

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H BENTLEY, P.A.
ROBERT C. BRANNAN
E. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

ROBERT M. C. ROSE (1924-2006)

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

REPLY TO CENTRAL FLORIDA OFFICE

November 10, 2008

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

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

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

E-FILING

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

RE: Docket No. 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in
Wastewater Rates in Lee County, Florida
Our File No.: 30057.158

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's October 10, 2008 correspondence identifying deficiencies in the MFRs filed in the above-referenced proceeding:

1. (a). Eagle Ridge is required to provide the wastewater Advances From Associated Companies balance for the prior year ending December 31, 2006. The balance of \$1,008,643 provided by the Utility for the prior year ending December 31, 2006 does not equal the balance reflected in its 2006 Annual Report. Pursuant to Rule 25-30.110(2), F.A.C., please provide the reconciliation of the balance in the 2006 Annual Report to MFR Schedule A-19.

(b). Eagle Ridge is required to provide the wastewater Notes & Accounts Payable-Assoc. Cos. Balance for the prior year ending December 31, 2006. The MFR balance of negative \$716,560 provided by the Utility for the prior year ending December 31, 2006 does not equal the balance reflected in its 2006 Annual Report. Pursuant to Rule 25-30.110(2), F.A.C., please provide the reconciliation of the balance in the 2006 Annual Report to MFR Schedule A-19.

RESPONSE: Please see the attached reconciliation schedule responding to Items 1(a) and 1(b).

2. Rule 25-30.440(8), F.A.C., requires that each applicant for a rate increase shall provide the Commission one copy of a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the Utility's capital or expense accounts.

MFR Schedule B-6 reflects total salaries for employees of \$200,828. MFR Schedule B-12 reflects total salaries of \$225,252. Staff believes the difference between them may have been capitalized by the utility. However, the utility's cost allocation manuals, MFRs, and the list provided by the utility do not reflect which employees' salaries were capitalized. Please provide a list detailing each employee's salary to the utility's capital or expense accounts. Also, provide an explanation of the allocation methodology used in allocating the salaries of each employee.

RESPONSE: Please see the attached document, "Employee Titles and Job Descriptions." This document is the list of field employees with their duties and responsibilities. Also see attached the document, "Test Year Employees," which shows each test year Eagle Ridge field employee, their job title, and certificate held, if any.

In response to the deficiency letter, the utility also submits herewith the document, "Eagle Ridge B-12 to GL tie out for deficiency." This document shows the amount of allocated salaries shown on the original filed B-12, the Revised B-12 filed on November 7, 2008 (in response to this deficiency), and the general ledger. It also shows any difference between the original filed B-12 and the general ledger. These differences all have explanations; many of the explanations were supported by the Revised B-12 filed herewith. There were however, differences that could not be traced back to the allocation workpapers. Since these could not be traced back as a proper allocation, the utility did not include them on the B-12.

As in the Revised B-12 filed on 11/07/08, the total allocation of salaries is \$229,900, an increase of \$4,648 compared to the original total allocation of \$225,252. This difference is attributable to:

\$1,165	Additional allocation in June in a/c 6120 not picked up on the original B 12
(\$3,525)	Additional allocation in September in a/c 6120 not picked up on the original B 12
(\$ 14)	Additional allocation in December in a/c

	6155 not picked up on the original B 12
\$ 5	Additional allocation in December in a/c 6135 not picked up on the original B 12
\$3,646	Additional allocation in December in a/c 6160 not picked up on the original B 12
\$3,371	Incorrect allocation made and reversed in December in a/c 6165; the reversal was not picked up on the original B 12
\$4,648	Total difference between original B-12 and Revised B-12 filed on 10/13/08

Staff states in its deficiency letter that the total of B-6 salaries is \$200,828. This is the total salaries reflected on the general ledger. The difference between the salaries reflected on the general ledger (\$200,828) and the salaries reflected on the Revised B-12 filed on 11/07/08 (\$229,900) is \$29,072. This difference is comprised of:

\$ 356	Amount of allocated capitalized time in March booked to the GL and not picked up on the revised B-12 filed on 10/13/08 because it was untraceable
\$ 893	Amount of allocated capitalized time in June booked to the GL and not picked up on the revised B-12 filed on 10/13/08 because it was untraceable
(\$1,798)	Additional allocation of executive salaries in March, but not picked up on the original B-12 or the revised B-12 filed on 10/13/08 because it was untraceable
\$30,870	Actual capitalized time directly booked to Eagle Ridge
\$29,072	Total difference between revised B-12 filed on 10/13/08 and B-6

This capitalized time of \$30,870 is provided in the attached document, "Salary Allocation of Field Employees."

