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(LICENSED IN NEW YORK ONLY)

October 13, 2008

E-FILING

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

RE: Docket No. 080250-SU; Mid-County Services, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida
Our File No.: 30057.155

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is a revised response to Item No. 2 of the Commission Staff's September 19, 2008 correspondence identifying deficiencies in the Company's MFRs filed in the above-referenced proceeding.

The final paragraph in the Utility's response to Item No. 2 of Staff's deficiency letter should read as follows:

In reference to the discrepancy between Schedule B-6 and Schedule B-12, please see the attached document entitled, "B-12 to GL tie out for deficiency no. 2". This document explains the differences between the per books numbers on the B-6 and the allocations on the B-12. Additionally, the Utility found errors on the second through fourth quarter B-12s. As such, the Utility submits the attached, "Schedule B-12 (Revised)" for filing.

The revised documents referenced in the above paragraph are enclosed herein and replace their respective documents filed by the Utility on October 3, 2008.

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
October 13, 2008
Page 2

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

Very truly yours,



CHRISTIAN W. MARCELLI
Of Counsel

CWM/tlc
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
Ms. Deborah Swain (w/enclosures) (via e-mail)
Mr. Frank Seidman (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\UTILITIES INC\MID-COUNTY\(.155) MID-COUNTY 2008 RATE CASE\PSC Clerk 04 (Supplemental Response to Deficiencies).ltr.doc

B-12 to GL Tie Out For Deficiency No. 2 (revised)

**MID-COUNTY SERVICES, INC.
DOCKET NO. 080250-SU
DEFICIENCY RESPONSES, ITEM NO. 2**

<u>Account</u>	<u>Description</u>	<u>Period</u>	<u>Per B-12</u>	<u>Per GL</u>	<u>Difference</u>	<u>Explanation</u>
6150	Salaries - Operations Field B-12, page 2, line 2	Mar-07	52,602	52,602	-	N/A
			<u>52,602</u>	<u>52,602</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 2, line 3	Mar-07	3,690	3,690	-	N/A
			<u>3,690</u>	<u>3,690</u>	<u>-</u>	
6105	Salaries - System Project	Mar-07	722	722	-	N/A
6110	Salaries - Acctg/Finance	Mar-07	2,235	2,235	-	N/A
6115	Salaries - Admin	Mar-07	683	683	-	N/A
						\$1,473 was booked as an additional allocation of executive salaries. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6120	Salaries - Officers/Stkhldr	Mar-07	1,972	3,445	1,473	
6125	Salaries - HR	Mar-07	821	821	-	N/A
6130	Salaries - MIS	Mar-07	28	28	-	N/A
6135	Salaries - Leadership Ops	Mar-07	768	768	-	N/A
6140	Salaries - Regulatory	Mar-07	1,799	1,799	-	N/A
6145	Salaries - Customer Service	Mar-07	57	57	-	N/A
6160	Salaries - Chgd To Plt - WSC	Mar-07	-	-	-	N/A
						\$(356) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6165	Capitalized Time Adjustment B-12, page 2, line 4	Mar-07	-	(356)	(356)	
			<u>9,085</u>	<u>10,202</u>	<u>1,117</u>	
6150	Salaries - Operations Field B-12, page 3, line 2	Jun-07	46,225	46,225	-	N/A
			<u>46,225</u>	<u>46,225</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 3, line 3	Jun-07	4,049	4,049	-	N/A
			<u>4,049</u>	<u>4,049</u>	<u>-</u>	
6105	Salaries - System Project	Jun-07	895	895	-	N/A
6110	Salaries - Acctg/Finance	Jun-07	2,448	2,448	-	N/A
6115	Salaries - Admin	Jun-07	464	464	-	N/A
						An additional allocation of \$955 was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6120	Salaries - Officers/Stkhldr	Jun-07	2,047	3,002	955	
6125	Salaries - HR	Jun-07	874	874	-	N/A
6130	Salaries - MIS	Jun-07	26	26	-	N/A
6135	Salaries - Leadership Ops	Jun-07	467	467	-	N/A
6140	Salaries - Regulatory	Jun-07	1,849	1,849	-	N/A
6145	Salaries - Customer Service	Jun-07	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Jun-07	-	-	-	N/A
						\$(893) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6165	Capitalized Time Adjustment B-12, page 3, line 4	Jun-07	-	(893)	(893)	
			<u>9,070</u>	<u>9,132</u>	<u>62</u>	

