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REPLY TO CENTRAL FLORIDA OFFICE

MARTIN S. FRIEDMAN, P.A.
 BRIAN J. STREET

CHRISTIAN W. MARCEL OF COUNSEL
 (LICENSED IN NEW YORK ONLY)

February 29, 2008

HAND DELIVERY

RECEIVED-FPSC
 FEB 29 AM 10:06
 COMMISSION
 CLERK

Ann Cole, Commission Clerk
 Office of Commission Clerk
 Florida a Public Service Commission
 2540 Shumard Oak Boulevard
 Tallahassee, FL 32399

RE: Docket No. 070695-WS; Miles Grant Water and Sewer Company's Application for a Water and Wastewater Rate Increase in Martin County, Florida
Our File No.: 30057.149

Dear Ms. Cole:

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

- Sixteen (16) copies of the Application for Increase in Rates *01492-08*
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I) *01493-08*
- Two (2) copies of the Billing Analysis (Volume II) *01494-08*
- Two (2) copies of the Additional Engineering Information (Volumes III) *01495-08*
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407. Florida Administrative Code *[Affidavit in application only.]*
- One (1) detailed map *Maps forwarded to ECR.*
- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "B" to the Application).

Tariff copies forwarded to ECR.

CMP _____
 COM _____
 CTR _____
 ECR Map
 GCL 1
 OPC 1
 RCA _____
 SCR _____
 SGA _____
 SEC _____
 CLK 1
 ETH _____

DOCUMENT NUMBER-DATE

01492 FEB 29 08

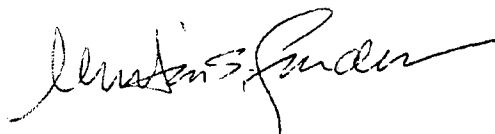
FPSC-COMMISSION CLERK

Ann Cole, Commission Clerk
Office of Commission Clerk
February 29, 2008
Page 2

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "C" to the Application). *Copies of proposed tariff for wanted to ERK*
- Allocation Manuals and Operating Services Agreement *01496-08 through 01499-08*
- Reconciliation of Accounts in electronic format (Exhibit "D" to the Application). *[01492-08]*
- Our check in the amount of \$4,000.00 representing the appropriate filing fee.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Rick Durham, Regional Vice President for Operations (w/o enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Ms. Deborah Swain (w/enclosures)
Mr. Frank Seidman (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\MILES GRANT\(.149) 2007 RATE CASE\PSC Clerk 01 (Filing Application).ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
MILES GRANT WATER AND SEWER COMPANY
for an increase in water and wastewater
rates in Martin County, Florida

DOCKET NO. 070695-WS

APPLICATION FOR INCREASE IN RATES

Applicant, MILES GRANT WATER AND SEWER COMPANY (the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates in Martin County, Florida.

Preliminary Matters

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

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

Miles Grant Water and Sewer Company
2335 Sanders Road
Northbrook, IL 60062

(ii) The address of the Florida office is:

Miles Grant Water and Sewer Company
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

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

Martin S. Friedman, Esquire
Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799

Telephone: (407) 830-6331/Fax: (407) 830-8522

Email: mfriedman@rsbattorneys.com

cmarcelli@rsbattorneys.com

DOCKET NUMBER - DATE

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(b) The Utility is a Florida corporation incorporated in Florida on September 20, 1976. The names and addresses of the persons owning more than 5% of the Utility's stock are:

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

(c) The Utility's last rate proceeding was in Docket No. 870981-WS, utilizing a test year ending June 30, 1987, which culminated in Order No. 20066, issued September 26, 1988. The Utility also had a limited proceeding to increase wastewater rates in Docket No. 890978-SU culminating in Order No. 22079, issued October 23, 1989.

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

Miles Grant Water and Sewer Company
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(e) The Utility is requesting water and wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing a projected test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The revenue which the Company requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are

schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

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

(2) The appropriate filing fee of \$4,000.00 (from 501 to 2,000 ERCs of water and wastewater each) is filed herewith.

(3) The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

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

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for the last two quarters of 2006 and the first two quarters of 2007 are attached hereto. The **Operating Agreement** between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

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

IV.

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

V.

One copy of a detailed system map, as required by Section 25-30.440(1)(a) and (b), is provided herewith.

VI.

The original and two (2) copies of the Revised Tariff Sheets reflecting the proposed interim and final water and wastewater rates are attached hereto as **Exhibit "B"** and **Exhibit "C"**, respectively.

VII.

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

VII.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increase as requested in this Application in accordance with the schedules contained in **Volume I** and the tariffs contained in **Exhibit "C"**.

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

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Grant interim and final water and wastewater rates as requested herein and contained in the tariffs included in Exhibit "B" and Exhibit "C".
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 29th day of February, 2008, by:

ROSE, SUNDSTROM & BENTLEY, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331
Fax: (407) 830-8522
mfriedman@rsbattorneys.com



MARTIN S. FRIEDMAN
For the Firm


NOTE:

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

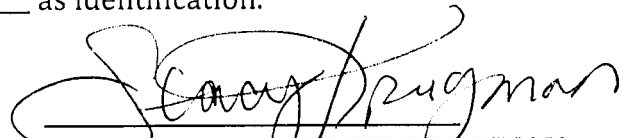
AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS
COUNTY OF COOK

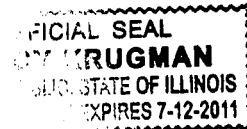
BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Miles Grant Water and Sewer Company, who states that Miles Grant Water and Sewer Company, will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.


LAWRENCE N. SCHUMACHER

Sworn to and subscribed before me this 20 day of February, 2008, by Lawrence N. Schumacher, President of Miles Grant Water and Sewer Company, who is personally known to me or has produced _____ as identification.


NOTARY PUBLIC, STATE OF ILLINOIS

Printed Name: Stacy Krugman
My Commission Expires: 7/12/11



DOCUMENT NUMBER DATE

01492 FEB 29 8

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AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Miles Grant Water And Sewer Company (hereinafter called the "**Operating Company**");

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the "**Parent**"); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the "**Operating Companies**"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

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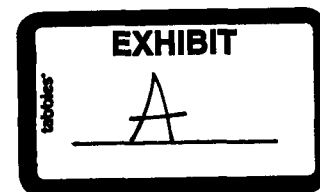


EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Miles Grant Water and Sewer Company

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problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

- G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets. Liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

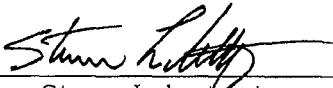
Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

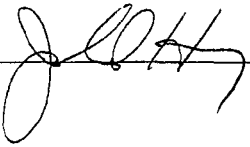
IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

Water Service Corporation

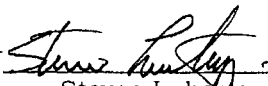
BY 

Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

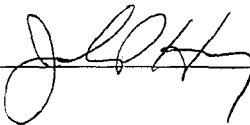


Miles Grant Water And Sewer Company

BY 

Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest



AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number	Account Description
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Printing
5625	401 K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Cleri
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Supvldr
6125	Salaries - HR
6130	Salaries - MIS

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Tr
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trmmt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rel Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swr
3005		Def Chgs-Voc Testing
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Pr Wash/Jet Swr Mains
3030		Def Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3080		Amort - Landscaping
3090		Amort - Customer Complaints

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number Account Description -

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/let Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Noi
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciac Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Noi
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping

2955	Def Chgs-Customer Complaints
2960	Def Chgs-Tank Maint&Rep Wtr
2965	Def Chgs-Relocation Expenses
2970	Def Chgs-Attorney Fee
2975	Def Chgs-Hurricane/Storms Cost
2980	Def Chgs-Emp Fees
2985	Def Chgs-Other
3000	Def Chgs-Other Wtr & Swr
3005	Def Chgs-Voc Testing
3020	Def Chgs-Sludge Hauling
3025	Def Chgs-Pr Wash/Jet Swr Mains
3030	Def Chgs-Tv Sewer Mains
3040	Def Chgs-Tank Maint&Rep Swr
3080	Amort - Landscaping
3090	Amort - Customer Complaints
3110	Amort - Tank Maint&Rep Wtr
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wtr & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
4375	Def Fed Tax - Rate Case
4377	Def Fed Tax - Def Maint
4379	Def Fed Tax - Other Operation
4381	Def Fed Tax - Sold Co
4383	Def Fed Tax - Orgn Exp
4385	Def Fed Tax - Bad Debt
4387	Def Fed Tax - Depreciation
4389	Def Fed Tax - Nol
4391	Def Fed Tax - Cont Prop
4393	Def Fed Tax - Amt
4395	Def Fed Tax - Pre Acrs
4397	Def Fed Tax - Res Cap Fee
4417	Accum Def Income Tax - St
4419	Def St Tax - Ciac Pre 1987
4421	Def St Tax - Tap Fee Post 2000
4423	Def St Tax - Idc
4425	Def St Tax - Rate Case
4427	Def St Tax - Def Maint
4429	Def St Tax - Other Operation
4431	Def St Tax - Sold Co
4433	Def St Tax - Orgn Exp

4435	Def St Tax - Bad Debt
4437	Def St Tax - Depreciation
4439	Def St Tax - Nol
4441	Def St Tax - Cont Prop
4443	Def St Tax - Amt
4445	Def St Tax - Res Cap Fee

February 20, 2008

Mr. Carl Nickeson
2437 Blackberry Trail
Oviedo, FL 32765

Mr. Dale Nickeson
3924 Appletree Drive
Valrico, FL 33594

RE: Estate of Shirley Horton Ames
Case No.: 07 CP 1196
Our File No.: 40056.02

Dear Carl and Dale:

Enclosed is the following document which requires each of your signatures.

- Inventory . . .

Please sign this document where indicated, and then return the Inventory to me for filing with the Court at the appropriate time.

If you have any questions regarding the enclosed, please do not hesitate to give me a call.

