \$ 46 | \$ 43 |
| 750 | 6759490 | GARBAGE REMOVAL WTR/SWR | \$ 1,848 | \$ - | \$ 1,848 | \$ 953 | \$ 896 |
| 750 | 6759503 | WATER-MAINT SUPPLIES | \$ 13,548 | \$ 10,548 | \$ 3,000 | \$ 1,546 | \$ 1,454 |
| 750 | 6759506 | WATER-MAINT REPAIRS | \$ (41) | \$ - | \$ (41) | \$ (21) | \$ (20) |
| 750 | 7668010 | RATE CASE EXPENSE | \$ 5,657 | \$ 5,553 | \$ 104 | \$ 53 | \$ 50 |
| 750 | 7754003 | SEWER-MAINT SUPPLIES | \$ 5,098 | \$ 590 | \$ 4,498 | \$ 2,317 | \$ 2,179 |
| 750 | 7754008 | SEWER-MAINT REPAIRS | \$ 1,604 | \$ 1,604 | \$ - | \$ - | \$ - |
| 750 | 7754008 | SEWER-SLUDGE HAULING | \$ 10,963 | \$ 5,340 | \$ 5,623 | \$ 2,898 | \$ 2,725 |
| 750 | 7758340 | PENALTIES/FINES | \$ 20 | \$ 20 | \$ - | \$ - | \$ - |
| 750 | 7758370 | MEALS & RELATED EXP | \$ 2,343 | \$ 1,767 | \$ 576 | \$ 298 | \$ 279 |
| 750 | 7758380 | BANK SERV CHARGES | \$ 4,404 | \$ 2,222 | \$ 2,183 | \$ 1,125 | \$ 1,058 |
| 750 | 7758390 | OTHER MISC GENERAL | \$ 6,078 | \$ 4,605 | \$ 1,474 | \$ 760 | \$ 714 |
| 750 | 7758490 | SEWER-OTHER MAINT EXP | \$ 972 | \$ 179 | \$ 793 | \$ 409 | \$ 384 |
| 762 | 4032010 | DEPRECIATION-WATER PLANT | \$ 918 | \$ 603 | \$ 315 | \$ 162 | \$ 153 |
| 762 | 4032098 | DEPRECIATION-COMPUTER | \$ 3,981 | \$ 2,818 | \$ 1,366 | \$ 704 | \$ 682 |
| 762 | 6369003 | TEMP EMPLOY - CLERICAL | \$ 5,427 | \$ 2,102 | \$ 3,325 | \$ 1,713 | \$ 1,611 |
| 762 | 6369007 | COMPUTER MAINT | \$ 328 | \$ 328 | \$ - | \$ - | \$ - |
| 762 | 8419043 | RENT-STIRLING PROP INC | \$ 18,831 | \$ 11,221 | \$ 5,810 | \$ 2,892 | \$ 2,719 |
| 762 | 8759002 | ANSWERING SERV | \$ 4,199 | \$ 2,889 | \$ 1,537 | \$ 782 | \$ 745 |
| 762 | 6759003 | COMPUTER SUPPLIES | \$ 550 | \$ 428 | \$ 122 | \$ 63 | \$ 59 |
| 762 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 20,243 | \$ 14,331 | \$ 5,912 | \$ 3,047 | \$ 2,885 |
| 762 | 6759006 | UPS & AIR FREIGHT | \$ 534 | \$ 311 | \$ 223 | \$ 115 | \$ 108 |
| 762 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 613 | \$ 555 | \$ 58 | \$ 30 | \$ 28 |
| 762 | 6759009 | OFFICE SUPPLY STORES | \$ 2,288 | \$ 1,094 | \$ 1,191 | \$ 614 | \$ 577 |
| 762 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 553 | \$ 553 | \$ - | \$ - | \$ - |
| 762 | 6759011 | ENVELOPES | \$ 90 | \$ - | \$ 90 | \$ 48 | \$ 44 |
| 762 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 286 | \$ 119 | \$ 167 | \$ 88 | \$ 81 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

| | | | | | |
|--------------------------|--------------|--------------|------------|-------------|-------------|
| TOTAL EXPENSES ALLOCATED | \$ 5,390,959 | \$ 3,880,388 | \$ 784,376 | \$ - | \$ (48,062) |
| | | | \$ 714,194 | \$ (48,980) | |

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | LA | |
|-------------------------|-----------|---------------------------|--------------|-----------------------------|--------------------------------|---------------------------------|--------------------------------------|
| | | | | | | 38-0750 Louisiana Water Service | 38-0770 Utilities, Inc. of Louisiana |
| 762 | 6759081 | HURRICANE/STORMS COST | \$ (179) | \$ (179) | \$ - | \$ - | |
| 762 | 6759090 | OTHER OFFICE EXPENSES | \$ 810 | \$ 780 | \$ 50 | \$ 24 | |
| 762 | 6759110 | OFFICE TELEPHONE | \$ 4,956 | \$ 3,284 | \$ 871 | \$ 810 | |
| 762 | 6759120 | OFFICE ELECTRIC | \$ 3,478 | \$ 2,841 | \$ 535 | \$ 405 | |
| 762 | 6759135 | OPERATIONS TELEPHONES | \$ 6,888 | \$ 4,931 | \$ 2,067 | \$ 1,065 | |
| 762 | 6759210 | OFFICE CLEANING SERV | \$ 5,805 | \$ 3,430 | \$ 2,175 | \$ 1,121 | |
| 762 | 6759260 | REPAIR OFF MACH & HEATING | \$ 227 | \$ 227 | \$ - | \$ - | |
| 762 | 6759290 | OTHER OFFICE MAINT | \$ 935 | \$ 292 | \$ 643 | \$ 352 | |
| 762 | 7758390 | OTHER MISC GENERAL | \$ 3,390 | \$ 2,983 | \$ 407 | \$ 210 | |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | LA 38-0750 Louisiana Water Service | LA 38-0770 Utilities, Inc. of Louisiana |
|-------------------------|-----------|---------------------------------|--------------------------------|------------------------------------|---|
| 750 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 51.54% | 48.46% |
| 750 | 4032092 | DEPRECIATION-10300 | 100.00% | 51.54% | 48.46% |
| 750 | 4033000 | DEPRECIATION-SEWER | 100.00% | 51.54% | 48.46% |
| 750 | 4081004 | UTIL OR COMMISSION TAX | 100.00% | 51.54% | 48.46% |
| 750 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 51.54% | 48.46% |
| 750 | 4081121 | REAL ESTATE TAX | 100.00% | 51.54% | 48.46% |
| 750 | 4081301 | GROSS RECEIPTS TAX | 100.00% | 51.54% | 48.46% |
| 750 | 4081303 | FRANCHISE TAX | 100.00% | 51.54% | 48.46% |
| 750 | 4122000 | AMORT OF INVEST TAX CREDIT | 100.00% | 51.54% | 48.46% |
| 750 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 51.54% | 48.46% |
| 750 | 4261000 | MISCELLANEOUS INCOME | 100.00% | 51.54% | 48.46% |
| 750 | 6181010 | CHLORINE | 100.00% | 51.54% | 48.46% |
| 750 | 6181050 | ODOR CONTROL CHEMICALS | 100.00% | 51.54% | 48.46% |
| 750 | 6181090 | OTHER CHEMICALS (TREATMENT) | 100.00% | 51.54% | 48.46% |
| 750 | 6205003 | OPERATORS EXPENSES | 100.00% | 51.54% | 48.46% |
| 750 | 6319011 | ENGINEERING FEES | 100.00% | 51.54% | 48.46% |
| 750 | 6338001 | LEGAL FEES | 100.00% | 51.54% | 48.46% |
| 750 | 6355030 | TESTING EQUIP & CHEM | 100.00% | 51.54% | 48.46% |
| 750 | 6389003 | TEMP EMPLOY - CLERICAL | 100.00% | 51.54% | 48.46% |
| 750 | 6389009 | COMPUTER-AMORT & PROG COST | 100.00% | 51.54% | 48.46% |
| 750 | 6501020 | GASOLINE | 100.00% | 51.54% | 48.46% |
| 750 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 51.54% | 48.46% |
| 750 | 6501040 | AUTO LICENSES | 100.00% | 51.54% | 48.46% |
| 750 | 6509090 | OTHER TRANS EXPENSES | 100.00% | 51.54% | 48.46% |
| 750 | 6599090 | OTHER INS | 100.00% | 51.54% | 48.46% |
| 750 | 6706000 | UNCOLLECTIBLE ACCOUNTS | 100.00% | 51.54% | 48.46% |
| 750 | 6755090 | WATER-OTHER MAINT EXP | 100.00% | 51.54% | 48.46% |
| 750 | 6759004 | PRINTING & BLUEPRINTS | 100.00% | 51.54% | 48.46% |
| 750 | 6759005 | UPS & AIR FREIGHT | 100.00% | 51.54% | 48.46% |
| 750 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 51.54% | 48.46% |
| 750 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 51.54% | 48.46% |
| 750 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 51.54% | 48.46% |
| 750 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 51.54% | 48.46% |
| 750 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPT | 100.00% | 51.54% | 48.46% |
| 750 | 6759080 | MAINT-DEFERRED CHARGES | 100.00% | 51.54% | 48.46% |
| 750 | 6759081 | HURRICANE/STORMS COST | 100.00% | 51.54% | 48.46% |
| 750 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 51.54% | 48.46% |
| 750 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 51.54% | 48.46% |
| 750 | 6759260 | REPAIR OFF MACH & HEATING | 100.00% | 51.54% | 48.46% |
| 750 | 6759290 | OTHER OFFICE MAINT | 100.00% | 51.54% | 48.46% |
| 750 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 51.54% | 48.46% |
| 750 | 6759412 | UNIFORMS | 100.00% | 51.54% | 48.46% |
| 750 | 6759413 | OPERATORS-POSTAGE | 100.00% | 51.54% | 48.46% |
| 750 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 51.54% | 48.46% |
| 750 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 51.54% | 48.46% |
| 750 | 6759430 | SALESUSE TAX EXPENSE | 100.00% | 51.54% | 48.46% |
| 750 | 6759490 | GARBAGE REMOVAL WTR/SWR | 100.00% | 51.54% | 48.46% |
| 750 | 6759503 | WATER-MAINT SUPPLIES | 100.00% | 51.54% | 48.46% |
| 750 | 6759506 | WATER-MAINT REPAIRS | 100.00% | 51.54% | 48.46% |
| 750 | 7668010 | RATE CASE EXPENSE | 100.00% | 51.54% | 48.46% |
| 750 | 7754003 | SEWER-MAINT SUPPLIES | 100.00% | 51.54% | 48.46% |
| 750 | 7754006 | SEWER-MAINT REPAIRS | 100.00% | 51.54% | 48.46% |
| 750 | 7754008 | SEWER-SLUDGE HAULING | 100.00% | 51.54% | 48.46% |
| 750 | 7758340 | PENALTIES/FINES | 100.00% | 51.54% | 48.46% |
| 750 | 7758370 | MEALS & RELATED EXP | 100.00% | 51.54% | 48.46% |
| 750 | 7758380 | BANK SERV CHARGES | 100.00% | 51.54% | 48.46% |
| 750 | 7758390 | OTHER MISC GENERAL | 100.00% | 51.54% | 48.46% |
| 750 | 7758490 | SEWER-OTHER MAINT EXP | 100.00% | 51.54% | 48.46% |
| 762 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 51.54% | 48.46% |
| 762 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 51.54% | 48.46% |
| 762 | 6389003 | TEMP EMPLOY - CLERICAL | 100.00% | 51.54% | 48.46% |
| 762 | 6389007 | COMPUTER MAINT | 100.00% | 51.54% | 48.46% |
| 762 | 6419043 | RENT-STIRLING PROP INC | 100.00% | 51.54% | 48.46% |
| 762 | 6759002 | ANSWERING SERV | 100.00% | 51.54% | 48.46% |
| 762 | 6759003 | COMPUTER SUPPLIES | 100.00% | 51.54% | 48.46% |
| 762 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 51.54% | 48.46% |
| 762 | 6759006 | UPS & AIR FREIGHT | 100.00% | 51.54% | 48.46% |
| 762 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 51.54% | 48.46% |
| 762 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 51.54% | 48.46% |
| 762 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 51.54% | 48.46% |
| 762 | 6759011 | ENVELOPES | 100.00% | 51.54% | 48.46% |
| 762 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 51.54% | 48.46% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/08

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | LA | LA |
|----------------------------------|-----------|---------------------------|-----------------------------------|---------------------------------------|--|
| | | | | 38-0750 Louisiana Water Service | 38-0770 Utilities, Inc. of Louisiana |
| 762 | 6759081 | HURRICANE/STORMS COST | 100.00% | 51.54% | 48.46% |
| 762 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 51.54% | 48.46% |
| 762 | 6759110 | OFFICE TELEPHONE | 100.00% | 51.54% | 48.46% |
| 762 | 6759120 | OFFICE ELECTRIC | 100.00% | 51.54% | 48.46% |
| 762 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 51.54% | 48.46% |
| 762 | 6759210 | OFFICE CLEANING SERV | 100.00% | 51.54% | 48.46% |
| 762 | 6759260 | REPAIR OFF MACH & HEATING | 100.00% | 51.54% | 48.46% |
| 762 | 6759290 | OTHER OFFICE MAINT | 100.00% | 51.54% | 48.46% |
| 762 | 7758390 | OTHER MISC GENERAL | 100.00% | 51.54% | 48.46% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | LA 38-0750 Louisiana Water Service | LA 38-0770 Utilities, Inc. of Louisiana |
|-------------------------|-----------|----------------------------------|--------------------------------|------------------------------------|---|
| 750 | 4032010 | DEPRECIATION-WATER PLANT | 14,482 | 7,464 | 7,018 |
| 750 | 4032092 | DEPRECIATION-10300 | 14,482 | 7,464 | 7,018 |
| 750 | 4033000 | DEPRECIATION-SEWER | 14,482 | 7,464 | 7,018 |
| 750 | 4081004 | UTIL OR COMMISSION TAX | 14,482 | 7,464 | 7,018 |
| 750 | 4081100 | PROPERTY & OTHER GEN TAXES | 14,482 | 7,464 | 7,018 |
| 750 | 4081121 | REAL ESTATE TAX | 14,482 | 7,464 | 7,018 |
| 750 | 4081301 | GROSS RECEIPTS TAX | 14,482 | 7,464 | 7,018 |
| 750 | 4081303 | FRANCHISE TAX | 14,482 | 7,464 | 7,018 |
| 750 | 4122000 | AMORT OF INVEST TAX CREDIT | 14,482 | 7,464 | 7,018 |
| 750 | 4201000 | INTEREST DURING CONSTRUCTION | 14,482 | 7,464 | 7,018 |
| 750 | 4281000 | MISCELLANEOUS INCOME | 14,482 | 7,464 | 7,018 |
| 750 | 6181010 | CHLORINE | 14,482 | 7,464 | 7,018 |
| 750 | 6181050 | ODOR CONTROL CHEMICALS | 14,482 | 7,464 | 7,018 |
| 750 | 6181090 | OTHER CHEMICALS (TREATMENT) | 14,482 | 7,464 | 7,018 |
| 750 | 6205003 | OPERATORS EXPENSES | 14,482 | 7,464 | 7,018 |
| 750 | 6319011 | ENGINEERING FEES | 14,482 | 7,464 | 7,018 |
| 750 | 6338001 | LEGAL FEES | 14,482 | 7,464 | 7,018 |
| 750 | 6355030 | TESTING EQUIP & CHEM | 14,482 | 7,464 | 7,018 |
| 750 | 6369003 | TEMP EMPLOY - CLERICAL | 14,482 | 7,464 | 7,018 |
| 750 | 6369009 | COMPUTER-AMORT & PROG COST | 14,482 | 7,464 | 7,018 |
| 750 | 6501020 | GASOLINE | 14,482 | 7,464 | 7,018 |
| 750 | 6501030 | AUTO REPAIR & TIRES | 14,482 | 7,464 | 7,018 |
| 750 | 6501040 | AUTO LICENSES | 14,482 | 7,464 | 7,018 |
| 750 | 6509090 | OTHER TRANS EXPENSES | 14,482 | 7,464 | 7,018 |
| 750 | 6598090 | OTHER INS | 14,482 | 7,464 | 7,018 |
| 750 | 6708000 | UNCOLLECTIBLE ACCOUNTS | 14,482 | 7,464 | 7,018 |
| 750 | 6755090 | WATER-OTHER MAINT EXP | 14,482 | 7,464 | 7,018 |
| 750 | 6759004 | PRINTING & BLUEPRINTS | 14,482 | 7,464 | 7,018 |
| 750 | 6759006 | UPS & AIR FREIGHT | 14,482 | 7,464 | 7,018 |
| 750 | 6759007 | PRINTING CUSTOMER SERVICE | 14,482 | 7,464 | 7,018 |
| 750 | 6759009 | OFFICE SUPPLY STORES | 14,482 | 7,464 | 7,018 |
| 750 | 6759017 | OPERATORS-CLEANING SUPPLIES | 14,482 | 7,464 | 7,018 |
| 750 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 14,482 | 7,464 | 7,018 |
| 750 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | 14,482 | 7,464 | 7,018 |
| 750 | 6759080 | MAINT-DEFERRED CHARGES | 14,482 | 7,464 | 7,018 |
| 750 | 6759081 | HURRICANE/STORMS COST | 14,482 | 7,464 | 7,018 |
| 750 | 6759090 | OTHER OFFICE EXPENSES | 14,482 | 7,464 | 7,018 |
| 750 | 6759135 | OPERATIONS TELEPHONES | 14,482 | 7,464 | 7,018 |
| 750 | 6759280 | REPAIR OFF MACH & HEATING | 14,482 | 7,464 | 7,018 |
| 750 | 6759290 | OTHER OFFICE MAINT | 14,482 | 7,464 | 7,018 |
| 750 | 6759405 | COMMUNICATION EXPENSES | 14,482 | 7,464 | 7,018 |
| 750 | 6759412 | UNIFORMS | 14,482 | 7,464 | 7,018 |
| 750 | 6759413 | OPERATORS-POSTAGE | 14,482 | 7,464 | 7,018 |
| 750 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 14,482 | 7,464 | 7,018 |
| 750 | 6759416 | OPERATORS-MEMBERSHIPS | 14,482 | 7,464 | 7,018 |
| 750 | 6759430 | SALES/USE TAX EXPENSE | 14,482 | 7,464 | 7,018 |
| 750 | 6759490 | GARBAGE REMOVAL WTR/SWR | 14,482 | 7,464 | 7,018 |
| 750 | 6759503 | WATER-MAINT SUPPLIES | 14,482 | 7,464 | 7,018 |
| 750 | 6759508 | WATER-MAINT REPAIRS | 14,482 | 7,464 | 7,018 |
| 750 | 7068010 | RATE CASE EXPENSE | 14,482 | 7,464 | 7,018 |
| 750 | 7754003 | SEWER-MAINT SUPPLIES | 14,482 | 7,464 | 7,018 |
| 750 | 7754006 | SEWER-MAINT REPAIRS | 14,482 | 7,464 | 7,018 |
| 750 | 7754008 | SEWER-SLUDGE HAULING | 14,482 | 7,464 | 7,018 |
| 750 | 7758340 | PENALTIES/FINES | 14,482 | 7,464 | 7,018 |
| 750 | 7758370 | MEALS & RELATED EXP | 14,482 | 7,464 | 7,018 |
| 750 | 7758380 | BANK SERV CHARGES | 14,482 | 7,464 | 7,018 |
| 750 | 7758390 | OTHER MISC GENERAL | 14,482 | 7,464 | 7,018 |
| 750 | 7758490 | SEWER-OTHER MAINT EXP | 14,482 | 7,464 | 7,018 |
| 762 | 4032010 | DEPRECIATION-WATER PLANT | 14,482 | 7,464 | 7,018 |
| 762 | 4032098 | DEPRECIATION-COMPUTER | 14,482 | 7,464 | 7,018 |
| 762 | 6369003 | TEMP EMPLOY - CLERICAL | 14,482 | 7,464 | 7,018 |
| 762 | 6389007 | COMPUTER MAINT | 14,482 | 7,464 | 7,018 |
| 762 | 6419043 | RENT-STIRLING PROP INC | 14,482 | 7,464 | 7,018 |
| 762 | 6759002 | ANSWERING SERV | 14,482 | 7,464 | 7,018 |
| 762 | 6759003 | COMPUTER SUPPLIES | 14,482 | 7,464 | 7,018 |
| 762 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 14,482 | 7,464 | 7,018 |
| 762 | 6759006 | UPS & AIR FREIGHT | 14,482 | 7,464 | 7,018 |
| 762 | 6759007 | PRINTING CUSTOMER SERVICE | 14,482 | 7,464 | 7,018 |
| 762 | 6759009 | OFFICE SUPPLY STORES | 14,482 | 7,464 | 7,018 |
| 762 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 14,482 | 7,464 | 7,018 |
| 762 | 6759011 | ENVELOPES | 14,482 | 7,464 | 7,018 |
| 762 | 6759017 | OPERATORS-CLEANING SUPPLIES | 14,482 | 7,464 | 7,018 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | LA 36-0750 | LA 38-0770 |
|----------------------------------|-----------|---------------------------|-----------------------------------|----------------------------|---------------------------------|
| | | | | Louisiana Water Service | Utilities, Inc. of Louisiana |
| 762 | 6759061 | HURRICANE/STORMS COST | 14,482 | 7,464 | 7,018 |
| 762 | 6759090 | OTHER OFFICE EXPENSES | 14,482 | 7,464 | 7,018 |
| 762 | 6759110 | OFFICE TELEPHONE | 14,482 | 7,464 | 7,018 |
| 762 | 6759120 | OFFICE ELECTRIC | 14,482 | 7,464 | 7,018 |
| 762 | 6759135 | OPERATIONS TELEPHONES | 14,482 | 7,464 | 7,018 |
| 762 | 6759210 | OFFICE CLEANING SERV | 14,482 | 7,464 | 7,018 |
| 762 | 6759260 | REPAIR OFF MACH & HEATING | 14,482 | 7,464 | 7,018 |
| 762 | 6759290 | OTHER OFFICE MAINT | 14,482 | 7,464 | 7,018 |
| 762 | 7756390 | OTHER MISC GENERAL | 14,482 | 7,464 | 7,018 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/05

TOTAL EXPENSES ALLOCATED \$ 5,380,959 \$ 3,889,388 \$ 744,376 \$ 4,060 \$ 660 \$ 4,787
 \$ 714,104 \$ 7,828

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | MD 40-0200 Utilities, Inc. of Maryland | MD 42-0205 Greenridge Utilities | MD 43-0210 Provinces | MD 44-0215 Maryland Wtr Serv |
|-------------------------|-----------|----------------------------------|--------------|-----------------------------|--------------------------------|--|---------------------------------|----------------------|------------------------------|
| 200 | 4032010 | DEPRECIATION-WATER PLANT | \$ 2,947 | \$ 1,982 | \$ 965 | \$ 114 | \$ 59 | \$ 86 | \$ 69 |
| 200 | 4032092 | DEPRECIATION-10300 | \$ 13,821 | \$ - | \$ 13,821 | \$ 1,593 | \$ 830 | \$ 1,344 | \$ 974 |
| 200 | 4032098 | DEPRECIATION-COMPUTER | \$ 2,195 | \$ 991 | \$ 1,204 | \$ 138 | \$ 72 | \$ 117 | \$ 85 |
| 200 | 4081004 | UTIL OR COMMISSION TAX | \$ 534 | \$ - | \$ 534 | \$ 62 | \$ 32 | \$ 52 | \$ 38 |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | \$ (13,048) | \$ 43,830 | \$ (56,978) | \$ (8,570) | \$ (3,424) | \$ (5,539) | \$ (4,017) |
| 200 | 4081121 | REAL ESTATE TAX | \$ 772 | \$ - | \$ 772 | \$ 89 | \$ 46 | \$ 75 | \$ 54 |
| 200 | 4081122 | PEHS PROP & ICT TAX | \$ 72,805 | \$ (3,355) | \$ 75,959 | \$ 8,758 | \$ 4,564 | \$ 7,385 | \$ 5,355 |
| 200 | 4141040 | SALE OF EQUIPMENT | \$ (1,000) | \$ (1,000) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6205003 | OPERATORS EXPENSES | \$ 443 | \$ 310 | \$ 133 | \$ 15 | \$ 8 | \$ 13 | \$ 9 |
| 200 | 6338001 | LEGAL FEES | \$ 1,732 | \$ 281 | \$ 1,451 | \$ 167 | \$ 87 | \$ 141 | \$ 102 |
| 200 | 6389009 | COMPUTER-AMORT & PROG COST | \$ 292 | \$ 195 | \$ 97 | \$ 11 | \$ 6 | \$ 9 | \$ 7 |
| 200 | 6501020 | GASOLINE | \$ 20,953 | \$ 13,276 | \$ 7,677 | \$ 885 | \$ 461 | \$ 746 | \$ 541 |
| 200 | 6501030 | AUTO REPAIR & TIRES | \$ 2,223 | \$ 1,271 | \$ 952 | \$ 110 | \$ 57 | \$ 93 | \$ 67 |
| 200 | 6501040 | AUTO LICENSES | \$ 253 | \$ 51 | \$ 202 | \$ 23 | \$ 12 | \$ 20 | \$ 14 |
| 200 | 6509110 | OPERATORS TRANS REIM | \$ 47 | \$ 47 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6599090 | OTHER INS | \$ 20,321 | \$ 20,321 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759003 | COMPUTER SUPPLIES | \$ 254 | \$ 121 | \$ 133 | \$ 15 | \$ 8 | \$ 13 | \$ 9 |
| 200 | 6759006 | UPS & AIR FREIGHT | \$ 39 | \$ 29 | \$ 10 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 66 | \$ 66 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 281 | \$ 215 | \$ 66 | \$ 8 | \$ 4 | \$ 6 | \$ 5 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 1,885 | \$ 1,237 | \$ 648 | \$ 75 | \$ 39 | \$ 63 | \$ 48 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | \$ 53 | \$ 53 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759135 | OPERATIONS TELEPHONES | \$ 1,085 | \$ 717 | \$ 368 | \$ 40 | \$ 21 | \$ 34 | \$ 25 |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | \$ 29 | \$ 29 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | \$ 754 | \$ - | \$ 754 | \$ 87 | \$ 45 | \$ 73 | \$ 53 |
| 200 | 6759405 | COMMUNICATION EXPENSES | \$ 2,394 | \$ 1,718 | \$ 676 | \$ 78 | \$ 41 | \$ 66 | \$ 48 |
| 200 | 6759410 | OPERATORS ED EXPENSES | \$ 133 | \$ - | \$ 133 | \$ 15 | \$ 8 | \$ 13 | \$ 9 |
| 200 | 6759413 | OPERATORS-POSTAGE | \$ 1,743 | \$ 1,235 | \$ 508 | \$ 59 | \$ 31 | \$ 49 | \$ 36 |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 1,040 | \$ 650 | \$ 390 | \$ 45 | \$ 23 | \$ 38 | \$ 27 |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | \$ 172 | \$ 130 | \$ 42 | \$ 5 | \$ 3 | \$ 4 | \$ 3 |
| 200 | 7668010 | RATE CASE EXPENSE | \$ 850 | \$ 366 | \$ 484 | \$ 56 | \$ 29 | \$ 47 | \$ 34 |
| 200 | 7758370 | MEALS & RELATED EXP | \$ 654 | \$ 510 | \$ 144 | \$ 17 | \$ 9 | \$ 14 | \$ 10 |
| 200 | 7758380 | BANK SERV CHARGES | \$ 27 | \$ 27 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 7758390 | OTHER MISC GENERAL | \$ 3,674 | \$ 2,005 | \$ 1,669 | \$ 192 | \$ 100 | \$ 162 | \$ 118 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | \$ 617 | \$ 411 | \$ 206 | \$ 24 | \$ 12 | \$ 20 | \$ 14 |
| 202 | 6389003 | TEMP EMPLOY - CLERICAL | \$ 12,047 | \$ 5,198 | \$ 6,850 | \$ 790 | \$ 412 | \$ 688 | \$ 483 |
| 202 | 6759002 | ANSWERING SERV | \$ 3,183 | \$ 1,848 | \$ 1,315 | \$ 152 | \$ 79 | \$ 128 | \$ 93 |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 5,890 | \$ 3,753 | \$ 2,137 | \$ 248 | \$ 128 | \$ 208 | \$ 151 |
| 202 | 6759006 | UPS & AIR FREIGHT | \$ 94 | \$ 41 | \$ 53 | \$ 6 | \$ 3 | \$ 5 | \$ 4 |
| 202 | 6759008 | XEROX | \$ 1,093 | \$ - | \$ 1,093 | \$ 125 | \$ 65 | \$ 105 | \$ 76 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | \$ 288 | \$ - | \$ 288 | \$ 33 | \$ 17 | \$ 28 | \$ 20 |
| 202 | 6759009 | OFFICE SUPPLY STORES | \$ 3,403 | \$ 2,337 | \$ 1,066 | \$ 123 | \$ 64 | \$ 104 | \$ 75 |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 769 | \$ 550 | \$ 219 | \$ 25 | \$ 13 | \$ 21 | \$ 15 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | \$ 278 | \$ 278 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 202 | 6759110 | OFFICE TELEPHONE | \$ 2,277 | \$ 1,529 | \$ 748 | \$ 88 | \$ 45 | \$ 73 | \$ 53 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | \$ (92) | \$ (92) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 202 | 6759135 | OPERATIONS TELEPHONES | \$ 970 | \$ 686 | \$ 284 | \$ 33 | \$ 17 | \$ 28 | \$ 20 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | \$ 253 | \$ 170 | \$ 83 | \$ 10 | \$ 5 | \$ 8 | \$ 6 |
| 202 | 6759210 | OFFICE CLEANING SERV | \$ 1,000 | \$ 625 | \$ 375 | \$ 43 | \$ 23 | \$ 36 | \$ 26 |
| 202 | 6759290 | OTHER OFFICE MAINT | \$ 1,140 | \$ 780 | \$ 360 | \$ 44 | \$ 23 | \$ 37 | \$ 27 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/05

| Field Office Home Sub # | Account # | Account Name | Allocation of Current Quarter | MD 40-0200 Utilities, Inc. of Maryland | MD 42-0205 Greenridge Utilities | MD 43-0210 Provinces | MD 44-0215 Maryland Wtr Serv |
|-------------------------|-----------|----------------------------------|-------------------------------|---|------------------------------------|-------------------------|---------------------------------|
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4032092 | DEPRECIATION-10300 | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4081004 | UTIL OR COMMISSION TAX | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4081121 | REAL ESTATE TAX | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4081122 | PERS PROP & ICT TAX | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4141040 | SALE OF EQUIPMENT | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6205003 | OPERATORS EXPENSES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6339001 | LEGAL FEES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6501020 | GASOLINE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6501040 | AUTO LICENSES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6509110 | OPERATORS TRANS REIM | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6599090 | OTHER INS | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759003 | COMPUTER SUPPLIES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759006 | UPS & AIR FREIGHT | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759410 | OPERATORS ED EXPENSES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759413 | OPERATORS-POSTAGE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 6759418 | OPERATORS-MEMBERSHIPS | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 7668010 | RATE CASE EXPENSE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 7758370 | MEALS & RELATED EXP | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 7758380 | BANK SERV CHARGES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 200 | 7758390 | OTHER MISC GENERAL | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759002 | ANSWERING SERV | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759006 | UPS & AIR FREIGHT | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759008 | XEROX | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759110 | OFFICE TELEPHONE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6758210 | OFFICE CLEANING SERV | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |
| 202 | 6759290 | OTHER OFFICE MAINT | 100.00% | 11.53% | 6.01% | 9.72% | 7.05% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | MD 40-0200 Utilities, Inc. of Maryland | MD 42-0205 Greenridge Utilities | MD 43-0210 Provinces | MD 44-0215 Maryland Wtr Serv |
|-------------------------|-----------|---------------------------------|--------------------------------|--|---------------------------------|----------------------|------------------------------|
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4032092 | DEPRECIATION-10300 | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4081004 | UTIL OR COMMISSION TAX | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4081121 | REAL ESTATE TAX | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4081122 | PERS PROP & ICT TAX | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4141040 | SALE OF EQUIPMENT | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6205003 | OPERATORS EXPENSES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6338001 | LEGAL FEES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6501020 | GASOLINE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6501030 | AUTO REPAIR & TIRES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6501040 | AUTO LICENSES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6509110 | OPERATORS TRANS REIM | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6599090 | OTHER INS | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759003 | COMPUTER SUPPLIES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759006 | UPS & AIR FREIGHT | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPT | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759135 | OPERATIONS TELEPHONES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6758330 | MEMBERSHIPS - COMPANY | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759405 | COMMUNICATION EXPENSES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759410 | OPERATORS ED EXPENSES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6759413 | OPERATORS-POSTAGE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6758414 | OPERATORS-OFFICE SUPPLY STORES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 6758418 | OPERATORS-MEMBERSHIPS | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 7668010 | RATE CASE EXPENSE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 7758370 | MEALS & RELATED EXP | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 7758380 | BANK SERV CHARGES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 200 | 7758390 | OTHER MISC GENERAL | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6750002 | ANSWERING SERV | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759006 | UPS & AIR FREIGHT | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759008 | XEROX | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759009 | OFFICE SUPPLY STORES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759110 | OFFICE TELEPHONE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759135 | OPERATIONS TELEPHONES | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759210 | OFFICE CLEANING SERV | 15,460 | 1,783 | 929 | 1,503 | 1,090 |
| 202 | 6759290 | OTHER OFFICE MAINT | 15,460 | 1,783 | 929 | 1,503 | 1,090 |