B-12 to GL Tie Out For Deficiency No. 2 (revised)

**MID-COUNTY SERVICES, INC.
DOCKET NO. 080250-SU
DEFICIENCY RESPONSES, ITEM NO. 2**

6150	Salaries - Operations Field B-12, page 4, line 2	Sep-07	<u>46,865</u>	<u>46,865</u>	-	N/A
			<u>46,865</u>	<u>46,865</u>	-	
6155	Salaries - Operations Office B-12, page 4, line 3	Sep-07	<u>7,153</u>	<u>7,153</u>	-	N/A
			<u>7,153</u>	<u>7,153</u>	-	
6105	Salaries - System Project	Sep-07	1,517	1,517	-	N/A
6110	Salaries - Acctg/Finance	Sep-07	3,211	3,211	-	N/A
6115	Salaries - Admin	Sep-07	841	841	-	N/A
						An additional allocation of (\$4,672) was made to capture amounts booked after the original allocation. A revised B-12
6120	Salaries - Officers/Stkhdr	Sep-07	4,829	157	(4,672)	has been submitted.
6125	Salaries - HR	Sep-07	1,536	1,536	-	N/A
6130	Salaries - MIS	Sep-07	36	36	-	N/A
6135	Salaries - Leadership Ops	Sep-07	1,374	1,374	-	N/A
6140	Salaries - Regulatory	Sep-07	3,015	3,015	-	N/A
6145	Salaries - Customer Service	Sep-07	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Sep-07	-	-	-	N/A
6165	Capitalized Time Adjustment B-12, page 4, line 4	Sep-07	-	-	-	N/A
			<u>16,359</u>	<u>11,687</u>	<u>(4,672)</u>	
6150	Salaries - Operations Field B-12, page 5, line 2	Dec-07	<u>49,736</u>	<u>49,736</u>	-	N/A
			<u>49,736</u>	<u>49,736</u>	-	
						An additional allocation of (\$19) was made to capture amounts booked after the original allocation. A revised B-12 has been
6155	Salaries - Operations Office B-12, page 5, line 3	Dec-07	<u>7,265</u>	<u>7,246</u>	(19)	submitted.
			<u>7,265</u>	<u>7,246</u>	(19)	
6105	Salaries - System Project	Dec-07	1,885	1,885	-	N/A
6110	Salaries - Acctg/Finance	Dec-07	3,955	3,955	-	N/A
6115	Salaries - Admin	Dec-07	874	874	-	N/A
6120	Salaries - Officers/Stkhdr	Dec-07	4,636	4,636	-	N/A
6125	Salaries - HR	Dec-07	1,556	1,556	-	N/A
6130	Salaries - MIS	Dec-07	35	35	-	N/A
						An additional allocation of \$7 was made to capture amounts booked after the original allocation. A revised B-12 has been
6135	Salaries - Leadership Ops	Dec-07	1,366	1,373	7	submitted.
6140	Salaries - Regulatory	Dec-07	2,904	2,904	-	N/A
6145	Salaries - Customer Service	Dec-07	-	-	-	N/A
						An additional allocation of \$4,841 was made to capture amounts booked after the original allocation. A revised B-12
6160	Salaries - Chgd To Plt - WSC	Dec-07	-	4,841	4,841	has been submitted.
						An incorrect allocation was originally made in this account, and then reversed. The reversal was not captured in the
6165	Capitalized Time Adjustment B-12, page 5, line 4	Dec-07	<u>(4,476)</u>	-	4,476	original B-12. A revised B-12 has been submitted.
			<u>12,735</u>	<u>22,059</u>	<u>9,324</u>	
	Total B-12, page 1, line 2		195,428			
	Total B-12, page 1, line 3		22,157			
	Total B-12, page 1, line 4		47,249			

Allocation of Expenses

Company: Mid-County Services, Inc.