Very truly yours,

BRIAN J. STREET
For the Firm

BJS/tlc
Enclosures

EXHIBIT "B"

Proposed Interim Rate Sheets

DOCUMENT NUMBER DATE

01492 FEB 29 8

FPSC-COMMISSION CLERK

EXHIBIT "B"

Proposed Interim Rate Sheets

DOCUMENT NUMBER-DATE

01492 FEB 29 8

FPSC-COMMISSION CLERK

MILES GRANT WATER AND SEWER COMPANY
 WATER TARIFF

(Continued from Sheet No. 15.0)

27.0 The Company shall file with the Commission copies of all Guaranteed Revenue Contracts of special contracts for the sale of its product or services in a manner not specifically covered by its standard regulations or approved rate schedules prior to execution.

28.0 MISCELLANEOUS SERVICE CHARGES - The Company may charge the following miscellaneous service charges in accordance with the terms also stated below. If both water and sewer services are provided, only a single charge is appropriate unless circumstances beyond the control of the company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at the same location for reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied subsequent to disconnection of service for cause including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of disconnecting service for non payment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

	<u>Business Hours</u>	<u>After Hours</u>
Initial Connection Fee	\$ 21.00	\$42.00
Normal Reconnection Fee	\$ 21.00	\$42.00
Violation Reconnection Fee	*Actual Cost	*Actual Cost
Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$42.00

*Actual Cost equals the total cost incurred for services.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates

DOCUMENT NUMBER DATE
 01492 FEB 29 88
 FPSC-COMMISSION CLERK

John Hoy
 ISSUING OFFICER

Chief Regulatory Officer
 TITLE

MILES GRANT WATER AND SEWER COMPANY
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - To any customer for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 33.94
1"	\$ 84.84
1-1/2"	\$ 169.68
2"	\$ 271.49
3"	\$ 542.98
4"	\$ 848.41
6"	\$1,696.82
Gallonage Charge Per 1,000 Gallons	\$ 4.14

- MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MILES GRANT WATER AND SEWER COMPANY
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 33.94
1"	\$ 84.84
1 1/2"	\$ 169.68
2"	\$ 271.49
3"	\$ 542.98
4"	\$ 848.41
6"	\$1,696.82
Gallonge Charge Per 1,000 Gallons	\$ 4.14

- MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.
- TERMS OF PAYMENT Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MILES GRANT WATER AND SEWER COMPANY
 WASTEWATER TARIFF

(Continued from Sheet No. 13.0)

After a residential customer has established a satisfactory payment record and has had continuous service for a period of 25 months, the Company shall refund the customer's deposit provided the customer has not in the proceeding 12 months (a) made more than one late payment of the bill (after the expiration of 20 days from the date of mailing or delivery by the utility). (b) paid with a check refused by a bank. (c) been disconnected for non-payment, or at any time, (d) tampered with the meter, or (e) used service in a fraudulent or unauthorized manner. The Company may hold the deposit of non-residential customers after the establishment of the 25th month satisfactory payment record, but shall pay interest at the Commission approved rate after such establishment. Nothing in the rule shall prohibit the Company from refunding a deposit in less than 25 months.

- 24.0 The company shall file with the Commission copies of all Guaranteed Revenue Contracts or special contracts for sale of its products or services in a manner not specifically covered by its standard regulations or approved rate schedules prior to execution.
- 25.0 MISCELLANEOUS SERVICE CHARGES - The Company may charge the following miscellaneous service charges in accordance with the terms also stated below. If both water and sewer services are provided, only a single charge is appropriate unless circumstances beyond the control of the company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at the same location for reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied subsequent to disconnection of service for cause including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of disconnecting service for non payment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

SCHEDULE OF MISCELLANEOUS SERVICE CHARGES

	<u>Business Hours</u>	<u>After Hours</u>
Initial Connection Fee	\$ 21.00	\$ 42.00
Normal Reconnection Fee	\$ 21.00	\$ 42.00
Violation Reconnection Fee	*Actual Cost	*Actual Cost
Premises Visit Fee (<u>in lieu of disconnection</u>)	\$ 21.00	\$ 42.00

DOCUMENT NUMBER DATE
 01492 FEB 29 88
 FPSC-COMMISSION CLERK

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates

John Hoy
 ISSUING OFFICER

Chief Regulatory Officer
 TITLE

TWENTY-EIGHTH REVISED SHEET NO.16.0
CANCELS TWENTY-SEVENTH REVISED SHEET NO. 16.0

MILES GRANT WATER AND SEWER COMPANY
WASTEWATER TARIFF

GENERAL SERVICE
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To any customer for which no other schedule applies.

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

RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 50.96
1"	\$ 127.40
1-1/2"	\$ 254.79
2"	\$ 407.67
3"	\$ 815.33
4"	\$1,273.96
6"	\$2,547.92
Gallonge Charge Per 1,000 gallons	\$ 7.19

MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MILES GRANT WATER AND SEWER COMPANY
WASTEWATER TARIFF

RESIDENTIAL SERVICE
RATE SCHEDULE RS

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

RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 50.96
Gallonge Charge Per 1,000 gallons	\$ 7.19

- MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.
- TERMS OF PAYMENT Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

DOCUMENT NUMBER-DATE

01492 FEB 29 8

FPSC-COMMISSION CLERK

MILES GRANT WATER AND SEWER COMPANY
WATER TARIFF

(Continued from Sheet No. 15.0)

27.0 The Company shall file with the Commission copies of all Guaranteed Revenue Contracts of special contracts for the sale of its product or services in a manner not specifically covered by its standard regulations or approved rate schedules prior to execution.

28.0 MISCELLANEOUS SERVICE CHARGES - The Company may charge the following miscellaneous service charges in accordance with the terms also stated below. If both water and sewer services are provided, only a single charge is appropriate unless circumstances beyond the control of the company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at the same location for reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied subsequent to disconnection of service for cause including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of disconnecting service for non payment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

	<u>Business Hours</u>	<u>After Hours</u>
Initial Connection Fee	\$ 21.00	\$42.00
Normal Reconnection Fee	\$ 21.00	\$42.00
Violation Reconnection Fee	*Actual Cost	*Actual Cost
Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$42.00

*Actual Cost equals the total cost incurred for services.

EFFECTIVE DATE - _____

TYPE OF FILING - Final Rates

DOCUMENT NUMBER-DATE

01492 FEB 29 8

MSD-COMMISSION CLERK

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MILES GRANT WATER AND SEWER COMPANY
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - To any customer for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 37.49
1"	\$ 93.73
1-1/2"	\$ 187.45
2"	\$ 299.92
3"	\$ 599.84
4"	\$ 937.25
6"	\$1,874.50
Gallage Charge Per 1,000 Gallons	\$ 4.82

- MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Final Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

TWENTY-EIGHTH REVISED SHEET NO.18.0
CANCELS TWENTY-SEVENTH REVISED SHEET NO.18.0

MILES GRANT WATER AND SEWER COMPANY
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 37.49
1"	\$ 93.73
1 1/2"	\$ 187.45
2"	\$ 299.92
3"	\$ 599.84
4"	\$ 937.25
6"	\$1,874.50
Gallage Charge Per 1,000 Gallons	\$ 4.82

- MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.
- TERMS OF PAYMENT Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Final Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MILES GRANT WATER AND SEWER COMPANY
 WASTEWATER TARIFF

(Continued from Sheet No. 13.0)

After a residential customer has established a satisfactory payment record and has had continuous service for a period of 25 months, the Company shall refund the customer's deposit provided the customer has not in the proceeding 12 months (a) made more than one late payment of the bill (after the expiration of 20 days from the date of mailing or delivery by the utility). (b) paid with a check refused by a bank. (c) been disconnected for non-payment, or at any time, (d) tampered with the meter, or (e) used service in a fraudulent or unauthorized manner. The Company may hold the deposit of non-residential customers after the establishment of the 25th month satisfactory payment record, but shall pay interest at the Commission approved rate after such establishment. Nothing in the rule shall prohibit the Company from refunding a deposit in less than 25 months.

24.0 The company shall file with the Commission copies of all Guaranteed Revenue Contracts or special contracts for sale of its products or services in a manner not specifically covered by its standard regulations or approved rate schedules prior to execution.

25.0 MISCELLANEOUS SERVICE CHARGES - The Company may charge the following miscellaneous service charges in accordance with the terms also stated below. If both water and sewer services are provided, only a single charge is appropriate unless circumstances beyond the control of the company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at the same location for reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied subsequent to disconnection of service for cause including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of disconnecting service for non payment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

SCHEDULE OF MISCELLANEOUS SERVICE CHARGES

	<u>Business Hours</u>	<u>After Hours</u>
Initial Connection Fee	\$ 21.00	\$ 42.00
Normal Reconnection Fee	\$ 21.00	\$ 42.00
Violation Reconnection Fee	*Actual Cost	*Actual Cost
Premises Visit Fee (<u>in lieu of disconnection</u>)	\$ 21.00	\$ 42.00

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates

DOCUMENT NUMBER DATE
 01492 FEB 29 8
 FPSC-COMMISSION CLERK

John Hoy
 ISSUING OFFICER

Chief Regulatory Officer
 TITLE

TWENTY-NINTH REVISED SHEET NO.16.0
CANCELS TWENTY-EIGHTH REVISED SHEET NO. 16.0

MILES GRANT WATER AND SEWER COMPANY
WASTEWATER TARIFF

GENERAL SERVICE
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To any customer for which no other schedule applies.