Each employee's salary is calculated in the manner below. The only difference for each employee is the denominator, which varies depending on the specific systems for which each employee works. The salary allocation was calculated for per books purposes based on equivalent residential customers (ERCs), converted into customer equivalents (CEs). The allocation was then calculated as follows:

Eagle Ridge CEs at 12/31/07

Total CEs at 12/31/07 for systems where employee performs duties

The salary allocation for each employee for each of the four quarters can be found on each employee's salary sheet from the attached, "Salary Allocation of Field Employees," under the section, "Salary Allocation". For example, John Bonagura's salary allocation for the first quarter shows the following, which shows that Eagle Ridge receives 3.73% (2,532 CEs / 67,898 CEs) of John Bonagura's first quarter salary (\$16,250 * 3.73% = \$606).

SALARY ALLOCATION

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems Assigned</u>	(b) <u>1Q Systems Customer Equivalents</u>	(c) <u>1Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>1Q Salary Allocated</u>
	Bonagura, John					
1	Tierra Verde	1,205		1.77%	line 23	288
2	Lake Placid	240		0.35%	line 23	57
3	East Lake	909		1.34%	line 23	218
4	Pebble Creek	2,211		3.26%	line 23	529
5	Alafaya	7,319		10.78%	line 23	1,752
6	Longwood			2.66%	line 23	

		1,806		23		432
				line	7/line	
7	Wedgfield	2,313	3.41%	23		554
	Cypress			line	8/line	
8	Lakes	1,773	2.61%	23		424
				line	9/line	
9	Eagle Ridge	2,532	3.73%	23		606
				line	10/line	
10	Mid-County	3,352	4.94%	23		802
				line	11/line	
11	LUSI	9,912	14.60%	23		2,372
				line	12/line	
12	UIF	8,123	11.96%	23		1,944
				line	13/line	
13	Miles Grant	1,642	2.42%	23		393
				line	14/line	
14	Sanlando	16,463	24.25%	23		3,940
				line	15/line	
15	Pennbrooke	2,082	3.07%	23		498
				line	16/line	
16	Sandalhaven	985	1.45%	23		236
				line	17/line	
17	Bayside	244	0.36%	23		58
				line	18/line	
18	South Gate	2,883	4.25%	23		690
				line	19/line	
19	Labrador	1,167	1.72%	23		279
				line	20/line	
20	Acme	161	0.24%	23		39
	Hutchinson			line	21/line	
21	Island	294	0.43%	23		70
				line	22/line	
22	Sandy Creek	282	0.42%	23		67
23		<u>67,898</u>	<u>100.00%</u>			<u>16,250</u>

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
November 10, 2008
Page 6

The allocation applies to the employee's total salary expense. Any capitalized portion is then credited directly to Eagle Ridge's salary expense, and debited to the proper capital account, as shown by employee on the attached, "Salary Allocation of Field Employees." The personnel who have capitalized time to Eagle Ridge are as follows:

- Michael DiDonato
- Patrick Flynn
- Ismael Garcia, Jr.
- Ed Golembeski
- Michael Monat
- Nick Pantelias
- Max Radcliff
- Malcolm Stewart
- Tony Wierzbicki
- Michael Wilson

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: Avy Crawford, Division of Economic Regulation (w/enclosures) (via e-mail)
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\EAGLE RIDGE\158) 2008 RATE CASE\PSC Clerk 06 (Response to Deficiencies).ltr.doc

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 080247-SU

MFR Line No.		MFR A-19 Per Books Test Year 12/31/06	F-2 (a) Per Annual Report 12/31/06	Reconciliation Explanation
9	Advances From Associated Companies	1,008,643	-	Response Deficiency 1. a - Annual Report Balances for Advances From Associated Companies netted against Notes & Accounts Payable - Assoc. Cos. (see Line 14 below).
14	Notes & Accounts Payable - Assoc. Cos.	(716,560)	292,083	Response Deficiency 1. b - Annual Report balance net of Advances From Associated Companies
Reconciled		<u>\$ 292,083</u>	<u>\$ 292,083</u>	

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES, ITEM (2)
EMPLOYEE TITLES AND JOB DESCRIPTIONS**

Current Plant Managerial Employees

Rick Durham, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

Patrick Flynn, Regional Director: Oversees all operations and employees in Florida.