Docket No.:

Schedule Year Ended: 12/31/07

Interim Final

Historical Projected

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Mid-County Services, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2007			100.00% Sewer
			Mid-County	Other Companies/Systems	Total		Mid-County	Other Companies/Systems	Total	
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>								
2	601	Salaries - Operations	2.66%	97.34%	100.00%	ERC	\$195,428	\$7,164,227	\$7,359,655	\$195,428
3	601	Salaries - Office	2.18%	97.82%	100.00%	ERC	22,157	995,070	1,017,227	22,157
4	601	Salaries - Northbrook	1.12%	98.88%	100.00%	ERC	52,837	4,677,732	4,730,569	52,837
5	604	Pension & Benefits (All UI employees)	0.97%	99.03%	100.00%	ERC	47,284	4,809,338	4,856,622	47,284
6	408	Taxes Other Than Income	1.11%	98.89%	100.00%	ERC	22,185	1,976,411	1,998,596	22,185
7							<u>\$339,891</u>	<u>\$19,622,778</u>	<u>\$19,962,669</u>	<u>\$339,891</u>
8										
9		<u>Water Service Corp. Allocated Expenses (SE.51):</u>								
10	403	Depreciation Expense	0.32%	99.68%	100.00%	ERC	\$231	\$72,710	\$72,941	\$231
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	25	59,701	59,726	25
12	636	Contractual Services Other	0.04%	99.96%	100.00%	ERC	434	1,086,681	1,087,115	434
13	675	Miscellaneous Expenses	0.04%	99.96%	100.00%	ERC	14	32,536	32,550	14
14							<u>\$704</u>	<u>\$1,251,628</u>	<u>\$1,252,332</u>	<u>\$704</u>
15										
16		<u>Water Service Corp. Allocated Expenses (SE.60):</u>								
17	403	Depreciation Expense	1.06%	98.94%	100.00%	ERC	\$1,535	\$142,803	\$144,338	\$1,535
18	408	Taxes Other than Income	1.07%	98.93%	100.00%	ERC	760	70,588	71,348	760
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
20	427	Interest Expense	1.88%	98.12%	100.00%	ERC	(5,288)	(275,895)	(281,183)	(5,288)
21	604	Employee Benefits	1.01%	98.99%	100.00%	ERC	894	87,633	88,527	200
22	620	Materials and Supplies	0.78%	99.22%	100.00%	ERC	2,696	341,888	344,584	2,696
23	632	Contractual Services - Accounting	1.27%	98.73%	100.00%	ERC	5,435	422,602	428,037	5,435
24	633	Contractual Services - Legal	1.28%	98.72%	100.00%	ERC	1,325	102,299	103,624	1,325
25	636	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	8,086	651,845	659,931	8,086
26	650	Transportation Expenses	1.25%	98.75%	100.00%	ERC	288	22,662	22,950	288
27	670	Bad Debt Expense	1.16%	98.84%	100.00%	ERC	166	14,162	14,328	166
28	675	Miscellaneous Expenses	1.20%	98.80%	100.00%	ERC	15,150	1,244,994	1,260,144	15,150
29	659	Other Insurance	0.49%	99.51%	100.00%	ERC	11,327	2,296,991	2,308,318	11,327
30							<u>\$42,374</u>	<u>\$5,122,571</u>	<u>\$5,164,945</u>	<u>\$42,374</u>
31										
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>								
33		<u>Regional Office Allocations</u>								
34	403	Depreciation Expenses	3.27%	96.73%	100.00%	ERC	\$889	\$26,338	\$27,227	\$889
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-	-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-	-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
40	620	Materials and Supplies	4.51%	95.49%	100.00%	ERC	1,773	37,537	39,310	1,773
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-
42	636	Contractual Services - Other	4.51%	95.49%	100.00%	ERC	1,915	40,593	42,508	1,915
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-
46	675	Miscellaneous Expenses	4.51%	95.49%	100.00%	ERC	10,409	220,633	231,042	10,409
47							<u>\$ 14,986</u>	<u>\$ 325,102</u>	<u>\$ 340,088</u>	<u>\$ 14,986</u>