Utilities, Inc.
 SE-99 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

TOTAL EXPENSES ALLOCATED \$ 5,388,959 \$ 3,886,388 \$ 754,376 \$ 176 \$ (4,857) \$ 14,323 \$ 17,511 \$ 75 \$ 1,360 \$ 1,079 \$ 106 \$ 74,465 \$ 126
 \$ 74,194 \$ (443,975) \$ (17,681)

| Field Office Home | Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NC 56-0830 Ek River | NC 80-0500 CWS Inc. of NC | NC 81-0588 Riverpointe | NC 83-8800 CWS Systems | NC 85-0545 Waukauga Vista | NC 86-0900 Carolina Trace | NC 87-0905 Transylvania | NC 120-0920 North Topsail | NC 121-0825 Carolina Fines | NC 122-0922 Bradfield Farms | NC 123-0923 Nero |
|-------------------|---------|--------------------------------|--------------|--------------|-----------------------------|--------------------------------|------------------------|------------------------------|---------------------------|---------------------------|------------------------------|------------------------------|----------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|
| 920 | 6181090 | OTHER CHEMICALS (TREATMENT) | \$ 21,828 | \$ 21,539 | \$ 287 | \$ - | \$ 62 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 225 | \$ - | \$ - | \$ - |
| 920 | 8205003 | OPERATORS EXPENSES | \$ 198 | \$ 159 | \$ 39 | \$ - | \$ 8 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 31 | \$ - | \$ - | \$ - |
| 920 | 6319011 | ENGINEERING FEES | \$ 56 | \$ 56 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 920 | 6339001 | LEGAL FEES | \$ 296 | \$ 593 | \$ (297) | \$ - | \$ (84) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 920 | 8355030 | TESTING EQUIP & CHEM | \$ 937 | \$ 464 | \$ (473) | \$ - | \$ (27) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (232) | \$ - | \$ - | \$ - |
| 920 | 8501020 | GASOLINE | \$ 13,553 | \$ 12,479 | \$ 1,074 | \$ - | \$ 232 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (98) | \$ - | \$ - | \$ - |
| 920 | 8501030 | AUTO REPAIR & TIRES | \$ 3,740 | \$ 7,306 | \$ (3,566) | \$ - | \$ 769 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 843 | \$ - | \$ - | \$ - |
| 920 | 8501040 | AUTO LICENSES | \$ 986 | \$ 1,694 | \$ (708) | \$ - | \$ (153) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (555) | \$ - | \$ - | \$ - |
| 920 | 6509080 | OTHER TRANS EXPENSES | \$ 127 | \$ 254 | \$ (127) | \$ - | \$ (27) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (100) | \$ - | \$ - | \$ - |
| 920 | 6708000 | UNCOLLECTIBLE ACCOUNTS | \$ 391 | \$ 246 | \$ (145) | \$ - | \$ 31 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 114 | \$ - | \$ - | \$ - |
| 920 | 6708001 | AGENCY EXPENSE | \$ 11 | \$ 22 | \$ (11) | \$ - | \$ (2) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (9) | \$ - | \$ - | \$ - |
| 920 | 6759002 | ANSWERING SERV | \$ 1,925 | \$ 1,651 | \$ 275 | \$ - | \$ 59 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 215 | \$ - | \$ - | \$ - |
| 920 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 9,040 | \$ 9,028 | \$ 12 | \$ - | \$ 3 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9 | \$ - | \$ - | \$ - |
| 920 | 6759006 | UPS & AIR FREIGHT | \$ 17 | \$ 35 | \$ (17) | \$ - | \$ (4) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (14) | \$ - | \$ - | \$ - |
| 920 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 308 | \$ 916 | \$ (608) | \$ - | \$ (66) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (241) | \$ - | \$ - | \$ - |
| 920 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 145 | \$ 125 | \$ 20 | \$ - | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15 | \$ - | \$ - | \$ - |
| 920 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 8,287 | \$ 7,067 | \$ (1,220) | \$ - | \$ (168) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (612) | \$ - | \$ - | \$ - |
| 920 | 6759090 | OTHER OFFICE EXPENSES | \$ 601 | \$ 373 | \$ 228 | \$ - | \$ 49 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 179 | \$ - | \$ - | \$ - |
| 920 | 6759110 | OFFICE TELEPHONE | \$ 2,463 | \$ 2,470 | \$ (7) | \$ - | \$ (1) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (5) | \$ - | \$ - | \$ - |
| 920 | 6759135 | OPERATIONS TELEPHONES | \$ 8,619 | \$ 9,126 | \$ (506) | \$ - | \$ (109) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (397) | \$ - | \$ - | \$ - |
| 920 | 6759140 | ALARM SYS PHONE EXPENSE | \$ 8,800 | \$ 8,858 | \$ (58) | \$ - | \$ (19) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (48) | \$ - | \$ - | \$ - |
| 920 | 6759150 | TELEMETERING PHONE EXPENSE | \$ 5,428 | \$ 5,408 | \$ 20 | \$ - | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14 | \$ - | \$ - | \$ - |
| 920 | 6759210 | OFFICE CLEANING SERV | \$ 1,940 | \$ 1,720 | \$ 220 | \$ - | \$ 47 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 173 | \$ - | \$ - | \$ - |
| 920 | 6759290 | OTHER OFFICE MAINT | \$ 280 | \$ - | \$ 280 | \$ - | \$ 60 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 220 | \$ - | \$ - | \$ - |
| 920 | 8759405 | COMMUNICATION EXPENSES | \$ 5,144 | \$ 4,853 | \$ 291 | \$ - | \$ 83 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 228 | \$ - | \$ - | \$ - |
| 920 | 6759410 | OPERATORS ED EXPENSES | \$ 290 | \$ 580 | \$ (290) | \$ - | \$ (63) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (227) | \$ - | \$ - | \$ - |
| 920 | 8759412 | UNIFORMS | \$ 1,252 | \$ 1,287 | \$ (35) | \$ - | \$ (8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (28) | \$ - | \$ - | \$ - |
| 920 | 6759413 | OPERATORS-POSTAGE | \$ 673 | \$ 657 | \$ 16 | \$ - | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 13 | \$ - | \$ - | \$ - |
| 920 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 222 | \$ 295 | \$ (73) | \$ - | \$ (16) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (57) | \$ - | \$ - | \$ - |
| 920 | 6759418 | OPERATORS-MEMBERSHIPS | \$ 145 | \$ 205 | \$ (60) | \$ - | \$ (13) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (47) | \$ - | \$ - | \$ - |
| 920 | 6759430 | SALES/USE TAX EXPENSE | \$ 33 | \$ 33 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 920 | 6759490 | GARBAGE REMOVAL WT/RSWR | \$ 2,564 | \$ 3,600 | \$ (1,037) | \$ - | \$ (224) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (813) | \$ - | \$ - | \$ - |
| 920 | 7151020 | ELEC PWR - SEWER SYSTEM | \$ 88,272 | \$ 42,362 | \$ 45,910 | \$ - | \$ 5,153 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,737 | \$ - | \$ - | \$ - |
| 920 | 7352020 | SEWER TESTS | \$ 7,424 | \$ 9,039 | \$ (1,615) | \$ - | \$ (348) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,267) | \$ - | \$ - | \$ - |
| 920 | 7754003 | SEWER-MAINT SUPPLIES | \$ 1,404 | \$ 1,504 | \$ (100) | \$ - | \$ (22) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (79) | \$ - | \$ - | \$ - |
| 920 | 7754008 | SEWER-MAINT REPAIRS | \$ 801 | \$ 1,078 | \$ (277) | \$ - | \$ (60) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (217) | \$ - | \$ - | \$ - |
| 920 | 7754009 | SEWER-ELEC EQUIPT REPAIR | \$ 2,884 | \$ 3,978 | \$ (1,093) | \$ - | \$ (236) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (857) | \$ - | \$ - | \$ - |
| 920 | 7754011 | SEWER-SEWER RODDING | \$ 27,840 | \$ 55,680 | \$ (27,840) | \$ - | \$ (6,005) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (21,835) | \$ - | \$ - | \$ - |
| 920 | 7755070 | SEWER PERMITS | \$ 2,510 | \$ 2,730 | \$ (220) | \$ - | \$ (47) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (173) | \$ - | \$ - | \$ - |
| 920 | 7758370 | MEALS & RELATED EXP | \$ 144 | \$ 276 | \$ (132) | \$ - | \$ (26) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (104) | \$ - | \$ - | \$ - |
| 920 | 7758381 | LOC FEE | \$ 2,275 | \$ 2,283 | \$ (8) | \$ - | \$ (2) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (7) | \$ - | \$ - | \$ - |
| 920 | 7758390 | OTHER MISC GENERAL | \$ 2,262 | \$ 4,295 | \$ (2,033) | \$ - | \$ (438) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,595) | \$ - | \$ - | \$ - |
| 920 | 7758490 | SEWER-OTHER MAINT EXP | \$ 22,347 | \$ 20,598 | \$ 1,749 | \$ - | \$ 378 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,374 | \$ - | \$ - | \$ - |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/08

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC |
|-------------------------|-----------|--------------------------------|--------------------------------|-----------|----------------|-------------|-------------|---------------|----------------|--------------|---------------|----------------|-----------------|----------|
| | | | | 56-0830 | 80-0500 | 81-0588 | 83-0800 | 85-0545 | 85-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 |
| | | | | Elk River | CWS Inc. of NC | Riverpointe | CWS Systems | Watauga Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero |
| 500 | 4032010 | DEPRECIATION-WATER PLANT | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4032032 | DEPRECIATION-10300 | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4033000 | DEPRECIATION-SEWER | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4071000 | AMORT EXP-CIA-WATER | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4073000 | AMORT EXP-CIA-SEWER | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4081004 | UTIL OR COMMISSION TAX | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4081100 | PROPERTY & OTHER GEN TAXES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4081121 | REAL ESTATE TAX | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4081122 | PERS PROP & ICT TAX | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4081301 | GROSS RECEIPTS TAX | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4122000 | AMORT OF INVEST TAX CREDIT | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4141040 | SALE OF EQUIPMENT | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4201000 | INTEREST DURING CONSTRUCTION | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4261000 | MISCELLANEOUS INCOME | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 4272030 | S/T INT EXP OTHER | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6205003 | OPERATORS EXPENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6319011 | ENGINEERING FEES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6338001 | LEGAL FEES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6389009 | COMPUTER-AMORT & PROG COST | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6389090 | OTHER DIR OUTSIDE SERVICES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6419030 | RENT-OTHERS | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6501020 | GASOLINE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6501030 | AUTO REPAIR & TIRES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6501040 | AUTO LICENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6509090 | OTHER TRANS EXPENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6509090 | OTHER INS | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6755090 | WATER-OTHER MAINT EXP | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759006 | UPS & AIR FREIGHT | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759007 | PRINTING CUSTOMER SERVICE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759090 | MAINT-DEFERRED CHARGES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759110 | OFFICE TELEPHONE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759135 | OPERATIONS TELEPHONES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759330 | MEMBERSHIPS - COMPANY | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759418 | OPERATORS-MEMBERSHIPS | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 6759430 | SALES/USE TAX EXPENSE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 7048055 | OFFICE EDUCATION/TRAIN. EXP | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 7668010 | RATE CASE EXPENSE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 7758340 | PENALTIES/FINES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 7758370 | MEALS & RELATED EXP | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 7758380 | BANK SERV CHARGES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 7758381 | LOC FEE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 500 | 7758390 | OTHER MISC GENERAL | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 4032010 | DEPRECIATION-WATER PLANT | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 4032068 | DEPRECIATION-COMPUTER | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 4033000 | DEPRECIATION-SEWER | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 4081121 | REAL ESTATE TAX | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6205003 | OPERATORS EXPENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6355010 | WATER TESTS | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6389003 | TEMP EMPLOY - CLERICAL | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6419032 | RENT-CHARLOTTE WAREHOUSE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6501020 | GASOLINE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6501030 | AUTO REPAIR & TIRES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6509090 | OTHER TRANS EXPENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759001 | PUBL. SUBSCRIPTIONS & TAPES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759002 | ANSWERING SERV | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759003 | COMPUTER SUPPLIES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759004 | PRINTING & BLUEPRINTS | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759006 | UPS & AIR FREIGHT | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759008 | XEROX | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759009 | OFFICE SUPPLY STORES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759013 | CLEANING SUPPLIES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759090 | OTHER OFFICE EXPENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759110 | OFFICE TELEPHONE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759115 | OFFICE COMP PHONE LINE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759135 | OPERATIONS TELEPHONES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759160 | OFFICE FAX MACH PHONE LINE | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759210 | OFFICE CLEANING SERV | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 6759290 | OTHER OFFICE MAINT | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 06/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC | NC |
|-------------------------|-----------|--------------------------------|--------------------------------|-----------|----------------|-------------|-------------|---------------|----------------|--------------|---------------|----------------|-----------------|----------|
| | | | | 58-0830 | 80-0500 | 81-0598 | 83-0800 | 85-0545 | 86-0900 | 87-0905 | 120-0920 | 121-0925 | 122-0922 | 123-0923 |
| | | | | Elk River | CWS Inc. of NC | Riverpointe | CWS Systems | Watauga Vista | Carolina Trace | Transylvania | North Topsail | Carolina Pines | Bradfield Farms | Nero |
| 526 | 8759405 | COMMUNICATION EXPENSES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 8759414 | OPERATORS-OFFICE SUPPLY STORES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 8759418 | OPERATORS-MEMBERSHIPS | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 8759490 | GARBAGE REMOVAL WTR/SWR | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 7048055 | OFFICE EDUCATION/TRAIN. EXP | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 7418013 | RENT-TYVOLA ASSOCIATES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 7758370 | MEALS & RELATED EXP | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 7758380 | BANK SERV CHARGES | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 7758390 | OTHER MISC GENERAL | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 526 | 7758490 | SEWER-OTHER MAINT EXP | 16,718 | - | 14,559 | 275 | 293 | - | - | - | - | - | - | 1,592 |
| 875 | 4032010 | DEPRECIATION-WATER PLANT | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 4033000 | DEPRECIATION-SEWER | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 6181010 | CHLORINE | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 6181090 | OTHER CHEMICALS (TREATMENT) | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 6355030 | TESTING EQUIP & CHEM | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 6419032 | RENT-CHARLOTTE WAREHOUSE | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 6755090 | WATER-OTHER MAINT EXP | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 8758017 | OPERATORS-CLEANING SUPPLIES | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 8758018 | OPERATORS-OTHER OFFICE EXPENSE | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 8758405 | COMMUNICATION EXPENSES | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 8759412 | UNIFORMS | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 8759503 | WATER-MAINT SUPPLIES | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 7754003 | SEWER-MAINT SUPPLIES | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 875 | 7758490 | SEWER-OTHER MAINT EXP | 15,807 | - | 5,884 | 550 | - | - | - | - | - | - | - | 1,582 |
| 887 | 4032010 | DEPRECIATION-WATER PLANT | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 4081121 | REAL ESTATE TAX | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759002 | ANSWERING SERV | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759005 | POSTAGE & POSTAGE METER-OFFICE | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759008 | XEROX | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759009 | OFFICE SUPPLY STORES | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759010 | REIM OFFICE EMPLOYEE EXPENSES | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759018 | OPERATORS-OTHER OFFICE EXPENSE | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759090 | OTHER OFFICE EXPENSES | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759110 | OFFICE TELEPHONE | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759160 | OFFICE FAX MACH PHONE LINE | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759210 | OFFICE CLEANING SERV | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759405 | COMMUNICATION EXPENSES | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 887 | 8759490 | GARBAGE REMOVAL WTR/SWR | 12,234 | 331 | 5,775 | - | 3,678 | 141 | - | 2,031 | - | - | - | - |
| 888 | 4032010 | DEPRECIATION-WATER PLANT | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 4081122 | PERS PROP & ICT TAX | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759001 | PUBL SUBSCRIPTIONS & TAPES | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8369003 | TEMP EMPLOY - CLERICAL | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759002 | ANSWERING SERV | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759004 | PRINTING & BLUEPRINTS | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759005 | POSTAGE & POSTAGE METER-OFFICE | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759006 | UPS & AIR FREIGHT | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759008 | XEROX | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759009 | OFFICE SUPPLY STORES | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759010 | REIM OFFICE EMPLOYEE EXPENSES | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759013 | CLEANING SUPPLIES | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759090 | OTHER OFFICE EXPENSES | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759110 | OFFICE TELEPHONE | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759120 | OFFICE ELECTRIC | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759160 | OFFICE FAX MACH PHONE LINE | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759210 | OFFICE CLEANING SERV | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759290 | OTHER OFFICE MAINT | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 8759405 | COMMUNICATION EXPENSES | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 888 | 7048055 | OFFICE EDUCATION/TRAIN. EXP | 15,597 | - | 8,218 | - | 4,845 | - | 2,047 | - | - | 298 | - | 189 |
| 920 | 4032092 | DEPRECIATION-10300 | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4033000 | DEPRECIATION-SEWER | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4073000 | AMORT EXP-CIA-SEWER | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4073010 | AMORT EXP 2721010 | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4081004 | UTIL OR COMMISSION TAX | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4081100 | PROPERTY & OTHER GEN TAXES | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4081121 | REAL ESTATE TAX | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4081122 | PERS PROP & ICT TAX | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4081301 | GROSS RECEIPTS TAX | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4201000 | INTEREST DURING CONSTRUCTION | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 4272050 | S/T INT EXP CUSTOMERS DEP | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 8101020 | PURCHASED WATER-SEWER SYS | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6181010 | CHLORINE | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6181050 | ODOR CONTROL CHEMICALS | 3,834 | - | 827 | - | - | - | - | - | 3,007 | - | - | - |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | | | | | | | | | | | | |
|-------------------------|-----------|--------------------------------|--------------------------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|-------------------------|---------------------------|----------------------------|-----------------------------|------------------|---|---|
| | | | NC 56-0830 Elk River | NC 80-0500 CWS Inc. of NC | NC 81-0598 Riverpointe | NC 83-0800 CWS Systems | NC 85-0545 Waukeaga Vista | NC 86-0900 Carolina Trace | NC 87-0905 Transylvania | NC 120-0920 North Topsail | NC 121-0925 Carolina Pines | NC 122-0922 Bradfield Farms | NC 123-0923 Nero | | |
| 920 | 6181090 | OTHER CHEMICALS (TREATMENT) | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6205003 | OPERATORS EXPENSES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6319011 | ENGINEERING FEES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6338001 | LEGAL FEES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6355030 | TESTING EQUIP & CHEM | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6501020 | GASOLINE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6501030 | AUTO REPAIR & TIRES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6501040 | AUTO LICENSES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6509090 | OTHER TRANS EXPENSES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6708000 | UNCOLLECTIBLE ACCOUNTS | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6708001 | AGENCY EXPENSE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759002 | ANSWERING SERV | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759006 | UPS & AIR FREIGHT | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759010 | HEIM OFFICE EMPLOYEE EXPENSES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759017 | OPERATORS-CLEANING SUPPLIES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759090 | OTHER OFFICE EXPENSES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759110 | OFFICE TELEPHONE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759135 | OPERATIONS TELEPHONES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759140 | ALARM SYS PHONE EXPENSE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759150 | TELEMETERING PHONE EXPENSE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759210 | OFFICE CLEANING SERV | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759290 | OTHER OFFICE MAINT | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759405 | COMMUNICATION EXPENSES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759410 | OPERATORS ED EXPENSES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759412 | UNIFORMS | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759413 | OPERATORS-POSTAGE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759416 | OPERATORS-MEMBERSHIPS | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759430 | SALES/USE TAX EXPENSE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 6759490 | GARBAGE REMOVAL WTR/SWR | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7151020 | ELEC PWR - SEWER SYSTEM | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7352020 | SEWER TESTS | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7754003 | SEWER-MAINT SUPPLIES | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7754006 | SEWER-MAINT REPAIRS | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7754009 | SEWER-ELEC EQUIPT REPAIR | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7754011 | SEWER-SEWER RODDING | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7755070 | SEWER PERMITS | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7758370 | MEALS & RELATED EXP | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7758381 | LOC FEE | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7758390 | OTHER MISC GENERAL | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |
| 920 | 7758490 | SEWER-OTHER MAINT EXP | 3,834 | - | 827 | - | - | - | - | - | - | 3,007 | - | - | - |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 5,386,959 \$ 3,888,388 \$ 794,376 \$ 4,694,011
 \$ 715,194

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NJ 57-0270 Montague |
|-------------------------|-----------|----------------------------------|--------------|-----------------------------|--------------------------------|------------------------|
| 200 | 4032010 | DEPRECIATION-WATER PLANT | \$ 2,947 | \$ 1,982 | \$ 885 | \$ 59 |
| 200 | 4032082 | DEPRECIATION-10300 | \$ 13,821 | \$ - | \$ 13,821 | \$ 834 |
| 200 | 4032088 | DEPRECIATION-COMPUTER | \$ 2,195 | \$ 991 | \$ 1,204 | \$ 73 |
| 200 | 4081004 | UTIL OR COMMISSION TAX | \$ 534 | \$ - | \$ 534 | \$ 32 |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | \$ (13,048) | \$ 43,930 | \$ (56,978) | \$ (3,440) |
| 200 | 4081121 | REAL ESTATE TAX | \$ 772 | \$ - | \$ 772 | \$ 47 |
| 200 | 4081122 | PERS PROP & ICT TAX | \$ 72,605 | \$ (3,355) | \$ 75,960 | \$ 4,588 |
| 200 | 4141040 | SALE OF EQUIPMENT | \$ (1,000) | \$ (1,000) | \$ - | \$ - |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | \$ - | \$ - | \$ - | \$ - |
| 200 | 6205003 | OPERATORS EXPENSES | \$ 443 | \$ 310 | \$ 133 | \$ 8 |
| 200 | 6338001 | LEGAL FEES | \$ 1,732 | \$ 281 | \$ 1,451 | \$ 88 |
| 200 | 6389009 | COMPUTER-AMORT & PROG COST | \$ 292 | \$ 195 | \$ 97 | \$ 6 |
| 200 | 6501020 | GASOLINE | \$ 20,853 | \$ 13,278 | \$ 7,575 | \$ 463 |
| 200 | 6501030 | AUTO REPAIR & TIRES | \$ 2,223 | \$ 1,271 | \$ 952 | \$ 57 |
| 200 | 6501040 | AUTO LICENSES | \$ 253 | \$ 51 | \$ 202 | \$ 12 |
| 200 | 6509110 | OPERATORS TRANS REIM | \$ 47 | \$ 47 | \$ - | \$ - |
| 200 | 6599090 | OTHER INS | \$ 20,321 | \$ 20,321 | \$ - | \$ - |
| 200 | 6759003 | COMPUTER SUPPLIES | \$ 254 | \$ 121 | \$ 133 | \$ 8 |
| 200 | 6759006 | UPS & AIR FREIGHT | \$ 39 | \$ 29 | \$ 10 | \$ 1 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 68 | \$ 68 | \$ - | \$ - |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 281 | \$ 215 | \$ 66 | \$ 4 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 1,885 | \$ 1,237 | \$ 648 | \$ 39 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | \$ 53 | \$ 53 | \$ - | \$ - |
| 200 | 6759135 | OPERATIONS TELEPHONES | \$ 1,065 | \$ 717 | \$ 348 | \$ 21 |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | \$ 29 | \$ 29 | \$ - | \$ - |
| 200 | 6759300 | MEMBERSHIPS - COMPANY | \$ 754 | \$ - | \$ 754 | \$ 46 |
| 200 | 6759405 | COMMUNICATION EXPENSES | \$ 2,394 | \$ 1,718 | \$ 676 | \$ 41 |
| 200 | 6759410 | OPERATORS ED EXPENSES | \$ 133 | \$ - | \$ 133 | \$ 8 |
| 200 | 6759413 | OPERATORS-POSTAGE | \$ 1,743 | \$ 1,235 | \$ 508 | \$ 31 |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 1,040 | \$ 650 | \$ 389 | \$ 24 |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | \$ 172 | \$ 130 | \$ 42 | \$ 3 |
| 200 | 7688010 | RATE CASE EXPENSE | \$ 850 | \$ 368 | \$ 484 | \$ 29 |
| 200 | 7758370 | MEALS & RELATED EXP | \$ 654 | \$ 510 | \$ 144 | \$ 9 |
| 200 | 7758380 | BANK SERV CHARGES | \$ 27 | \$ 27 | \$ - | \$ - |
| 200 | 7758380 | OTHER MISC GENERAL | \$ 3,674 | \$ 2,005 | \$ 1,669 | \$ 101 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | \$ 817 | \$ 411 | \$ 406 | \$ 12 |
| 202 | 6389003 | TEMP EMPLOY - CLERICAL | \$ 12,047 | \$ 5,198 | \$ 6,850 | \$ 414 |
| 202 | 6759002 | ANSWERING SERV | \$ 3,163 | \$ 1,848 | \$ 1,315 | \$ 79 |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 5,890 | \$ 3,753 | \$ 2,137 | \$ 129 |
| 202 | 6759006 | UPS & AIR FREIGHT | \$ 94 | \$ 41 | \$ 53 | \$ 3 |
| 202 | 6759008 | XEROX | \$ 1,090 | \$ - | \$ 1,090 | \$ 65 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | \$ 288 | \$ - | \$ 288 | \$ 17 |
| 202 | 6759009 | OFFICE SUPPLY STORES | \$ 3,403 | \$ 2,337 | \$ 1,066 | \$ 64 |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 769 | \$ 550 | \$ 219 | \$ 13 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | \$ 278 | \$ 278 | \$ - | \$ - |
| 202 | 6759110 | OFFICE TELEPHONE | \$ 2,277 | \$ 1,529 | \$ 748 | \$ 45 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | \$ (92) | \$ (92) | \$ - | \$ - |
| 202 | 6759135 | OPERATIONS TELEPHONES | \$ 970 | \$ 686 | \$ 284 | \$ 17 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | \$ 253 | \$ 170 | \$ 83 | \$ 5 |
| 202 | 6759210 | OFFICE CLEANING SERV | \$ 1,000 | \$ 625 | \$ 375 | \$ 23 |
| 202 | 6759290 | OTHER OFFICE MAINT | \$ 1,140 | \$ 760 | \$ 380 | \$ 23 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | NJ 57-0270 Montague |
|-------------------------|-----------|----------------------------------|--------------------------------|---------------------|
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 6.04% |
| 200 | 4032092 | DEPRECIATION-10300 | 100.00% | 6.04% |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 6.04% |
| 200 | 4061004 | UTIL OR COMMISSION TAX | 100.00% | 6.04% |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 6.04% |
| 200 | 4081121 | REAL ESTATE TAX | 100.00% | 6.04% |
| 200 | 4081122 | FERS PROP & ICT TAX | 100.00% | 6.04% |
| 200 | 4141040 | SALE OF EQUIPMENT | 100.00% | 6.04% |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 6.04% |
| 200 | 6205003 | OPERATORS EXPENSES | 100.00% | 6.04% |
| 200 | 6336001 | LEGAL FEES | 100.00% | 6.04% |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 6.04% |
| 200 | 6501020 | GASOLINE | 100.00% | 6.04% |
| 200 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 6.04% |
| 200 | 6501040 | AUTO LICENSES | 100.00% | 6.04% |
| 200 | 6509110 | OPERATORS TRANS REWM | 100.00% | 6.04% |
| 200 | 6596090 | OTHER INS | 100.00% | 6.04% |
| 200 | 6759003 | COMPUTER SUPPLIES | 100.00% | 6.04% |
| 200 | 6759006 | UPS & AIR FREIGHT | 100.00% | 6.04% |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 6.04% |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 6.04% |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 6.04% |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | 100.00% | 6.04% |
| 200 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 6.04% |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 6.04% |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 6.04% |
| 200 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 6.04% |
| 200 | 6759410 | OPERATORS ED EXPENSES | 100.00% | 6.04% |
| 200 | 6759413 | OPERATORS-POSTAGE | 100.00% | 6.04% |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 6.04% |
| 200 | 6758418 | OPERATORS-MEMBERSHIPS | 100.00% | 6.04% |
| 200 | 7686010 | RATE CASE EXPENSE | 100.00% | 6.04% |
| 200 | 7758370 | MEALS & RELATED EXP | 100.00% | 6.04% |
| 200 | 7758380 | BANK SERV CHARGES | 100.00% | 6.04% |
| 200 | 7758390 | OTHER MISC GENERAL | 100.00% | 6.04% |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 6.04% |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 100.00% | 6.04% |
| 202 | 6759002 | ANSWERING SERV | 100.00% | 6.04% |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 6.04% |
| 202 | 6759006 | UPS & AIR FREIGHT | 100.00% | 6.04% |
| 202 | 6759008 | XEROX | 100.00% | 6.04% |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 100.00% | 6.04% |
| 202 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 6.04% |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 6.04% |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 6.04% |
| 202 | 6759110 | OFFICE TELEPHONE | 100.00% | 6.04% |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 100.00% | 6.04% |
| 202 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 6.04% |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 100.00% | 6.04% |
| 202 | 6759210 | OFFICE CLEANING SERV | 100.00% | 6.04% |
| 202 | 6759290 | OTHER OFFICE MAINT | 100.00% | 6.04% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | NJ 57-0270 |
|-------------------------|-----------|----------------------------------|--------------------------------|------------|
| | | | | Montague |
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 15,400 | 933 |
| 200 | 4032092 | DEPRECIATION-10300 | 15,400 | 933 |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 15,400 | 933 |
| 200 | 4081004 | UTIL OR COMMISSION TAX | 15,400 | 933 |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 15,400 | 933 |
| 200 | 4081121 | REAL ESTATE TAX | 15,400 | 933 |
| 200 | 4081122 | PERS PROP & ICT TAX | 15,400 | 933 |
| 200 | 4141040 | SALE OF EQUIPMENT | 15,400 | 933 |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 15,400 | 933 |
| 200 | 6205003 | OPERATORS EXPENSES | 15,400 | 933 |
| 200 | 6338001 | LEGAL FEES | 15,400 | 933 |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 15,400 | 933 |
| 200 | 6501020 | GASOLINE | 15,400 | 933 |
| 200 | 6501030 | AUTO REPAIR & TIRES | 15,400 | 933 |
| 200 | 6501040 | AUTO LICENSES | 15,400 | 933 |
| 200 | 6509110 | OPERATORS TRANS REIM | 15,400 | 933 |
| 200 | 6599090 | OTHER INS | 15,400 | 933 |
| 200 | 6759003 | COMPUTER SUPPLIES | 15,400 | 933 |
| 200 | 6759008 | UPS & AIR FREIGHT | 15,400 | 933 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 15,400 | 933 |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 15,400 | 933 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 15,400 | 933 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | 15,400 | 933 |
| 200 | 6759135 | OPERATIONS TELEPHONES | 15,400 | 933 |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 15,400 | 933 |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | 15,400 | 933 |
| 200 | 6759405 | COMMUNICATION EXPENSES | 15,400 | 933 |
| 200 | 6759410 | OPERATORS ED EXPENSES | 15,400 | 933 |
| 200 | 6759413 | OPERATORS-POSTAGE | 15,400 | 933 |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 15,400 | 933 |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | 15,400 | 933 |
| 200 | 7688010 | RATE CASE EXPENSE | 15,400 | 933 |
| 200 | 7758370 | MEALS & RELATED EXP | 15,400 | 933 |
| 200 | 7758380 | BANK SERV CHARGES | 15,400 | 933 |
| 200 | 7758390 | OTHER MISC GENERAL | 15,400 | 933 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 15,400 | 933 |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 15,400 | 933 |
| 202 | 6759002 | ANSWERING SERV | 15,400 | 933 |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 15,400 | 933 |
| 202 | 6759006 | UPS & AIR FREIGHT | 15,400 | 933 |
| 202 | 6759008 | XEROX | 15,400 | 933 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 15,400 | 933 |
| 202 | 6759009 | OFFICE SUPPLY STORES | 15,400 | 933 |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 15,400 | 933 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 15,400 | 933 |
| 202 | 6759110 | OFFICE TELEPHONE | 15,400 | 933 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 15,400 | 933 |
| 202 | 6759135 | OPERATIONS TELEPHONES | 15,400 | 933 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 15,400 | 933 |
| 202 | 6759210 | OFFICE CLEANING SERV | 15,400 | 933 |
| 202 | 6759290 | OTHER OFFICE MAINT | 15,400 | 933 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/08