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

RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 54.82
1"	\$ 137.05
1-1/2"	\$ 274.10
2"	\$ 438.56
3"	\$ 877.12
4"	\$1,370.50
6"	\$2,741.00
<u>Gallonage Charge</u> Per 1,000 gallons	\$ 7.56

MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Final Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MILES GRANT WATER AND SEWER COMPANY
WASTEWATER TARIFF

RESIDENTIAL SERVICE
RATE SCHEDULE RS

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

RATES - Bi-Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 54.82
Gallonge Charge Per 1,000 gallons	\$ 7.56

- MINIMUM CHARGE - Base Facility Charge, depending on meter size, bi-monthly.
- TERMS OF PAYMENT Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Final Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

EXHIBIT "D"

Reconciliation

DOCUMENT NUMBER-DATE
01492 FEB 29 88
FPSC-COMMISSION CLERK

MILES GRANT WATER & SEWER CO.
DOCKET NO. 09065-92
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/97 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount from TB
MFR A-5 account numbers presented as Intangible Plant					
301.1	Organization	35,745	3011001	ORGANIZATION	35,745
302.1	Franchises	-	3021002		-
Source of Supply and Pumping Plant					
303.2	Land & Land Rights	-	3033020		-
304.2	Structures & Improvements	21,904	3042011 3043021	STRUCT & IMPRV (PUMP PLT)	21,904
307.2	Wells & Springs	85,957	3072014	WELLS & SPRINGS	85,957
311.2	Pumping Equipment	181,167	3113025 3113026	ELECTRIC PUMP EQUIP	181,167
Water Treatment Plant					
303.3	Land & Land Rights- WTP	518	3034030	L & L RIGHTS (WATER TREAT)	518
304.3	Structures & Improvements- WTP	94,906	3044031	STRUCT & IMPRV (WATER T P)	94,906
320.3	Water Treatment Equipment	196,278	3204032	WATER TREATMENT EQPT	196,278
Transmission and Distribution Plant					
330.4	Distribution Reservoirs and Standpipes	262,103	3305042	DIST RESV & STANDPIPES	262,103
331.4	Transmission and Distribution Mains	360,624	3315043	TRANS & DISTR MAINS	360,624
333.4	Services	130,079	3335045	SERVICE LINES	130,079
334.4	Meters & Meter Installations	155,164	3345046 3345047	METERS METER INSTALLATIONS	155,164
335.4	Hydrants	12,487	3355048	HYDRANTS	12,487
General Plant					
303.5	Land & Land Rights- General Plant	33,373	3036010 3036089	LAND & LAND RIGHTS L & L RIGHTS (GEN PLT)	33,373
304.5	Structures & Improvements	19,301	3046090	OFF STRUCT & IMPRV	19,301
340.5	Office Furniture & Equipment	13,046	3011900 3406091 3406093	OFF FURN & EQPT TELEPHONES	13,046
341.5	Transportation Equipment	62,468	3917000	TRANSPORTATION EQPT	62,468
343.5	Tools Shop & Garage Equipment	70,383	3466094	TOOLS SHOP & MISC EQPT	70,383
344.5	Laboratory Equipment	17,754	3446095	LABORATORY EQPT	17,754
346.5	Communications Equipment	4,572	3466097	COMMUNICATION EQPT	4,572
348.5	Other Tangible Plant	56,607	3406010 3406020 3406050 3406110 3406120 3406050	MAINFRAME COMPUTER MINI COMPUTERS COMPUTER ALLOCATED COMP SYS COST MICRO SYS COST WATER PLANT ALLOCATED	56,607
	Total	5 1,814,436			5 1,814,436

DOCUMENT NUMBER-DATE
01492 FEB 29 88
FPSC-COMMISSION CLERK

MILES GRANT WATER & SEWER CO.
DOCKET NO. 079095-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Number</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount from TB</u>
MFR A-6 account numbers presented as:					
Intangible Plant					
351.1	Organization	17,838	3511001	ORGANIZATION	17,838
					<u>17,838</u>
Collection Plant					
353.2	Land & Land Rights	35,303	3537002	L & L RIGHTS	35,303
					<u>35,303</u>
360.2	Collection Sewers - Force	14,114	3602007	FORCE OR VACUUM MAINS	14,114
					<u>14,114</u>
361.2	Collection Sewers - Gravity	309,174	3612008 3612010	SEWER MAINS MANHOLES	273,953
					<u>35,222</u>
					<u>309,174</u>
363.2	Services to Customers	41,304	3602006	SEWAGE SERVICE LINES	41,304
					<u>41,304</u>
System Pumping Plant					
371.3	Pumping Equipment	121,062	3542011	LIFT STATION	121,062
					<u>121,062</u>
375.3	Reuse Transmission and Distribution	29	3752008	REUSE TRANSMISSION & DIST SYS	29
					<u>29</u>
Treatment & Disposal Plant					
354.4	Structures and Improvements	1,376,038	3547003	BLDGS & STRUCTS	1,376,038
					<u>1,376,038</u>
380.4	Treatment & Disposal Equipment	310,906	3804004 3804005	SEWER LAGOONS SEWAGE TRTMT PLANT	27,752
					<u>283,154</u>
					<u>310,906</u>
	Total	<u>2,225,768</u>		Total	<u>2,225,769</u>

MILES GRANT WATER & SEWER CO.
DOCKET NO. 070695-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers MFR A-9 account numbers presented as: page 2 of 4 month of June	Description	Amount	Account Number - TB	Description	Amount
Intangible Plant 301.1	Accumulated Depreciation - Organization	<u>17,268</u>	1083001	Accumulated Depreciation - 3011001	<u>(17,268)</u>
		<u>17,268</u>			<u>(17,268)</u>
Source of Supply and Pumping Plant 304.2	Accumulated Depreciation - Structures & Improvements	<u>2,316</u>	1083021	Accumulated Depreciation - 3043021	<u>(2,316)</u>
		<u>2,316</u>			<u>(2,316)</u>
307.2	Accumulated Depreciation - Wells & Springs	<u>38,562</u>	1083014	Accumulated Depreciation - 3072014	<u>(38,562)</u>
		<u>38,562</u>			<u>(38,562)</u>
311.2	Accumulated Depreciation - Pumping Equipment	<u>48,780</u>	1083025	ACCUM DEPR-3113025	<u>(48,780)</u>
		<u>48,780</u>			<u>(48,780)</u>
Water Treatment Plant 304.2	Accumulated Depreciation - Structures & Improvements	<u>41,866</u>	1083031	Accumulated Depreciation - 3044031	<u>(41,866)</u>
		<u>41,866</u>			<u>(41,866)</u>
320.3	Accumulated Depreciation - Water Treatment Equipment	<u>82,981</u>	1083032	Accumulated Depreciation - 3804032	<u>(82,981)</u>
		<u>82,981</u>			<u>(82,981)</u>
Transmission & Distribution Plant 330.4	Accumulated Depreciation - Distribution Reservoirs & Stand Pipes	<u>17,480</u>	1083042	Accumulated Depreciation - 3305042	<u>(17,480)</u>
		<u>17,480</u>			<u>(17,480)</u>
331.4	Accumulated Depreciation - Transmission and Distribution Mains	<u>167,963</u>	1083043	Accumulated Depreciation - 3315043	<u>(167,963)</u>
		<u>167,963</u>			<u>(167,963)</u>
333.4	Accumulated Depreciation - Services	<u>(1,986)</u>	1083045	Accumulated Depreciation - 3335045	<u>1,986</u>
		<u>(1,986)</u>			<u>1,986</u>
334.4	Accumulated Depreciation - Meters and Meter Installation	<u>67,100</u>	1083046	Accumulated Depreciation - 3345046	<u>(32,920)</u>
		<u>67,100</u>	1083047	Accumulated Depreciation - 3345047	<u>(34,180)</u>
					<u>(67,100)</u>
335.4	Accumulated Depreciation - Hydrants	<u>539</u>	1083048	Accumulated Depreciation - 3355048	<u>(539)</u>
		<u>539</u>			<u>(539)</u>
General Plant 304.5 Allocation 303.5	Accumulated Depreciation - Structures & Improvements	<u>8,547</u>	1083090	ACCUM DEPR-3406090	<u>(8,547)</u>
	Accumulated Depreciation - Structures & Improvements	<u>8,547</u>			<u>(8,547)</u>
		<u>8,547</u>			
340.5	Accumulated Depreciation - Office Furniture & Equipment	<u>9,687</u>	1083093	Accumulated Depreciation - 3345046	<u>(736)</u>
340.6	Accumulated Depreciation - Computer Allocated	<u>16,453</u>	1083091	ACCUM DEPR-3406091	<u>(8,951)</u>
		<u>26,140</u>	1081010	ACCUM DEPR-MAINSFRAME COMP	<u>(2,719)</u>
			1081020	ACCUM DEPR-MINI COMP	<u>(5,244)</u>
			1081060	ACC DEPR-COMPUTER ALLOCATED	<u>(3,375)</u>
			3406150	COMP SYS AMORTIZATION	<u>(4,320)</u>
			3406160	MICRO SYS AMORTIZATION	<u>(789)</u>
					<u>(26,140)</u>
341.5	Accumulated Depreciation - Transportation Equipment	<u>45,696</u>	1082060	Accumulated Depreciation - Transportation	<u>(45,696)</u>
		<u>45,696</u>			<u>(45,696)</u>
343.5	Accumulated Depreciation - Tools, Shop & Garage Equipment	<u>14,400</u>	1083094	Accumulated Depreciation - 1083094	<u>(14,400)</u>
		<u>14,400</u>			<u>(14,400)</u>
344.5	Accumulated Depreciation - Laboratory Equipment	<u>4,832</u>	1083095	Accumulated Depreciation - 3446095	<u>(4,832)</u>
		<u>4,832</u>			<u>(4,832)</u>
346.5 Allocation 346.5	Accumulated Depreciation - Communication Equipment	<u>3,509</u>	1083097	Accumulated Depreciation - 3345047	<u>(3,509)</u>
	Accumulated Depreciation - Communication Equipment	<u>3,509</u>			<u>(3,509)</u>
		<u>3,509</u>			
348.6	Accumulated Depreciation - Water Plant Allocated	<u>17,769</u>	1083080	Accumulated Depreciation - Water Allocated	<u>(17,769)</u>
		<u>17,769</u>			<u>(17,769)</u>
Total		\$ <u>603,762.00</u>	Total		\$ <u>(603,762.00)</u>