Allocation of Expenses

Company: Mid-County Services, Inc.
 Docket No.: 080250-SU
 Schedule Year Ended: 12/31/07
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12 (revised)
 Page 2 of 5
 Preparer: Kirsten Weeks

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending March 31, 2007			100.00% Sewer	
			Mid-County	Other Companies/Systems	Total		Amounts Allocated				
							(1)	(2)	(3)		(4)
Water Service Corp. Allocated Expenses (SE.50):											
1		Salaries - Operations	1.25%	98.8%	100.0%	ERC	\$52,602	#####	\$4,218,712	0.00%	\$52,602
2	601	Salaries - Office	0.62%	99.4%	100.0%	ERC	3,690	594,766	598,456	-	3,690
3	601	Salaries - Northbrook	0.85%	99.2%	100.0%	ERC	9,085	1,061,586	1,070,671	-	9,085
4	604	Pension & Benefits (All UI employees)	1.07%	98.9%	100.0%	ERC	11,305	1,040,857	1,052,162	-	11,305
5	408	Taxes Other Than Income	1.13%	98.9%	100.0%	ERC	6,996	611,209	618,205	-	6,996
7							\$83,678	#####	\$7,558,206	\$0	\$83,678
Water Service Corp. Allocated Expenses (SE.51):											
9	403	Depreciation Expense	0.82%	99.2%	100.0%	ERC	\$452	\$54,744	\$55,196	-	\$452
10	620	Materials and Supplies	0.04%	100.0%	100.0%	ERC	6	15,438	15,444	-	6
11	636	Contractual Services Other	0.04%	100.0%	100.0%	ERC	74	185,879	185,953	-	74
12	675	Miscellaneous Expenses	0.04%	100.0%	100.0%	ERC	11	25,589	25,600	-	11
13							\$543	\$281,650	\$282,193	\$0	\$543
Water Service Corp. Allocated Expenses (SE.60):											
16	403	Depreciation Expense	0.86%	99.1%	100.0%	ERC	\$423	\$48,760	\$49,183	-	\$423
17	408	Taxes Other than Income	0.82%	99.2%	100.0%	ERC	146	17,691	17,837	-	146
18	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-	-	-
19	427	Interest Expense	0.41%	99.6%	100.0%	ERC	292	70,966	71,258	-	292
20	604	Employee Benefits	0.82%	99.2%	100.0%	ERC	284	34,401	34,685	-	284
21	620	Materials and Supplies	0.73%	99.3%	100.0%	ERC	437	60,579	61,016	-	437
22	632	Contractual Services - Accounting	0.91%	99.1%	100.0%	ERC	1,499	163,976	165,475	-	1,499
23	633	Contractual Services - Legal	0.90%	99.1%	100.0%	ERC	66	7,231	7,297	-	66
24	636	Contractual Services - Other	0.91%	99.1%	100.0%	ERC	408	44,615	45,023	-	408
25	650	Transportation Expenses	0.92%	99.1%	100.0%	ERC	33	3,572	3,605	-	33
26	670	Bad Debt Expense	0.91%	99.1%	100.0%	ERC	56	6,082	6,138	-	56
27	675	Miscellaneous Expenses	0.85%	99.1%	100.0%	ERC	1,789	207,936	209,725	-	1,789
28	659	Other Insurance	0.28%	99.7%	100.0%	ERC	1,591	564,430	566,021	-	1,591
29							\$7,024	#####	\$1,237,265	\$0	\$7,024
30											
31											
Water Service Corp. Allocated Expenses (SE.90):											
32	Regional Office Allocations										
33	403	Depreciation Expenses	4.94%	95.06%	100.00%	ERC	\$336	\$6,471	\$6,807	-	\$336
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
36	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
38	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
39	620	Materials and Supplies	4.95%	95.05%	100.00%	ERC	486	9,342	9,828	-	486
40	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
41	636	Contractual Services - Other	4.94%	95.06%	100.00%	ERC	525	10,102	10,627	-	525
42	650	Transportation Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
43	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
44	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
45	675	Miscellaneous Expenses	4.94%	95.06%	100.00%	ERC	2,852	54,909	57,761	-	2,852
46							\$4,199	\$0	\$5,022	\$0	\$4,199
47											