TOTAL EXPENSES ALLOCATED \$ 2,386,659 \$ 2,888,399 \$ 764,578 \$ 69,237 \$ 12,816 \$ 187,072
 \$ 714,194 \$ 2,174,205

| Field Office Home S.A.# | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | NV 34-0120 | NV 35-0110 | NV 133-0123 | NV 140-0140 |
|-------------------------|-----------|--------------------------------|--------------|-----------------------------|--------------------------------|--------------|------------|----------------|-------------|
| | | | | | Ul of Nevada | Spring Creek | Sky Ranch | Central Nevada | |
| 110 | 4032010 | DEPRECIATION-WATER PLANT | \$ 57,913 | \$ 64,229 | \$ 38,984 | \$ 6,279 | \$ 8,400 | \$ 1,181 | \$ 17,845 |
| 110 | 4032092 | DEPRECIATION-10300 | \$ 56,984 | \$ 13,072 | \$ 43,512 | \$ 8,110 | \$ 10,851 | \$ 1,499 | \$ 23,052 |
| 110 | 4032098 | DEPRECIATION-COMPUTER | \$ 787 | \$ 380 | \$ 388 | \$ 72 | \$ 97 | \$ 13 | \$ 205 |
| 110 | 4071000 | AMORT EXP-CLIA-WATER | \$ 27,823 | \$ 18,525 | \$ 9,298 | \$ 1,733 | \$ 2,319 | \$ 320 | \$ 4,926 |
| 110 | 4071010 | AMORT EXP-2711010 | \$ (38,768) | \$ (24,461) | \$ (14,377) | \$ (2,687) | \$ (3,568) | \$ (493) | \$ (7,579) |
| 110 | 4073000 | AMORT EXP-CLIA-SEWER | \$ (3,163) | \$ (3,163) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 4073010 | AMORT EXP-2721010 | \$ (483) | \$ (252) | \$ (171) | \$ (32) | \$ (43) | \$ (6) | \$ (91) |
| 110 | 4081004 | UTIL OR COMMISSION TAX | \$ 4,953 | \$ 3,150 | \$ 1,803 | \$ 336 | \$ 450 | \$ - | \$ - |
| 110 | 4081100 | PROPERTY & OTHER GEN TAXES | \$ (952) | \$ 1,776 | \$ (2,728) | \$ (508) | \$ (680) | \$ (84) | \$ (1,445) |
| 110 | 4081121 | REAL ESTATE TAX | \$ 3,675 | \$ 1,738 | \$ 1,937 | \$ 361 | \$ 483 | \$ (81) | \$ 1,026 |
| 110 | 4081122 | PERS PROP & ICT TAX | \$ 1,188 | \$ 963 | \$ 205 | \$ 38 | \$ 51 | \$ 7 | \$ 109 |
| 110 | 4081303 | FRANCHISE TAX | \$ 2,607 | \$ - | \$ 2,607 | \$ 486 | \$ 650 | \$ 90 | \$ 1,381 |
| 110 | 4191010 | INTEREST INCOME-OTHER | \$ (16,480) | \$ (10,391) | \$ (6,089) | \$ (1,135) | \$ (1,518) | \$ (210) | \$ (3,226) |
| 110 | 4201000 | INTEREST DURING CONSTRUCTION | \$ (5,730) | \$ - | \$ (5,730) | \$ (1,068) | \$ (1,429) | \$ (197) | \$ (3,038) |
| 110 | 4272050 | SIT INT EXP CUSTOMERS DEP | \$ 614 | \$ 473 | \$ 142 | \$ 26 | \$ 35 | \$ 5 | \$ 75 |
| 110 | 6151010 | ELEC PWR - WATER SYSTEM | \$ 301,809 | \$ 131,821 | \$ 189,988 | \$ 31,685 | \$ 42,391 | \$ 5,857 | \$ 90,055 |
| 110 | 6181010 | CHLORINE | \$ 7,335 | \$ 2,442 | \$ 4,893 | \$ 912 | \$ 1,220 | \$ 169 | \$ 2,592 |
| 110 | 6181090 | OTHER CHEMICALS (TREATMENT) | \$ 51 | \$ 51 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 6205003 | OPERATORS EXPENSES | \$ (314) | \$ (454) | \$ 140 | \$ 26 | \$ 35 | \$ 5 | \$ 74 |
| 110 | 6319011 | ENGINEERING FEES | \$ 88 | \$ - | \$ 88 | \$ 18 | \$ 22 | \$ 3 | \$ 46 |
| 110 | 6398001 | LEGAL FEES | \$ 3,529 | \$ 924 | \$ 2,605 | \$ 486 | \$ 650 | \$ 90 | \$ 1,380 |
| 110 | 6355010 | WATER TESTS | \$ 16,677 | \$ 12,550 | \$ 4,127 | \$ 769 | \$ 1,029 | \$ 142 | \$ 2,187 |
| 110 | 6355030 | TESTING EQUIP & CHEM | \$ 221 | \$ 71 | \$ 150 | \$ 28 | \$ 37 | \$ 5 | \$ 79 |
| 110 | 6361000 | METER READING | \$ 449 | \$ - | \$ 449 | \$ 84 | \$ 112 | \$ 15 | \$ 238 |
| 110 | 6389009 | COMPUTER-AMORT & PROG COST | \$ 122 | \$ - | \$ 122 | \$ 23 | \$ 30 | \$ 4 | \$ 84 |
| 110 | 6369012 | INTERNET SUPPLIER | \$ 291 | \$ 100 | \$ 191 | \$ 36 | \$ 48 | \$ 7 | \$ 101 |
| 110 | 6419090 | RENT-OTHERS | \$ 6,354 | \$ 4,236 | \$ 2,118 | \$ 395 | \$ 528 | \$ 73 | \$ 1,122 |
| 110 | 6501020 | GASOLINE | \$ 15,492 | \$ 8,930 | \$ 6,562 | \$ 1,223 | \$ 1,838 | \$ 226 | \$ 3,476 |
| 110 | 6501030 | AUTO REPAIR & TIRES | \$ 4,845 | \$ 3,835 | \$ 1,010 | \$ 188 | \$ 252 | \$ 35 | \$ 535 |
| 110 | 6501040 | AUTO LICENSES | \$ 1,455 | \$ 853 | \$ 602 | \$ 112 | \$ 150 | \$ 21 | \$ 319 |
| 110 | 6708000 | UNCOLLECTIBLE ACCOUNTS | \$ 1,288 | \$ 1,219 | \$ 69 | \$ 13 | \$ 17 | \$ 2 | \$ 38 |
| 110 | 6708001 | AGENCY EXPENSE | \$ 17 | \$ 17 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 6755070 | WATER PERMITS | \$ 11,491 | \$ 5,091 | \$ 6,400 | \$ 1,193 | \$ 1,596 | \$ 221 | \$ 3,391 |
| 110 | 6755090 | WATER-OTHER MAINT EXP | \$ 708 | \$ (36) | \$ 744 | \$ 139 | \$ 186 | \$ 26 | \$ 394 |
| 110 | 6759002 | ANSWERING SERV | \$ 954 | \$ 556 | \$ 397 | \$ 74 | \$ 99 | \$ 14 | \$ 211 |
| 110 | 6759003 | COMPUTER SUPPLIES | \$ 79 | \$ - | \$ 79 | \$ 15 | \$ 20 | \$ 3 | \$ 42 |
| 110 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 14,970 | \$ 10,516 | \$ 4,454 | \$ 830 | \$ 1,111 | \$ 153 | \$ 2,360 |
| 110 | 6759006 | UPS & AIR FREIGHT | \$ 385 | \$ 301 | \$ 84 | \$ 16 | \$ 21 | \$ 3 | \$ 44 |
| 110 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 582 | \$ 368 | \$ 214 | \$ 40 | \$ 53 | \$ 7 | \$ 114 |
| 110 | 6759009 | OFFICE SUPPLY STORES | \$ 888 | \$ 479 | \$ 409 | \$ 76 | \$ 102 | \$ 14 | \$ 217 |
| 110 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 1,592 | \$ 1,260 | \$ 333 | \$ 62 | \$ 83 | \$ 11 | \$ 176 |
| 110 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 227 | \$ 119 | \$ 108 | \$ 20 | \$ 27 | \$ 4 | \$ 57 |
| 110 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 747 | \$ 848 | \$ (101) | \$ (19) | \$ (25) | \$ (3) | \$ (53) |
| 110 | 6759080 | MAINT-DEFERRED CHARGES | \$ 2,457 | \$ 1,636 | \$ 821 | \$ 153 | \$ 204 | \$ 28 | \$ 434 |
| 110 | 6759110 | OFFICE TELEPHONE | \$ 3,113 | \$ 2,156 | \$ 957 | \$ 178 | \$ 239 | \$ 33 | \$ 507 |
| 110 | 6759120 | OFFICE ELECTRIC | \$ 804 | \$ 539 | \$ 265 | \$ 31 | \$ 41 | \$ 6 | \$ 87 |
| 110 | 6759135 | OPERATIONS TELEPHONES | \$ 6,889 | \$ 4,733 | \$ 2,156 | \$ 402 | \$ 536 | \$ 74 | \$ 1,142 |
| 110 | 6759160 | OFFICE FAX MACH PHONE LINE | \$ 714 | \$ 418 | \$ 296 | \$ 55 | \$ 74 | \$ 10 | \$ 157 |
| 110 | 6759210 | OFFICE CLEANING SERV | \$ 1,600 | \$ 1,200 | \$ 400 | \$ 75 | \$ 100 | \$ 14 | \$ 212 |
| 110 | 6759290 | OTHER OFFICE MAINT | \$ 120 | \$ 120 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 6759330 | MEMBERSHIPS - COMPANY | \$ 100 | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 6759405 | COMMUNICATION EXPENSES | \$ 861 | \$ 597 | \$ 264 | \$ 49 | \$ 66 | \$ 9 | \$ 140 |
| 110 | 6759412 | UNIFORMS | \$ 259 | \$ 259 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 6759413 | OPERATORS-POSTAGE | \$ 415 | \$ 85 | \$ 330 | \$ 61 | \$ 82 | \$ 11 | \$ 175 |
| 110 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 290 | \$ 134 | \$ 156 | \$ 29 | \$ 39 | \$ 5 | \$ 83 |
| 110 | 6759418 | OPERATORS-MEMBERSHIPS | \$ 1,229 | \$ 494 | \$ 735 | \$ 137 | \$ 183 | \$ 25 | \$ 389 |
| 110 | 6759490 | GARBAGE REMOVAL WTR/SWR | \$ 369 | \$ 240 | \$ 129 | \$ 24 | \$ 32 | \$ 4 | \$ 69 |
| 110 | 6759503 | WATER-MAINT SUPPLIES | \$ 15,234 | \$ 6,253 | \$ 8,981 | \$ 1,874 | \$ 2,240 | \$ 309 | \$ 4,758 |
| 110 | 6759506 | WATER-MAINT REPAIRS | \$ 12,403 | \$ 3,755 | \$ 8,648 | \$ 1,612 | \$ 2,157 | \$ 298 | \$ 4,581 |
| 110 | 6759507 | WATER-MAIN BREAKS | \$ 24,405 | \$ 12,120 | \$ 12,285 | \$ 2,230 | \$ 3,064 | \$ 428 | \$ 6,508 |
| 110 | 6759509 | WATER-ELEC EQUIPT REPAIR | \$ 4,242 | \$ 2,731 | \$ 1,511 | \$ 282 | \$ 377 | \$ 52 | \$ 800 |
| 110 | 7151020 | ELEC PWR - SEWER SYSTEM | \$ 10,281 | \$ 6,787 | \$ 3,494 | \$ 651 | \$ 872 | \$ 120 | \$ 1,851 |
| 110 | 7352020 | SEWER TESTS | \$ 12,352 | \$ 7,880 | \$ 4,472 | \$ 834 | \$ 1,115 | \$ 154 | \$ 2,369 |
| 110 | 7668010 | RATE CASE EXPENSE | \$ 35,443 | \$ - | \$ 35,443 | \$ 6,606 | \$ 8,839 | \$ 1,221 | \$ 18,777 |
| 110 | 7754003 | SEWER-MAINT SUPPLIES | \$ 374 | \$ 296 | \$ 78 | \$ 14 | \$ 19 | \$ 3 | \$ 41 |
| 110 | 7754008 | SEWER-SLUDGE HAULING | \$ 53,450 | \$ 37,700 | \$ 15,750 | \$ 2,936 | \$ 3,928 | \$ 543 | \$ 8,344 |
| 110 | 7754009 | SEWER-ELEC EQUIPT REPAIR | \$ 128 | \$ 128 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 7754011 | SEWER-SEWER RODDING | \$ 188 | \$ 188 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 110 | 7755070 | SEWER PERMITS | \$ 1,557 | \$ 1,457 | \$ 100 | \$ 19 | \$ 25 | \$ 3 | \$ 53 |
| 110 | 7758370 | MEALS & RELATED EXP | \$ 909 | \$ 667 | \$ 242 | \$ 45 | \$ 61 | \$ 8 | \$ 129 |
| 110 | 7758380 | BANK SERV CHARGES | \$ 4,827 | \$ 3,151 | \$ 1,676 | \$ 312 | \$ 418 | \$ 58 | \$ 888 |
| 110 | 7758390 | OTHER MISC GENERAL | \$ 5,045 | \$ 2,926 | \$ 2,119 | \$ 395 | \$ 528 | \$ 73 | \$ 1,122 |

Utilities, Inc.
 SE-90 Worksheets
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/08

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | NV | NV | NV | NV |
|-------------------------|-----------|--------------------------------|--------------------------------|--------------|--------------|-----------|----------------|
| | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | | Ut of Nevada | Spring Creek | Sky Ranch | Central Nevada |
| 110 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4032020 | DEPRECIATION-10300 | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4033000 | DEPRECIATION-SEWER | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4071000 | AMORT EXP-CA-WATER | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4071010 | AMORT EXP 2711010 | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4073000 | AMORT EXP-CA-SEWER | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4073010 | AMORT EXP 2721010 | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4081004 | UTIL. OR COMMISSION TAX | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4081121 | REAL ESTATE TAX | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4081122 | PERS PROP & ICT TAX | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4081303 | FRANCHISE TAX | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4191010 | INTEREST INCOME-OTHER | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 4272050 | SIT INT EXP CUSTOMERS DEP | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6151010 | ELEC PWR - WATER SYSTEM | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6181010 | CHLORINE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6181090 | OTHER CHEMICALS (TREATMENT) | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6209003 | OPERATORS EXPENSES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6319011 | ENGINEERING FEES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6338001 | LEGAL FEES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6355010 | WATER TESTS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6355030 | TESTING EQUIP & CHEM | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6361000 | METER READINGS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6369012 | INTERNET SUPPLIER | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6419030 | RENT-OTHERS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6501020 | GASOLINE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6501040 | AUTO LICENSES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6708000 | UNCOLLECTIBLE ACCOUNTS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6708001 | AGENCY EXPENSE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6755070 | WATER PERMITS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6755090 | WATER-OTHER MAINT EXP | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759002 | ANSWERING SERV | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759003 | COMPUTER SUPPLIES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759006 | UPS & AIR FREIGHT | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759080 | MAINT-DEFERRED CHARGES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759110 | OFFICE TELEPHONE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759120 | OFFICE ELECTRIC | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759160 | OFFICE FAX MACH PHONE LINE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759210 | OFFICE CLEANING SERV | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759290 | OTHER OFFICE MAINT | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759412 | UNIFORMS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759413 | OPERATORS-POSTAGE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759430 | GARBAGE REMOVAL WTR/SWR | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759503 | WATER MAINT SUPPLIES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759506 | WATER-MAINT REPAIRS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759507 | WATER-MAIN BREAKS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 6759509 | WATER-ELEC EQUIPT REPAIR | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7151020 | ELEC PWR - SEWER SYSTEM | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7352020 | SEWER TESTS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7668010 | RATE CASE EXPENSE | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7754003 | SEWER-MAINT SUPPLIES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7754008 | SEWER-SLUDGE HAULING | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7754009 | SEWER-ELEC EQUIPT REPAIR | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7754011 | SEWER-SEWER RODDING | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7755070 | SEWER PERMITS | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7758370 | MEALS & RELATED EXP | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7758380 | BANK SERV CHARGES | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |
| 110 | 7758390 | OTHER MISC GENERAL | 100.00% | 18.64% | 24.94% | 3.45% | 52.98% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 05/30/05

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | NV | | | |
|-------------------------|-----------|--------------------------------|--------------------------------|--------------|-----------|----------------|----------|
| | | | | 34-0120 | 35-0110 | 133-0123 | 140-0140 |
| | | | Ut of Nevada | Spring Creek | Sky Ranch | Central Nevada | |
| 110 | 4032010 | DEPRECIATION-WATER PLANT | 18,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4032092 | DEPRECIATION-10300 | 18,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4032098 | DEPRECIATION-COMPUTER | 18,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4033000 | DEPRECIATION-SEWER | 18,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4071000 | AMORT EXP-CIA-WATER | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4071010 | AMORT EXP 2711010 | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4073000 | AMORT EXP-CIA-SEWER | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4073010 | AMORT EXP 2721010 | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4081004 | UTIL OR COMMISSION TAX | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4081100 | PROPERTY & OTHER GEN TAXES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4081121 | REAL ESTATE TAX | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4081122 | PERS PROP & ICT TAX | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4081303 | FRANCHISE TAX | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4191010 | INTEREST INCOME-OTHER | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4201000 | INTEREST DURING CONSTRUCTION | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 4272050 | SY INT EXP CUSTOMERS DEP | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6151010 | ELEC PWR - WATER SYSTEM | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6181010 | CHLORINE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6181090 | OTHER CHEMICALS (TREATMENT) | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6205003 | OPERATORS EXPENSES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6319011 | ENGINEERING FEES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6338001 | LEGAL FEES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6355010 | WATER TESTS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6355030 | TESTING EQUIP & CHEM | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6361000 | METER READING | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6369005 | COMPUTER-AMORT & PROG COST | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6369012 | INTERNET SUPPLIER | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6419090 | RENT-OTHERS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6501020 | GASOLINE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6501030 | AUTO REPAIR & TIRES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6501040 | AUTO LICENSES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6708000 | UNCOLLECTIBLE ACCOUNTS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6708001 | AGENCY EXPENSE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6755070 | WATER PERMITS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6755090 | WATER-OTHER MAINT EXP | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759002 | ANSWERING SERV | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759003 | COMPUTER SUPPLIES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759006 | UPS & AIR FREIGHT | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759007 | PRINTING CUSTOMER SERVICE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759009 | OFFICE SUPPLY STORES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759017 | OPERATORS-CLEANING SUPPLIES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759080 | MAINT-DEFERRED CHARGES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759110 | OFFICE TELEPHONE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759120 | OFFICE ELECTRIC | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759135 | OPERATIONS TELEPHONES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759160 | OFFICE FAX MACH PHONE LINE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759210 | OFFICE CLEANING SERV | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759290 | OTHER OFFICE MAINT | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759330 | MEMBERSHIPS - COMPANY | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759405 | COMMUNICATION EXPENSES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759412 | UNIFORMS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759413 | OPERATORS-POSTAGE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759416 | OPERATORS-MEMBERSHIPS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759490 | GARBAGE REMOVAL WTR/SWR | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759503 | WATER-MAINT SUPPLIES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759506 | WATER-MAINT REPAIRS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759507 | WATER-MAINT BREAKS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 6759508 | WATER-ELEC EQUIPT REPAIR | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7151020 | ELEC PWR - SEWER SYSTEM | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7252020 | SEWER TESTS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7669010 | RATE CASE EXPENSE | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7754003 | SEWER-MAINT SUPPLIES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7754008 | SEWER-SLUDGE HAULING | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7754009 | SEWER-ELEC EQUIPT REPAIR | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7754011 | SEWER-SEWER ROODING | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7755070 | SEWER PERMITS | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7758370 | MEALS & RELATED EXP | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7758380 | BANK SERV CHARGES | 16,803 | 3,132 | 4,190 | 579 | 8,902 |
| 110 | 7758390 | OTHER MSC GENERAL | 16,803 | 3,132 | 4,190 | 579 | 8,902 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 5,388,959 \$ 3,888,888 \$ 784,376 \$ 1710
 \$ 714,184

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | Holiday Service | OH 50-0245 |
|-------------------------|-----------|---------------------------------|--------------|-----------------------------|--------------------------------|-----------------|------------|
| 99 | 4032010 | DEPRECIATION-WATER PLANT | \$ 573 | \$ 380 | \$ 193 | \$ | 5 |
| 99 | 4032092 | DEPRECIATION-10300 | \$ 42,307 | \$ 31,986 | \$ 10,321 | \$ | 286 |
| 99 | 4032098 | DEPRECIATION-COMPUTER | \$ 2,213 | \$ 1,089 | \$ 1,124 | \$ | 31 |
| 99 | 6205003 | OPERATORS EXPENSES | \$ 586 | \$ 344 | \$ 242 | \$ | 7 |
| 99 | 6338001 | LEGAL FEES | \$ 3,952 | \$ 54 | \$ 3,898 | \$ | 108 |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | \$ 272 | \$ 150 | \$ 122 | \$ | 3 |
| 99 | 6369012 | INTERNET SUPPLIER | \$ 373 | \$ | \$ 373 | \$ | 10 |
| 99 | 6419050 | RENT-OTHERS | \$ 2,105 | \$ 1,190 | \$ 915 | \$ | 25 |
| 99 | 6501020 | GASOLINE | \$ 47,932 | \$ 27,189 | \$ 20,763 | \$ | 575 |
| 99 | 6501030 | AUTO REPAIR & TIRES | \$ 11,963 | \$ 5,984 | \$ 5,999 | \$ | 166 |
| 99 | 6501040 | AUTO LICENSES | \$ 2,115 | \$ 1,640 | \$ 475 | \$ | 13 |
| 99 | 6509090 | OTHER TRANS EXPENSES | \$ 1,263 | \$ 1,263 | \$ | \$ | - |
| 99 | 6759002 | ANSWERING SERV | \$ 7,827 | \$ 4,066 | \$ 3,781 | \$ | 104 |
| 99 | 6759003 | COMPUTER SUPPLIES | \$ 300 | \$ 176 | \$ 122 | \$ | 3 |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 1,281 | \$ 1,060 | \$ 221 | \$ | 6 |
| 99 | 6759006 | UPS & AIR FREIGHT | \$ 828 | \$ 286 | \$ 542 | \$ | 15 |
| 99 | 6759009 | OFFICE SUPPLY STORES | \$ 1,697 | \$ 1,121 | \$ 578 | \$ | 16 |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 465 | \$ 465 | \$ | \$ | - |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | \$ 37 | \$ 37 | \$ | \$ | - |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 2 | \$ | \$ 2 | \$ | 0 |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 851 | \$ 35 | \$ 617 | \$ | 17 |
| 99 | 6759050 | OTHER OFFICE EXPENSES | \$ 371 | \$ | \$ 371 | \$ | 10 |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | \$ 115 | \$ 115 | \$ | \$ | - |
| 99 | 6759135 | OPERATIONS TELEPHONES | \$ 4,903 | \$ 3,185 | \$ 1,718 | \$ | 48 |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | \$ 478 | \$ 162 | \$ 316 | \$ | 8 |
| 99 | 6758405 | COMMUNICATION EXPENSES | \$ 19,469 | \$ 13,784 | \$ 5,685 | \$ | 157 |
| 99 | 6758413 | OPERATORS-POSTAGE | \$ 87 | \$ 46 | \$ 41 | \$ | 1 |
| 99 | 6758414 | OPERATORS-OFFICE SUPPLY STORES | \$ 12 | \$ 12 | \$ | \$ | - |
| 99 | 6758416 | OPERATORS-MEMBERSHIPS | \$ 441 | \$ 441 | \$ | \$ | - |
| 99 | 7758370 | MEALS & RELATED EXP | \$ 1,065 | \$ 585 | \$ 479 | \$ | 13 |
| 99 | 7758390 | OTHER MISC GENERAL | \$ 8,227 | \$ 5,320 | \$ 2,907 | \$ | 80 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/08

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | Holiday Service |
|-------------------------|-----------|---------------------------------|--------------------------------|-----------------|
| | | | | OH 50-0245 |
| 99 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 2.77% |
| 99 | 4032052 | DEPRECIATION-10300 | 100.00% | 2.77% |
| 99 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 2.77% |
| 99 | 6205003 | OPERATORS EXPENSES | 100.00% | 2.77% |
| 99 | 6338001 | LEGAL FEES | 100.00% | 2.77% |
| 99 | 6368009 | COMPUTER-AMORT & PROG COST | 100.00% | 2.77% |
| 99 | 6368012 | INTERNET SUPPLIER | 100.00% | 2.77% |
| 99 | 6418090 | RENT-OTHERS | 100.00% | 2.77% |
| 99 | 6501020 | GASOLINE | 100.00% | 2.77% |
| 99 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 2.77% |
| 99 | 6501040 | AUTO LICENSES | 100.00% | 2.77% |
| 99 | 6509090 | OTHER TRANS EXPENSES | 100.00% | 2.77% |
| 99 | 6759002 | ANSWERING SERV | 100.00% | 2.77% |
| 99 | 6759003 | COMPUTER SUPPLIES | 100.00% | 2.77% |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 2.77% |
| 99 | 6759006 | UPS & AIR FREIGHT | 100.00% | 2.77% |
| 99 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 2.77% |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 2.77% |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 100.00% | 2.77% |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 2.77% |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 2.77% |
| 99 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 2.77% |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 2.77% |
| 99 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 2.77% |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 2.77% |
| 99 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 2.77% |
| 99 | 6759413 | OPERATORS-POSTAGE | 100.00% | 2.77% |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 2.77% |
| 99 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 2.77% |
| 99 | 7758370 | MEALS & RELATED EXP | 100.00% | 2.77% |
| 99 | 7758390 | OTHER MISC GENERAL | 100.00% | 2.77% |

UTILITIES, Inc.
 SE-00 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | OH 50-0245 | Holiday Service |
|-------------------------|-----------|---------------------------------|--------------------------------|------------|-----------------|
| 99 | 4032010 | DEPRECIATION-WATER PLANT | 20,702 | | 573 |
| 99 | 4032092 | DEPRECIATION-10300 | 20,702 | | 573 |
| 99 | 4032098 | DEPRECIATION-COMPUTER | 20,702 | | 573 |
| 99 | 6205003 | OPERATORS EXPENSES | 20,702 | | 573 |
| 99 | 6338001 | LEGAL FEES | 20,702 | | 573 |
| 99 | 6369009 | COMPUTER-AMORT & PROG COST | 20,702 | | 573 |
| 99 | 6369012 | INTERNET SUPPLIER | 20,702 | | 573 |
| 99 | 6419090 | RENT-OTHERS | 20,702 | | 573 |
| 99 | 6501020 | GASOLINE | 20,702 | | 573 |
| 99 | 6501030 | AUTO REPAIR & TIRES | 20,702 | | 573 |
| 99 | 6501040 | AUTO LICENSES | 20,702 | | 573 |
| 99 | 6609090 | OTHER TRANS EXPENSES | 20,702 | | 573 |
| 99 | 6759002 | ANSWERING SERV | 20,702 | | 573 |
| 99 | 6759003 | COMPUTER SUPPLIES | 20,702 | | 573 |
| 99 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 20,702 | | 573 |
| 99 | 6759006 | UPS & AIR FREIGHT | 20,702 | | 573 |
| 99 | 6759008 | OFFICE SUPPLY STORES | 20,702 | | 573 |
| 99 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 20,702 | | 573 |
| 99 | 6759014 | MEMBERSHIPS - OFFICE EMPLOYEE | 20,702 | | 573 |
| 99 | 6759017 | OPERATORS-CLEANING SUPPLIES | 20,702 | | 573 |
| 99 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 20,702 | | 573 |
| 99 | 6759090 | OTHER OFFICE EXPENSES | 20,702 | | 573 |
| 99 | 6759330 | MEMBERSHIPS - COMPANY | 20,702 | | 573 |
| 99 | 6759135 | OPERATIONS TELEPHONES | 20,702 | | 573 |
| 99 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 20,702 | | 573 |
| 99 | 6759406 | COMMUNICATION EXPENSES | 20,702 | | 573 |
| 99 | 6759413 | OPERATORS-POSTAGE | 20,702 | | 573 |
| 99 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 20,702 | | 573 |
| 99 | 6759416 | OPERATORS-MEMBERSHIPS | 20,702 | | 573 |
| 99 | 7758370 | MEALS & RELATED EXP | 20,702 | | 573 |
| 99 | 7758390 | OTHER MISC GENERAL | 20,702 | | 573 |