MILES GRANT WATER & SEWER CO.
DOCKET NO. 070695-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR A-10 page 3 of 10, Prior Year 6/30/07 account numbers presented as:					
Intangible Plant					
351.1	Accumulated Depreciation - Organization	6,653	1084001	Accumulated Depreciation - 3511001	(6,653)
					<u>(6,653)</u>
352.1	Accumulated Depreciation - Franchises	-	1084020	Accumulated Depreciation - 3521020	-
					<u>-</u>
Collection Plant					
360.2	Accumulated Depreciation - Collection Sewers - Force	6,123	1084007	Accumulated Depreciation - 3602007	(6,123)
					<u>(6,123)</u>
361.2	Accumulated Depreciation - Collection Sewers - Gravity	95,485	1084008 1084010	Accumulated Depreciation - 3612008 ACCUM DEPR -3612010	(84,533) (10,952)
					<u>(95,485)</u>
363.2	Accumulated Depreciation - Services to Customers	(5,179)	1084006	Accumulated Depreciation - 3602006	5,179
					<u>5,179</u>
System Pumping Plant					
371.3	Accumulated Depreciation - Pumping Equipment	6,797	1084011	ACCUM DEPR -3542011	(6,797)
					<u>(6,797)</u>
375.3	Accumulated Depreciation - Reuse Transmission & Distribution System	3	1085008	ACCUM DEPR -3752008	(3)
					<u>(3)</u>
Treatment & Plant Disposal					
354.4	Accumulated Depreciation - Structures & Improvements	452,296	1084003	Accumulated Depreciation - 3547003	(452,296)
					<u>(452,296)</u>
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	85,905	1084004 1084005	Accumulated Depreciation - 3804004 Accumulated Depreciation - 3804005	(11,844) (74,060)
					<u>(85,905)</u>
382.4	Accumulated Depreciation - Outfall Sewer Lines	-	1084009	ACCUM DEPR -3824009	-
					<u>-</u>
Reclaimed Water Distribution Plant					
366.6	Accumulated Depreciation - Reuse Services	-	1085006	ACCUM DEPR -3662006	-
					<u>-</u>
367.6	Accumulated Depreciation - Reuse Meters & Meter Installations	-	1085046	ACCUM DEPR -3675046	-
					<u>-</u>
General Plant					
391.7	Accumulated Depreciation - Transportation Equipment		1084091	ACCUM DEPR -3907091	-
					<u>-</u>
393.7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	-	1084094	Accumulated Depreciation - 3937094	-
					<u>-</u>
398.7	Accumulated Depreciation - Other Tangible Plant		1084000	Accumulated Depreciation - 3967097	-
					<u>-</u>

MILES GRANT WATER & SEWER CO.
DOCKET NO. 070695-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR A-11 page 2 of 2, Year End Balance:					
CIAC					
Balance 6/30/07	WATER: CIAC Balance 6/30/07	457,173	2711000	Accumulated Depreciation - 3511001	(93,777)
			2711010	Accumulated Depreciation - 3511001	(7,385)
			2711014	Accumulated Depreciation - 3511001	(25,280)
			2711021	Accumulated Depreciation - 3511001	(4,101)
			2711025	Accumulated Depreciation - 3511001	(49,612)
			2711031	Accumulated Depreciation - 3511001	(23,844)
			2711032	Accumulated Depreciation - 3511001	(50,685)
			2711042	Accumulated Depreciation - 3511001	(29,842)
			2711043	Accumulated Depreciation - 3511001	(108,323)
			2711045	Accumulated Depreciation - 3511001	(21,885)
			2711046	Accumulated Depreciation - 3511001	(19,730)
			2711047	Accumulated Depreciation - 3511001	(19,191)
			2711048	Accumulated Depreciation - 3511001	(3,519)
					<u>(457,173)</u>
Balance 6/30/07	WASTEWATER: CIAC Balance 6/30/07	294,822	2721000	Accumulated Depreciation - 3511001	(62,570)
			2721003	Accumulated Depreciation - 3511001	(153,364)
			2721004	Accumulated Depreciation - 3511001	(3,164)
			2721005	Accumulated Depreciation - 3511001	(27,064)
			2721006	Accumulated Depreciation - 3511001	(4,257)
			2721007	Accumulated Depreciation - 3511001	(1,609)
			2721008	Accumulated Depreciation - 3511001	(28,436)
			2721010	Accumulated Depreciation - 3511001	(370)
			2721011	Accumulated Depreciation - 3511001	(10,156)
			2721098	Accumulated Depreciation - 3511001	(3,830)
					<u>(294,822)</u>

MILES GRANT WATER & SEWER CO.
DOCKET NO. 070695-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
271	Contributions in Aid of Construction		2711043	CIAC-WTR.TRANS & DISTR MAINS	(108,223)
	Water Total A-12	457,173	2711000	CIAC-WATER-UNDISTR.	(93,777)
			2711011		-
			2711014	CIAC-WTR.WELLS & SPRINGS	(25,280)
			2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	(4,101)
			2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	(49,612)
			2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	(23,844)
			2711032	CIAC-WTR.WATER TREATMENT EQPT	(50,685)
			2711042	CIAC-WTR.DIS RESV & STNDRPIPES	(29,842)
			2711048	CIAC-WTR.HYDRANTS	(3,519)
			2711073		-
			2711074		-
			2711010	CIAC-WATER-TAX	(7,385)
			2711045	CIAC-WTR.SERVICE LINES	(21,885)
			2711046	CIAC-WTR.METERS	(19,730)
			2711047	CIAC-WTR.METER INSTALLATIONS	(19,191)
					<u>(457,173)</u>
271	Contributions in Aid of Construction		2721000	CIAC-SEWER-UNDISTRIB.	(62,570)
	Wastewater Total A-12	294,822	2721003	CIAC-SWR.BLDGS & STRUCTS	(153,364)
			2721004	CIAC-SWR.SEWER LAGOONS	(3,164)
			2721005	CIAC-SWR.SEWAGE TRTMT PLANT	(27,064)
			2721006	CIAC-SWR.SEWAGE SERVICE LINES	(4,257)
			2721007	CIAC-SWR.FORCE OR VACUUM MAINS	(1,609)
			2721008	CIAC-SWR.SEWER MAINS	(28,436)
			2721009		-
			2721010	CIAC-SEWER-TAX	(370)
			2721011	CIAC-SWR.LIFT STATION	(10,156)
			2721050		-
			2721098	CIAC-SWR.MANHOLE	(3,830)
				<u>(294,822)</u>	

MILES GRANT WATER & SEWER CO.
DOCKET NO. 078695-W5
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR A-14 account numbers presented as:					
272	Accumulated Amortization of Contributions in Aid of Construction		2722043	ACC AMORT TRANS & DISTR MAINS	11,239
	Water Total A-14	195,066	2722000	ACC AMORT-CIA-WATER	148,941
			2722011		-
			2722014	ACC AMORT WELLS & SPRINGS	3,116
			2722021	ACC AMORT STRUCT & IMPRV	485
			2722025	ACC AMORT ELECTRIC PUMP EQUIP	8,186
			2722031	ACC AMORT STRUCT & IMPRV	2,818
			2722032	ACC AMORT WATER TREATMENT EQPT	6,711
			2722042	ACC AMORT DIS RESV & STNDPIPES	4,037
			2722048	ACC AMORT HYDRANTS	336
			2722050		-
			2722010	ACC AMORT CIAC TAX	523
			2722045	ACC AMORT SERVICE LINES	2,243
			2722046	ACC AMORT METERS	3,259
			2722047	ACC AMORT METER INSTALLATIONS	3,170
					<u>195,066</u>
272	Accumulated Amortization of Contributions in Aid of Construction	126,756	2723000	ACC AMORT-CIA-SEWER	97,465
	Wastewater Total A-14		2723003	ACC AMORT BLDGS & STRUCTS	15,856
			2723004	ACC AMORT SEWER LAGOONS	353
			2723005	ACC AMORT SEWAGE TRTMT PLANT	7,960
			2723006	ACC AMORT SEWAGE SERVICE LINES	525
			2723007	ACC AMORT FORCE OR VACUUM MAINS	198
			2723008	ACC AMORT SEWER MAINS	2,716
			2723009		-
			2723011	ACC AMORT LIFT STATION	1,235
			2723050		-
			2723098	ACC AMORT MANHOLES	430
			2723010	ACC AMORT SEWER CIAC	19
					<u>126,756</u>