Mike Wilson, Regional Manager: Manages operations and employees for all West Coast, North and South Florida operations. Mike Wilson oversees the day-to-day operations within the West Coast, North and South Florida areas.

Tony Wierzbicki, Project Manager: Manages all capital projects, inspects and monitors any developer activities or line extensions within the system.

Haws, Scotty, Safety and Compliance Manager: Assists the Regional Directors and Regional Managers in maintaining compliance and safe work practices while also acting as liaison to the Corporate Compliance and Safety Coordinator. This also includes staying abreast of the latest rules and regulations and updating and implementing current and future sampling plans as required by the states and EPA.

John Bonagura, Business Manager: Directs the budgeting process and five year capital planning process, performs variance analysis for budgeted, forecasted, and actual items, prepares monthly spending and budgeting reports, and helps operations maintain maintenance tracking schedules.

Scott (Malcolm) Stewart, Area Manager: Scott holds *Class C water treatment plant operator* and *Level B wastewater treatment plant operator* licenses. Scott supervises the day-to-day operations of the facilities in South Florida including the Eagle Ridge and Cross Creek systems.

Current Plant Operation's Employees

Joe Devers, Lead Operator: Joe holds *Class A drinking water treatment plant operator* and *Class A wastewater treatment plant operator* license(s) and is responsible for overseeing the day-to-day operations of the Eagle Ridge wastewater treatment plant.

Donald Dodd, Lead Operator: Donald holds *Class A water treatment plant operator* and *Class A wastewater treatment plant operator* licenses and is responsible for operating the Eagle Ridge wastewater treatment plant in the absence of the Lead Operator.

Ismael Garcia, Jr., Operator: Ismael holds a *Class C wastewater treatment plant operator license* and is responsible for overseeing the day-to-day operations of the Cross Creek wastewater treatment plant.

Previous Plant and Management Employees

John Hoy, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

Ronald Chard, Cross Connection Specialist: Robert is a *certified backflow device tester* and is responsible for protecting the public water supply from actual or potential contamination sources by ensuring appropriate backflow prevention devices are properly in use by residential, commercial, and industrial customers.

Ed Golembeski, Operator: Ed holds a *Class A wastewater treatment plant operator* license and was responsible for operating the Eagle Ridge wastewater treatment plant in the absence of the Lead Operator.

Michael Didonato, Lead Operator: Michael holds a *Class C wastewater treatment plant operator* license and was responsible for overseeing the day-to-day operations of the Eagle Ridge wastewater treatment plant.

Max Radcliff, Lead Operator: Max holds a *Class C wastewater treatment plant operator license* and was responsible for overseeing the day-to-day operations of the Eagle Ridge and Cross Creek treatment plants.

Nick Pantelias, Lead Operator: Nick holds *Class C water treatment plant operator and Class B wastewater plant operator* licenses and was responsible for overseeing the day-to-day operations of the Eagle Ridge wastewater treatment plant.

Facilities

The minimum staffing requirement at the wastewater plant is 6 hours per day, 7 days per week, by a minimum Class C wastewater operator.

Duties and Responsibilities

- a) Responsible for performing treatment plant, collection system and transmission system operation and maintenance. Duties are to be completed in a reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with the protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate and timely periodic plant operating reports.
- d) Report to the Permittee and the Department of Environmental Protection any serious plant or system breakdown or condition causing or likely to cause serious, inefficient

or unsafe treatment or discharge of water or wastewater in a manner not authorized by the current permit.

- e) Submit accurate reports relative to treatment plant, collection system, and transmission system operation, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for each plant, current to the last operation and maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace equipment or distribution and collection system components as needed to keep the facilities operating as permitted.
- h) Perform various service order functions including but not limited to the following: customer complaints; reading and checking meters; cross-connection inspections; installing or repairing the distribution, collection and disposal systems; installation of water meters.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general building upkeep.