Utilities, Inc.
 BE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 5,300,859 \$ 3,066,388 \$ 784,576 \$ 3,147 \$ 9,406 \$ 1,162
 \$ 714,194

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | PA 51-0251 Westgate | PA 52-0250 Utilities, Inc of Penn | PA 53-0255 Penn Estates |
|-------------------------|-----------|-----------------------------------|--------------|-----------------------------|--------------------------------|---------------------|-----------------------------------|-------------------------|
| 200 | 4032010 | DEPRECIATION-WATER PLANT | \$ 2,947 | \$ 1,962 | \$ 985 | \$ 46 | \$ 138 | \$ 162 |
| 200 | 4032092 | DEPRECIATION-10300 | \$ 13,821 | \$ - | \$ 13,821 | \$ 641 | \$ 1,931 | \$ 2,272 |
| 200 | 4032098 | DEPRECIATION-COMPUTER | \$ 2,195 | \$ 991 | \$ 1,204 | \$ 58 | \$ 168 | \$ 196 |
| 200 | 4061004 | UTIL OR COMMISSION TAX | \$ 534 | \$ - | \$ 534 | \$ 25 | \$ 75 | \$ 88 |
| 200 | 4061100 | PROPERTY & OTHER GEN TAXES | \$ (13,049) | \$ 43,930 | \$ (56,979) | \$ (2,641) | \$ (7,961) | \$ (9,367) |
| 200 | 4061121 | REAL ESTATE TAX | \$ 772 | \$ - | \$ 772 | \$ 36 | \$ 108 | \$ 127 |
| 200 | 4061122 | PERS PROP & ICT TAX | \$ 72,605 | \$ (3,355) | \$ 75,960 | \$ 3,520 | \$ 10,613 | \$ 12,487 |
| 200 | 4141040 | SALE OF EQUIPMENT | \$ (1,000) | \$ (1,000) | \$ - | \$ - | \$ - | \$ - |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6205003 | OPERATORS EXPENSES | \$ 443 | \$ 310 | \$ 133 | \$ 6 | \$ 19 | \$ 22 |
| 200 | 6330001 | LEGAL FEES | \$ 1,732 | \$ 281 | \$ 1,451 | \$ 67 | \$ 203 | \$ 239 |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | \$ 292 | \$ 195 | \$ 97 | \$ 5 | \$ 14 | \$ 16 |
| 200 | 6501020 | GASOLINE | \$ 20,953 | \$ 13,276 | \$ 7,677 | \$ 356 | \$ 1,073 | \$ 1,262 |
| 200 | 6501030 | AUTO REPAIR & TIRES | \$ 2,223 | \$ 1,271 | \$ 952 | \$ 44 | \$ 133 | \$ 157 |
| 200 | 6501040 | AUTO LICENSES | \$ 253 | \$ 51 | \$ 202 | \$ 9 | \$ 28 | \$ 33 |
| 200 | 6509110 | OPERATORS TRANS REIM | \$ 47 | \$ 47 | \$ - | \$ - | \$ - | \$ - |
| 200 | 6599090 | OTHER INS | \$ 20,321 | \$ 20,321 | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759003 | COMPUTER SUPPLIES | \$ 254 | \$ 121 | \$ 133 | \$ 6 | \$ 19 | \$ 22 |
| 200 | 6759006 | UPS & AIR FREIGHT | \$ 39 | \$ 29 | \$ 10 | \$ 0 | \$ 1 | \$ 2 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 66 | \$ 66 | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 281 | \$ 215 | \$ 66 | \$ 3 | \$ 9 | \$ 11 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 1,885 | \$ 1,237 | \$ 648 | \$ 30 | \$ 91 | \$ 107 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUBSCRIPTI | \$ 53 | \$ 53 | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759135 | OPERATIONS-TELEPHONES | \$ 1,065 | \$ 717 | \$ 348 | \$ 16 | \$ 49 | \$ 57 |
| 200 | 6759136 | OPERATIONS-TELEPHONES-LONG DIST | \$ 29 | \$ 29 | \$ - | \$ - | \$ - | \$ - |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | \$ 754 | \$ - | \$ 754 | \$ 35 | \$ 105 | \$ 124 |
| 200 | 6759405 | COMMUNICATION EXPENSES | \$ 2,394 | \$ 1,716 | \$ 678 | \$ 31 | \$ 95 | \$ 111 |
| 200 | 6759410 | OPERATORS ED EXPENSES | \$ 133 | \$ - | \$ 133 | \$ 6 | \$ 19 | \$ 22 |
| 200 | 6759413 | OPERATORS-POSTAGE | \$ 1,743 | \$ 1,235 | \$ 508 | \$ 24 | \$ 71 | \$ 84 |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 1,040 | \$ 650 | \$ 390 | \$ 18 | \$ 54 | \$ 64 |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | \$ 172 | \$ 130 | \$ 42 | \$ 2 | \$ 6 | \$ 7 |
| 200 | 7668010 | RATE CASE EXPENSE | \$ 850 | \$ 366 | \$ 484 | \$ 22 | \$ 68 | \$ 80 |
| 200 | 7758370 | MEALS & RELATED EXP | \$ 654 | \$ 510 | \$ 144 | \$ 7 | \$ 20 | \$ 24 |
| 200 | 7758380 | BANK SERV CHARGES | \$ 27 | \$ 27 | \$ - | \$ - | \$ - | \$ - |
| 200 | 7758390 | OTHER MISC GENERAL | \$ 3,674 | \$ 2,005 | \$ 1,669 | \$ 77 | \$ 233 | \$ 274 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | \$ 617 | \$ 411 | \$ 206 | \$ 10 | \$ 29 | \$ 34 |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | \$ 12,047 | \$ 5,198 | \$ 6,850 | \$ 317 | \$ 957 | \$ 1,126 |
| 202 | 6759002 | ANSWERING SERV | \$ 3,183 | \$ 1,848 | \$ 1,335 | \$ 61 | \$ 184 | \$ 216 |
| 202 | 6759005 | POSTAGE & POSTAGE METER OFFICE | \$ 6,890 | \$ 3,753 | \$ 2,137 | \$ 99 | \$ 299 | \$ 351 |
| 202 | 6759006 | UPS & AIR FREIGHT | \$ 94 | \$ 41 | \$ 53 | \$ 2 | \$ 7 | \$ 9 |
| 202 | 6759008 | XEROX | \$ 1,080 | \$ - | \$ 1,080 | \$ 50 | \$ 151 | \$ 178 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | \$ 288 | \$ - | \$ 288 | \$ 13 | \$ 40 | \$ 47 |
| 202 | 6759009 | OFFICE SUPPLY STORES | \$ 3,403 | \$ 2,337 | \$ 1,066 | \$ 49 | \$ 149 | \$ 175 |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 769 | \$ 550 | \$ 219 | \$ 10 | \$ 31 | \$ 36 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | \$ 278 | \$ 278 | \$ - | \$ - | \$ - | \$ - |
| 202 | 6759110 | OFFICE TELEPHONE | \$ 2,277 | \$ 1,529 | \$ 748 | \$ 35 | \$ 105 | \$ 123 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | \$ (92) | \$ (92) | \$ - | \$ - | \$ - | \$ - |
| 202 | 6759135 | OPERATIONS TELEPHONES | \$ 970 | \$ 686 | \$ 284 | \$ 13 | \$ 40 | \$ 47 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | \$ 253 | \$ 170 | \$ 83 | \$ 4 | \$ 12 | \$ 14 |
| 202 | 6759210 | OFFICE CLEANING SERV | \$ 1,000 | \$ 625 | \$ 375 | \$ 17 | \$ 52 | \$ 62 |
| 202 | 6759290 | OTHER OFFICE MAINT | \$ 1,140 | \$ 760 | \$ 380 | \$ 18 | \$ 53 | \$ 62 |

Utilifea, Inc.
 SE-90 Worksheets
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | PA | PA | PA |
|----------------------------------|-----------|----------------------------------|-----------------------------------|---------------------|--------------------------------------|-------------------------|
| | | | | 51-0251 Westgate | 52-0250 Utilifea, Inc. of Penn | 53-0255 Penn Estates |
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4032092 | DEPRECIATION-10300 | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4081004 | UTIL OR COMMISSION TAX | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4081121 | REAL ESTATE TAX | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4081122 | PERS PROP & ICT TAX | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4141040 | SALE OF EQUIPMENT | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6205003 | OPERATORS EXPENSES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6338001 | LEGAL FEES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6501020 | GASOLINE | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6501040 | AUTO LICENSES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6509110 | OPERATORS TRANS REIM | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6599090 | OTHER INS | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759003 | COMPUTER SUPPLIES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759006 | UPS & AIR FREIGHT | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759410 | OPERATORS ED EXPENSES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759413 | OPERATORS-POSTAGE | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 7668010 | RATE CASE EXPENSE | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 7758370 | MEALS & RELATED EXP | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 7758380 | BANK SERV CHARGES | 100.00% | 4.63% | 13.97% | 16.44% |
| 200 | 7758390 | OTHER MISC GENERAL | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759002 | ANSWERING SERV | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759006 | UPS & AIR FREIGHT | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759008 | XEROX | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759110 | OFFICE TELEPHONE | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759210 | OFFICE CLEANING SERV | 100.00% | 4.63% | 13.97% | 16.44% |
| 202 | 6759290 | OTHER OFFICE MAINT | 100.00% | 4.63% | 13.97% | 16.44% |

Utilities, Inc.
 SE-90 Worksheets
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | PA 51-0251 Westgate | PA 52-0250 Utilities, Inc. of Penn | PA 53-0255 Penn Estates |
|-------------------------|-----------|----------------------------------|--------------------------------|---------------------|------------------------------------|-------------------------|
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4032092 | DEPRECIATION 10300 | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4081004 | UTIL OR COMMISSION TAX | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4081121 | REAL ESTATE TAX | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4081122 | PERS PROP & ICT TAX | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4141040 | SALE OF EQUIPMENT | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6205003 | OPERATORS EXPENSES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6338001 | LEGAL FEES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6501020 | GASOLINE | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6501030 | AUTO REPAIR & TIRES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6501040 | AUTO LICENSES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6509110 | OPERATORS TRANS REIM | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6599090 | OTHER INS | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759003 | COMPUTER SUPPLIES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759006 | UPS & AIR FREIGHT | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS(SUSCRIPTI | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759135 | OPERATIONS TELEPHONES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759405 | COMMUNICATION EXPENSES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759410 | OPERATORS ED EXPENSES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759413 | OPERATORS-POSTAGE | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 7668010 | RATE CASE EXPENSE | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 7758370 | MEALS & RELATED EXP | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 7758380 | BANK SERV CHARGES | 15,460 | 717 | 2,160 | 2,542 |
| 200 | 7758390 | OTHER MISC GENERAL | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759002 | ANSWERING SERV | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759006 | UPS & AIR FREIGHT | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759008 | XEROX | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759009 | OFFICE SUPPLY STORES | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759110 | OFFICE TELEPHONE | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759135 | OPERATIONS TELEPHONES | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759210 | OFFICE CLEANING SERV | 15,460 | 717 | 2,160 | 2,542 |
| 202 | 6759290 | OTHER OFFICE MAINT | 15,460 | 717 | 2,160 | 2,542 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 5,688,950 \$ 3,688,388 \$ 784,376 \$ 15,785 \$ 6,312 \$ (82) \$ (220) \$ 13,360
 71,194 \$ (2,695)

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | SC 70-0298 Carolina Water Service | SC 71-1300 Util Serv of SC | SC 74-0484 Southend | SC 75-0700 United Utility Co. | SC 77-0470 SC UTILITIES | SC 79-0485 Terra Cay |
|-------------------------|-----------|--------------------------------|--------------|-----------------------------|--------------------------------|--------------------------------------|-------------------------------|------------------------|----------------------------------|----------------------------|-------------------------|
| 298 | 4032010 | DEPRECIATION-WATER PLANT | \$ 1,856 | \$ 1,235 | \$ 621 | \$ 367 | \$ 153 | \$ 4 | \$ 30 | \$ - | \$ 56 |
| 298 | 4032092 | DEPRECIATION-10300 | \$ 100,803 | \$ 49,005 | \$ 51,798 | \$ 30,613 | \$ 12,776 | \$ 366 | \$ 2,498 | \$ - | \$ 5,545 |
| 298 | 4039000 | DEPRECIATION-SEWER | \$ 1,064 | \$ 709 | \$ 355 | \$ 210 | \$ 88 | \$ 3 | \$ 17 | \$ - | \$ 38 |
| 298 | 4081004 | UTIL OR COMMISSION TAX | \$ 48,904 | \$ 1,259 | \$ 47,645 | \$ 28,159 | \$ 11,752 | \$ 337 | \$ 2,298 | \$ - | \$ 5,100 |
| 298 | 4081100 | PROPERTY & OTHER GEN TAXES | \$ 537,104 | \$ 388,292 | \$ 148,812 | \$ 87,948 | \$ 38,704 | \$ 1,052 | \$ 7,178 | \$ - | \$ 15,930 |
| 298 | 4081122 | PEPS PROP & ICT TAX | \$ (417,965) | \$ - | \$ (417,965) | \$ (247,020) | \$ (103,090) | \$ (2,954) | \$ (20,160) | \$ - | \$ (44,741) |
| 298 | 4081303 | FRANCHISE TAX | \$ 200 | \$ 200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 298 | 4122000 | AMORT OF INVEST TAX CREDIT | \$ (8,639) | \$ (4,428) | \$ (2,213) | \$ (1,308) | \$ (546) | \$ (16) | \$ (107) | \$ - | \$ (237) |
| 298 | 4141040 | SALE OF EQUIPMENT | \$ (1,200) | \$ (1,200) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 298 | 4191010 | INTEREST INCOME-OTHER | \$ (312) | \$ (210) | \$ (101) | \$ (60) | \$ (25) | \$ (1) | \$ (5) | \$ - | \$ (11) |
| 298 | 4201000 | INTEREST DURING CONSTRUCTION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 298 | 4261000 | MISCELLANEOUS INCOME | \$ (1,793) | \$ (1,475) | \$ (319) | \$ (188) | \$ (78) | \$ (2) | \$ (15) | \$ - | \$ (34) |
| 298 | 6338001 | LEGAL FEES | \$ 55,673 | \$ 30,729 | \$ 24,944 | \$ 14,742 | \$ 6,152 | \$ 176 | \$ 1,203 | \$ - | \$ 2,870 |
| 298 | 6369009 | COMPUTER-AMORT & PROG COST | \$ 1,331 | \$ 851 | \$ 480 | \$ 284 | \$ 118 | \$ 9 | \$ 23 | \$ - | \$ 51 |
| 298 | 6501020 | GASOLINE | \$ 71,448 | \$ 43,518 | \$ 27,930 | \$ 16,507 | \$ 8,889 | \$ 175 | \$ 1,347 | \$ - | \$ 2,990 |
| 298 | 6501030 | AUTO REPAIR & TIRES | \$ 15,975 | \$ 7,920 | \$ 8,055 | \$ 4,997 | \$ 2,085 | \$ 60 | \$ 408 | \$ - | \$ 905 |
| 298 | 6509090 | OTHER TRANS EXPENSES | \$ - | \$ 98 | \$ (98) | \$ (58) | \$ (24) | \$ (1) | \$ (5) | \$ - | \$ (11) |
| 298 | 6599090 | OTHER INS | \$ 21,284 | \$ 21,284 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 298 | 6759006 | UPS & AIR FREIGHT | \$ 440 | \$ 397 | \$ 43 | \$ 25 | \$ 11 | \$ 0 | \$ 2 | \$ - | \$ 5 |
| 298 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 276 | \$ 63 | \$ 213 | \$ 126 | \$ 53 | \$ 2 | \$ 10 | \$ - | \$ 23 |
| 298 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 1,406 | \$ 1,406 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 298 | 6759052 | XMAS/PICNICS | \$ 460 | \$ 460 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 298 | 6759080 | MAINT-DEFERRED CHARGES | \$ 28,719 | \$ 19,146 | \$ 9,573 | \$ 5,658 | \$ 2,361 | \$ 68 | \$ 462 | \$ - | \$ 1,025 |
| 298 | 6759120 | OFFICE ELECTRIC | \$ 3,844 | \$ 2,342 | \$ 1,502 | \$ 888 | \$ 371 | \$ 11 | \$ 72 | \$ - | \$ 161 |
| 298 | 6759135 | OPERATIONS TELEPHONES | \$ 1,477 | \$ 851 | \$ 626 | \$ 370 | \$ 154 | \$ 4 | \$ 30 | \$ - | \$ 67 |
| 298 | 6759405 | COMMUNICATION EXPENSES | \$ 681 | \$ 438 | \$ 243 | \$ 144 | \$ 60 | \$ 2 | \$ 12 | \$ - | \$ 26 |
| 298 | 6759416 | OPERATORS-MEMBERSHIPS | \$ 1,850 | \$ 900 | \$ 950 | \$ 532 | \$ 222 | \$ 8 | \$ 43 | \$ - | \$ 96 |
| 298 | 6759430 | SALES/SALE TAX EXPENSE | \$ 801 | \$ 596 | \$ 205 | \$ 121 | \$ 51 | \$ 1 | \$ 10 | \$ - | \$ 22 |
| 298 | 7668010 | RENT CASE EXPENSE | \$ 68,517 | \$ 43,710 | \$ 24,807 | \$ 14,861 | \$ 6,119 | \$ 175 | \$ 1,197 | \$ - | \$ 2,655 |
| 298 | 7758370 | MEALS & RELATED EXP | \$ 3,640 | \$ 2,775 | \$ 865 | \$ 511 | \$ 213 | \$ 6 | \$ 42 | \$ - | \$ 93 |
| 298 | 7758381 | LOC FEE | \$ 23,798 | \$ 21,699 | \$ 2,099 | \$ 1,240 | \$ 518 | \$ 15 | \$ 101 | \$ - | \$ 225 |
| 298 | 7758390 | OTHER MISC GENERAL | \$ 5,008 | \$ 4,101 | \$ 907 | \$ 536 | \$ 224 | \$ 9 | \$ 44 | \$ - | \$ 87 |
| 300 | 4032010 | DEPRECIATION-WATER PLANT | \$ 11,265 | \$ 7,488 | \$ 3,778 | \$ 2,233 | \$ 832 | \$ 27 | \$ 182 | \$ - | \$ 404 |
| 300 | 4032098 | DEPRECIATION-COMPUTER | \$ 4,666 | \$ 2,596 | \$ 2,070 | \$ 1,274 | \$ 511 | \$ 15 | \$ 100 | \$ - | \$ 222 |
| 300 | 6161060 | ELEC PWR - OTHER | \$ 1,420 | \$ 890 | \$ 530 | \$ 313 | \$ 131 | \$ 4 | \$ 26 | \$ - | \$ 57 |
| 300 | 6369003 | TEMP EMPLOY - CLERICAL | \$ 17,179 | \$ 10,178 | \$ 7,001 | \$ 4,138 | \$ 1,727 | \$ 49 | \$ 338 | \$ - | \$ 749 |
| 300 | 6759001 | PUBL SUBSCRIPTIONS & TAPES | \$ 1,113 | \$ 886 | \$ 227 | \$ 134 | \$ 56 | \$ 2 | \$ 11 | \$ - | \$ 24 |
| 300 | 6759002 | ANSWERING SERV | \$ 8,412 | \$ 5,197 | \$ 3,215 | \$ 1,900 | \$ 793 | \$ 23 | \$ 155 | \$ - | \$ 344 |
| 300 | 6759003 | COMPUTER SUPPLIES | \$ 739 | \$ 428 | \$ 311 | \$ 184 | \$ 77 | \$ 2 | \$ 15 | \$ - | \$ 33 |
| 300 | 6759004 | PRINTING & BLUEPRINTS | \$ 833 | \$ 694 | \$ 139 | \$ 82 | \$ 34 | \$ 1 | \$ 7 | \$ - | \$ 15 |
| 300 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 56,483 | \$ 37,963 | \$ 18,520 | \$ 10,952 | \$ 4,570 | \$ 131 | \$ 894 | \$ - | \$ 1,984 |
| 300 | 6759006 | UPS & AIR FREIGHT | \$ 7,397 | \$ 4,882 | \$ 2,514 | \$ 1,486 | \$ 620 | \$ 18 | \$ 121 | \$ - | \$ 269 |
| 300 | 6759008 | XEROX | \$ 701 | \$ 393 | \$ 307 | \$ 182 | \$ 76 | \$ 2 | \$ 15 | \$ - | \$ 33 |
| 300 | 6759009 | OFFICE SUPPLY STORES | \$ 10,248 | \$ 7,284 | \$ 2,962 | \$ 1,750 | \$ 730 | \$ 21 | \$ 143 | \$ - | \$ 317 |
| 300 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 1,276 | \$ 687 | \$ 589 | \$ 348 | \$ 145 | \$ 4 | \$ 28 | \$ - | \$ 63 |
| 300 | 6759013 | CLEANING SUPPLIES | \$ 684 | \$ 382 | \$ 303 | \$ 179 | \$ 75 | \$ 2 | \$ 15 | \$ - | \$ 32 |
| 300 | 6759090 | OTHER OFFICE EXPENSES | \$ 1,914 | \$ 1,524 | \$ 391 | \$ 231 | \$ 98 | \$ 3 | \$ 19 | \$ - | \$ 42 |
| 300 | 6759110 | OFFICE TELEPHONE | \$ 18,031 | \$ 9,201 | \$ 8,830 | \$ 3,977 | \$ 1,660 | \$ 48 | \$ 325 | \$ - | \$ 720 |
| 300 | 6759120 | OFFICE ELECTRIC | \$ 5,151 | \$ 3,099 | \$ 2,052 | \$ 1,213 | \$ 506 | \$ 15 | \$ 99 | \$ - | \$ 220 |
| 300 | 6759125 | OFFICE WATER | \$ 499 | \$ 252 | \$ 247 | \$ 145 | \$ 61 | \$ 2 | \$ 12 | \$ - | \$ 26 |
| 300 | 6759135 | OPERATIONS TELEPHONES | \$ 18,974 | \$ 11,956 | \$ 7,018 | \$ 2,966 | \$ 1,238 | \$ 35 | \$ 242 | \$ - | \$ 537 |
| 300 | 6759210 | OFFICE CLEANING SERV | \$ 7,653 | \$ 4,333 | \$ 3,320 | \$ 1,962 | \$ 819 | \$ 23 | \$ 160 | \$ - | \$ 355 |
| 300 | 6759220 | LANDSCAPING MOWING & SNOWPLWNG | \$ 1,080 | \$ 900 | \$ 180 | \$ 106 | \$ 44 | \$ 1 | \$ 9 | \$ - | \$ 19 |
| 300 | 6759230 | OFFICE GARBAGE REMOVAL | \$ 1,260 | \$ 772 | \$ 488 | \$ 288 | \$ 120 | \$ 3 | \$ 24 | \$ - | \$ 52 |
| 300 | 6759260 | REPAIR OFF MACH & HEATING | \$ 1,011 | \$ 946 | \$ 65 | \$ 38 | \$ 16 | \$ 0 | \$ 3 | \$ - | \$ 7 |
| 300 | 6759290 | OTHER OFFICE MAINT | \$ 2,386 | \$ 1,589 | \$ 797 | \$ 471 | \$ 197 | \$ 6 | \$ 38 | \$ - | \$ 85 |
| 300 | 6759405 | COMMUNICATION EXPENSES | \$ 1,851 | \$ 1,046 | \$ 805 | \$ 476 | \$ 198 | \$ 6 | \$ 39 | \$ - | \$ 86 |
| 300 | 6759416 | OPERATORS-MEMBERSHIPS | \$ 400 | \$ 400 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 300 | 7048055 | OFFICE EDUCATION/TRAIN EXP | \$ 522 | \$ 522 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 300 | 7758370 | MEALS & RELATED EXP | \$ 58 | \$ 55 | \$ 3 | \$ 1 | \$ 1 | \$ 0 | \$ 0 | \$ - | \$ 0 |
| 300 | 7758380 | BANK SERV CHARGES | \$ 235 | \$ 147 | \$ 88 | \$ 52 | \$ 22 | \$ 1 | \$ 4 | \$ - | \$ 9 |
| 300 | 7758390 | OTHER MISC GENERAL | \$ 1,268 | \$ 812 | \$ 456 | \$ 270 | \$ 112 | \$ 3 | \$ 22 | \$ - | \$ 49 |
| 875 | 4032010 | DEPRECIATION-WATER PLANT | \$ 11,444 | \$ 7,484 | \$ 3,960 | \$ 2,580 | \$ 1,011 | \$ 33 | \$ 22 | \$ - | \$ 49 |
| 875 | 4039000 | DEPRECIATION-SEWER | \$ 512 | \$ 340 | \$ 172 | \$ 103 | \$ 42 | \$ 1 | \$ 6 | \$ - | \$ 13 |
| 875 | 6181010 | CHLORINE | \$ 76,319 | \$ 43,648 | \$ 32,671 | \$ 8,272 | \$ 4,147 | \$ - | \$ - | \$ - | \$ 5,502 |
| 875 | 6181090 | OTHER CHEMICALS (TREATMENT) | \$ 99,555 | \$ 67,895 | \$ 31,660 | \$ 6,059 | \$ 4,008 | \$ - | \$ - | \$ - | \$ 5,316 |
| 875 | 6355030 | TESTING EQUIP & CHEM | \$ 4,398 | \$ 3,251 | \$ 1,147 | \$ 220 | \$ 145 | \$ - | \$ - | \$ - | \$ 193 |
| 875 | 6419032 | RENT-CHARLOTTE WAREHOUSE | \$ 581 | \$ 581 | \$ - | \$ 111 | \$ 74 | \$ - | \$ - | \$ - | \$ 96 |
| 875 | 6755090 | WATER-OTHER MAINT EXP | \$ 8,280 | \$ 4,844 | \$ 3,436 | \$ 658 | \$ 435 | \$ - | \$ - | \$ - | \$ 577 |
| 875 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 2,281 | \$ 1,470 | \$ 791 | \$ 151 | \$ 100 | \$ - | \$ - | \$ - | \$ 133 |
| 875 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 11,989 | \$ 9,517 | \$ 2,472 | \$ 473 | \$ 313 | \$ - | \$ - | \$ - | \$ 415 |
| 875 | 6759405 | COMMUNICATION EXPENSES | \$ 348 | \$ 207 | \$ 141 | \$ 27 | \$ 18 | \$ - | \$ - | \$ - | \$ 24 |
| 875 | 6759412 | UNIFORMS | \$ 33 | \$ 33 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 875 | 6759503 | WATER-MAINT SUPPLIES | \$ 8,525 | \$ 5,870 | \$ 2,655 | \$ 508 | \$ 336 | \$ - | \$ - | \$ - | \$ 446 |
| 875 | 7754003 | SEWER-MAINT SUPPLIES | \$ 1,361 | \$ 1,109 | \$ 252 | \$ 48 | \$ 32 | \$ - | \$ - | \$ - | \$ 42 |
| 875 | 7758490 | SEWER-OTHER MAINT EXP | \$ 7,138 | \$ 4,699 | \$ 2,440 | \$ 467 | \$ 309 | \$ - | \$ - | \$ - | \$ 410 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | SC | SC | SC | SC | SC | SC |
|-------------------------|-----------|--------------------------------|--------------------------------|------------------------|-----------------|-----------|--------------------|--------------|----------|
| | | | | 70-0298 | 71-1300 | 74-0464 | 76-0700 | 77-0470 | 79-0485 |
| | | | | Carolina Water Service | Util Serv of SC | Southland | United Utility Co. | SC Utilities | Tega Cay |
| 298 | 4033010 | DEPRECIATION-WATER PLANT | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4032992 | DEPRECIATION-10300 | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4033000 | DEPRECIATION-SEWER | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4081004 | UTIL OR COMMISSION TAX | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4081122 | PERS PROP & ICT TAX | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4081303 | FRANCHISE TAX | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4122000 | AMORT OF INVEST TAX CREDIT | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4141040 | SALE OF EQUIPMENT | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4191010 | INTEREST INCOME-OTHER | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 4261000 | MISCELLANEOUS INCOME | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6338001 | LEGAL FEES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6501020 | GASOLINE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6509090 | OTHER TRANS EXPENSES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6599090 | OTHER INS | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759006 | UPS & AIR FREIGHT | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759062 | XMAS PRIZES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759080 | MAINT-DEFERRED CHARGES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759120 | OFFICE ELECTRIC | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 6759430 | SALES/USE TAX EXPENSE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 7688010 | RATE CASE EXPENSE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 7758370 | MEALS & RELATED EXP | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 7758381 | LOC FEE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 298 | 7758390 | OTHER MISC GENERAL | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6161060 | ELEC PWR - OTHER | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6369003 | TEMP EMPLOY - CLERICAL | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759001 | PUBL SUBSCRIPTIONS & TAPES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759002 | ANSWERING SERV | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759003 | COMPUTER SUPPLIES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759004 | PRINTING & BLUEPRINTS | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759006 | UPS & AIR FREIGHT | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759008 | XEROX | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759013 | CLEANING SUPPLIES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759110 | OFFICE TELEPHONE | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759120 | OFFICE ELECTRIC | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759125 | OFFICE WATER | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759210 | OFFICE CLEANING SERV | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759220 | LANDSCAPING MOWING & SNOWPLWNG | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759250 | OFFICE GARBAGE REMOVAL | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759290 | REPAIR OFF MACH & HEATING | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759290 | OTHER OFFICE MAINT | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 7048055 | OFFICE EDUCATION/TRAIN EXP | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 7758370 | MEALS & RELATED EXP | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 7758380 | BANK SERV CHARGES | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 300 | 7758390 | OTHER MISC GENERAL | 100.00% | 59.10% | 24.66% | 0.71% | 4.82% | 0.00% | 10.70% |
| 875 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 4033000 | DEPRECIATION-SEWER | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6181010 | CHLORINE | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6181090 | OTHER CHEMICALS (TREATMENT) | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6355030 | TESTING EQUIP & CHIEF | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6419032 | RENT-CHARLOTTE WAREHOUSE | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6755090 | WATER-OTHER MAINT EXP | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6759412 | UNIFORMS | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 6759503 | WATER-MAINT SUPPLIES | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 7754003 | SEWER-MAINT SUPPLIES | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |
| 875 | 7758490 | SEWER-OTHER MAINT EXP | 100.00% | 19.14% | 12.65% | 0.00% | 0.00% | 0.00% | 16.79% |