MILES GRANT WATER & SEWER CO.
DOCKET NO. 070695-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
From A-5 & A-6	Utility Plant in Service	4,040,204		From Reconciliation of TB	4,040,205
105	Construction Work in Progress	524,073	1051092	SEWER PLANT IN PROCESS	297,518
			1052091	WATER PLANT IN PROCESS	226,554
			1053093		-
					<u>524,073</u>
From A-9 & A-10	less: Accumulated Depreciation	1,251,844		From Reconciliation of TB	(1,251,844)
	NET UTILITY PLANT	3,312,433			3,312,434
131.1	Cash	-	1311001	CASH UNAPPLIED-NSFS	-
			1311002		-
					<u>-</u>
141	Accounts Receivable - Trade	67,718	1411000	A/R-CUSTOMER	14,487
			1411002	A/R-CUSTOMER ACCRUAL	53,450
			1411003	A/R-CUSTOMER REFUNDS	(218)
					<u>67,718</u>
151.1	Materials & Supplies	-	1511005		-
					<u>-</u>
132.1,162.1,104.1	Misc Current & Accrued Assets	750	1621030	PREPAID - BACK BILLS	750
			1322000		-
			1041000		-
					<u>750</u>
	TOTAL CURRENT ASSETS	68,468			68,468
186.1	Deferred Rate Case Expense	4,611	1863013	RATE CASE EXPENSE--3	29
			1863015	RATE CASE EXPENSE--5	1,656
			1863016	RATE CASE EXPENSE--6	2,648
			1863017	RATE CASE EXPENSE--7	91
			1863030	MISC REGULATORY COMM EXP	188
					<u>4,611</u>
186.2	Other Deferred Debits	36,083	1862042	DEF CHGS-HURRICANE/STORMS COST	48,339
			1862043	DEF CHGS-EMP FEES	1,293
			1862062	DEF CHGS-TANK MAINT&REP(SWR)-2	63,549
			1862063	DEF CHGS-TANK MAINT&REP(SWR)-3	5,992
			1865042	AMORT - HURRICANE/STORMS	(26,262)
			1865062	AMORT - TANK MAINT&REP(SWR)-2	(52,028)
			1865063	AMORT - TANK MAINT&REP(SWR)-3	(4,800)
					<u>36,083</u>
190	Accumulated Deferred Income Taxes	(372,316)	1901000	ACCUM DEF INCOME TAX-FED	(2,986)
			1901011	DEF FED TAX - CIAC PRE 1987	12,588
			1901012	DEF FED TAX-TAP FEE POST 2000	2,393
			1901020	DEF FED TAX - RATE CASE	(1,391)
			1901021	DEF FED TAX - DEF MAINT	(14,967)
			1901024	DEF FED TAX - ORGN EXP	(3,397)
			1901031	DEF FED TAX - DEPRECIATION	(364,933)
			1902011	DEF ST TAX - CIAC PRE 1987	2,144
			1902012	DEF ST TAX-TAP FEE POST 2000	410
			1902020	DEF ST TAX - RATE CASE	(237)
			1902021	DEF ST TAX - DEF MAINT	(2,561)
			1902024	DEF ST TAX - ORG	(62)
			1902031	DEF ST TAX - DEPRECIATION	683

MILES GRANT WATER & SEWER CO.
DOCKET NO. 070695-WS
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06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
					<u>(372,316)</u>
	TOTAL OTHER ASSETS	(331,622)			(331,621)
	TOTAL ASSETS	3,049,279			3,049,281

MILES GRANT WATER & SEWER CO.
DOCKET NO. 070695-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
201	Common Stock Issued	1,000	2021010	COMMON STOCK	(1,000)
					(1,000)
211	Additional Paid in Capital	1,678,796	2111000	PAID-IN CAPITAL	(801,854)
			2112000	MISC PAID-IN CAPITAL	(876,941)
					(1,678,796)
215	Retained Earnings		2151000	RETAINED EARN-PRIOR YEARS	(334,548)
	TOTAL EQUITY CAPITAL	1,967,761			(2,014,343)
	Advances from Associated Companies	2,300,043	2413000	ADVANCES FROM UTILITIES INC	(2,300,043)
					(2,300,043)
	TOTAL LONG-TERM DEBT	2,300,043			(2,300,043)
231	Accounts Payable	3,292			-
			2311050	A/P TRADE - ACCRUAL	(3,292)
					(3,292)
233	Notes and Account Payable - Assoc. Cos.	(1,719,405)	2334002	A/P WATER SERVICE CORP	(2,023,473)
			2334003	A/P WATER SERVICE DISB	3,758,050
			2334050	A/P INTERCOMPANY	(15,172)
					1,719,405
235	Customer Deposits	17,950	2351000	CUSTOMER DEPOSITS	(17,950)
					(17,950)
236	Accrued Taxes	26,648	2361100	ACCRUED TAXES	(20,308)
			2361101	ACCRUED GROSS RECEIPT TAX	(12,699)
			2361292	ACCRUED ST INCOME TAX	6,729
			2361121	ACCRUED REAL EST TAX	(370)
					(26,648)
237	Accrued Interest on Other Liabilities	(1,126)	2372030	ACCRUED CUST DEP INTEREST	1,126
					1,126
	TOTAL CURRENT & ACCRUED LIABILITIES	(1,672,641)			1,672,641
252.1	Accumulated Deferred ITCs	22,944	2551000	UNAMORT INVEST TAX CREDIT	(22,944)
					(22,944)
	TOTAL DEFERRED CREDITS & OPERATING RESERVES	22,944			(22,944)
From A-11	Contributions in Aid of Construction	751,995	From Reconciliation of TB		(751,995)
					(751,995)
From A-14	Less: Accumulated Amortization of CIAC	(321,821)	From Reconciliation of TB		321,821
					321,821
	NET CIAC	430,173			(430,174)
	TOTAL EQUITY CAPITAL & LIABILITIES	3,048,280			(3,094,864)

MILES GRANT WATER & SEWER CO.
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06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR B-4 account numbers presented as:					
461.1	Measured Revenues - General Customers	271,191	4611020	WATER REVENUE-METERED	253,703.45
			4611099	WATER REVENUE ACCRUALS	729.00
			4612030	WATER REVENUE-COMMERCIAL	16,758.46
					<u>271,191</u>
521.1	Measured Revenues - General Customers	330,721	5221000	SEWER REVENUE	317,302.97
			5221099	SEWER REVENUE ACCRUALS	2,467.00
			5222030	SEWER REVENUE-COMMERCIAL	10,951.23
					<u>330,721</u>
471	Miscellaneous Service Revenues	1,609	4711000	MISC SERVICE REVENUES	44.95
536	Other Sewer Revenues	6,455	4711025	#N/A	15.00
			4741001	NEW CUSTOMER CHGE - WATER	1,410.00
		<u>8,064</u>	4741003	NEW CUSTOMER CHGE - W & S	340.00
			4741008	NSF CHECK CHARGE	1,290.00
			4741009	CUT-OFF CHARGE	10.00
			4741013	TAMPERING FEE	4,953.81
					<u>8,064</u>

Water

601 Salaries & Wages - Employees	92,763
603 Salaries & Wages - Officers, Etc.	
604 Employee Pensions & Benefits	22,264
610 Purchased Water	
615 Purchased Power	12,422
616 Fuel for Purchased Power	
618 Chemicals	16,642
620 Materials & Supplies	16,827
631 Contractual Services - Engr.	
632 Contractual Services - Acct.	6,785
633 Contractual Services - Legal	149
634 Contractual Services - Mgmt. Fees	-
635 Contractual Services - Testing	6,125
636 Contractual Services - Other	4,295
641 Rental of Building/Real Prop.	
642 Rental of Equipment	
650 Transportation Expenses	2,671
656 Insurance - Vehicle	
657 Insurance - General Liability	
658 Insurance - Workman's Comp.	
659 Insurance - Other	5,895
660 Advertising Expense	
666 Reg. Comm. Exp. - Rate Cast Amort.	721
667 Reg. Comm. Exp. - Other	
670 Bad Debt Expense	1,022
675 Miscellaneous Expense	20,896
	209,477

Wastewater

701 Salaries & Wages - Employees	87,360	180,123
703 Salaries & Wages - Officers, Etc.		-
704 Employee Pensions & Benefits	20,967	43,231
710 Purchased Sewage Treatment		-
711 Sludge Removal Expense	40,164	40,164
715 Purchased Power	31,791	44,213
716 Fuel for Purchased Power		-
718 Chemicals	20,259	36,901
720 Materials & Supplies	21,804	38,631
731 Contractual Services - Engr.		-
732 Contractual Services - Acct.	6,389	13,174
733 Contractual Services - Legal	140	289
734 Contractual Services - Mgmt. Fees		-
735 Contractual Services - Testing	13,288	19,413
736 Contractual Services - Other	4,045	8,340
741 Rental of Building/Real Prop.		-
742 Rental of Equipment		-
750 Transportation Expenses	2,515	5,186
756 Insurance - Vehicle		-
757 Insurance - General Liability		-
758 Insurance - Workman's Comp.		-
759 Insurance - Other	5,551	11,446
760 Advertising Expense		-
766 Reg. Comm. Exp. - Rate Cast Amort.	679	1,400
767 Reg. Comm. Exp. - Other		-
770 Bad Debt Expense	1,217	2,239
775 Miscellaneous Expense	33,215	54,111
	289,384	498,861
TOTAL		