Mid-County Services, Inc.
 Allocation Percentage

Allocation of Expenses

Company: Mid-County Services, Inc.
 Docket No.: 080250-SU
 Schedule Year Ended: 12/31/07
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12 (revised)
 Page 3 of 5

Preparer: Kirsten Weeks

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Mid-County Services, Inc.
 Allocation Percentage

Line No.	C/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending June 30, 2007			Allocation Percentage		
			Mid-County	Other			Total	Mid-County	Other		Total	
				Companies/Systems	Companies/Systems				Companies/Systems			Water
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)					
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	4.66%	95.34%	100.00%	ERC	\$46,225	\$945,075	\$991,300	\$46,225		
3	601	Salaries - Office	3.15%	96.85%	100.00%	ERC	4,049	124,345	128,394	4,049		
4	601	Salaries - Northbrook	0.86%	99.14%	100.00%	ERC	10,025	1,159,330	1,169,355	10,025		
5	604	Pension & Benefits (All UI employees)	0.97%	99.03%	100.00%	ERC	10,754	1,101,080	1,111,834	10,754		
6	408	Taxes Other Than Income	1.01%	98.99%	100.00%	ERC	4,628	452,565	457,193	4,628		
7							<u>\$75,681</u>	<u>\$3,782,395</u>	<u>\$3,858,076</u>	<u>\$75,681</u>		
8									\$0			
9		<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	0.82%	99.18%	100.00%	ERC	\$755	\$91,511	\$92,266	\$755		
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	9	20,725	20,734	9		
12	636	Contractual Services - Other	0.04%	99.96%	100.00%	ERC	113	283,142	283,255	113		
13	675	Miscellaneous Expenses	0.04%	99.96%	100.00%	ERC	1	2,683	2,684	1		
14							<u>\$878</u>	<u>\$398,061</u>	<u>\$398,939</u>	<u>\$878</u>		
15									\$0			
16		<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	0.85%	99.15%	100.00%	ERC	\$357	\$41,599	\$41,956	\$357		
18	408	Taxes Other than Income	0.82%	99.18%	100.00%	ERC	146	17,691	17,837	146		
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-	-		
20	427	Interest Expense	0.38%	99.62%	100.00%	ERC	284	74,460	74,744	284		
21	604	Employee Benefits					160		19,546			
22	620	Materials and Supplies	0.70%	99.30%	100.00%	ERC	419	59,224	59,643	419		
23	632	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	(190)	(20,846)	(21,036)	(190)		
24	633	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	234	25,644	25,878	234		
25	636	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	2,079	227,742	229,821	2,079		
26	650	Transportation Expenses					45	4,910	4,955	45		
27	670	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	15	1,629	1,644	15		
28	675	Miscellaneous Expenses	0.85%	99.15%	100.00%	ERC	1,659	192,866	194,525	1,659		
29	659	Other Insurance	0.27%	99.73%	100.00%	ERC	1,489	550,539	552,028	1,489		
30							<u>\$6,697</u>	<u>\$1,175,458</u>	<u>\$1,201,541</u>	<u>\$6,697</u>		
31									\$0			
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33		<u>Regional Office Allocations</u>										
34	403	Depreciation Expenses	3.16%	96.84%	100.00%	ERC	\$215	\$6,592	\$6,807	215		
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-		
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-	-		
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-	-		
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-		
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-	-		
40	620	Materials and Supplies	3.15%	96.85%	100.00%	ERC	310	9,518	9,828	310		
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-		
42	636	Contractual Services - Other	3.15%	96.85%	100.00%	ERC	335	10,292	10,627	335		
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-		
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-		
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-		
46	675	Miscellaneous Expenses	3.15%	96.85%	100.00%	ERC	1,820	55,941	57,761	1,820		
47							<u>\$2,630</u>	<u>\$82,342</u>	<u>\$85,022</u>	<u>\$2,630</u>		