Utilities, Inc.
 SC-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/08

| Field Office Home Sub # | Account # | Account Name | Allocation to Current Quarter | SC | SC | SC | SC | SC | SC |
|-------------------------|-----------|--------------------------------|-------------------------------|------------------------|-----------------|-----------|--------------------|--------------|----------|
| | | | | 70-0298 | 71-1300 | 74-0464 | 75-0700 | 77-0470 | 79-0465 |
| | | | | Carolina Water Service | Util Serv of SC | Southland | United Utility Co. | SC Utilities | Tega Cay |
| 298 | 4032010 | DEPRECIATION-WATER PLANT | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4032092 | DEPRECIATION-10300 | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4033000 | DEPRECIATION-SEWER | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4081004 | UTIL OR COMMISSION TAX | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4081100 | PROPERTY & OTHER GEN TAXES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4081122 | PERS PROP & ICT TAX | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4081303 | FRANCHISE TAX | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4122000 | AMORT OF INVEST TAX CREDIT | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4141040 | SALE OF EQUIPMENT | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4191010 | INTEREST INCOME-OTHER | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4201000 | INTEREST DURING CONSTRUCTION | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 4261000 | MISCELLANEOUS INCOME | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6338001 | LEGAL FEES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6389009 | COMPUTER-AMORT & PROG COST | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6501020 | GASOLINE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6501030 | AUTO REPAIR & TIRES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6509090 | OTHER TRANS EXPENSES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6599090 | OTHER INS | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759006 | UPS & AIR FREIGHT | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759007 | PRINTING CUSTOMER SERVICE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759062 | XMAS/PICNICS | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759060 | MAINT-DEFERRED CHARGES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759120 | OFFICE ELECTRIC | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759135 | OPERATIONS TELEPHONES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759405 | COMMUNICATION EXPENSES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759416 | OPERATORS-MEMBERSHIPS | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 6759430 | SALES/USE TAX EXPENSE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 7668010 | RATE CASE EXPENSE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 7758370 | MEALS & RELATED EXP | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 7758381 | LOC FEE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 298 | 7758390 | OTHER MISC GENERAL | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 4032010 | DEPRECIATION-WATER PLANT | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 4032098 | DEPRECIATION-COMPUTER | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6161060 | ELEC PWR - OTHER | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6369003 | TEMP EMPLOY - CLERICAL | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759001 | PUBL SUBSCRIPTIONS & TAPES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759002 | ANSWERING SERV | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759003 | COMPUTER SUPPLIES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759004 | PRINTING & BLUEPRINTS | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759006 | UPS & AIR FREIGHT | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759008 | XEROX | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759009 | OFFICE SUPPLY STORES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759013 | CLEANING SUPPLIES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759090 | OTHER OFFICE EXPENSES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759110 | OFFICE TELEPHONE | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759120 | OFFICE ELECTRIC | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759125 | OFFICE WATER | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759135 | OPERATIONS TELEPHONES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759210 | OFFICE CLEANING SERV | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759220 | LANDSCAPING MOWING & SNOWPLWNG | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759230 | OFFICE GARBAGE REMOVAL | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759260 | REPAIR OFF MACH & HEATING | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759290 | OTHER OFFICE MAINT | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759405 | COMMUNICATION EXPENSES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 6759416 | OPERATORS-MEMBERSHIPS | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 7048055 | OFFICE EDUCATION/TRAIN EXP | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 7758370 | MEALS & RELATED EXP | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 7758380 | BANK SERV CHARGES | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 300 | 7758390 | OTHER MISC GENERAL | 24,480 | 14,468 | 6,038 | 173 | 1,181 | - | 2,621 |
| 875 | 4032010 | DEPRECIATION-WATER PLANT | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 4033000 | DEPRECIATION-SEWER | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6181010 | CHLORINE | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6181090 | OTHER CHEMICALS (TREATMENT) | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6355090 | TESTING EQUIP & CHEM | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 8419032 | RENT-CHARLOTTE WAREHOUSE | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6755090 | WATER-OTHER MAINT EXP | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6759017 | OPERATORS-CLEANING SUPPLIES | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6759405 | COMMUNICATION EXPENSES | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6759412 | UNIFORMS | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 6759503 | WATER-MAINT SUPPLIES | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 7754003 | SEWER-MAINT SUPPLIES | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |
| 875 | 7758490 | SEWER-OTHER MAINT EXP | 15,607 | 2,987 | 1,975 | - | - | - | 2,621 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 3,385,659 \$ 3,688,388 \$ 794,376 \$ 48
 714,194

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocation for Current Quarter | Tennessee Water Service | TN 82-0651 |
|-------------------------|-----------|--------------------------------|--------------|-----------------------------|--------------------------------|-------------------------|------------|
| 887 | 4032010 | DEPRECIATION-WATER PLANT | \$ 246 | \$ 149 | \$ 96 | | 2 |
| 887 | 4081121 | REAL ESTATE TAX | \$ 597 | \$ - | \$ 597 | | 14 |
| 887 | 6759002 | ANSWERING SERV | \$ 3,939 | \$ 2,235 | \$ 704 | | 39 |
| 887 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 1,212 | \$ 612 | \$ 600 | | 14 |
| 887 | 6759008 | XEROX | \$ 584 | \$ 501 | \$ 83 | | 2 |
| 887 | 6759009 | OFFICE SUPPLY STORES | \$ 121 | \$ 121 | \$ - | | - |
| 887 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | \$ 1,233 | \$ 819 | \$ 414 | | 9 |
| 887 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 172 | \$ - | \$ 172 | | 4 |
| 887 | 6759090 | OTHER OFFICE EXPENSES | \$ 313 | \$ 313 | \$ - | | - |
| 887 | 6759110 | OFFICE TELEPHONE | \$ 5,539 | \$ 3,685 | \$ 1,844 | | 42 |
| 887 | 6759160 | OFFICE FAX MACH PHONE LINE | \$ 424 | \$ 285 | \$ 139 | | 3 |
| 887 | 6759210 | OFFICE CLEANING SERV | \$ 2,085 | \$ 1,305 | \$ 780 | | 18 |
| 887 | 6759405 | COMMUNICATION EXPENSES | \$ 126 | \$ 126 | \$ - | | - |
| 887 | 6759490 | GARBAGE REMOVAL WTRSWR | \$ 64 | \$ - | \$ 64 | | 1 |

UUKies, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 06/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Customer Charges | TN 92-0651 |
|----------------------------------|-----------|--------------------------------|------------------------------------|-----------------------------|
| | | | | Tennessee Water Services |
| 887 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 2.27% |
| 887 | 4081121 | REAL ESTATE TAX | 100.00% | 2.27% |
| 887 | 6759002 | ANSWERING SERV | 100.00% | 2.27% |
| 887 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 2.27% |
| 887 | 6759008 | XEROX | 100.00% | 2.27% |
| 887 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 2.27% |
| 887 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 2.27% |
| 887 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 2.27% |
| 887 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 2.27% |
| 887 | 6759110 | OFFICE TELEPHONE | 100.00% | 2.27% |
| 887 | 6759160 | OFFICE FAX MACH PHONE LINE | 100.00% | 2.27% |
| 887 | 6759210 | OFFICE CLEANING SERV | 100.00% | 2.27% |
| 887 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 2.27% |
| 887 | 6759490 | GARBAGE REMOVAL WTR/SWR | 100.00% | 2.27% |

Utilities, Inc.
 SE-90 Worksheets
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | TN 82-0651 Tennessee Water Service |
|----------------------------------|-----------|--------------------------------|-----------------------------------|---|
| 887 | 4032010 | DEPRECIATION-WATER PLANT | 12,234 | 278 |
| 887 | 4061121 | REAL ESTATE TAX | 12,234 | 278 |
| 887 | 6759002 | ANSWERING SERV | 12,234 | 278 |
| 887 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 12,234 | 278 |
| 887 | 6759006 | XEROX | 12,234 | 278 |
| 887 | 6759009 | OFFICE SUPPLY STORES | 12,234 | 278 |
| 887 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 12,234 | 278 |
| 887 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 12,234 | 278 |
| 887 | 6759080 | OTHER OFFICE EXPENSES | 12,234 | 278 |
| 887 | 6759110 | OFFICE TELEPHONE | 12,234 | 278 |
| 887 | 6759160 | OFFICE FAX MACH PHONE LINE | 12,234 | 278 |
| 887 | 6759210 | OFFICE CLEANING SERV | 12,234 | 278 |
| 887 | 6759405 | COMMUNICATION EXPENSES | 12,234 | 278 |
| 887 | 6759490 | GARBAGE REMOVAL WTR/SWR | 12,234 | 278 |

Utilities, Inc.
 SE-90 Workpapers
 Field Office Expense Allocation by Customer Equivalent %
 For the Quarter Ended 09/30/06

TOTAL EXPENSES ALLOCATED \$ 5,390,950 \$ 3,682,388 \$ 794,376 \$ 742 \$ 16,965
 \$ 714,194

| Field Office Home Sub # | Account # | Account Name | Year to Date | Allocated in Prior Quarters | Allocated in Current Quarter | Allocation % | |
|-------------------------|-----------|----------------------------------|--------------|-----------------------------|------------------------------|--------------|---------------|
| | | | | | | Colchester | Massachusetts |
| 200 | 4032010 | DEPRECIATION-WATER PLANT | \$ 2,847 | \$ 1,962 | \$ 965 | \$ 11 | \$ 232 |
| 200 | 4032092 | DEPRECIATION-10300 | \$ 13,821 | \$ - | \$ 3,821 | \$ 151 | \$ 3,250 |
| 200 | 4032098 | DEPRECIATION-COMPUTER | \$ 2,195 | \$ 991 | \$ 204 | \$ 13 | \$ 283 |
| 200 | 4081004 | UTIL OR COMMISSION TAX | \$ 534 | \$ - | \$ 534 | \$ 8 | \$ 126 |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | \$ (13,049) | \$ 43,930 | \$ (5,979) | \$ (623) | \$ (13,397) |
| 200 | 4081121 | REAL ESTATE TAX | \$ 772 | \$ - | \$ 772 | \$ 8 | \$ 182 |
| 200 | 4081122 | PERF PROP & ICT TAX | \$ 72,605 | \$ (3,355) | \$ 76,959 | \$ 830 | \$ 17,660 |
| 200 | 4141040 | SALE OF EQUIPMENT | \$ (1,000) | \$ (1,000) | \$ - | \$ - | \$ - |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | 6205003 | OPERATORS EXPENSES | \$ 443 | \$ 310 | \$ 133 | \$ 1 | \$ 31 |
| 200 | 6338001 | LEGAL FEES | \$ 1,732 | \$ 281 | \$ 1,451 | \$ 16 | \$ 341 |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | \$ 292 | \$ 195 | \$ 97 | \$ 1 | \$ 23 |
| 200 | 6501020 | GASOLINE | \$ 20,853 | \$ 13,276 | \$ 7,577 | \$ 84 | \$ 1,605 |
| 200 | 6501030 | AUTO REPAIR & TIRES | \$ 2,223 | \$ 1,271 | \$ 952 | \$ 10 | \$ 224 |
| 200 | 6501040 | AUTO LICENSES | \$ 253 | \$ 51 | \$ 202 | \$ 2 | \$ 48 |
| 200 | 6509110 | OPERATORS TRANS REIM | \$ 47 | \$ 47 | \$ - | \$ - | \$ - |
| 200 | 6599090 | OTHER INS | \$ 20,321 | \$ 20,321 | \$ - | \$ - | \$ - |
| 200 | 6759003 | COMPUTER SUPPLIES | \$ 254 | \$ 121 | \$ 133 | \$ 1 | \$ 31 |
| 200 | 6759006 | UPS & AIR FREIGHT | \$ 39 | \$ 29 | \$ 11 | \$ 0 | \$ 3 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | \$ 66 | \$ 66 | \$ - | \$ - | \$ - |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | \$ 281 | \$ 215 | \$ 66 | \$ 1 | \$ 15 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | \$ 1,885 | \$ 1,207 | \$ 678 | \$ 7 | \$ 152 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRIPTI | \$ 53 | \$ 53 | \$ - | \$ - | \$ - |
| 200 | 6759135 | OPERATIONS TELEPHONES | \$ 1,065 | \$ 717 | \$ 348 | \$ 4 | \$ 82 |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | \$ 29 | \$ 29 | \$ - | \$ - | \$ - |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | \$ 754 | \$ - | \$ 754 | \$ 8 | \$ 177 |
| 200 | 6759405 | COMMUNICATION EXPENSES | \$ 2,394 | \$ 1,716 | \$ 678 | \$ 7 | \$ 159 |
| 200 | 6759410 | OPERATORS ED EXPENSES | \$ 133 | \$ - | \$ 133 | \$ 1 | \$ 31 |
| 200 | 6759413 | OPERATORS-POSTAGE | \$ 1,743 | \$ 1,235 | \$ 508 | \$ 6 | \$ 119 |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | \$ 1,040 | \$ 650 | \$ 389 | \$ 4 | \$ 92 |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | \$ 172 | \$ 130 | \$ 42 | \$ 0 | \$ 10 |
| 200 | 7668010 | RATE CASE EXPENSE | \$ 850 | \$ 366 | \$ 484 | \$ 5 | \$ 114 |
| 200 | 7758370 | MEALS & RELATED EXP | \$ 654 | \$ 510 | \$ 144 | \$ 2 | \$ 34 |
| 200 | 7758380 | BANK SERV CHARGES | \$ 27 | \$ 27 | \$ - | \$ - | \$ - |
| 200 | 7758390 | OTHER MISC GENERAL | \$ 3,674 | \$ 2,005 | \$ 1,669 | \$ 18 | \$ 392 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | \$ 617 | \$ 411 | \$ 206 | \$ 2 | \$ 48 |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | \$ 12,047 | \$ 5,198 | \$ 6,850 | \$ 75 | \$ 1,611 |
| 202 | 6759002 | ANSWERING SERV | \$ 3,163 | \$ 1,848 | \$ 1,315 | \$ 14 | \$ 309 |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | \$ 5,890 | \$ 3,753 | \$ 2,137 | \$ 23 | \$ 502 |
| 202 | 6759006 | UPS & AIR FREIGHT | \$ 94 | \$ 41 | \$ 53 | \$ 1 | \$ 13 |
| 202 | 6759008 | XEROX | \$ 1,080 | \$ - | \$ 1,080 | \$ 12 | \$ 254 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | \$ 288 | \$ - | \$ 288 | \$ 3 | \$ 68 |
| 202 | 6759009 | OFFICE SUPPLY STORES | \$ 3,403 | \$ 2,337 | \$ 1,066 | \$ 12 | \$ 251 |
| 202 | 6759016 | REIM OFFICE EMPLOYEE EXPENSES | \$ 769 | \$ 550 | \$ 219 | \$ 2 | \$ 51 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | \$ 278 | \$ 278 | \$ - | \$ - | \$ - |
| 202 | 6759110 | OFFICE TELEPHONE | \$ 2,277 | \$ 1,529 | \$ 748 | \$ 8 | \$ 176 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | \$ (92) | \$ (92) | \$ - | \$ - | \$ - |
| 202 | 6759135 | OPERATIONS TELEPHONES | \$ 970 | \$ 685 | \$ 284 | \$ 3 | \$ 67 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | \$ 253 | \$ 170 | \$ 83 | \$ 1 | \$ 20 |
| 202 | 6759210 | OFFICE CLEANING SERV | \$ 1,000 | \$ 625 | \$ 375 | \$ 4 | \$ 88 |
| 202 | 6759290 | OTHER OFFICE MAINT | \$ 1,140 | \$ 760 | \$ 380 | \$ 4 | \$ 89 |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalent Percentages by Office
 For the Quarter Ended 09/30/06

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | VA | VA |
|-------------------------|-----------|-----------------------------------|--------------------------------|--------------------|-----------------------|
| | | | | 41-0212 Colchester | 47-0225 Massachusetts |
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 1.09% | 23.51% |
| 200 | 4032092 | DEPRECIATION-10300 | 100.00% | 1.09% | 23.51% |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 100.00% | 1.09% | 23.51% |
| 200 | 4081004 | UTIL OR COMMISSION TAX | 100.00% | 1.09% | 23.51% |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 100.00% | 1.09% | 23.51% |
| 200 | 4081121 | REAL ESTATE TAX | 100.00% | 1.09% | 23.51% |
| 200 | 4081122 | PERS PROP & ICT TAX | 100.00% | 1.09% | 23.51% |
| 200 | 4141040 | SALE OF EQUIPMENT | 100.00% | 1.09% | 23.51% |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 100.00% | 1.09% | 23.51% |
| 200 | 6205003 | OPERATORS EXPENSES | 100.00% | 1.09% | 23.51% |
| 200 | 6338001 | LEGAL FEES | 100.00% | 1.09% | 23.51% |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 100.00% | 1.09% | 23.51% |
| 200 | 6501020 | GASOLINE | 100.00% | 1.09% | 23.51% |
| 200 | 6501030 | AUTO REPAIR & TIRES | 100.00% | 1.09% | 23.51% |
| 200 | 6501040 | AUTO LICENSES | 100.00% | 1.09% | 23.51% |
| 200 | 6509110 | OPERATORS TRANS REIM | 100.00% | 1.09% | 23.51% |
| 200 | 6599090 | OTHER INS | 100.00% | 1.09% | 23.51% |
| 200 | 6759003 | COMPUTER SUPPLIES | 100.00% | 1.09% | 23.51% |
| 200 | 6759006 | UPS & AIR FREIGHT | 100.00% | 1.09% | 23.51% |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 100.00% | 1.09% | 23.51% |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 100.00% | 1.09% | 23.51% |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 100.00% | 1.09% | 23.51% |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUBSCRIPTI | 100.00% | 1.09% | 23.51% |
| 200 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 1.09% | 23.51% |
| 200 | 6759136 | OPERATIONS TELEPHONES-LONG DIST | 100.00% | 1.09% | 23.51% |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | 100.00% | 1.09% | 23.51% |
| 200 | 6759405 | COMMUNICATION EXPENSES | 100.00% | 1.09% | 23.51% |
| 200 | 6759410 | OPERATORS ED EXPENSES | 100.00% | 1.09% | 23.51% |
| 200 | 6759413 | OPERATORS POSTAGE | 100.00% | 1.09% | 23.51% |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 100.00% | 1.09% | 23.51% |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | 100.00% | 1.09% | 23.51% |
| 200 | 7688010 | RATE CASE EXPENSE | 100.00% | 1.09% | 23.51% |
| 200 | 7758370 | MEALS & RELATED EXP | 100.00% | 1.09% | 23.51% |
| 200 | 7758380 | BANK SERV CHARGES | 100.00% | 1.09% | 23.51% |
| 200 | 7758390 | OTHER MISC GENERAL | 100.00% | 1.09% | 23.51% |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 100.00% | 1.09% | 23.51% |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 100.00% | 1.09% | 23.51% |
| 202 | 6759002 | ANSWERING SERV | 100.00% | 1.09% | 23.51% |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 100.00% | 1.09% | 23.51% |
| 202 | 6759006 | UPS & AIR FREIGHT | 100.00% | 1.09% | 23.51% |
| 202 | 6759008 | XEROX | 100.00% | 1.09% | 23.51% |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 100.00% | 1.09% | 23.51% |
| 202 | 6759009 | OFFICE SUPPLY STORES | 100.00% | 1.09% | 23.51% |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 100.00% | 1.09% | 23.51% |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 100.00% | 1.09% | 23.51% |
| 202 | 6759110 | OFFICE TELEPHONE | 100.00% | 1.09% | 23.51% |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 100.00% | 1.09% | 23.51% |
| 202 | 6759135 | OPERATIONS TELEPHONES | 100.00% | 1.09% | 23.51% |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 100.00% | 1.09% | 23.51% |
| 202 | 6758210 | OFFICE CLEANING SERV | 100.00% | 1.09% | 23.51% |
| 202 | 6759290 | OTHER OFFICE MAINT | 100.00% | 1.09% | 23.51% |

Utilities, Inc.
 SE-90 Workpapers
 Customer Equivalents Allocation by Office
 For the Quarter Ended 09/30/05

| Field Office Home Sub # | Account # | Account Name | Allocation for Current Quarter | VA | VA |
|-------------------------|-----------|---------------------------------|--------------------------------|--------------------|---------------------|
| | | | | 41-0212 Colchester | 47-0225 Massanutten |
| 200 | 4032010 | DEPRECIATION-WATER PLANT | 5,460 | 169 | 3,635 |
| 200 | 4032092 | DEPRECIATION-10300 | 5,460 | 169 | 3,635 |
| 200 | 4032098 | DEPRECIATION-COMPUTER | 5,460 | 169 | 3,635 |
| 200 | 4081004 | UTIL OR COMMISSION TAX | 5,460 | 169 | 3,635 |
| 200 | 4081100 | PROPERTY & OTHER GEN TAXES | 5,460 | 169 | 3,635 |
| 200 | 4081121 | REAL ESTATE TAX | 5,460 | 169 | 3,635 |
| 200 | 4081122 | PERS PROP & ICT TAX | 5,460 | 169 | 3,635 |
| 200 | 4141040 | SALE OF EQUIPMENT | 5,460 | 169 | 3,635 |
| 200 | 4201000 | INTEREST DURING CONSTRUCTION | 5,460 | 169 | 3,635 |
| 200 | 6205003 | OPERATORS EXPENSES | 5,460 | 169 | 3,635 |
| 200 | 6338001 | LEGAL FEES | 5,460 | 169 | 3,635 |
| 200 | 6369009 | COMPUTER-AMORT & PROG COST | 5,460 | 169 | 3,635 |
| 200 | 6501020 | GASOLINE | 5,460 | 169 | 3,635 |
| 200 | 6501030 | AUTO REPAIR & TIRES | 5,460 | 169 | 3,635 |
| 200 | 6501040 | AUTO LICENSES | 5,460 | 169 | 3,635 |
| 200 | 6509110 | OPERATORS TRANS REIM | 5,460 | 169 | 3,635 |
| 200 | 6599009 | OTHER INS | 5,460 | 169 | 3,635 |
| 200 | 6759003 | COMPUTER SUPPLIES | 5,460 | 169 | 3,635 |
| 200 | 6759006 | UPS & AIR FREIGHT | 5,460 | 169 | 3,635 |
| 200 | 6759007 | PRINTING CUSTOMER SERVICE | 5,460 | 169 | 3,635 |
| 200 | 6759017 | OPERATORS-CLEANING SUPPLIES | 5,460 | 169 | 3,635 |
| 200 | 6759018 | OPERATORS-OTHER OFFICE EXPENSE | 5,460 | 169 | 3,635 |
| 200 | 6759019 | OPERATORS-PUBLICATIONS/SUSCRPT | 5,460 | 169 | 3,635 |
| 200 | 6759135 | OPERATIONS TELEPHONES | 5,460 | 169 | 3,635 |
| 200 | 6759138 | OPERATIONS TELEPHONES-LONG DIST | 5,460 | 169 | 3,635 |
| 200 | 6759330 | MEMBERSHIPS - COMPANY | 5,460 | 169 | 3,635 |
| 200 | 6759405 | COMMUNICATION EXPENSES | 5,460 | 169 | 3,635 |
| 200 | 6759410 | OPERATORS ED EXPENSES | 5,460 | 169 | 3,635 |
| 200 | 6759413 | OPERATORS-POSTAGE | 5,460 | 169 | 3,635 |
| 200 | 6759414 | OPERATORS-OFFICE SUPPLY STORES | 5,460 | 169 | 3,635 |
| 200 | 6759416 | OPERATORS-MEMBERSHIPS | 5,460 | 169 | 3,635 |
| 200 | 7568010 | RATE CASE EXPENSE | 5,460 | 169 | 3,635 |
| 200 | 7758370 | MEALS & RELATED EXP | 5,460 | 169 | 3,635 |
| 200 | 7758380 | BANK SERV CHARGES | 5,460 | 169 | 3,635 |
| 200 | 7758390 | OTHER MISC GENERAL | 5,460 | 169 | 3,635 |
| 202 | 4032010 | DEPRECIATION-WATER PLANT | 5,460 | 169 | 3,635 |
| 202 | 6369003 | TEMP EMPLOY - CLERICAL | 5,460 | 169 | 3,635 |
| 202 | 6759002 | ANSWERING SERV | 5,460 | 169 | 3,635 |
| 202 | 6759005 | POSTAGE & POSTAGE METER-OFFICE | 5,460 | 169 | 3,635 |
| 202 | 6759006 | UPS & AIR FREIGHT | 5,460 | 169 | 3,635 |
| 202 | 6759006 | XEROX | 5,460 | 169 | 3,635 |
| 202 | 6759190 | OTHER OFFICE UTILITIES | 5,460 | 169 | 3,635 |
| 202 | 6759009 | OFFICE SUPPLY STORES | 5,460 | 169 | 3,635 |
| 202 | 6759010 | REIM OFFICE EMPLOYEE EXPENSES | 5,460 | 169 | 3,635 |
| 202 | 6759090 | OTHER OFFICE EXPENSES | 5,460 | 169 | 3,635 |
| 202 | 6759110 | OFFICE TELEPHONE | 5,460 | 169 | 3,635 |
| 202 | 6759115 | OFFICE COMP PHONE LINE | 5,460 | 169 | 3,635 |
| 202 | 6759135 | OPERATIONS TELEPHONES | 5,460 | 169 | 3,635 |
| 202 | 6759140 | ALARM SYS PHONE EXPENSE | 5,460 | 169 | 3,635 |
| 202 | 6759210 | OFFICE CLEANING SERV | 5,460 | 169 | 3,635 |
| 202 | 8759290 | OTHER OFFICE MAINT | 5,460 | 169 | 3,635 |

Customer

Equivalents

CUSTOMER EQUIVALENTS
9/30/2006

SEP
2006

CUSTOMER
EQUIVALENTS

% BY
STATE

% WITHIN
STATE

ILLINOIS
A. USAGE

| | | | | | |
|---------|-----------------------|-----|-------|-------|-------|
| 014 | Camelot | W | 217 | | |
| 014 | Camelot | S | 216 | 325 | 2.3% |
| 018 | Charmar | W | 53 | 53 | 0.4% |
| 022 | Cherry Hill | W | 258 | 258 | 1.8% |
| 025 | Holiday Hills | W | 243 | 243 | 1.7% |
| 026 | Clarendon | W | 363 | 363 | 2.6% |
| 027 | Westlake | W | 400 | | |
| 027 | Westlake | S | 390 | 595 | 4.2% |
| 034 | County Line | W | 117 | 117 | 0.8% |
| 038 | Del Mar | W D | 74 | 37 | 0.3% |
| 042 | Ferson Creek | W | 380 | | |
| 042 | Ferson Creek | S | 372 | 566 | 4.0% |
| 046 | Galena Territory | W | 2,132 | | |
| 046 | Galena Territory | S | 810 | 2,537 | 17.9% |
| 048 | Harbor Ridge | W | 312 | | |
| 048 | Harbor Ridge | S C | 309 | 467 | 3.3% |
| 049 | Great Northern | W | 362 | 362 | 2.5% |
| 050 | Killarney | W | 351 | 351 | 2.5% |
| 066 | Northern Hills | W | 172 | | |
| 066 | Northern Hills | S | 185 | 265 | 1.9% |
| 070 | Lake Marian | W | 292 | 292 | 2.1% |
| 078 | Wildwood | W | 196 | 196 | 1.4% |
| 082 | Valentine | W | 68 | 68 | 0.5% |
| 086 | Walk-up Woods | W | 217 | 217 | 1.5% |
| 090&062 | Whisp.Hills/Pist./Sun | W | 2,330 | 2,330 | 16.4% |
| 096 | Medina | S | 472 | 472 | 3.3% |
| 098 | Cedar Bluff | S | 132 | 132 | 0.9% |

B. AVAILABILITY SYSTEMS

| | | | | | |
|-----------------------|-----------------------------|---|---------------|---------------|-------------|
| 011 | Apple Canyon Usage | W | 879 | | |
| 010 | Apple Canyon Avail (Split) | | 1,804 | 1,330 | 9.4% |
| 055 | Lake Holiday Usage | W | 1,859 | | |
| 054 | Lake Holiday Avail (Split) | | 235 | 1,918 | 13.5% |
| 059 | Lake Wildwood Usage | W | 472 | | |
| 058 | Lake Wildwood Avail (Split) | | 961 | 712 | 5.0% |
| TOTAL ILLINOIS | | | 17,632 | 14,205 | 6.1% |

VIRGINIA

| | | | | | |
|-----------------------|--------------------------|-----|--------------|--------------|-------------|
| 212 | COLCHESTER | S | 169 | 169 | 4.4% |
| 224 | MASSANUTTEN usage | W | 176 | | |
| 224 | MASSANUTTEN usage | S | 176 | | |
| 225 | MASSANUTTEN usage | W | 2,246 | | |
| 225 | MASSANUTTEN usage | S | 2,026 | | |
| 226 | MASSANUTTEN availability | W S | 225 | 3,635 | 95.6% |
| TOTAL VIRGINIA | | | 5,242 | 3,804 | 1.6% |