MILES GRANT WATER & SEWER CO.
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RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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MFR Account Number	Description	Amount	Account Number - TB	Description	Amount
MFR B-5 & B-6 account numbers presented as:					
601 & 701	Salaries & Wages - Employees	180,123	6019000	SYSTEM PROJECT	1,280
			6019001	SALARIES-ACCOUNTING FINANCE	3,709
			6019002	SALARIES-ADMIN	909
			6019003	SALARIES - EXECUTIVE	5,106
			6019004	SALARIES-HR PAYROLL	1,343
			6019005	SALARIES-IT	581
			6019006	SALARIES-OPS LEADERSHIP	978
			6019007	SALARIES-REGULATORY	2,889
			6019008	SALARIES-CUSTOMER SERVICE	45
			6019020	SALARIES-CHGD TO PLT-WSC	(51,469)
			6019030	CAPITALIZED-SALARIES - ADMIN	(1,598)
			6019040	SALARIES-OPS FIELD	188,300
			6019050	SALARIES-OPS ADMIN	27,550
					<u>180,123</u>
604 & 704	Employee Pensions & Benefits	43,231	6049050	HEALTH INS PREMIUMS	649
			6049055	DENTAL PREMIUMS	11
			6049060	TERM LIFE INS	37
			6049070	401K-ESOP CONTRIBUTIONS	6,436
			6049080	DISABILITY INSURANCE	51
			7048050	EMPLOYEES ED EXPENSES	6
			7048055	OFFICE EDUCATION/TRAIN. EXP	659
			6049090	OTHER EMP PENS & BENEFITS	2,072
			6049010	HEALTH INS REIMBURSEMENTS	26,779
			6049011	EMPLOYEE INS DEDUCTIONS	(234)
			6049012	HEALTH COSTS & OTHER	24
			6049015	DENTAL INS REIMBURSEMENTS	82
			6049020	PENSION CONTRIBUTIONS	4,660
					<u>43,231</u>
711 & 611	Sledge Removal Expense	40,164	7754008	SEWER-SLUDGE HAULING	36,475
			7754011	SEWER-SEWER RODDING	3,689
					<u>40,164</u>
615 & 715	Purchased Power	44,213	6151010	ELEC PWR - WATER SYSTEM	12,422
			7151020	ELEC PWR - SEWER SYSTEM	31,791
					<u>44,213</u>
618 & 718	Chemicals	36,901	6181010	CHLORINE	23,727
			6181090	OTHER CHEMICALS (TREATMENT)	13,174
					<u>36,901</u>
620 & 720	Materials & Supplies	38,631	6205003	OPERATORS EXPENSES	2,623
			6759003	COMPUTER SUPPLIES	191
			6759005	POSTAGE & POSTAGE METER-OFFICE	4,194
			6759009	OFFICE SUPPLY STORES	1,116
			6759011	ENVELOPES	1,081
			6759012	BILL STOCK	289
			6759013	CLEANING SUPPLIES	38
			6759017	OPERATORS-CLEANING SUPPLIES	92
			6759051	COMPUTER SUPPLIES - BILLING	169
			6759080	MAINT-DEFERRED CHARGES	23,999
			6759413	OPERATORS-POSTAGE	270
			6759414	OPERATORS-OFFICE SUPPLY STORES	745
			6759503	WATER-MAINT SUPPLIES	2,073
			7754003	SEWER-MAINT SUPPLIES	1,753
					<u>38,631</u>
731 & 631	Contractual Services - Engineering	-	6319011		-
632 & 732	Contractual Services - Accounting	13,174	6329002	AUDIT FEES	837
			6329013	ACCOUNTING STUDIES	12,070
			6329014	TAX RETURN REVIEW	267
					<u>13,174</u>
633 & 733	Contractual Services- Legal	289	6338001	LEGAL FEES	289
					<u>289</u>
635 & 735	Contractual Services- Testing	19,413	6355010	WATER TESTS	5,089
			6355030	TESTING EQUIP & CHEM	2,298
			7352020	SEWER TESTS	12,027
					<u>19,414</u>
636 & 736	Contractual Services- Other	8,340	6369003	TEMP EMPLOY - CLERICAL	1,865
			6369005	PAYROLL SERVICES	420
			6369006	EMPLOY FINDER FEES	2,123
			6369007	COMPUTER MAINT	1,993
			6369009	COMPUTER-AMORT & PROG COST	217
			6369012	INTERNET SUPPLIER	308
			6369090	OTHER DIR OUTSIDE SERVICES	1,414
					<u>8,340</u>

MILES GRANT WATER & SEWER CO.
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RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
750 & 650	Transportation Expense	5,186	6501020	GASOLINE	3,804
			6501030	AUTO REPAIR & TIRES	1,163
			6501040	AUTO LICENSES	156
			6509090	OTHER TRANS EXPENSES	64
					<u>5,187</u>
759 & 659	Insurance - Other	11,446	6590090	OTHER INS	11,446
					<u>11,446</u>
766 & 666	Regulatory Commission Expense - Rate Case	1,400	7668010	RATE CASE EXPENSE	1,400
					<u>1,400</u>
770 & 670	Bad Debt Expense	2,239	6708000	UNCOLLECTIBLE ACCOUNTS	2,046
			6708001	AGENCY EXPENSE	193
					<u>2,238</u>
775 & 675	Miscellaneous Expense	54,111	6759001	PUB. SUBSCRIPTIONS & TAPES	36
			6759002	ANSWERING SERV	328
			6759004	PRINTING & BLUEPRINTS	153
			6759006	UPS & AIR FREIGHT	279
			6759007	PRINTING CUSTOMER SERVICE	1,545
			6759008	XEROX	47
			6759010	REIM OFFICE EMPLOYEE EXPENSES	64
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	61
			6759016	MICROFILMING	51
			6759090	OTHER OFFICE EXPENSES	647
			6759095	WEBSITE DEVELOPMENT	75
			6759110	OFFICE TELEPHONE	360
			6759115	OFFICE COMP PHONE LINE	59
			6759120	OFFICE ELECTRIC	581
			6759125	OFFICE WATER	32
			6759130	OFFICE GAS	50
			6759135	OPERATIONS TELEPHONES	5,119
			6759136	OPERATIONS TELEPHONES-LONG DIST	3
			6759140	ALARM SYS PHONE EXPENSE	687
			6759210	OFFICE CLEANING SERV	572
			6759220	LANDSCAPING MOWING & SNOWPLWNG	310
			6759230	OFFICE GARBAGE REMOVAL	180
			6759260	REPAIR OFF MACH & HEATING	48
			6759290	OTHER OFFICE MAINT	836
			6759330	MEMBERSHIPS - COMPANY	7
			7758365	TRAVEL/LODGING	977
			7758370	MEALS & RELATED EXP	1,625
			7758380	BANK SERV CHARGES	1,490
			7758381	LOC FEE	1
			7758390	OTHER MISC GENERAL	1,848
			6755090	WATER-OTHER MAINT EXP	2,283
			6759506	WATER-MAINT REPAIRS	5,234
			7754006	SEWER-MAINT REPAIRS	18,440
7758490	SEWER-OTHER MAINT EXP	2,177			
6759412	UNIFORMS	911			
6759430	SALESUSE TAX EXPENSE	134			
6759490	GARBAGE REMOVAL WTR/SEWR	1,626			
6759018	OPERATORS OTHER OFFICE EXPENSE	1,608			
6759410	OPERATORS LD EXPENSES	57			
6759405	COMMUNICATION EXPENSES	3,190			
6759416	OPERATORS-MEMBERSHIPS	379			
					<u>54,111</u>

MILES GRANT WATER & SEWER CO.
DOCKET #7-8695-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
MFR B-13 account numbers presented as					
407.3	Net Depreciation Expense Water	166,869	4032014	DEPRECIATION-10114	2,861
			4032021	DEPRECIATION-10121	686
			4032025	DEPRECIATION-10125	8,925
			4032031	DEPRECIATION-10131	2,479
			4032032	DEPRECIATION-10132	8,774
			4032042	DEPRECIATION-10142	6,809
			4032043	DEPRECIATION-10143	8,352
			4032045	DEPRECIATION-10145	3,239
			4032046	DEPRECIATION-10146	3,655
			4032047	DEPRECIATION-10147	3,830
			4032048	DEPRECIATION-10148	251
			4032090	DEPRECIATION-10190	853
			4032091	DEPRECIATION-10191	741
			4032092	DEPRECIATION-10300	107,225
			4032093	DEPRECIATION-10193	19
			4032094	DEPRECIATION-10194	4,596
			4032095	DEPRECIATION-10195	1,163
			4032097	DEPRECIATION-10197	370
			4032098	DEPRECIATION-COMPUTER	2,043
					<u>166,869</u>
407.3	Amortization of CIAC	(15,166)	4071000	AMORT EXP-CIA-WATER	(2,344)
			4071010	AMORT EXP 2711010	(185)
			4071014	AMORT EXP 2711014	(842)
			4071021	AMORT EXP 2711021	(128)
			4071025	AMORT EXP 2711025	(2,481)
			4071031	AMORT EXP 2711031	(746)
			4071032	AMORT EXP 2711032	(1,586)
			4071042	AMORT EXP 2711042	(1,358)
			4071043	AMORT EXP 2711043	(2,925)
			4071045	AMORT EXP 2711045	(547)
			4071046	AMORT EXP 2711046	(987)
			4071047	AMORT EXP 2711047	(960)
			4071048	AMORT EXP 2711048	(78)
					<u>(15,166)</u>

MILES GRANT WATER & SEWER CO.
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RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Number</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>	<u>Difference</u>
MFR B-14 account numbers presented as:						
403	Depreciation Expense - Sewer	64,705	4033003	DEPRECIATION-10203	43,070	
			4033004	DEPRECIATION-10204	794	
			4033005	DEPRECIATION-10205	7,827	
			4033006	DEPRECIATION-10206	1,330	
			4033007	DEPRECIATION-10207	470	
			4033008	DEPRECIATION-10208	6,064	
			4033010	DEPRECIATION-10210	1,173	
			4033011	DEPRECIATION-10211	3,976	
			4037008	DEPRECIATION-3752008	1	
					<u>64,705</u>	
007.3	Amortization of CIAC - Sewer	(8,534)	4073000	AMORT EXP-CIA-SEWER	(1,564)	
			4073003	AMORT EXP 2721003	(4,800)	
			4073004	AMORT EXP 2721004	(90)	
			4073005	AMORT EXP 2721005	(774)	
			4073006	AMORT EXP 2721006	(142)	
			4073007	AMORT EXP 2721007	(54)	
			4073008	AMORT EXP 2721008	(631)	
			4073010	AMORT EXP 2721010	(12)	
			4073011	AMORT EXP 2721011	(338)	
			4073098	AMORT EXP 2721098	(128)	
					<u>(8,534)</u>	

MILES GRANT WATER & SEWER CO.
DOCKET #7-0695-W5
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR Schedule C-3					
427.2	Short Term Interest Expense	785	4272050	S/T INT EXP CUSTOMERS DEP	1,068
			4272090	S/T INT EXP OTHER	(283)
					<u>785</u>
427.1	Other Interest Expense - Intercompany	105,700	4192000	INTEREST EXPENSE-INTER-CO	105,700
					<u>105,700</u>
430	Allowance for Funds Used During Construction	(6,294)	4201000	INTEREST DURING CONSTRUCTION	(6,294)
					<u>(6,294)</u>

ACCOUNT DESCRIPTION	BEG. BAL. JUN PYA	ADDITIONS JUL-ALC PYA	ADDITIONS JAN-JUN CYA	FULL YEAR @ JUN CYA
4611020 WATER REVENUE-METERED		(119,578.76)	(134,124.89)	(253,703.45)
4611099 WATER REVENUE ACCRUALS		615.00	(1,344.00)	(729.00)
4612030 WATER REVENUE-COMMERCIAL		(8,105.34)	(8,653.12)	(16,758.46)
400.1 WATER REVENUE		(127,069.10)	(144,121.81)	(271,190.91)
5221000 SEWER REVENUE		(148,577.58)	(168,725.39)	(317,302.97)
5221099 SEWER REVENUE ACCRUALS		1,174.00	(3,641.00)	(2,467.00)
5222030 SEWER REVENUE-COMMERCIAL		(5,229.49)	(5,721.74)	(10,951.23)
400.2 SEWER REVENUE		(152,633.07)	(178,088.13)	(330,721.20)
4711000 MISC SERVICE REVENUES		(44.95)	-	(44.95)
4741001 NEW CUSTOMER CHGE - WATER		(15.00)	-	(15.00)
4741003 NEW CUSTOMER CHGE - W & S		(675.00)	(735.00)	(1,410.00)
4741008 NSF CHECK CHARGE		(175.00)	(165.00)	(340.00)
4741009 CUT-OFF CHARGE		(675.00)	(615.00)	(1,290.00)
4741013 TAMPERING FEE		-	(10.00)	(10.00)
5401000 REUSE REVENUE		(913.09)	(4,040.72)	(4,953.81)
400.4 MISC. SERVICE REVENUES		(2,498.04)	(5,565.72)	(8,063.76)
6151010 ELEC PWR - WATER SYSTEM		5,852.69	6,569.78	12,422.47
7151020 ELEC PWR - SEWER SYSTEM		16,098.41	15,692.76	31,791.17
401.1E ELECTRIC POWER		21,951.10	22,262.54	44,213.64
6181010 CHLORINE		13,020.15	10,707.25	23,727.40
6181090 OTHER CHEMICALS (TREATMENT)		6,871.00	6,302.90	13,173.90
401.1F CHEMICALS		19,891.15	17,010.15	36,901.30
6019000 SYSTEM PROJECT		-	1,280.00	1,280.00
6019001 SALARIES-ACCOUNTING/FINANCE		-	3,709.00	3,709.00
6019002 SALARIES-ADMIN		-	909.00	909.00
6019003 SALARIES - EXECUTIVE		-	5,106.00	5,106.00
6019004 SALARIES-HR/PAYROLL		-	1,343.00	1,343.00
6019005 SALARIES-IT		-	581.00	581.00
6019006 SALARIES-OPS LEADERSHIP		-	978.00	978.00
6019007 SALARIES-REGULATORY		-	2,889.00	2,889.00
6019008 SALARIES-CUSTOMER SERVICE		-	45.00	45.00
6019020 SALARIES-CHGD TO PLT-WSC		(15,500.00)	(35,968.75)	(51,468.75)
6019030 CAPITALIZED SALARIES - ADMIN		(1,507.00)	(91.00)	(1,598.00)
6019040 SALARIES-OPS FIELD		95,267.71	93,532.00	188,799.71
6019050 SALARIES-OPS ADMIN		21,422.05	6,128.00	27,550.05
401.1H SALARIES		99,682.76	80,440.25	180,123.01
6708000 UNCOLLECTIBLE ACCOUNTS		916.58	1,129.10	2,045.68
6708001 AGENCY EXPENSE		57.00	135.65	192.65
401.1K UNCOLLECTIBLE ACCOUNTS		973.58	1,264.75	2,238.33
6329002 AUDIT FEES		774.00	63.00	837.00
6329013 ACCOUNTING STUDIES		11,258.00	812.00	12,070.00
6329014 TAX RETURN REVIEW		105.00	162.00	267.00
6338001 LEGAL FEES		51.00	238.00	289.00
6369003 TEMP EMPLOY - CLERICAL		901.85	963.00	1,864.85
6369005 PAYROLL SERVICES		208.00	212.00	420.00
6369006 EMPLOY FINDER FEES		587.00	1,536.00	2,123.00
6369090 OTHER DIR OUTSIDE SERVICES		1,633.00	(219.00)	1,414.00
401.1L OUTSIDE SERVICES-DIRECT		15,517.85	3,767.00	19,284.85
6369007 COMPUTER MAINT		200.00	1,793.00	1,993.00
6369009 COMPUTER-AMORT & PROG COST		95.15	122.00	217.15
6369012 INTERNET SUPPLIER		98.51	209.00	307.51

6759003	COMPUTER SUPPLIES	107.87	83.00	190.87
6759016	MICROFILMING	22.00	29.00	51.00
6759095	WEBSITE DEVELOPMENT	-	75.00	75.00
401.1LL	IT DEPARTMENT	523.53	2,311.00	2,834.53
6049010	HEALTH INS REIMBURSEMENTS	14,457.68	14,321.00	28,778.68
6049011	EMPLOYEE INS DEDUCTIONS	-	(234.00)	(234.00)
6049012	HEALTH COSTS & OTHER	-	24.00	24.00
6049015	DENTAL INS REIMBURSEMENTS	-	82.00	82.00
6049020	PENSION CONTRIBUTIONS	2,351.85	2,308.00	4,659.85
6049050	HEALTH INS PREMIUMS	467.94	181.00	648.94
6049055	DENTAL PREMIUMS	-	11.00	11.00
6049060	TERM LIFE INS	-	37.00	37.00
6049070	401K/ESOP CONTRIBUTIONS	3,372.71	3,063.00	6,435.71
6049080	DISABILITY INSURANCE	32.64	18.00	50.64
6049090	OTHER EMP PENS & BENEFITS	1,168.21	904.00	2,072.21
401.1N	EMPLOYEE PENSION&BENEFITS	21,851.03	20,715.00	42,566.03
6599090	OTHER INS	8,669.16	2,777.00	11,446.16
401.1O	INSURANCE	8,669.16	2,777.00	11,446.16
7668010	RATE CASE EXPENSE	1,399.87	-	1,399.87
401.1P	REGULATORY COMMISSION EXP	1,399.87	-	1,399.87
6759001	PUBL SUBSCRIPTIONS & TAPES	20.99	15.00	35.99
6759002	ANSWERING SERV	152.09	176.00	328.09
6759004	PRINTING & BLUEPRINTS	84.00	69.00	153.00
6759006	UPS & AIR FREIGHT	168.97	109.59	278.56
6759008	XEROX	25.00	22.00	47.00
6759009	OFFICE SUPPLY STORES	507.29	609.00	1,116.29
6759010	REIM OFFICE EMPLOYEE EXPENSES	36.29	28.00	64.29
6759013	CLEANING SUPPLIES	14.60	23.00	37.60
6759014	MEMBERSHIPS - OFFICE EMPLOYEE	56.00	5.00	61.00
6759090	OTHER OFFICE EXPENSES	229.12	418.00	647.12
401.1R	OFFICE SUPPLIES	1,294.35	1,474.59	2,768.94
6759005	POSTAGE & POSTAGE METER-OFFICE	2,376.98	1,817.00	4,193.98
6759007	PRINTING CUSTOMER SERVICE	942.79	601.95	1,544.74
6759011	ENVELOPES	650.00	431.00	1,081.00
6759012	BILL STOCK	153.00	136.00	289.00
6759051	COMPUTER SUPPLIES - BILLING	90.00	79.00	169.00
401.1RR	BILLING & CUSTOMER SERVICE	4,212.77	3,064.95	7,277.72
6759110	OFFICE TELEPHONE	178.88	181.00	359.88
6759115	OFFICE COMP PHONE LINE	59.00	-	59.00
6759120	OFFICE ELECTRIC	321.06	260.00	581.06
6759125	OFFICE WATER	22.00	10.00	32.00
6759130	OFFICE GAS	14.00	36.00	50.00
6759135	OPERATIONS TELEPHONES	2,526.25	2,593.19	5,119.44
6759136	OPERATIONS TELEPHONES-LONG DIST	2.75	-	2.75
6759140	ALARM SYS PHONE EXPENSE	343.44	343.44	686.88
401.1S	OFFICE UTILITIES	3,467.38	3,423.63	6,891.01
6759210	OFFICE CLEANING SERV	281.94	290.00	571.94
6759220	LNDSCPING MOWING & SNOWPLWNG	174.41	136.00	310.41
6759230	OFFICE GARBAGE REMOVAL	47.17	133.00	180.17
6759260	REPAIR OFF MACH & HEATING	7.42	41.00	48.42
6759290	OTHER OFFICE MAINT	666.37	170.00	836.37
401.1U	OFFICE MAINTENANCE	1,177.31	770.00	1,947.31
6759330	MEMBERSHIPS - COMPANY	6.00	1.00	7.00