LOUISIANA

| | | | | | |
|--------------------------------------|-------------------------------|---|--------------|--------------|--------------|
| 771 | North Park/River Oaks | W | 1,103 | | |
| 771 | North Park/River Oaks | S | 1,059 | 1,633 | |
| 773 | Arrowwood | W | 2,414 | | |
| 773 | Arrowwood | S | 2,187 | 3,507 | |
| 774 | Greenbrier | W | 742 | | |
| 774 | Greenbrier | S | 668 | 1,076 | |
| 775 | Ingram Estates | W | 254 | | |
| 775 | Ingram Estates | S | 254 | 381 | |
| 776 | Windstone | W | 283 | | |
| 776 | Windstone | S | 277 | 422 | |
| Total U.I.OF LOUISIANA | | | 9,240 | 7,018 | 48.5% |
| LOUISIANA WATER SERVICE, INC. | | | | | |
| 750 | LOUISIANA WATER SERVICE, INC. | | | | |
| 751 | Woodridge | W | 520 | | |
| 751 | Woodridge | S | 504 | 772 | |
| 752 | Kingspoint | W | 1,924 | | |
| 752 | Kingspoint | S | 1,912 | 2,880 | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-------------------------------------|------------------------------|-------------|-------------------------|---------------|-------------------|
| 753 | Lake Village | W | 661 | | |
| 753 | Lake Village | S | 654 | 988 | |
| 754 | Huntwyk | W | 671 | | |
| 754 | Huntwyk | S | 671 | 1,006 | |
| 755 | Quail Ridge | W | 368 | | |
| 755 | Quail Ridge | S | 352 | 544 | |
| 756 | Magnolia Forest/Rocket Ranch | W | 542 | | |
| 756 | Magnolia Forest/Rocket Ranch | S | 524 | 804 | |
| 757 | Frenchman's Estates | W | 54 | 54 | |
| 758 | Village Acadian | W | 50 | | |
| 758 | Village Acadian | S | 44 | 72 | |
| 759 | Oakmont | W | 163 | | |
| 759 | Oakmont | S | 160 | 243 | |
| 764 | Pirates Harbor | W | 103 | 103 | |
| Total LOUISIANA WATER SERVICE, INC. | | | 9,873 | 7,464 | 51.5% |
| TOTAL LOUISIANA | | | 19,113 | 14,482 | 6.3% |
| INDIANA | | | | | |
| TWIN LAKES | | | | | |
| 280&282 | Twin Lakes Utilities, Inc. | W | 3,144 | | |
| 280&282 | Twin Lakes Utilities, Inc. | S | 3,085 | 4,686 | 79.1% |
| INDIANA WATER SERVICE | | | | | |
| 151 | Indiana Water Service | W D | 1,850 | 925 | 15.6% |
| WSC of INDIANA | | | | | |
| 150&149 | WSC of Indiana | W | 209 | | |
| 150&149 | WSC of Indiana | S | 211 | 314 | 5.3% |
| TOTAL INDIANA | | | 8,497 | 5,924 | 2.6% |
| OHIO | | | | | |
| 246 | Holiday Service | W | 436 | | |
| 245 | Holiday Service Availability | | 547 | 573 | |
| TOTAL OHIO | | | 983 | 573 | 0.2% |
| SOUTH CAROLINA | | | | | |
| CAROLINA WATER SERVICE, INC. | | | | | |
| 295 | Salem Church | S | 164 | 164 | |
| 351 | Falcon Ranches | W | 97 | 97 | |
| 352 | Sycamore Acres | W D | 80 | 40 | |
| 353 | Westside Terrace | W D | 65 | 33 | |
| 356 | Oakwood | W D | 60 | | |
| 356 | Oakwood | S | 9 | 65 | |
| 357 | Woodsen | S | 88 | 88 | |
| 360 | Blue Ridge | W | 54 | 54 | |
| 361 | Calvin Acres | W | 40 | 40 | |
| 362 | Pocalla | W | 98 | | |
| 362 | Pocalla | S | 163 | 180 | |
| 363 | Rock Bluff | W | 20 | 20 | |
| 364 | Laurel Meadows | W D | 284 | | |
| 364 | Laurel Meadows | S | 277 | 423 | |
| 366 | Oakland Plantation | S | 315 | 315 | |
| 368 | Indian Forks | W | 73 | | |
| 368 | Indian Forks | S C | 81 | 114 | |
| 369 | Brighton Forest | W D | 136 | | |
| 369 | Brighton Forest | S | 145 | 209 | |
| 370 | Indian Pines | W | 17 | 17 | |
| 371 | Rollingwood/Silver Creek | W D | 184 | | |
| 371 | Rollingwood/Silver Creek | S | 99 | 234 | |
| 372 | Hidden Valley Trailer Pk. | W D | 55 | | |
| 372 | Hidden Valley Trailer Pk. | S | 487 | 298 | |
| 373 | Smallwood Estates | W | 114 | | |
| 373 | Smallwood Estates | S | 112 | 170 | |
| 375 | The Landings | W D | 161 | | |
| 375 | The Landings | S | 162 | 242 | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|--------------------|-------------|-------------------------|---------------|-------------------|
| 1328 | Lakewood Estates | W | 78 | 78 | |
| 1329 | Hilton Place | W | 34 | 34 | |
| 1330 | Estates Of Hilton | W | 27 | 27 | |
| 1331 | Plantation | W | 394 | 394 | |
| 1332 | Springfield Acres | W | 48 | 48 | |
| 1333 | Farrowood | W | 143 | 143 | |
| 1334 | Harmon Estates | W | 45 | 45 | |
| 1335 | Washington Height | W | 73 | 73 | |
| 1336 | Oakridge Hunt Club | W | 77 | 77 | |
| 1337 | Glenn Village | W | 84 | 84 | |
| 1338 | Belmead | W | 147 | 147 | |
| 1339 | Sangaree | W | 57 | 57 | |
| 1340 | Cambridge Hills | W | 86 | 86 | |
| 1341 | South Congaree | W | 0 | 0 | |
| 1342 | Dutchman Acres | W | 22 | 22 | |
| 1343 | Lexington Farms | W | 115 | 115 | |
| 1344 | Charwood | W | 272 | 272 | |
| 1345 | Charleswood | W | 189 | 189 | |
| ROCK HILL/BLUE RIBBON | | | | | |
| 1346 | Shandon | W | 70 | | |
| 1346 | Shandon | S | 37 | 89 | |
| 1347 | Foxwood | W | 232 | | |
| 1347 | Foxwood | S | 233 | 349 | |
| 1348 | Pleasant Hil | W D | 25 | 13 | |
| 1349 | Leslie Woods | W | 16 | 16 | |
| 1350 | Leslie Dale | W | 29 | 29 | |
| 1351 | Middlestream | W | 34 | 34 | |
| 1352 | Riverben | W | 34 | 34 | |
| 1353 | Carrolton Place | W | 40 | 40 | |
| 1354 | Carrowoods | W | 80 | | |
| 1354 | Carrowoods | S | 55 | 108 | |
| 1355 | Country Oaks | W | 133 | | |
| 1355 | Country Oaks | S | 43 | 155 | |
| 1356 | Barney Rhett | W | 43 | 43 | |
| 1357 | Wesleywoods | W | 24 | 24 | |
| 1358 | Valleymere | W | 21 | 21 | |
| 1359 | Hickory Mills | W D | 36 | 18 | |
| 1360 | Plantation | W | 88 | 88 | |
| 1361 | Woodbridge | W | 66 | 66 | |
| 1362 | Wintercrest | W | 72 | 72 | |
| 1363 | Olewoods | W | 29 | 29 | |
| 1364 | Ridgewood | W | 65 | 65 | |
| 1365 | Olympic Acres | W | 75 | 75 | |
| 1366 | Shiloh Quarters | W | 59 | 59 | |
| 1367 | Southbend | W | 38 | 38 | |
| 1368 | Windy Run | W | 32 | 32 | |
| 1369 | Brownsboro | W | 77 | 77 | |
| 1370 | Cameron Estates | W | 28 | 28 | |
| 1371 | Old Farms | W | 19 | 19 | |
| 1372 | Silver Lakes | W | 27 | 27 | |
| 1373 | Woodwind | W | 45 | 45 | |
| 1374 | Farm Pond | W | 25 | 25 | |
| 1375 | Kim Acres | W | 55 | 55 | |
| 1376 | Brown Neal | W | 18 | 18 | |
| 1377 | Pepperidge | W | 47 | 47 | |
| 1378 | Polly Circle | W | 40 | 40 | |
| 1379 | Mallard Lakes | W | 50 | 50 | |
| 1380 | Hidden Lakes | W | 46 | 46 | |
| 1381 | Spirng Lakes | W | 14 | 14 | |
| ANDERSON | | | | | |
| 1383 | Calhoun Acres | W D | 77 | 39 | |
| 1384 | Nevitt Forest | W D | 207 | 104 | |
| 1385 | Naynie Builders | W | 93 | 93 | |
| 1386 | Leon Bolt | W D | 93 | 47 | |
| 1387 | Normandy Park | W | 37 | 37 | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|---------------------------------------|--------------------------------|-------------|-------------------------|---------------|-------------------|
| 1388 | Dobbins Estates | W D | 71 | 36 | |
| 1389 | Hill And Dale | W D | 62 | 31 | |
| 1390 | Lakewood | W | 71 | 71 | |
| 1391 | Edgebrook | W D | 19 | 10 | |
| 1392 | Oakwood Estates | W D | 52 | 26 | |
| 1393 | Sherwood Forest | W | 36 | 36 | |
| 1394 | Towncreek Acres | W | 105 | 105 | |
| 1395 | Bellmead | W D | 68 | 34 | |
| 1396 | Bridgewater | W | 95 | 95 | |
| 1397 | Clearview | W D | 60 | 30 | |
| 1398 | Fieldcrest | W | 28 | 28 | |
| 1399 | Greenforest | W D | 67 | 34 | |
| 1400 | Hidden Lake | W | 65 | 65 | |
| 1401 | Surfside | W D | 22 | 11 | |
| 1402 | Purdy Shores Summer Homes | W | 91 | 91 | |
| | Total Utilities Services of SC | | <u>6,952</u> | <u>6,038</u> | 24.7% |
| OTHER SOUTH CAROLINA UTILITIES | | | | | |
| SOUTHLAND UTILITIES, INC. | | | | | |
| 464 | Creekwood (w) | W | 54 | 54 | |
| 465 | Cedarwood (w) | W | 119 | 119 | 0.7% |
| TEGA CAY WATER SERVICE, INC. | | | | | |
| 485 | Tega Cay | W D | 1,782 | | |
| 485 | Tega Cay | S | 1,678 | 2,621 | 10.7% |
| UNITED UTILITY COMPANIES, INC. | | | | | |
| 705 | Kingswood | W | 23 | 23 | |
| 712 | Woodmont Estates | W | 21 | 21 | |
| 714 | Trollingwood | W | 50 | | |
| 714 | Trollingwood | S | 52 | 76 | |
| 715 | Briarcreek | S | 82 | 82 | |
| 716 | Canterbury | S | 140 | 140 | |
| 717 | Chambert Forest | S | 105 | 105 | |
| 718 | Fairwood | S | 88 | 88 | |
| 720 | River Forest | S C | 73 | 37 | |
| 721 | Stonecreek | S C | 185 | 92 | |
| 722 | Valley Brook | S | 178 | 178 | |
| 723 | Village | S | 213 | 213 | |
| 724 | N Greenville College | S | 44 | 44 | |
| 725 | Highland Forest | S | 82 | 82 | |
| 726 | Keowee Townhomes | S | 0 | 0 | |
| 470 | Gem Lakes | S | 0 | 0 | |
| | Total United | | <u>1,335</u> | <u>1,181</u> | 4.8% |
| | TOTAL SOUTH CAROLINA | | <u>31,539</u> | <u>24,480</u> | 10.6% |
| NORTH CAROLINA | | | | | |
| C.W.S. OF NORTH CAROLINA: | | | | | |
| 501 | Sugar Mountain | W | 1,385 | | |
| 501 | Sugar Mountain | S | 1,176 | 1,973 | |
| 502 | Saddlewood | W | 121 | | |
| 502 | Saddlewood | S | 14 | 128 | |
| 505 | Sherwood Forest | W | 242 | 242 | |
| 506 | Woodhaven | W | 78 | 78 | |
| 508 | Zemosa Acres DISTRIBUTION ONLY | W D | 244 | 122 | |
| 509 | Ashley Hills | S | 986 | 986 | |
| 510 | Corolla Light | W | 494 | | |
| 510 | Corolla Light | S | 475 | 732 | |
| 512 | Kynwood Subdiv. | S | 65 | 65 | |
| 513 | Hestron Park | W | 57 | | |
| 513 | Hestron Park | S | 68 | 91 | |
| 514 | Hound Ears | W | 447 | | |
| 514 | Hound Ears | S | 199 | 546 | |
| 515 | Willowbrook | W | 155 | | |
| 515 | Willowbrook | S | 152 | 231 | |
| 516 | Grandview at T-Square | W | 85 | 85 | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|--------------------------------|-----|--------------|-------------------------|---------------|-------------------|
| 1388 | Dobbins Estates | W D | 71 | 36 | | |
| 1389 | Hill And Dale | W D | 62 | 31 | | |
| 1390 | Lakewood | W | 71 | 71 | | |
| 1391 | Edgebrook | W D | 19 | 10 | | |
| 1392 | Oakwood Estates | W D | 52 | 26 | | |
| 1393 | Sherwood Forest | W | 36 | 36 | | |
| 1394 | Towncreek Acres | W | 105 | 105 | | |
| 1395 | Bellmead | W D | 68 | 34 | | |
| 1396 | Bridgewater | W | 95 | 95 | | |
| 1397 | Clearview | W D | 60 | 30 | | |
| 1398 | Fieldcrest | W | 28 | 28 | | |
| 1399 | Greenforest | W D | 67 | 34 | | |
| 1400 | Hidden Lake | W | 65 | 65 | | |
| 1401 | Surfside | W D | 22 | 11 | | |
| 1402 | Purdy Shores Summer Homes | W | 91 | 91 | | |
| | Total Utilities Services of SC | | <u>6,952</u> | <u>6,038</u> | | 24.7% |

OTHER SOUTH CAROLINA UTILITIES

SOUTHLAND UTILITIES, INC.

| | | | | | | |
|-----|---------------|---|-----|-----|--|------|
| 464 | Creekwood (w) | W | 54 | 54 | | |
| 465 | Cedarwood (w) | W | 119 | 119 | | 0.7% |

TEGA CAY WATER SERVICE, INC.

| | | | | | | |
|-----|----------|-----|-------|-------|--|-------|
| 485 | Tega Cay | W D | 1,782 | | | |
| 485 | Tega Cay | S | 1,678 | 2,621 | | 10.7% |

UNITED UTILITY COMPANIES, INC.

| | | | | | | |
|-----|-----------------------------|-----|---------------|---------------|-------|--------|
| 705 | Kingswood | W | 23 | 23 | | |
| 712 | Woodmont Estates | W | 21 | 21 | | |
| 714 | Trollingwood | W | 50 | | | |
| 714 | Trollingwood | S | 52 | 76 | | |
| 715 | Briarcreek | S | 82 | 82 | | |
| 716 | Canterbury | S | 140 | 140 | | |
| 717 | Chambert Forest | S | 105 | 105 | | |
| 718 | Fairwood | S | 88 | 88 | | |
| 720 | River Forest | S C | 73 | 37 | | |
| 721 | Stonecreek | S C | 185 | 92 | | |
| 722 | Valley Brook | S | 178 | 178 | | |
| 723 | Village | S | 213 | 213 | | |
| 724 | N Greenville College | S | 44 | 44 | | |
| 725 | Highland Forest | S | 82 | 82 | | |
| 726 | Keowee Townhomes | S | 0 | 0 | | |
| 470 | Gem Lakes | S | 0 | 0 | | |
| | Total United | | <u>1,335</u> | <u>1,181</u> | | 4.8% |
| | TOTAL SOUTH CAROLINA | | <u>31,539</u> | <u>24,480</u> | 10.6% | 100.0% |

NORTH CAROLINA**C.W.S. OF NORTH CAROLINA:**

| | | | | | | |
|-----|--------------------------------|-----|-------|-------|--|--|
| 501 | Sugar Mountain | W | 1,385 | | | |
| 501 | Sugar Mountain | S | 1,176 | 1,973 | | |
| 502 | Saddlewood | W | 121 | | | |
| 502 | Saddlewood | S | 14 | 128 | | |
| 505 | Sherwood Forest | W | 242 | 242 | | |
| 506 | Woodhaven | W | 78 | 78 | | |
| 508 | Zemosa Acres DISTRIBUTION ONLY | W D | 244 | 122 | | |
| 509 | Ashley Hills | S | 986 | 986 | | |
| 510 | Corolla Light | W | 494 | | | |
| 510 | Corolla Light | S | 475 | 732 | | |
| 512 | Kynwood Subdiv. | S | 65 | 65 | | |
| 513 | Hestron Park | W | 57 | | | |
| 513 | Hestron Park | S | 68 | 91 | | |
| 514 | Hound Ears | W | 447 | | | |
| 514 | Hound Ears | S | 199 | 546 | | |
| 515 | Willowbrook | W | 155 | | | |
| 515 | Willowbrook | S | 152 | 231 | | |
| 516 | Grandview at T-Square | W | 85 | 85 | | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|------------------------------|-------------|-------------------------|---------------|-------------------|
| 517 | Spooners Creek | S | 44 | 44 | |
| 519 | Wolf Laurel | W | 655 | | |
| 519 | Blue Mountain | S | 64 | 687 | |
| 523 | Vander | W | 231 | 231 | |
| 524 | White Oak | W | 263 | | |
| 524 | White Oak | S | 171 | 349 | |
| 525 | Kings Grant (Ral.) | S | 115 | 115 | |
| 527 | Bent Creek | W | 303 | | |
| 527 | Bent Creek | S | 303 | 455 | |
| 528 | Mt. Carmel | S C | 379 | 190 | |
| 529 | Whispering Pines | W D | 1,421 | 710 | |
| 530 | Crestview Estates | W | 33 | 33 | |
| 531 | Sherwood Park | W | 98 | 98 | |
| 532 | Misty Mountain | W | 138 | 138 | |
| 533 | Crystal Mountain | W | 45 | 45 | |
| 534 | Pine Knoll Shores | W | 0 | 0 | |
| 535 | Ski Mountain | W | 235 | 235 | |
| 536 | Mt. Mitchell | W | 251 | 251 | |
| 537 | Bear Paw | W | 306 | | |
| 537 | Bear Paw | S | 69 | 341 | |
| 539 | Forest Brook | W | 130 | 130 | |
| 541 | Carolina Forest usage | W | 186 | | |
| 540 | Carolina Forest availability | W | 821 | 391 | |
| 543 | Woodrun usage | W D | 408 | | |
| 542 | Woodrun availability | W | 875 | 423 | |
| 544 | Kings Grant | W | 171 | | |
| 544 | Kings Grant | S | 170 | 256 | |
| 546 | Steeplechase | S | 153 | 153 | |
| 547 | Quail Ridge | W | 163 | 163 | |
| 552 | Beechbrook | W | 34 | 34 | |
| 553 | Cabarrus Woods | W | 1,481 | | |
| 553 | Cabarrus Woods | S | 1,454 | 2,208 | |
| 554 | College Park | W | 80 | | |
| 554 | College Park | S | 47 | 103 | |
| 555 | Country Club Annex | W | 29 | 29 | |
| 556 | Country Hills | W | 65 | 65 | |
| 558 | Harbor House Estates | W | 60 | 60 | |
| 559 | Holly Acres | W | 59 | 59 | |
| 562 | Oakdale Terrace | W | 47 | 47 | |
| 565 | Suburban Heights | W | 26 | 26 | |
| 566 | Windsor Chase | W | 138 | 138 | |
| 569 | Yorktown DISTRIBUTION ONLY | W D | 104 | 52 | |
| 572 | Powder Horn Mtn. | W | 214 | 214 | |
| 573 | Monteray Shores | W | 472 | | |
| 573 | Monteray Shores | S | 457 | 701 | |
| 574 | Olde Point | W | 193 | | |
| 574 | Olde Point | S | 116 | 251 | |
| 575 | Independent | S | 705 | 705 | |
| 576 | High Meadows usage | W | 13 | | |
| 577 | High Meadows flat chge. | W | 248 | 261 | |
| 579 | Chapel Hills | W | 93 | 93 | |
| 582 | Huntington Forest | W | 59 | 59 | |
| 583 | Eastwood Forest | W | 127 | 127 | |
| 584 | Westwood Forest | W | 117 | 117 | |
| 585 | Wildwood Green | W | 224 | 224 | |
| 586 | Bahia Bay | W | 117 | 117 | |
| 587 | Lampighter East | W | 176 | | |
| 587 | Lampighter East | S | 176 | 264 | |
| 588 | Lampighter South | W | 1,258 | | |
| 588 | Lampighter South | S | 1,260 | 1,888 | |
| 592 | Emerald Point | W | 166 | | |
| 592 | Emerald Point | S | 162 | 247 | |
| 593 | Huntwick | S | 113 | 113 | |
| 594 | Abington/Interlaken | W | 579 | | |
| 594 | Abington/Interlaken | S | 581 | 870 | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|-----------------------------|-------------|-------------------------|---------------|-------------------|
| 595 | Brandywine Bay | W | 828 | | |
| 595 | Brandywine Bay | S | 724 | 1,190 | |
| 596 | Queens Harbor | W | 135 | | |
| 596 | Queens Harbor | S | 130 | 200 | |
| 597 | Belvedere | W | 927 | | |
| 597 | Belvedere | S | 575 | 1,215 | |
| 851 | Riverwoods | W | 183 | 183 | |
| 853 | Forest Ridge/Wood Hollow | S | 536 | 536 | |
| 854 | Pinnacle Shores | W | 150 | 150 | |
| 855 | Britley | W D | 60 | | |
| 855 | Britley | S | 59 | 90 | |
| 856 | Waterglen | W | 32 | 32 | |
| 857 | Buffalo Creek | W | 223 | 223 | |
| 858 | Stone Hollow | W | 218 | 218 | |
| 859 | The Harbour | W | 333 | 333 | |
| 860 | The Pointe | W | 989 | 989 | |
| 861 | Avensong | W | 306 | | |
| 861 | Avensong | S | 301 | 457 | |
| 862 | Wood Trace | W | 45 | 45 | |
| 864 | Middlepointe | W | 71 | 71 | |
| 865 | Lemmod Acres | W | 34 | 34 | |
| 866 | Wildlife Bay | W | 71 | 71 | |
| 867 | Nags Head | S | 720 | 720 | |
| 868 | Bristol Farm/Brawley/Turtle | W | 669 | | |
| 868 | Bristol Farm/Brawley/Turtle | S | 657 | 997 | |
| 869 | Currituck Club | W | 458 | 458 | |
| 870 | Meadow Glen | W | 31 | 31 | |
| 871 | Heathfield | W | 66 | 66 | |
| 872 | Monterray | W | 27 | 27 | |
| 873 | High Vista | W | 223 | 223 | |
| 874 | Eagle Crossing | W | 77 | 77 | |
| 876 | Larkhaven | W | 133 | 133 | |
| 881 | Regalwood | S | 364 | 364 | |
| 882 | White Oak Estates | S | 463 | 463 | |
| Total CWS of NC | | | <u>36,702</u> | <u>29,379</u> | 60.9% |

OTHER NORTH CAROLINA UTILITIES**CWS SYSTEMS, INC.**

| | | | | | |
|-------------------------|-----------------------------|-----|---------------|--------------|-------|
| 801 | Fairfield - Mountain | W | 1,113 | | |
| 801 | Fairfield - Mountain | S C | 517 | 1,371 | |
| 802 | Fairfield - Sapphire Valley | W | 1,531 | | |
| 802 | Fairfield - Sapphire Valley | S | 775 | | |
| 803 | Fairfield - Sapphire Avail | W | 892 | | |
| 803 | Fairfield - Sapphire Avail | S | 113 | 2,169 | |
| 804 | Fairfield - Harbour | W | 1,664 | | |
| 804 | Fairfield - Harbour | S | 1,602 | | |
| 805 | Fairfield - Harbour Avail | W S | 1,047 | 2,989 | |
| 808 | Forest Hills | W | 139 | 139 | |
| 810 | Heather Glen | W | 102 | 102 | |
| 812 | Country Crossing | W | 55 | 55 | |
| 813 | Oakes Plantation | W | 23 | 23 | |
| 814 | Ransdell Forest | W | 41 | 41 | |
| 815 | Sandy Trail | W | 115 | 115 | |
| 816 | Stewart's Ridge | W | 46 | 46 | |
| 817 | Tuckahoe | W | 87 | 87 | |
| 818 | Wilder's Village | W | 47 | 47 | |
| 819 | Ashley Hills/Amber Acres | W | 1,134 | 1,134 | |
| 820 | Neuse Woods | W | 101 | 101 | |
| 821 | Jordan Woods | W | 33 | 33 | |
| 824 | Treasure Cove | W | 293 | 293 | |
| 825 | Hidden Hollow | W | 43 | 43 | |
| 826 | Linsey Pointe | W | 29 | 29 | |
| Total CWS Systems, Inc. | | | <u>12,587</u> | <u>8,816</u> | 18.3% |

ELK RIVER UTILITIES, INC.

| CUSTOMER EQUIVALENTS 9/30/2006 | | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|--------------------------------|-----|--------------|-------------------------|---------------|-------------------|
| 1388 | Dobbins Estates | W D | 71 | 36 | | |
| 1389 | Hill And Dale | W D | 62 | 31 | | |
| 1390 | Lakewood | W | 71 | 71 | | |
| 1391 | Edgebrook | W D | 19 | 10 | | |
| 1392 | Oakwood Estates | W D | 52 | 26 | | |
| 1393 | Sherwood Forest | W | 36 | 36 | | |
| 1394 | Towncreek Acres | W | 105 | 105 | | |
| 1395 | Bellmead | W D | 68 | 34 | | |
| 1396 | Bridgewater | W | 95 | 95 | | |
| 1397 | Clearview | W D | 60 | 30 | | |
| 1398 | Fieldcrest | W | 28 | 28 | | |
| 1399 | Greenforest | W D | 67 | 34 | | |
| 1400 | Hidden Lake | W | 65 | 65 | | |
| 1401 | Surfside | W D | 22 | 11 | | |
| 1402 | Purdy Shores Summer Homes | W | 91 | 91 | | |
| | Total Utilities Services of SC | | <u>6,952</u> | <u>6,038</u> | | 24.7% |

OTHER SOUTH CAROLINA UTILITIES**SOUTHLAND UTILITIES, INC.**

| | | | | | | |
|-----|---------------|---|-----|-----|--|------|
| 464 | Creekwood (w) | W | 54 | 54 | | |
| 465 | Cedarwood (w) | W | 119 | 119 | | 0.7% |

TEGA CAY WATER SERVICE, INC.

| | | | | | | |
|-----|----------|-----|-------|-------|--|-------|
| 485 | Tega Cay | W D | 1,782 | | | |
| 485 | Tega Cay | S | 1,678 | 2,621 | | 10.7% |

UNITED UTILITY COMPANIES, INC.

| | | | | | | |
|-----|-----------------------------|-----|----------------------|----------------------|-------|----------------------|
| 705 | Kingswood | W | 23 | 23 | | |
| 712 | Woodmont Estates | W | 21 | 21 | | |
| 714 | Trollingwood | W | 50 | | | |
| 714 | Trollingwood | S | 52 | 76 | | |
| 715 | Briarcreek | S | 82 | 82 | | |
| 716 | Canterbury | S | 140 | 140 | | |
| 717 | Chambert Forest | S | 105 | 105 | | |
| 718 | Fairwood | S | 88 | 88 | | |
| 720 | River Forest | S C | 73 | 37 | | |
| 721 | Stonecreek | S C | 185 | 92 | | |
| 722 | Valley Brook | S | 178 | 178 | | |
| 723 | Village | S | 213 | 213 | | |
| 724 | N Greenville College | S | 44 | 44 | | |
| 725 | Highland Forest | S | 82 | 82 | | |
| 726 | Keowee Townhomes | S | 0 | 0 | | |
| 470 | Gem Lakes | S | 0 | 0 | | |
| | Total United | | <u>1,335</u> | <u>1,181</u> | | 4.8% |
| | TOTAL SOUTH CAROLINA | | <u><u>31,539</u></u> | <u><u>24,480</u></u> | 10.6% | <u><u>100.0%</u></u> |

NORTH CAROLINA**C.W.S. OF NORTH CAROLINA:**

| | | | | | | |
|-----|--------------------------------|-----|-------|-------|--|--|
| 501 | Sugar Mountain | W | 1,385 | | | |
| 501 | Sugar Mountain | S | 1,176 | 1,973 | | |
| 502 | Saddlewood | W | 121 | | | |
| 502 | Saddlewood | S | 14 | 128 | | |
| 505 | Sherwood Forest | W | 242 | 242 | | |
| 506 | Woodhaven | W | 78 | 78 | | |
| 508 | Zemosa Acres DISTRIBUTION ONLY | W D | 244 | 122 | | |
| 509 | Ashley Hills | S | 986 | 986 | | |
| 510 | Corolla Light | W | 494 | | | |
| 510 | Corolla Light | S | 475 | 732 | | |
| 512 | Kynwood Subdiv. | S | 65 | 65 | | |
| 513 | Hestron Park | W | 57 | | | |
| 513 | Hestron Park | S | 68 | 91 | | |
| 514 | Hound Ears | W | 447 | | | |
| 514 | Hound Ears | S | 199 | 546 | | |
| 515 | Willowbrook | W | 155 | | | |
| 515 | Willowbrook | S | 152 | 231 | | |
| 516 | Grandview at T-Square | W | 85 | 85 | | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|------------------------------|-------------|-------------------------|---------------|-------------------|
| 517 | Spooners Creek | S | 44 | 44 | |
| 519 | Wolf Laurel | W | 655 | | |
| 519 | Blue Mountain | S | 64 | 687 | |
| 523 | Vander | W | 231 | 231 | |
| 524 | White Oak | W | 263 | | |
| 524 | White Oak | S | 171 | 349 | |
| 525 | Kings Grant (Ral.) | S | 115 | 115 | |
| 527 | Bent Creek | W | 303 | | |
| 527 | Bent Creek | S | 303 | 455 | |
| 528 | Mt. Carmel | S C | 379 | 190 | |
| 529 | Whispering Pines | W D | 1,421 | 710 | |
| 530 | Crestview Estates | W | 33 | 33 | |
| 531 | Sherwood Park | W | 98 | 98 | |
| 532 | Misty Mountain | W | 138 | 138 | |
| 533 | Crystal Mountain | W | 45 | 45 | |
| 534 | Pine Knoll Shores | W | 0 | 0 | |
| 535 | Ski Mountain | W | 235 | 235 | |
| 536 | Mt. Mitchell | W | 251 | 251 | |
| 537 | Bear Paw | W | 306 | | |
| 537 | Bear Paw | S | 69 | 341 | |
| 539 | Forest Brook | W | 130 | 130 | |
| 541 | Carolina Forest usage | W | 186 | | |
| 540 | Carolina Forest availability | W | 821 | 391 | |
| 543 | Woodrun usage | W D | 408 | | |
| 542 | Woodrun availability | W | 875 | 423 | |
| 544 | Kings Grant | W | 171 | | |
| 544 | Kings Grant | S | 170 | 256 | |
| 546 | Steeplechase | S | 153 | 153 | |
| 547 | Quail Ridge | W | 163 | 163 | |
| 552 | Beechbrook | W | 34 | 34 | |
| 553 | Cabarrus Woods | W | 1,481 | | |
| 553 | Cabarrus Woods | S | 1,454 | 2,208 | |
| 554 | College Park | W | 80 | | |
| 554 | College Park | S | 47 | 103 | |
| 555 | Country Club Annex | W | 29 | 29 | |
| 556 | Country Hills | W | 65 | 65 | |
| 558 | Harbor House Estates | W | 60 | 60 | |
| 559 | Holly Acres | W | 59 | 59 | |
| 562 | Oakdale Terrace | W | 47 | 47 | |
| 565 | Suburban Heights | W | 26 | 26 | |
| 566 | Windsor Chase | W | 138 | 138 | |
| 569 | Yorktown DISTRIBUTION ONLY | W D | 104 | 52 | |
| 572 | Powder Horn Mtn. | W | 214 | 214 | |
| 573 | Monteray Shores | W | 472 | | |
| 573 | Monteray Shores | S | 457 | 701 | |
| 574 | Olde Point | W | 193 | | |
| 574 | Olde Point | S | 116 | 251 | |
| 575 | Independent | S | 705 | 705 | |
| 576 | High Meadows usage | W | 13 | | |
| 577 | High Meadows flat chge. | W | 248 | 261 | |
| 579 | Chapel Hills | W | 93 | 93 | |
| 582 | Huntington Forest | W | 59 | 59 | |
| 583 | Eastwood Forest | W | 127 | 127 | |
| 584 | Westwood Forest | W | 117 | 117 | |
| 585 | Wildwood Green | W | 224 | 224 | |
| 586 | Bahia Bay | W | 117 | 117 | |
| 587 | Lampighter East | W | 176 | | |
| 587 | Lampighter East | S | 176 | 264 | |
| 588 | Lampighter South | W | 1,258 | | |
| 588 | Lampighter South | S | 1,260 | 1,888 | |
| 592 | Emerald Point | W | 166 | | |
| 592 | Emerald Point | S | 162 | 247 | |
| 593 | Huntwick | S | 113 | 113 | |
| 594 | Abington/Interlaken | W | 579 | | |
| 594 | Abington/Interlaken | S | 581 | 870 | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|-----------------------------|-------------|-------------------------|---------------|-------------------|
| 595 | Brandywine Bay | W | 828 | | |
| 595 | Brandywine Bay | S | 724 | 1,190 | |
| 596 | Queens Harbor | W | 135 | | |
| 596 | Queens Harbor | S | 130 | 200 | |
| 597 | Belvedere | W | 927 | | |
| 597 | Belvedere | S | 575 | 1,215 | |
| 851 | Riverwoods | W | 183 | 183 | |
| 853 | Forest Ridge/Wood Hollow | S | 536 | 536 | |
| 854 | Pinnacle Shores | W | 150 | 150 | |
| 855 | Britley | W D | 60 | | |
| 855 | Britley | S | 59 | 90 | |
| 856 | Waterglen | W | 32 | 32 | |
| 857 | Buffalo Creek | W | 223 | 223 | |
| 858 | Stone Hollow | W | 218 | 218 | |
| 859 | The Harbour | W | 333 | 333 | |
| 860 | The Pointe | W | 989 | 989 | |
| 861 | Avensong | W | 306 | | |
| 861 | Avensong | S | 301 | 457 | |
| 862 | Wood Trace | W | 45 | 45 | |
| 864 | Middlepointe | W | 71 | 71 | |
| 865 | Lemmod Acres | W | 34 | 34 | |
| 866 | Wildlife Bay | W | 71 | 71 | |
| 867 | Nags Head | S | 720 | 720 | |
| 868 | Bristol Farm/Brawley/Turtle | W | 669 | | |
| 868 | Bristol Farm/Brawley/Turtle | S | 657 | 997 | |
| 869 | Currituck Club | W | 458 | 458 | |
| 870 | Meadow Glen | W | 31 | 31 | |
| 871 | Heathfield | W | 66 | 66 | |
| 872 | Monterray | W | 27 | 27 | |
| 873 | High Vista | W | 223 | 223 | |
| 874 | Eagle Crossing | W | 77 | 77 | |
| 876 | Larkhaven | W | 133 | 133 | |
| 881 | Regalwood | S | 364 | 364 | |
| 882 | White Oak Estates | S | 463 | 463 | |
| Total CWS of NC | | | <u>36,702</u> | <u>29,379</u> | 60.9% |

OTHER NORTH CAROLINA UTILITIES

CWS SYSTEMS, INC.

| | | | | | |
|-------------------------|-----------------------------|-----|---------------|--------------|-------|
| 801 | Fairfield - Mountain | W | 1,113 | | |
| 801 | Fairfield - Mountain | S C | 517 | 1,371 | |
| 802 | Fairfield - Sapphire Valley | W | 1,531 | | |
| 802 | Fairfield - Sapphire Valley | S | 775 | | |
| 803 | Fairfield - Sapphire Avail | W | 892 | | |
| 803 | Fairfield - Sapphire Avail | S | 113 | 2,169 | |
| 804 | Fairfield - Harbour | W | 1,664 | | |
| 804 | Fairfield - Harbour | S | 1,602 | | |
| 805 | Fairfield - Harbour Avail | W S | 1,047 | 2,989 | |
| 808 | Forest Hills | W | 139 | 139 | |
| 810 | Heather Glen | W | 102 | 102 | |
| 812 | Country Crossing | W | 55 | 55 | |
| 813 | Oakes Plantation | W | 23 | 23 | |
| 814 | Ransdell Forest | W | 41 | 41 | |
| 815 | Sandy Trail | W | 115 | 115 | |
| 816 | Stewart's Ridge | W | 46 | 46 | |
| 817 | Tuckahoe | W | 87 | 87 | |
| 818 | Wilder's Village | W | 47 | 47 | |
| 819 | Ashley Hills/Amber Acres | W | 1,134 | 1,134 | |
| 820 | Neuse Woods | W | 101 | 101 | |
| 821 | Jordan Woods | W | 33 | 33 | |
| 824 | Treasure Cove | W | 293 | 293 | |
| 825 | Hidden Hollow | W | 43 | 43 | |
| 826 | Linsey Pointe | W | 29 | 29 | |
| Total CWS Systems, Inc. | | | <u>12,587</u> | <u>8,816</u> | 18.3% |

ELK RIVER UTILITIES, INC.

CUSTOMER EQUIVALENTS
9/30/2006

| | | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|---------------------------------|---------------------|-----|---------------|-------------------------|---------------|-------------------|
| 830 | Elk River | W | 276 | | | |
| 830 | Elk River | S | 109 | 331 | | 0.7% |
| CAROLINA TRACE UTILITIES, INC. | | | | | | |
| 900 | Carolina Trace | W | 1,387 | | | |
| 900 | Carolina Trace | S | 1,321 | 2,047 | | 4.2% |
| TRANSYLVANIA UTILITIES, INC. | | | | | | |
| 905 | Transylvania | W | 1,234 | | | |
| 905 | Transylvania | S | 918 | | | |
| 906 | Transylvania Avail. | W | 908 | | | |
| 906 | Transylvania Avail. | S | 443 | 2,031 | | 4.2% |
| WATAUGA VISTA WATER CORPORATION | | | | | | |
| 545 | Watauga Vista | W | 141 | 141 | | 0.3% |
| RIVER POINTE COMPANY | | | | | | |
| 598 | River Pointe | W | 184 | | | |
| 598 | River Pointe | S | 181 | 275 | | 0.6% |
| NORTH TOPSAIL UTILITIES, INC. | | | | | | |
| 920&921 | North Topsail | S | 3,007 | 3,007 | | 6.2% |
| CAROLINA PINES | | | | | | |
| 925 | Carolina Pines | S | 298 | 298 | | 0.6% |
| BRADFIELD FARMS | | | | | | |
| 922 | Bradfield Farms | W | 951 | | | |
| 922 | Bradfield Farms | S | 1,283 | 1,592 | | 3.3% |
| NERO | | | | | | |
| 923 | Nero | W | 126 | | | |
| 923 | Nero | S | 126 | 189 | | 0.4% |
| PEACH ORCHARD | | | | | | |
| 831 | Maria Park | W | 0 | | | |
| 832 | Peach Orchard | W | 0 | 0 | | 0.0% |
| HARRCO | | | | | | |
| 833 | Hardscrabble | S | 99 | 111 | | 0.2% |
| 838 | River Oaks | S | 12 | | | |
| TOTAL NORTH CAROLINA | | | 62,293 | 48,217 | 20.8% | 99.9% |
| FLORIDA | | | | | | |
| MILES GRANT WATER & SEWER | | | | | | |
| 640 | Miles Grant | W | 1,118 | | | |
| 640 | Miles Grant | S | 1,052 | 1,644 | | 2.4% |
| TIERRE VERDE | | | | | | |
| 646 | Tierre Verde | S C | 2,412 | 1,206 | | 1.8% |
| MID-COUNTY SERVICES, INC. | | | | | | |
| 645 | Mid-County | S | 3,353 | 3,353 | | 5.0% |
| LAKE PLACID UTILITIES, INC. | | | | | | |
| 641 | Lake Placid | W | 138 | | | |
| 641 | Lake Placid | S | 203 | 239 | | 0.4% |
| EASTLAKE WATER SERVICE, INC. | | | | | | |
| 643&653 | East Lake | W D | 919 | | | |
| 643&653 | East Lake | S C | 880 | 900 | | 1.3% |
| PEBBLE CREEK UTILITIES, INC. | | | | | | |
| 644 | Pebble Creek | W D | 1,486 | | | |
| 644 | Pebble Creek | S | 1,433 | 2,203 | | 3.3% |
| ALAFAYA UTILITIES, INC. | | | | | | |
| 7&670&671 | Alafaya | S | 7,233 | 7,233 | | 10.7% |
| UTILITIES, INC. OF LONGWOOD | | | | | | |
| 648 | Longwood | S | 1,764 | 1,764 | | 2.6% |
| WEDGEFIELD UTILITIES, INC. | | | | | | |
| 649 | Wedgfield | W | 1,565 | | | |
| 649 | Wedgfield | S | 1,541 | 2,336 | | 3.5% |
| CYPRESS LAKES UTILITEIS, INC. | | | | | | |
| 672 | Cypress Lakes | W | 1,193 | | | |
| 672 | Cypress Lakes | S | 1,100 | 1,743 | | 2.6% |
| EAGLERIDGE UTILITIES, INC. | | | | | | |
| 673 | Eagle Ridge | S | 1,623 | | | |
| 674 | Cross Creek | S | 908 | 2,531 | | 3.8% |
| SANLANDO UTILITES, INC. | | | | | | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|---------------------------------|-------------|-------------------------|---------------|-------------------|
| 2&683&684 | Sanlando | W | 11,871 | | |
| 2&683&684 | Sanlando | S | 9,146 | 16,444 | 24.4% |
| UTILITIES, INC. OF SANDALHAVEN | | | | | |
| 690 | Sandalhaven | S | 972 | 972 | 1.4% |
| BAYSIDE UTILITY SERVICES, INC. | | | | | |
| 694 | Bayside | W D | 250 | | |
| 694 | Bayside | S C | 251 | 251 | 0.4% |
| SOUTHGATE UTILITIES, INC. | | | | | |
| 6&697&698 | Southgate | W D | 5,712 | | |
| 6&697&698 | Southgate | S | 0 | 2,856 | 4.2% |
| HUTCHINSON ISLAND | | | | | |
| 692 | Hutchinson Island | W | 225 | | |
| 692 | Hutchinson Island | S | 196 | 323 | 0.5% |
| HUTCHINSON ISLAND IRRIGATION | | | | | |
| 0002 | Hutchinson Island Irrigation | W | 161 | 161 | 0.2% |
| PENNBROOKE | | | | | |
| 0691 | Pennbrooke | W | 1,459 | | |
| 0691 | Pennbrooke | S | 1,247 | 2,083 | 3.1% |
| SANDY CREEK | | | | | |
| 699 | Sandy Creek | W | 202 | | |
| 699 | Sandy Creek | S | 168 | 286 | 0.4% |
| LABRADOR | | | | | |
| 693 | Labrador | W | 778 | | |
| 693 | Labrador | S | 761 | 1,158 | 1.7% |
| LAKE UTILITY SERVICES, INC. | | | | | |
| 628 | Clermont | W | 203 | 203 | |
| 631 | Amberhill | W | 735 | 735 | |
| 632 | Highland Point | W | 50 | 50 | |
| 633 | The Oranges | W | 101 | 101 | |
| 634 | Lake Ridge | W | 126 | 126 | |
| 636 | Vistas | W | 887 | 887 | |
| 661 | Crescent Bay | W | 93 | 93 | |
| 662 | Crescent West | W | 100 | 100 | |
| 663 | Four Lakes | W | 65 | 65 | |
| 664 | Lake Saunders Acres | W | 45 | 45 | |
| 665 | Lake Crescent Hills | W | 125 | 125 | |
| 666 | Preston Cove | W | 105 | 105 | |
| 667&668 | South Clermont (EDB) | W | 2,795 | 2,795 | |
| 675 | Lake Groves | W | 2,874 | | |
| 675 | Lake Groves | S | 2,801 | 4,275 | |
| | Total Lake Utility | | <u>11,105</u> | <u>9,704</u> | 14.4% |
| UTILITIES, INC. OF FLORIDA | | | | | |
| 602 | Weathersfield | W | 711 | | |
| 602 | Weathersfield | S C | 708 | 1,065 | |
| 604 | Oakland Shores | W | 227 | 227 | |
| 606 | Little Wekiva | W | 60 | 60 | |
| 608 | Park Ridge | W | 99 | | |
| 608 | Park Ridge | S | 0 | 99 | |
| 610 | Phillips Section | W | 77 | 77 | |
| 612 | Crystal Lake | W | 174 | 174 | |
| 613 | Bartell/Wisbar | W D | 163 | | |
| 613 | Bartell/Wisbar | S C | 161 | 162 | |
| 614 | Ravenna Park/Lincoln Hts. | W | 355 | | |
| 614 | Ravenna Park/Lincoln Hts. | S C | 253 | 481 | |
| 615 | Bartel/Buena Vista | W | 1,091 | 1,091 | |
| 616 | Bear Lake Manor | W | 223 | 223 | |
| 618 | Jansen | W | 254 | 254 | |
| 620 | Crescent Hts. DISTRIBUTION ONLY | W D | 279 | 139 | |
| 621 | Davis Shores | W D | 43 | 22 | |
| 622 | Crownwood | S C | 8 | 4 | |
| 623 | Trailwoods | W | 303 | | |
| 623 | Trailwoods | S C | 297 | 452 | |
| 624 | Oakland Hills | W | 185 | | |
| 624 | Oakland Hills | S C | 184 | 277 | |
| 626 | Summertree (PPW) | S C | 1,027 | | |

| CUSTOMER EQUIVALENTS 9/30/2006 | | | SEP 2006 | CUSTOMER EQUIVALENTS | % BY STATE | % WITHIN STATE |
|-----------------------------------|------------------|---|---------------|-------------------------|---------------|-------------------|
| 626 | Summertree (PPW) | W | 1,184 | 1,697 | | |
| 629 | Orangewood | W | 577 | 577 | | |
| 630 | Golden Hills | W | 453 | 453 | | |
| 635 | Crownwood | W | 79 | | | |
| 635 | Crownwood | S | 56 | 107 | | |
| 637 | Lake Tarpon | W | 431 | | | |
| 637 | Lake Tarpon | S | 0 | 431 | | |
| Total U.I. of Florida | | | 9,657 | 8,069 | | 12.0% |
| TOTAL FLORIDA | | | 84,081 | 67,459 | 29.1% | 100.1% |

GEORGIA**UTILITIES, INC. OF GEORGIA**

| | | | | | | |
|---------|---------------------------------|-----|-------|-------|--|-------|
| 264&265 | Skidaway Island Utilities, Inc. | W | 4,401 | | | |
| 264&265 | Skidaway Island Utilities, Inc. | S | 4,246 | | | |
| 262 | Skidaway Island Availability | W S | 439 | | | |
| 266&267 | Olde Atlanta | S | 623 | 7,366 | | 79.1% |

WATER SERVICE COMPANY OF GEORGIA INC

| | | | | | | |
|----------------------|----------------------|---|---------------|--------------|-------------|---------------|
| 1268 | Crestwood | W | 14 | 14 | | |
| 1269 | Bear Creek | W | 136 | 136 | | |
| 1270 | Kendalwood | W | 46 | 46 | | |
| 1271 | Riverwood | W | 150 | 150 | | |
| 1272 | Shady Grove | W | 61 | 61 | | |
| 1273 | Southlake | W | 31 | 31 | | |
| 1274 | Spencton #1 | W | 21 | 21 | | |
| 1275 | Spencton #2 | W | 100 | 100 | | |
| 1276 | Spencton #3 | W | 7 | 7 | | |
| 1277 | Talloakas | W | 166 | 166 | | |
| 1278 | Vinland | W | 21 | 21 | | |
| 1279 | Holly Springs | W | 57 | 57 | | |
| 1280 | Lake Riverside | W | 250 | 250 | | |
| 1281 | Riverwood Estates | W | 29 | 29 | | |
| 1282 | Worthy Manor | W | 171 | | | |
| 1282 | Worthy Manor | S | 169 | 256 | | |
| 1283 | Big Oak Estates | W | 42 | 42 | | |
| 1284 | Holland Folly 1 | W | 24 | 24 | | |
| 1285 | Windsor | W | 34 | 34 | | |
| 1286 | Holland Folly 2 | W | 18 | 18 | | |
| 1287 | Holland Folly 3 | W | 111 | | | |
| 1287 | Holland Folly 3 | S | 111 | 167 | | |
| 1288 | Colonial Acres | W | 19 | 19 | | |
| 1289 | Carver | W | 38 | 38 | | |
| 1290 | Lee Villa Estates | W | 7 | 7 | | |
| 1291 | Park Place | W | 11 | 11 | | |
| 1292 | Fairfax Motel | W | 0 | 0 | | |
| 1293 | Shady Acres | W | 81 | 81 | | |
| 1294 | Shady Acres II | W | 40 | 40 | | |
| 1295 | Green Meadow Estates | W | 52 | 52 | | |
| 1296 | Jamar | W | 16 | 16 | | |
| 1297 | Country West Sect 3 | W | 19 | 19 | | |
| 1298 | Country Circle Road | W | 16 | 16 | | |
| 1299 | South Lake II | W | 19 | 19 | | |
| Total WSC of Georgia | | | 2,087 | 1,948 | | 20.9% |
| TOTAL GEORGIA | | | 12,235 | 9,314 | 4.0% | 100.0% |

MISSISSIPPI**CHARLESTON UTILITIES**

| | | | | | | |
|----------------------------|-----------------|---|-------|-------|------|--------|
| 290 | Charleston | W | 1,388 | | | |
| 290 | Charleston | S | 0 | 1,388 | | |
| 292 | East Charleston | W | 97 | 97 | | |
| Charleston Utilities, Inc. | | | 1,485 | 1,485 | 0.6% | 100.0% |

TENNESSEE

| | | | | | | |
|-----|-------------------------|-----|-----|-----|------|--------|
| 651 | Tennessee Water Service | W D | 555 | 278 | 0.1% | 100.0% |
|-----|-------------------------|-----|-----|-----|------|--------|

CUSTOMER EQUIVALENTS
9/30/2006

SEP
2006

CUSTOMER
EQUIVALENTS

% BY
STATE

% WITHIN
STATE

KENTUCKY

| | | | | | | | |
|-----------------------|----------------|---|---|--------------|--------------|------|---------------|
| 162 | Clinton | W | | 807 | | | |
| 162 | Clinton | S | | 0 | 807 | | 19.7% |
| 1&172&173 | Middlesborough | W | D | 6,592 | 3,296 | | 80.3% |
| TOTAL KENTUCKY | | | | <u>7,399</u> | <u>4,103</u> | 1.8% | <u>100.0%</u> |

MARYLAND

| | | | | | | | |
|------------------------------------|---------------------------------|---|---|--------------|--------------|------|--------------|
| UTILITIES, INC. OF MARYLAND | | | | | | | |
| 201 | Marlboro Meadows | W | | 1,190 | | | |
| 201 | Marlboro Meadows | S | | 1,187 | 1,783 | | 33.6% |
| MARYLAND WATER SERVICE | | | | | | | |
| 215 | Pinto (Distribution) | W | D | 1,082 | | | |
| 215 | Pinto | S | | 1,061 | | | |
| 216 | Highland Estates (Distribution) | W | D | 38 | 1,090 | | 20.5% |
| PROVINCES UTILITIES, INC. | | | | | | | |
| 210 | Provinces Utilites, Inc. | W | | 1,503 | 1,503 | | 28.3% |
| GREENRIDGE UTILITIES, INC. | | | | | | | |
| 205 | Greenridge Utilities, Inc. | W | | 848 | | | |
| 208 | Vistas | W | | 81 | 929 | | 17.5% |
| TOTAL MARYLAND | | | | <u>6,988</u> | <u>5,305</u> | 2.3% | <u>99.9%</u> |

PENNSYLVANIA

| | | | | | | | |
|--|---------------------------|---|--|--------------|--------------|------|---------------|
| UTILITIES, INC. OF PENNSYLVANIA | | | | | | | |
| 250 | Broad Run | S | | 2,160 | 2,160 | | 39.9% |
| WESTGATE | | | | | | | |
| 251 | Westgate | W | | 717 | 717 | | 13.2% |
| PENN ESTATES UTILITES, INC. | | | | | | | |
| 255 | Penn Estates | W | | 1,668 | | | |
| 255 | Penn Estates | S | | 1,664 | | | |
| 256 | Penn Estates Availability | W | | 83 | | | |
| 256 | Penn Estates Availability | S | | 83 | 2,542 | | 46.9% |
| TOTAL PENNSYLVANIA | | | | <u>6,374</u> | <u>5,418</u> | 2.3% | <u>100.0%</u> |

NEW JERSEY

| | | | | | | | |
|-------------------------------|----------------|---|--|--------------|------------|------|---------------|
| MONTAGUE WATER COMPANY | | | | | | | |
| 270 | Montague Water | W | | 796 | | | |
| 270 | Montague Sewer | S | | 275 | 933 | | |
| TOTAL NEW JERSEY | | | | <u>1,071</u> | <u>933</u> | 0.4% | <u>100.0%</u> |

NEVADA

| | | | | | | | |
|--|----------------|---|--|---------------|---------------|------|--------------|
| SPRING CREEK UTILITIES, COMPANY | | | | | | | |
| 0&111&112 | Spring Creek | W | | 4,128 | | | |
| 0&111&112 | Spring Creek | S | | 124 | 4,190 | | 24.9% |
| UTILITIES, INC. OF CENTRAL NEVADA | | | | | | | |
| 1&142&143 | Central Nevada | W | | 7,020 | | | |
| 1&142&143 | Central Nevada | S | | 3,765 | 8,902 | | 53.0% |
| UTILITIES, INC. OF NEVADA | | | | | | | |
| 120&121 | Ul of Nevada | W | | 3,132 | 3,132 | | 18.6% |
| SKY RANCH WATER SERVICE CORP | | | | | | | |
| 123 | Sky Ranch | W | | 579 | 579 | | 3.4% |
| TOTAL NEVADA | | | | <u>18,748</u> | <u>16,803</u> | 7.3% | <u>99.9%</u> |

ARIZONA

| | | | | | | | |
|-----------------|-----------------------|---|--|-------|-------|------|--------|
| 935&936&937&938 | Bermuda Water Company | W | | 8,533 | 8,533 | 3.7% | 100.0% |
|-----------------|-----------------------|---|--|-------|-------|------|--------|

| | | | | | | | |
|----------|--|--|--|------------|------------|------|---------------|
| Bio Tech | | | | <u>178</u> | <u>178</u> | 0.1% | <u>100.0%</u> |
|----------|--|--|--|------------|------------|------|---------------|

| | | | | | | | |
|-------------------------------|--|--|--|----------------|----------------|-------|--|
| GRAND TOTAL ALL STATES | | | | <u>292,945</u> | <u>231,492</u> | 99.9% | |
|-------------------------------|--|--|--|----------------|----------------|-------|--|

Distribution

Codes

| Company Number | Company Name | Customer Equivalent @ 9/30/06 | Customer Equivalent Percentage CODE 1 | Customer Equivalent Percentage CODE 2 | Customer Equivalent Percentage CODE 3 |
|--------------------|---------------------------------|----------------------------------|---|---|---|
| 05 | Apple Canyon | 1,330 | 0.575% | 6.424% | 9.363% |
| 06 | Camelot | 325 | 0.140% | 1.570% | 2.288% |
| 07 | Charmar | 53 | 0.023% | 0.256% | 0.373% |
| 08 | Cherry Hill | 258 | 0.111% | 1.244% | 1.813% |
| 09 | Clarendon Hills | 363 | 0.157% | 1.753% | 2.555% |
| 10 | Hildale Manor | 0 | 0.000% | 0.000% | 0.000% |
| 11 | County Line | 117 | 0.051% | 0.567% | 0.828% |
| 12 | DeMar | 37 | 0.016% | 0.179% | 0.260% |
| 13 | Faron Creek | 668 | 0.245% | 2.734% | 3.984% |
| 14 | Galena Territory | 2,637 | 1.096% | 12.257% | 17.863% |
| 15 | Killarney | 351 | 0.152% | 1.695% | 2.471% |
| 16 | Lake Holiday | 1,918 | 0.829% | 9.265% | 13.502% |
| 17 | Lake Wildwood | 712 | 0.307% | 3.437% | 5.009% |
| 18 | Northern Hills | 265 | 0.114% | 1.260% | 1.866% |
| 20 | Lake Marlan | 292 | 0.128% | 1.410% | 2.056% |
| 21 | Wildwood | 198 | 0.085% | 0.947% | 1.380% |
| 22 | Valentine | 88 | 0.029% | 0.328% | 0.479% |
| 23 | Walk-Up Woods | 217 | 0.094% | 1.048% | 1.528% |
| 24 | Whip Hills/Past/Sun | 2,330 | 1.006% | 11.252% | 16.399% |
| 25 | Holiday Hills | 243 | 0.105% | 1.174% | 1.711% |
| 26 | Medina | 472 | 0.204% | 2.281% | 3.324% |
| 27 | Westlake | 595 | 0.257% | 2.872% | 4.188% |
| 28 | Cedar Bluff | 132 | 0.057% | 0.638% | 0.929% |
| 29 | Harbor Ridge | 467 | 0.202% | 2.258% | 3.288% |
| 30 | Great Northern | 382 | 0.156% | 1.749% | 2.548% |
| 32 | Peach Orchard | 0 | 0.000% | 0.000% | 0.000% |
| 33 | Harrco | 111 | 0.048% | 0.000% | 0.000% |
| 34 | Ut of Nevada | 3,132 | 1.353% | 0.000% | 0.000% |
| 35 | Spring Creek | 4,190 | 1.810% | 0.000% | 0.000% |
| 36 | Louisiana Water Service | 7,484 | 3.224% | 0.000% | 0.000% |
| 38 | Utilities Inc. of Louisiana | 7,018 | 3.032% | 0.000% | 0.000% |
| 40 | Utilities, Inc. of Maryland | 1,783 | 0.770% | 0.000% | 0.000% |
| 41 | Colechester | 169 | 0.073% | 0.000% | 0.000% |
| 42 | Greenridge Utilities, Inc. | 829 | 0.401% | 0.000% | 0.000% |
| 43 | Provinces Utilities, Inc. | 1,503 | 0.649% | 0.000% | 0.000% |
| 44 | Maryland Water Service | 1,080 | 0.471% | 0.000% | 0.000% |
| 47 | Massanutten | 3,835 | 1.570% | 0.000% | 0.000% |
| 50 | Holiday Service | 573 | 0.248% | 2.788% | 0.000% |
| 51 | Westgate | 717 | 0.310% | 0.000% | 0.000% |
| 52 | Utilities, Inc. of Pennsylvania | 2,160 | 0.933% | 0.000% | 0.000% |
| 53 | Penn Estates | 2,542 | 1.098% | 0.000% | 0.000% |
| 55 | Skidaway | 7,366 | 3.182% | 0.000% | 0.000% |
| 56 | Elk River | 331 | 0.143% | 0.000% | 0.000% |
| 57 | Montague Water/Sewer Co | 933 | 0.403% | 0.000% | 0.000% |
| 60 | Twin Lakes Utilities | 4,686 | 2.024% | 22.833% | 0.000% |
| 61 | Tierra Verde | 1,206 | 0.521% | 0.000% | 0.000% |
| 62 | Lake Placid | 239 | 0.103% | 0.000% | 0.000% |
| 64 | Eastlake | 900 | 0.389% | 0.000% | 0.000% |
| 65 | Charleston Utilities | 1,485 | 0.641% | 0.000% | 0.000% |
| 68 | Pebble Creek | 2,203 | 0.952% | 0.000% | 0.000% |
| 67 | Alafaya Utilities, Inc. | 7,233 | 3.125% | 0.000% | 0.000% |
| 68 | Utilities, Inc. of Longwood | 1,764 | 0.762% | 0.000% | 0.000% |
| 69 | Wedgfield | 2,336 | 1.009% | 0.000% | 0.000% |
| 70 | CWS (South Carolina) | 14,488 | 6.250% | 0.000% | 0.000% |
| 71 | Utilities Services of SC | 8,038 | 2.608% | 0.000% | 0.000% |
| 72 | Cypress Lakes | 1,743 | 0.753% | 0.000% | 0.000% |
| 73 | Ut of Eagle Ridge | 2,531 | 1.093% | 0.000% | 0.000% |
| 74 | Southland Utilities | 173 | 0.075% | 0.000% | 0.000% |
| 75 | United Utility Co. | 1,181 | 0.510% | 0.000% | 0.000% |
| 77 | South Carolina Utilities | 0 | 0.000% | 0.000% | 0.000% |
| 79 | Tega Cay Water Service | 2,621 | 1.132% | 0.000% | 0.000% |
| 80 | CWS of NC | 29,379 | 12.691% | 0.000% | 0.000% |
| 81 | Riverpointe Company | 275 | 0.119% | 0.000% | 0.000% |
| 83 | CWS Systems, Inc. | 8,616 | 3.808% | 0.000% | 0.000% |
| 85 | Watauga Vista | 141 | 0.061% | 0.000% | 0.000% |
| 86 | Carolina Trace | 2,047 | 0.884% | 0.000% | 0.000% |
| 87 | Transylvania | 2,031 | 0.878% | 0.000% | 0.000% |
| 88 | Mid-County Services, Inc. | 3,353 | 1.448% | 0.000% | 0.000% |
| 89 | Lake Utility | 9,704 | 4.192% | 0.000% | 0.000% |
| 90 | UIF | 8,089 | 3.486% | 0.000% | 0.000% |
| 91 | Miles Grant | 1,644 | 0.710% | 0.000% | 0.000% |
| 92 | Tennessee Water Service | 278 | 0.120% | 0.000% | 0.000% |
| 94 | Hutchinson Irrigation | 181 | 0.069% | 0.000% | 0.000% |
| 101 | Sanlando | 16,444 | 7.103% | 0.000% | 0.000% |
| 103 | Sandalhaven | 972 | 0.420% | 0.000% | 0.000% |
| 104 | Bayside | 251 | 0.108% | 0.000% | 0.000% |
| 105 | Southgate | 2,856 | 1.234% | 0.000% | 0.000% |
| 106 | Labrador | 1,158 | 0.500% | 0.000% | 0.000% |
| 107 | Pennbrooke | 2,083 | 0.900% | 0.000% | 0.000% |
| 108 | Hutchinson Island | 323 | 0.140% | 0.000% | 0.000% |
| 109 | Sandy Creek | 288 | 0.123% | 0.000% | 0.000% |
| 120 | North Topsail | 3,007 | 1.299% | 0.000% | 0.000% |
| 121 | Carolina Pines | 295 | 0.129% | 0.000% | 0.000% |
| 122 | Bradfield Farms | 1,592 | 0.687% | 0.000% | 0.000% |
| 123 | Nero | 189 | 0.082% | 0.000% | 0.000% |
| 133 | Sky Ranch | 579 | 0.250% | 0.000% | 0.000% |
| 135 | Bermuda | 8,533 | 3.686% | 0.000% | 0.000% |
| 140 | Central Nevada | 8,902 | 3.845% | 0.000% | 0.000% |
| 150 | WSC of Indiana | 314 | 0.135% | 1.514% | 0.000% |
| 151 | Indiana Water Service | 925 | 0.400% | 4.468% | 0.000% |
| 160 | WSC of Kentucky | 4,103 | 1.772% | 0.000% | 0.000% |
| 165 | WSC of Georgia | 1,948 | 0.841% | 0.000% | 0.000% |
| 93 | Bio Tech | 178 | 0.077% | 0.000% | 0.000% |
| Total | | 231,492 | 100.000% | 99.999% | 100.001% |
| Total Illinois | | | 6.136% | 86.616% | 100.001% |
| Total Indiana/Ohio | | | 2.607% | 31.383% | 0.000% |
| Total Other | | | 91.057% | 0.000% | 0.000% |
| | | | 100.000% | 99.999% | 100.001% |