7048050	EMPLOYEES ED EXPENSES	-	6.00	6.00
7048055	OFFICE EDUCATION/TRAIN. EXP	286.50	372.00	658.50
7758365	TRAVELS/LODGING	-	977.15	977.15
7758370	MEALS & RELATED EXP	536.10	1,089.10	1,625.20
7758380	BANK SERV CHARGES	712.83	777.00	1,489.83
7758381	LOC FEE	1.46	-	1.46
7758390	OTHER MISC GENERAL	1,204.44	644.00	1,848.44
401.1V	MISCELLANEOUS EXPENSE	2,747.33	3,866.25	6,613.58
6755090	WATER-OTHER MAINT EXP	729.02	1,554.27	2,283.29
6759503	WATER-MAINT SUPPLIES	606.11	1,466.50	2,072.61
6759506	WATER-MAINT REPAIRS	1,921.00	3,313.29	5,234.29
401.1X	MAINTENANCE-WATER PLANT	3,256.13	6,334.06	9,590.19
7754003	SEWER-MAINT SUPPLIES	1,406.37	346.27	1,752.64
7754006	SEWER-MAINT REPAIRS	10,213.76	8,226.00	18,439.76
7758490	SEWER-OTHER MAINT EXP	1,284.44	892.38	2,176.82
401.1Y	MAINTENANCE-SEWER PLANT	12,904.57	9,464.65	22,369.22
7754008	SEWER-SLUDGE HAULING	16,075.00	20,400.00	36,475.00
7754011	SEWER-SEWER RODDING	330.00	3,359.00	3,689.00
401.1YY	SLUDGE/RODDING	16,405.00	23,759.00	40,164.00
6759080	MAINT-DEFERRED CHARGES	12,208.63	11,790.00	23,998.63
6759405	COMMUNICATION EXPENSES	1,688.25	1,502.00	3,190.25
6759412	UNIFORMS	911.15	-	911.15
6759430	SALES/USE TAX EXPENSE	61.92	71.78	133.70
6759490	GARBAGE REMOVAL WTR/SWR	505.64	1,119.88	1,625.52
401.1Z	MAINTENANCE-WTR&SWR PLANT	15,375.59	14,483.66	29,859.25
6205003	OPERATORS EXPENSES	1,404.44	1,218.49	2,622.93
6759017	OPERATORS-CLEANING SUPPLIES	-	91.78	91.78
6759018	OPERATORS-OTHER OFFICE EXPENSE	591.56	1,015.97	1,607.53
6759410	OPERATORS ED EXPENSES	56.76	-	56.76
6759413	OPERATORS-POSTAGE	231.22	39.27	270.49
6759414	OPERATORS-OFFICE SUPPLY STORES	513.91	230.66	744.57
6759416	OPERATORS-MEMBERSHIPS	173.88	204.96	378.84
401.1ZZ	OPERATORS EXPENSES	2,971.77	2,801.13	5,772.90
6355010	WATER TESTS	1,474.00	3,615.00	5,089.00
6355030	TESTING EQUIP & CHEM	1,097.73	1,200.42	2,298.15
7352020	SEWER TESTS	6,767.50	5,259.00	12,026.50
401.2B	MAINTENANCE-TESTING	9,339.23	10,074.42	19,413.65
6501020	GASOLINE	2,251.54	1,552.47	3,804.01
6501030	AUTO REPAIR & TIRES	460.19	702.35	1,162.54
6501040	AUTO LICENSES	0.88	155.15	156.03
6509090	OTHER TRANS EXPENSES	1.95	62.00	63.95
401.2D	TRANSPORTATION EXPENSE	2,714.56	2,471.97	5,186.53
4032014	DEPRECIATION-10114	1,429.80	1,431.18	2,860.98
4032021	DEPRECIATION-10121	342.78	342.78	685.56
4032025	DEPRECIATION-10125	4,400.05	4,524.48	8,924.53
4032031	DEPRECIATION-10131	1,203.42	1,275.41	2,478.83
4032032	DEPRECIATION-10132	4,372.16	4,402.30	8,774.46
4032042	DEPRECIATION-10142	3,270.68	3,538.38	6,809.06
4032043	DEPRECIATION-10143	4,169.06	4,183.06	8,352.12
4032045	DEPRECIATION-10145	1,615.62	1,623.06	3,238.68
4032046	DEPRECIATION-10146	1,827.55	1,827.00	3,654.55
4032047	DEPRECIATION-10147	1,874.52	1,955.62	3,830.14
4032048	DEPRECIATION-10148	124.38	126.75	251.13

4032090 DEPRECIATION-10190	440.02	412.54	852.56
4032091 DEPRECIATION-10191	407.77	332.76	740.53
4032092 DEPRECIATION-10300	106,949.79	275.00	107,224.79
4032093 DEPRECIATION-10193	9.00	10.00	19.00
4032094 DEPRECIATION-10194	2,346.31	2,250.07	4,596.38
4032095 DEPRECIATION-10195	576.67	586.42	1,163.09
4032097 DEPRECIATION-10197	225.26	145.08	370.34
4032098 DEPRECIATION-COMPUTER	1,024.66	1,018.00	2,042.66
403.2 DEPRECIATION EXP-WATER	136,609.50	30,259.89	166,869.39
4033003 DEPRECIATION-10203	21,535.02	21,535.02	43,070.04
4033004 DEPRECIATION-10204	396.84	396.84	793.68
4033005 DEPRECIATION-10205	3,852.06	3,975.06	7,827.12
4033006 DEPRECIATION-10206	649.14	681.29	1,330.43
4033007 DEPRECIATION-10207	235.02	235.02	470.04
4033008 DEPRECIATION-10208	3,023.60	3,040.86	6,064.46
4033010 DEPRECIATION-10210	586.44	586.44	1,172.88
4033011 DEPRECIATION-10211	1,975.83	2,000.22	3,976.05
403.3 DEPRECIATION EXP-SEWER	32,253.95	32,450.75	64,704.70
4037008 DEPRECIATION-3752008	0.36	0.36	0.72
403.7 DEPRECIATION EXP-REUSE	0.36	0.36	0.72
4071000 AMORT EXP-CIA-WATER	(1,172.22)	(1,172.22)	(2,344.44)
4071010 AMORT EXP 2711010	(92.34)	(92.34)	(184.68)
4071014 AMORT EXP 2711014	(420.90)	(420.90)	(841.80)
4071021 AMORT EXP 2711021	(64.20)	(64.20)	(128.40)
4071025 AMORT EXP 2711025	(1,240.32)	(1,240.32)	(2,480.64)
4071031 AMORT EXP 2711031	(373.14)	(373.14)	(746.28)
4071032 AMORT EXP 2711032	(793.20)	(793.20)	(1,586.40)
4071042 AMORT EXP 2711042	(678.90)	(678.90)	(1,357.80)
4071043 AMORT EXP 2711043	(1,462.38)	(1,462.38)	(2,924.76)
4071045 AMORT EXP 2711045	(273.54)	(273.54)	(547.08)
4071046 AMORT EXP 2711046	(493.26)	(493.26)	(986.52)
4071047 AMORT EXP 2711047	(479.76)	(479.76)	(959.52)
4071048 AMORT EXP 2711048	(39.06)	(39.06)	(78.12)
407.6 AMORT EXP-CIA-WATER	(7,583.22)	(7,583.22)	(15,166.44)
4073000 AMORT EXP-CIA-SEWER	(782.10)	(782.10)	(1,564.20)
4073003 AMORT EXP 2721003	(2,400.12)	(2,400.12)	(4,800.24)
4073004 AMORT EXP 2721004	(45.24)	(45.24)	(90.48)
4073005 AMORT EXP 2721005	(387.00)	(387.00)	(774.00)
4073006 AMORT EXP 2721006	(70.86)	(70.86)	(141.72)
4073007 AMORT EXP 2721007	(26.82)	(26.82)	(53.64)
4073008 AMORT EXP 2721008	(315.66)	(315.66)	(631.32)
4073010 AMORT EXP 2721010	(6.18)	(6.18)	(12.36)
4073011 AMORT EXP 2721011	(169.08)	(169.08)	(338.16)
4073098 AMORT EXP 2721098	(63.78)	(63.78)	(127.56)
407.7 AMORT EXP-CIA-SEWER	(4,266.84)	(4,266.84)	(8,533.68)
4081201 FICA EXPENSE	8,570.87	9,143.00	17,713.87
4091050 FED UNEMPLOYMENT TAX	28.44	386.00	414.44
4091060 ST UNEMPLOYMENT TAX	97.75	1,235.00	1,332.75
408.2 PAYROLL TAXES	8,697.06	10,764.00	19,461.06
4081100 PROPERTY & OTHER GEN TAXES	(22,421.69)	20,328.99	(2,092.70)
4081121 REAL ESTATE TAX	1,194.38	224.00	1,418.38
4081122 PERS PROP & ICT TAX	36,036.07	-	36,036.07
4081301 GROSS RECEIPTS TAX	14,583.33	12,699.01	27,282.34
4081303 FRANCHISE TAX	47.10	150.00	197.10
408.3 OTHER TAXES	29,439.19	33,402.00	62,841.19

4091000 INCOME TAXES-FEDERAL		(105,394.00)	-	(105,394.00)
409.1 INCOME TAXES-FEDERAL		(105,394.00)	-	(105,394.00)
4091100 INCOME TAXES-STATE		(1.00)	-	(1.00)
409.2 INCOME TAXES-STATE		(1.00)	-	(1.00)
4101100 DEF INCOME TAXES-STATE		(3,528.00)	-	(3,528.00)
410.2 DEFERRED INCOME TAXES-ST		(3,528.00)	-	(3,528.00)
4122000 AMORT OF INVEST TAX CREDIT		(367.36)	(353.00)	(720.36)
412.1 AMORT OF INVEST TAX CR		(367.36)	(353.00)	(720.36)
4141040 SALE OF EQUIPMENT		(436.56)	-	(436.56)
413.1 RENTAL & OTHER INCOME		(436.56)	-	(436.56)
4101000 DEF INCOME TAX-FEDERAL		(18,460.00)	-	(18,460.00)
419.1 DEFERRED INCOME TAXES-FED		(18,460.00)	-	(18,460.00)
4192000 INTEREST EXPENSE-INTER-CO		54,781.50	50,918.50	105,700.00
419.2 INTEREST EXPENSE-INTERCO		54,781.50	50,918.50	105,700.00
4201000 INTEREST DURING CONSTRUCTION		(1,166.57)	(5,127.31)	(6,293.88)
420.1 INTEREST DURING CONSTRUCTION		(1,166.57)	(5,127.31)	(6,293.88)
4272050 S/T INT EXP CUSTOMERS DEP		527.28	540.74	1,068.02
4272090 S/T INT EXP OTHER		(99.00)	(184.00)	(283.00)
427.2 SHORT TERM INTEREST EXP		428.28	356.74	785.02
TOTAL INCOME STATEMENT		-	105,132.10	45,582.21
TOTAL BALANCE SHEET	(108,428.35)	108,428.35	(45,582.21)	(45,582.21)
TOTAL INCOME STATEMENT	-	105,132.10	45,582.21	150,714.31