Water Service Corporation

Distribution of Expenses for Computer Operating Costs

DETAIL OF INVOICE/BILLS COUNT BY COMPANY

Code 4

| | <u># OF</u> <u>INVOICES</u> | <u>% OF TOTAL</u> | <u># OF</u> <u>BILLS</u> | <u>% OF TOTAL</u> | <u>TOTAL INVOICES</u> <u>/BILLS</u> | <u>% OF TOTAL</u> |
|------------------------------------|--------------------------------|-------------------|-----------------------------|-------------------|--|-------------------|
| 05 Apple Canyon | 78 | 0.23% | 2,711 | 0.55% | 2,789 | 0.53% |
| 06 Camelot | 79 | 0.23% | 226 | 0.05% | 305 | 0.06% |
| 07 Charmar | 45 | 0.13% | 105 | 0.02% | 150 | 0.03% |
| 08 Cherry Hill | 35 | 0.10% | 246 | 0.05% | 281 | 0.05% |
| 09 Clarendon Hills | 71 | 0.20% | 755 | 0.15% | 826 | 0.16% |
| 10 Hilldate Manor | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 11 County Line | 34 | 0.10% | 228 | 0.05% | 262 | 0.05% |
| 12 DelMar | 41 | 0.12% | 226 | 0.05% | 267 | 0.05% |
| 13 Ferson Creek | 64 | 0.18% | 754 | 0.15% | 818 | 0.16% |
| 14 Galena Territory | 171 | 0.49% | 2,130 | 0.43% | 2,301 | 0.44% |
| 15 Killamey | 49 | 0.14% | 710 | 0.14% | 759 | 0.14% |
| 16 Lake Holiday | 97 | 0.28% | 1,836 | 0.37% | 1,933 | 0.37% |
| 17 Lake Wildwood | 43 | 0.12% | 1,383 | 0.28% | 1,426 | 0.27% |
| 18 Northern Hills | 90 | 0.26% | 560 | 0.11% | 650 | 0.12% |
| 20 Lake Marian | 54 | 0.16% | 891 | 0.18% | 945 | 0.18% |
| 21 Wildwood | 47 | 0.14% | 592 | 0.12% | 639 | 0.12% |
| 22 Valentine | 31 | 0.09% | 74 | 0.02% | 105 | 0.02% |
| 23 Walk-up Woods | 46 | 0.13% | 242 | 0.05% | 288 | 0.05% |
| 24 Whip.Hills/Pist./Sun | 193 | 0.56% | 2,393 | 0.49% | 2,586 | 0.49% |
| 25 Holiday Hills | 52 | 0.15% | 736 | 0.15% | 788 | 0.15% |
| 26 Medina | 70 | 0.20% | 376 | 0.08% | 446 | 0.08% |
| 27 Westlake | 89 | 0.26% | 1,225 | 0.25% | 1,314 | 0.25% |
| 28 Cedar Bluff | 67 | 0.19% | 130 | 0.03% | 197 | 0.04% |
| 29 Harbor Ridge | 51 | 0.15% | 614 | 0.13% | 665 | 0.13% |
| 30 Great Northern | 138 | 0.40% | 1,089 | 0.22% | 1,227 | 0.23% |
| 32 Peach Orchard | 4 | 0.01% | 0 | 0.00% | 4 | 0.00% |
| 33 Harrco | 38 | 0.11% | 338 | 0.07% | 376 | 0.07% |
| 34 UI of Nevada | 204 | 0.59% | 8,978 | 1.83% | 9,182 | 1.75% |
| 35 Spring Creek | 484 | 1.40% | 11,902 | 2.43% | 12,386 | 2.36% |
| 36 Lousiana Water Service | 1,096 | 3.16% | 14,652 | 2.99% | 15,748 | 3.00% |
| 38 Utilities Inc. of Louisiana | 730 | 2.11% | 9,958 | 2.03% | 10,688 | 2.04% |
| 40 Utililties, Inc. of Maryland | 283 | 0.82% | 2,352 | 0.48% | 2,635 | 0.50% |
| 41 Colchester | 118 | 0.34% | 507 | 0.10% | 625 | 0.12% |
| 42 Greenridge Utilities, Inc. | 144 | 0.42% | 933 | 0.19% | 1,077 | 0.21% |
| 43 Provinces Utilities, Inc. | 61 | 0.18% | 1,489 | 0.30% | 1,550 | 0.30% |
| 44 Maryland Water Service | 150 | 0.43% | 3,008 | 0.61% | 3,158 | 0.60% |
| 47 Massanutten | 508 | 1.47% | 6,005 | 1.22% | 6,513 | 1.24% |
| 50 Holiday Service | 70 | 0.20% | 1,445 | 0.29% | 1,515 | 0.29% |
| 51 Westgate | 62 | 0.18% | 716 | 0.15% | 778 | 0.15% |
| 52 Utilities, Inc. of Pennsylvania | 151 | 0.44% | 1,266 | 0.26% | 1,417 | 0.27% |
| 53 Penn Estates | 220 | 0.63% | 5,136 | 1.05% | 5,356 | 1.02% |
| 55 Skidaway | 570 | 1.64% | 7,097 | 1.45% | 7,667 | 1.46% |
| 56 Elk River | 93 | 0.27% | 841 | 0.17% | 934 | 0.18% |
| 57 Montague Water/Sewer Co | 257 | 0.74% | 2,225 | 0.45% | 2,482 | 0.47% |
| 60 Twin Lakes Utilities | 346 | 1.00% | 4,759 | 0.97% | 5,105 | 0.97% |
| 61 Tierre Verde | 72 | 0.21% | 0 | 0.00% | 72 | 0.01% |
| 62 Lake Placid | 78 | 0.23% | 577 | 0.12% | 655 | 0.12% |
| 64 Eastlake | 154 | 0.44% | 2,670 | 0.54% | 2,824 | 0.54% |
| 65 Charleston Utilites | 168 | 0.48% | 3,875 | 0.79% | 4,043 | 0.77% |
| 66 Pebble Creek | 151 | 0.44% | 4,205 | 0.86% | 4,356 | 0.83% |
| 67 Alafaya | 697 | 2.01% | 20,696 | 4.22% | 21,393 | 4.08% |
| 68 Utilities, Inc. of Longwood | 211 | 0.61% | 4,975 | 1.01% | 5,186 | 0.99% |
| 69 Wedgefield | 275 | 0.79% | 4,730 | 0.96% | 5,005 | 0.95% |
| 70 CWS (South Carolina) | 2,418 | 6.98% | 34,678 | 7.07% | 37,096 | 7.07% |
| 71 Utililties Services of SC | 1,896 | 5.47% | 18,593 | 3.79% | 20,489 | 3.90% |
| 72 Cypress Lakes | 156 | 0.45% | 4,202 | 0.86% | 4,358 | 0.83% |
| 73 UI of Eagle Ridge | 260 | 0.75% | 2,575 | 0.53% | 2,835 | 0.54% |
| 74 Southland Utilities | 55 | 0.16% | 345 | 0.07% | 400 | 0.08% |
| 75 United Utility Co. | 359 | 1.04% | 4,473 | 0.91% | 4,832 | 0.92% |
| 77 South Carolina Utililties | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 79 Tega Cay Water Service | 420 | 1.21% | 5,077 | 1.04% | 5,497 | 1.05% |
| 80 CWS of NC | 7,081 | 20.43% | 76,097 | 15.52% | 83,178 | 15.85% |
| 81 Riverpointe Company | 143 | 0.41% | 553 | 0.11% | 696 | 0.13% |
| 83 CWS Systems, Inc. | 1,692 | 4.88% | 19,159 | 3.91% | 20,851 | 3.97% |
| 85 Wautauga Vista | 64 | 0.18% | 429 | 0.09% | 493 | 0.09% |
| 86 Carolina Trace | 355 | 1.02% | 4,210 | 0.86% | 4,565 | 0.87% |
| 87 Transylvania | 438 | 1.26% | 4,726 | 0.96% | 5,164 | 0.98% |

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Office Expense
 Code 5

| Company Number | Company Name | Admin/ Accounting | Customer Service | Computer Services | Weighted Average |
|-------------------|---------------------------|-----------------------------------|--------------------------|--------------------------|---------------------------|
| | | Allocated Based on # of Employees | | | |
| | | 41 Employees Code 1 | 0 Employees Code 2 | 7 Employees Code 4 | 48 Employees Code 5 |
| 72 | Cypress Lakes | 0.753% | 0.000% | 0.830% | 0.764% |
| 73 | UI of Eagle Ridge | 1.093% | 0.000% | 0.540% | 1.012% |
| 74 | Southland Utilities | 0.075% | 0.000% | 0.080% | 0.076% |
| 75 | United Utility Co. | 0.510% | 0.000% | 0.920% | 0.571% |
| 77 | South Carolina Utilities | 0.000% | 0.000% | 0.000% | 0.000% |
| 79 | Tega Cay Water Service | 1.132% | 0.000% | 1.050% | 1.120% |
| 80 | CWS of NC | 12.691% | 0.000% | 15.850% | 13.157% |
| 81 | Riverpointe Company | 0.119% | 0.000% | 0.130% | 0.120% |
| 83 | CWS Systems, Inc. | 3.808% | 0.000% | 3.970% | 3.832% |
| 85 | Wautauga Vista | 0.061% | 0.000% | 0.090% | 0.065% |
| 86 | Carolina Trace | 0.884% | 0.000% | 0.870% | 0.882% |
| 87 | Transylvania | 0.878% | 0.000% | 0.980% | 0.892% |
| 88 | Mid-County Services, Inc. | 1.448% | 0.000% | 0.050% | 1.242% |
| 89 | Lake Utility | 4.192% | 0.000% | 3.240% | 4.051% |
| 90 | UIF | 3.486% | 0.000% | 4.150% | 3.584% |
| 91 | Miles Grant | 0.710% | 0.000% | 0.530% | 0.684% |
| 92 | Tennessee Water Service | 0.120% | 0.000% | 0.120% | 0.120% |
| 94 | Hutchinson Irrigation | 0.069% | 0.000% | 0.020% | 0.062% |
| 101 | Sanlando | 7.103% | 0.000% | 5.960% | 6.935% |
| 103 | Sandalhaven | 0.420% | 0.000% | 0.530% | 0.436% |
| 104 | Bayside | 0.108% | 0.000% | 0.160% | 0.116% |
| 105 | Southgate | 1.234% | 0.000% | 2.570% | 1.431% |
| 106 | Labrador | 0.500% | 0.000% | 0.530% | 0.504% |
| 107 | Pennbrooke | 0.900% | 0.000% | 0.810% | 0.886% |
| 108 | Hutchinson Island | 0.140% | 0.000% | 0.130% | 0.138% |
| 109 | Sandy Creek | 0.123% | 0.000% | 0.150% | 0.127% |
| 120 | North Topsail | 1.299% | 0.000% | 1.190% | 1.283% |
| 121 | Carolina Pines | 0.129% | 0.000% | 0.180% | 0.137% |
| 122 | Bradfield Farms | 0.687% | 0.000% | 0.650% | 0.682% |
| 123 | Nero | 0.082% | 0.000% | 0.090% | 0.083% |
| 133 | Sky Ranch | 0.250% | 0.000% | 0.340% | 0.263% |
| 135 | Bermuda | 3.686% | 0.000% | 4.460% | 3.800% |
| 140 | Central Nevada | 3.845% | 0.000% | 2.420% | 3.636% |
| 150 | WSC of Indiana | 0.135% | 1.514% | 0.150% | 0.137% |
| 151 | Indiana Water Service | 0.400% | 4.468% | 1.000% | 0.488% |
| 160 | WSC of Kentucky | 1.772% | 0.000% | 3.500% | 2.027% |
| 165 | WSC of Georgia | 0.841% | 0.000% | 1.060% | 0.873% |
| 93 | Bio-Tech | 0.077% | 0.000% | 0.270% | 0.102% |
| | Total | 100.000% | 99.999% | 100.000% | 100.000% |
| | Total Illinois | | | | 5.850% |
| | Total Indiana | | | | 2.494% |
| | Total Other | | | | 91.656% |
| | | | | | 100.000% |

Water Service Corporation
Distribution of Expenses
CODE 11
Insurance Distribution

| | <u>Property Gen Insurance</u> | <u>Excess Liability</u> | <u>Workman's Compensation</u> | <u>Auto Insurance</u> | <u>Other Insurance</u> | <u>Total</u> |
|------------------------------------|-----------------------------------|-----------------------------|-----------------------------------|---------------------------|----------------------------|---------------------|
| Per 09/06 Prepaid Insurance w/p's: | 147,463 | 93,003 | 91,418 | 65,656 | 120,750 | 518,290 |
| | 28.452% | 17.944% | 17.638% | 12.668% | 23.298% | 100.000% |
| | Code 7 | Code 8 | Code 9 | Code 10 | Code 9 | Weighted Code 11 |
| 77 South Carolina Utilities | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 79 Tega Cay Water Service | 2.462% | 1.150% | 0.913% | 1.000% | 0.913% | 1.407% |
| 80 CWS of NC | 32.135% | 13.394% | 14.304% | 15.380% | 14.304% | 19.350% |
| 81 Riverpointe Company | 0.020% | 0.164% | 0.224% | 0.140% | 0.224% | 0.144% |
| 83 CWS Systems, Inc. | 0.727% | 3.334% | 3.537% | 2.000% | 3.537% | 2.506% |
| 85 Wautauga Vista | 0.011% | 0.082% | 0.162% | 0.070% | 0.162% | 0.093% |
| 86 Carolina Trace | 1.672% | 0.928% | 0.795% | 0.600% | 0.795% | 1.044% |
| 87 Transylvania | 0.147% | 0.743% | 0.687% | 1.400% | 0.687% | 0.634% |
| 88 Mid-County Services, Inc. | 0.405% | 1.459% | 1.421% | 1.200% | 1.421% | 1.111% |
| 89 Lake Utility | 1.248% | 3.392% | 2.776% | 2.400% | 2.776% | 2.404% |
| 90 UIF | 1.073% | 2.884% | 2.143% | 5.490% | 2.143% | 2.396% |
| 91 Miles Grant | 0.211% | 0.994% | 1.391% | 0.400% | 1.391% | 0.859% |
| 92 Tennessee Water Service | 0.020% | 0.147% | 0.110% | 0.150% | 0.110% | 0.096% |
| 94 Hutchinson Irrigation | 0.010% | 0.058% | 0.078% | 0.110% | 0.078% | 0.059% |
| 101 Sanlando | 2.126% | 7.023% | 5.958% | 6.590% | 5.958% | 5.139% |
| 103 Sandalhaven | 0.130% | 0.506% | 0.662% | 0.600% | 0.662% | 0.475% |
| 104 Bayside | 0.034% | 0.217% | 0.283% | 0.200% | 0.283% | 0.190% |
| 105 Southgate | 0.407% | 1.431% | 0.902% | 0.600% | 0.902% | 0.818% |
| 106 Labrador | 0.152% | 0.536% | 0.477% | 0.200% | 0.477% | 0.360% |
| 107 Pennbrooke | 0.146% | 0.920% | 0.795% | 0.200% | 0.795% | 0.558% |
| 108 Hutchinson Island | 0.023% | 0.153% | 0.154% | 0.600% | 0.154% | 0.173% |
| 109 Sandy Creek | 0.038% | 0.196% | 0.322% | 0.800% | 0.322% | 0.279% |
| 120 North Topsail | 0.739% | 1.401% | 1.552% | 1.400% | 1.552% | 1.275% |
| 121 Carolina Pines | 0.023% | 0.136% | 0.144% | 0.160% | 0.144% | 0.110% |
| 122 Bradfield Farms | 0.113% | 0.668% | 0.308% | 0.830% | 0.308% | 0.383% |
| 123 Nero | 0.014% | 0.112% | 0.150% | 0.040% | 0.150% | 0.090% |
| 133 Sky Ranch | 0.049% | 0.160% | 0.137% | 0.120% | 0.137% | 0.114% |
| 135 Bermuda | 2.341% | 2.297% | 1.825% | 1.000% | 1.825% | 1.952% |
| 140 Central Nevada | 0.650% | 3.349% | 2.560% | 3.790% | 2.560% | 2.314% |
| 150 WSC of Indiana | 0.023% | 0.136% | 0.099% | 0.080% | 0.099% | 0.082% |
| 151 Indiana Water Service | 0.081% | 0.464% | 0.293% | 0.230% | 0.293% | 0.255% |
| 160 WSC of Kentucky | 3.636% | 2.403% | 2.815% | 2.200% | 2.815% | 2.897% |
| 165 WSC of Georgia | 0.144% | 0.795% | 1.065% | 1.000% | 1.065% | 0.746% |
| 93 Bio Tech | 0.956% | 3.336% | 10.008% | 13.520% | 10.008% | 6.677% |
| Total | 100.000% | 100.000% | 100.000% | 100.000% | 100.000% | 100.000% |
| Total Illinois | 9.422% | 4.754% | 4.744% | 4.390% | 4.744% | 6.033% |
| Total Indiana | 2.471% | 2.622% | 1.874% | 1.460% | 1.874% | 2.126% |
| Total Other | 88.107% | 92.624% | 93.382% | 94.150% | 93.382% | 91.841% |
| | 100.000% | 100.000% | 100.000% | 100.000% | 100.000% | 100.000% |

Note: Other Liability is based on payroll as an indication of the activity of operations.

WATER SERVICE CORPORATION

WSC Rate Base Allocation

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 5/30/06

| Account Number | Account Name | Balance per WSC G/L @ 9/30/06 | Code | 05-0010 Apple Canyon | 06-0014 Camelot | 07-0018 Charmar | 08-0022 Cherry Hill | 09-0026 Clarendon Hills | 10-0028 Hilldale Manor | 11-0034 County Line | 12-0038 Del Mar | 13-0042 Ferson Creek | 14-0046 Galena Territory | 15-0050 Killarney | 16-0054 Lake Holiday |
|------------------------------|-----------------------------------|-------------------------------|------|-------------------------|--------------------|--------------------|------------------------|----------------------------|---------------------------|------------------------|--------------------|-------------------------|-----------------------------|----------------------|-------------------------|
| 3036089 | Land & Land Rights | 95,000 | 5 | 540 | 123 | 23 | 97 | 150 | 0 | 48 | 20 | 220 | 950 | 143 | 723 |
| 3406090 | Office Structure & Improv. | 2,683,306 | 5 | 15,241 | 3,461 | 644 | 2,737 | 4,240 | 0 | 1,342 | 563 | 6,225 | 26,833 | 4,025 | 20,420 |
| 3406091 | Office Furniture & Equip. | 1,212,571 | 5 | 6,887 | 1,564 | 291 | 1,237 | 1,916 | 0 | 606 | 255 | 2,813 | 12,126 | 1,619 | 9,228 |
| 3466093 | Telephones | 120,696 | 5 | 686 | 156 | 29 | 123 | 191 | 0 | 60 | 25 | 280 | 1,207 | 181 | 919 |
| 3466094 | Tools Shop & Misc. Eqpt | 20,965 | 3 | 1,965 | 480 | 78 | 380 | 536 | 0 | 173 | 55 | 836 | 3,749 | 519 | 2,834 |
| 3466097 | Communication Eqpt | 257,505 | 5 | 1,463 | 332 | 62 | 263 | 407 | 0 | 129 | 54 | 597 | 2,575 | 386 | 1,960 |
| 101.1 | Total | 4,390,064 | | 26,781 | 6,116 | 1,127 | 4,837 | 7,439 | 0 | 2,358 | 972 | 10,972 | 47,440 | 7,072 | 36,082 |
| 1083090 | A/D - Office Structures | (1,170,100) | 5 | (6,646) | (1,509) | (281) | (1,194) | (1,849) | 0 | (585) | (246) | (2,715) | (11,701) | (1,755) | (8,904) |
| 1083091 | A/D - Office Furniture & Equip. | (1,065,594) | 5 | (6,053) | (1,375) | (256) | (1,087) | (1,684) | 0 | (533) | (224) | (2,472) | (10,656) | (1,598) | (8,109) |
| 1083093 | A/D - Telephones | (103,509) | 5 | (588) | (134) | (25) | (106) | (164) | 0 | (52) | (22) | (240) | (1,035) | (155) | (788) |
| 1083094 | A/D - Tools Shop & Misc. Eqpt | (20,201) | 3 | (1,891) | (462) | (75) | (366) | (516) | 0 | (167) | (53) | (805) | (3,608) | (499) | (2,728) |
| 1083097 | A/D - Communication Eqpt | (242,022) | 5 | (1,375) | (312) | (58) | (247) | (382) | 0 | (121) | (51) | (561) | (2,420) | (363) | (1,842) |
| 108.3 | Total | (2,601,426) | | (16,553) | (3,792) | (695) | (2,999) | (4,594) | 0 | (1,457) | (595) | (6,793) | (29,421) | (4,371) | (22,371) |
| 1052091 | Water Plant in Progress | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1052093 | Other Plant In Progress | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105.1 | Total | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1862043 | Def Chgs - Emp Fees | 93,311 | 1 | 536 | 131 | 21 | 104 | 146 | 0 | 47 | 15 | 228 | 1,023 | 141 | 773 |
| 1862048 | Def Chgs - Other | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1872030 | Misc. Regulatory Comm. Exp. | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185.2 | Total | 93,311 | | 536 | 131 | 21 | 104 | 146 | 0 | 47 | 15 | 228 | 1,023 | 141 | 773 |
| Total Net "Plant" | | 1,881,949 | | 10,765 | 2,455 | 453 | 1,942 | 2,991 | 0 | 948 | 392 | 4,407 | 19,042 | 2,843 | 14,465 |
| 3406010 | Mainframe Computer | 564,790 | 4 | 2,993 | 339 | 169 | 282 | 904 | 0 | 282 | 282 | 904 | 2,485 | 791 | 2,090 |
| 3406020 | Mini Computer | 912,961 | 4 | 4,839 | 548 | 274 | 456 | 1,461 | 0 | 456 | 456 | 1,461 | 4,017 | 1,278 | 3,378 |
| 3406110 | Comp System Cost | 836,988 | 4 | 4,436 | 502 | 251 | 418 | 1,339 | 0 | 418 | 418 | 1,339 | 3,683 | 1,172 | 3,097 |
| 3406120 | Micro System Cost | 178,417 | 4 | 946 | 107 | 54 | 89 | 285 | 0 | 89 | 89 | 285 | 785 | 250 | 660 |
| 101.4 | Total | 2,493,156 | | 13,214 | 1,496 | 748 | 1,247 | 3,989 | 0 | 1,247 | 1,247 | 3,989 | 10,970 | 3,490 | 9,225 |
| 1081010 | A/D - Mainframe Computer | (494,854) | 4 | (2,623) | (297) | (148) | (247) | (792) | 0 | (247) | (247) | (792) | (2,177) | (693) | (1,831) |
| 1081020 | A/D - Mini Computer | (804,113) | 4 | (4,262) | (482) | (241) | (402) | (1,287) | 0 | (402) | (402) | (1,287) | (3,538) | (1,126) | (2,975) |
| 3406150 | Comp System Amortization | (806,183) | 4 | (4,273) | (484) | (242) | (403) | (1,290) | 0 | (403) | (403) | (1,290) | (3,547) | (1,129) | (2,983) |
| 3406160 | Micro System Amortization | (141,639) | 4 | (751) | (85) | (42) | (71) | (227) | 0 | (71) | (71) | (227) | (623) | (198) | (524) |
| 108.1 | Total | (2,246,790) | | (11,908) | (1,348) | (674) | (1,123) | (3,595) | 0 | (1,123) | (1,123) | (3,595) | (9,866) | (3,146) | (8,313) |
| Total Net Computers & System | | 246,366 | | 1,306 | 148 | 74 | 123 | 394 | 0 | 123 | 123 | 394 | 1,084 | 345 | 912 |
| 190.1/190.2 | Accumulated Deferred Income Taxes | (407,927) | 5 | (2,317) | (526) | (98) | (416) | (645) | 0 | (204) | (85) | (946) | (4,079) | (612) | (3,104) |
| TOTAL NET WSC RB | | 1,720,387 | | 9,753 | 2,077 | 429 | 1,649 | 2,741 | 0 | 867 | 430 | 3,855 | 16,046 | 2,576 | 12,292 |
| | | | | 0.57% | 0.12% | 0.02% | 0.10% | 0.16% | 0.00% | 0.05% | 0.02% | 0.22% | 0.93% | 0.15% | 0.71% |
| Allocation of Co. 31 | | | | | | | | | | | | | | | |
| 101.1 | Water Plant | 38,561 | | | | | | | | | | | | | |
| 101.3 | Transportation | 386,288 | | | | | | | | | | | | | |
| 101.4 | Computers | 51,553 | | | | | | | | | | | | | |
| 108.1 | A/D Computers | (42,599) | | | | | | | | | | | | | |
| 108.2 | A/D Transportation | (282,759) | | | | | | | | | | | | | |
| 108.3 | A/D Water Plant | (6,871) | | | | | | | | | | | | | |
| Total to be alloc to IL Cos | | 144,274 | | 13,508 | 3,301 | 538 | 2,616 | 3,686 | 0 | 1,192 | 375 | 5,748 | 25,772 | 3,565 | 19,480 |

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 9/30/06

| Account Number | Account Name | Balance per WSC G/L 9/30/06 | Code | 17-0058 Lake Wildwood | 18-0066 Northern Hills | 20-0070 Lake Marian | 21-0078 Wildwood | 22-0082 Valentine | 23-0085 Walk Up Woods | 24-0090 Whispering Hills | 25-0025 Holiday Hills | 26-0096 Medina | 27-0027 Westlake | 28-0098 Cedar Bluff | 29-0048 Harbor Ridge |
|---|-----------------------------------|-----------------------------|------|-----------------------|------------------------|---------------------|------------------|-------------------|-----------------------|--------------------------|-----------------------|----------------|------------------|---------------------|----------------------|
| 3036089 | Land & Land Rights | 95,000 | 5 | 287 | 110 | 128 | 86 | 27 | 83 | 884 | 106 | 177 | 243 | 52 | 181 |
| 3406090 | Office Structure & Improv. | 2,683,306 | 5 | 8,104 | 3,113 | 3,822 | 2,415 | 751 | 2,334 | 24,955 | 3,005 | 4,991 | 6,869 | 1,476 | 5,125 |
| 3406091 | Office Furniture & Equip. | 1,212,571 | 5 | 3,662 | 1,407 | 1,637 | 1,091 | 340 | 1,055 | 11,277 | 1,358 | 2,255 | 3,104 | 667 | 2,316 |
| 3466093 | Telephones | 120,696 | 5 | 365 | 140 | 163 | 109 | 34 | 105 | 1,122 | 135 | 224 | 309 | 66 | 231 |
| 3466094 | Tools Shop & Misc. Eqpt | 20,986 | 3 | 1,051 | 392 | 431 | 290 | 101 | 321 | 3,442 | 359 | 598 | 878 | 195 | 690 |
| 3466097 | Communication Eqpt | 257,505 | 5 | 778 | 299 | 348 | 232 | 72 | 224 | 2,395 | 288 | 479 | 659 | 142 | 492 |
| 101.1 | Total | 4,390,064 | | 14,246 | 5,460 | 6,330 | 4,222 | 1,324 | 4,122 | 44,074 | 5,252 | 8,824 | 12,063 | 2,598 | 9,035 |
| 1083090 | A/D - Office Structures | (1,170,100) | 5 | (3,534) | (1,357) | (1,580) | (1,053) | (328) | (1,018) | (10,882) | (1,311) | (2,176) | (2,995) | (644) | (2,235) |
| 1083091 | A/D - Office Furniture & Equip. | (1,065,594) | 5 | (3,218) | (1,236) | (1,439) | (959) | (298) | (927) | (9,910) | (1,193) | (1,982) | (2,728) | (566) | (2,035) |
| 1083093 | A/D - Telephones | (103,509) | 5 | (313) | (120) | (140) | (93) | (29) | (90) | (963) | (116) | (193) | (265) | (57) | (198) |
| 1083094 | A/D - Tools Shop & Misc. Eqpt | (20,201) | 3 | (1,012) | (377) | (415) | (279) | (97) | (309) | (3,313) | (346) | (671) | (846) | (188) | (654) |
| 1083097 | A/D - Communication Eqpt | (242,022) | 5 | (731) | (281) | (327) | (218) | (68) | (211) | (2,251) | (271) | (450) | (620) | (133) | (482) |
| 108.3 | Total | (2,601,426) | | (8,807) | (3,371) | (3,900) | (2,602) | (820) | (2,554) | (27,318) | (3,237) | (5,473) | (7,454) | (1,607) | (5,594) |
| 1052091 | Water Plant in Progress | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1052093 | Other Plant in Progress | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105.1 | Total | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1862043 | Def Chgs - Emp Fees | 93,311 | 1 | 287 | 107 | 118 | 79 | 27 | 87 | 939 | 98 | 190 | 240 | 53 | 188 |
| 1862048 | Def Chgs - Other | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1872030 | Misc. Regulatory Comm. Exp. | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186.2 | Total | 93,311 | | 287 | 107 | 118 | 79 | 27 | 87 | 939 | 98 | 190 | 240 | 53 | 188 |
| Total Net "Plant" | | 1,881,949 | | 5,725 | 2,195 | 2,547 | 1,699 | 532 | 1,655 | 17,695 | 2,114 | 3,542 | 4,849 | 1,044 | 3,629 |
| 3406010 | Mainframe Computer | 564,790 | 4 | 1,525 | 678 | 1,017 | 678 | 113 | 282 | 2,757 | 847 | 452 | 1,412 | 226 | 734 |
| 3406020 | Mini Computer | 912,951 | 4 | 2,465 | 1,096 | 1,643 | 1,096 | 183 | 456 | 4,474 | 1,369 | 730 | 2,282 | 365 | 1,187 |
| 3406110 | Comp System Cost | 836,988 | 4 | 2,260 | 1,004 | 1,507 | 1,004 | 167 | 418 | 4,101 | 1,255 | 670 | 2,092 | 335 | 1,088 |
| 3406120 | Micro System Cost | 178,417 | 4 | 482 | 214 | 321 | 214 | 36 | 89 | 874 | 258 | 143 | 445 | 71 | 232 |
| 101.4 | Total | 2,493,156 | | 6,732 | 2,992 | 4,488 | 2,992 | 499 | 1,247 | 12,216 | 3,740 | 1,995 | 6,233 | 997 | 3,241 |
| 1081010 | A/D - Mainframe Computer | (494,854) | 4 | (1,336) | (594) | (891) | (594) | (99) | (247) | (2,425) | (742) | (396) | (1,237) | (198) | (643) |
| 1081020 | A/D - Mini Computer | (804,113) | 4 | (2,171) | (965) | (1,447) | (965) | (161) | (402) | (3,940) | (1,206) | (643) | (2,010) | (322) | (1,045) |
| 3406150 | Comp System Amortization | (806,183) | 4 | (2,177) | (967) | (1,451) | (967) | (161) | (403) | (3,950) | (1,209) | (645) | (2,015) | (322) | (1,048) |
| 3406160 | Micro System Amortization | (141,639) | 4 | (382) | (170) | (255) | (170) | (28) | (71) | (694) | (212) | (113) | (354) | (57) | (184) |
| 108.1 | Total | (2,246,790) | | (6,066) | (2,696) | (4,044) | (2,696) | (449) | (1,123) | (11,009) | (3,370) | (1,797) | (5,617) | (899) | (2,921) |
| Total Net Computers & System | | 246,366 | | 665 | 296 | 443 | 296 | 49 | 123 | 1,207 | 370 | 197 | 616 | 99 | 320 |
| 190.1/190.2 | Accumulated Deferred Income Taxes | (407,927) | 5 | (1,232) | (473) | (551) | (357) | (114) | (355) | (3,794) | (457) | (759) | (1,044) | (224) | (779) |
| TOTAL NET WSC RB | | 1,720,387 | | 5,159 | 2,018 | 2,440 | 1,627 | 467 | 1,423 | 15,108 | 2,026 | 2,980 | 4,421 | 918 | 3,170 |
| | | | | 0.30% | 0.12% | 0.14% | 0.09% | 0.03% | 0.08% | 0.88% | 0.12% | 0.17% | 0.26% | 0.05% | 0.18% |

Allocation of Co. 31

| | | | | | | | | | | | | | | | |
|------------------------------------|--------------------|----------------|--|--------------|--------------|--------------|--------------|------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|
| 101.1 | Water Plant | 38,661 | | | | | | | | | | | | | |
| 101.3 | Transportation | 386,288 | | | | | | | | | | | | | |
| 101.4 | Computers | 51,553 | | | | | | | | | | | | | |
| 108.1 | A/D Computers | (42,599) | | | | | | | | | | | | | |
| 108.2 | A/D Transportation | (282,759) | | | | | | | | | | | | | |
| 108.3 | A/D Water Plant | (6,871) | | | | | | | | | | | | | |
| Total to be alloc to IL Cos | | 144,274 | | 7,227 | 2,692 | 2,966 | 1,991 | 691 | 2,205 | 23,659 | 2,469 | 4,796 | 6,039 | 1,340 | 4,744 |