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES, ITEM (2)
TEST YEAR EMPLOYEES**

<u>Name</u>	<u>Position</u>	<u>Certification WW Treatment</u>	<u>Assigned During TY</u>	<u>Currently Assigned</u>
Bonagura, John	Business Manager		1Q, 2Q, 3Q, 4Q	Yes
Chard, Ronald	Cross Connection Specialist	Certified backflow device tester	4Q	No
Devers, Joe	Lead Operator	A	No quarters	Yes
Didonato, Michael	Lead Operator	C	1Q, 2Q, 3Q	No
Dodd, Donald	Lead Operator	A	No quarters	Yes
Durham, Rick	Regional Vice President		3Q, 4Q	Yes
Flynn, Patrick	Regional Director		1Q, 2Q, 3Q, 4Q	Yes
Garcia Jr., Ismael	Operator	C	1Q, 2Q, 3Q, 4Q	Yes
Golembeski, Ed	Operator	A	1Q, 2Q, 3Q, 4Q	No
Haws, Scotty	Compliance & Safety Manager	A	1Q, 2Q, 3Q, 4Q	Yes
Hoy, John	Regional Vice President		1Q	No
Pantelias, Nick	Lead Operator	C	3Q, 4Q	No
Radcliff, Max	Lead Operator	C	1Q	No
Stewart, Scott (Malcolm)	Area Manager	B	1Q, 2Q, 3Q, 4Q	Yes
Wierzbicki, Anthony	Project Manager		1Q, 2Q	Yes
Wilson, Michael	Regional Manager		1Q, 2Q	Yes

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES, ITEM (2)
EAGLE RIDGE B-12 TO GL TIE OUT FOR DEFICIENCY 2

Account	Description	Period	Per Revised B-12		Per GL (allocated balances only)	Difference between		Explanation
			Per Original Filed B-12	Filed on 11/07/08		Original Filed B-12 and GL		
6150	Salaries - Operations Field B-12, page 2, line 2	Mar-07	35,344	35,344	35,344	-	N/A	
			35,344	35,344	35,344	-		
6155	Salaries - Operations Office B-12, page 2, line 3	Mar-07	4,503	4,503	4,503	-	N/A	
			4,503	4,503	4,503	-		
6105	Salaries - System Project	Mar-07	881	881	881	-	N/A	
6110	Salaries - Acctg/Finance	Mar-07	2,728	2,728	2,728	-	N/A	
6115	Salaries - Admin	Mar-07	833	833	833	-	N/A	
6120	Salaries - Offices/Stkhldr	Mar-07	2,406	2,406	4,204	1,798	N/A	\$1,798 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.
6125	Salaries - HR	Mar-07	1,002	1,002	1,002	-	N/A	
6130	Salaries - MIS	Mar-07	319	319	319	-	N/A	
6135	Salaries - Leadership Ops	Mar-07	937	937	937	-	N/A	
6140	Salaries - Regulatory	Mar-07	2,195	2,195	2,195	-	N/A	
6145	Salaries - Customer Service	Mar-07	69	69	69	-	N/A	
6160	Salaries - Chgd To Plt - WSC	Mar-07	-	-	-	-	N/A	
6165	Capitalized Time Adjustment B-12, page 2, line 4	Mar-07	-	-	-	-	N/A	
			11,370	11,370	13,168	1,798		
6150	Salaries - Operations Field B-12, page 3, line 2	Jun-07	39,867	39,867	39,867	-	N/A	
			39,867	39,867	39,867	-		
6155	Salaries - Operations Office B-12, page 3, line 3	Jun-07	4,939	4,939	4,939	-	N/A	
			4,939	4,939	4,939	-		
6105	Salaries - System Project	Jun-07	1,091	1,091	1,091	-	N/A	
6110	Salaries - Acctg/Finance	Jun-07	2,987	2,987	2,987	-	N/A	
6115	Salaries - Admin	Jun-07	566	566	566	-	N/A	
6120	Salaries - Officers/Stkhldr	Jun-07	2,497	3,662	3,662	1,165	N/A	An additional allocation of \$1,165 was made to capture amounts booked after the original allocation. A revised B-12 was submitted on 11/07/08.
6125	Salaries - HR	Jun-07	1,066	1,066	1,066	-	N/A	
6130	Salaries - MIS	Jun-07	340	340	340	-	N/A	
6135	Salaries - Leadership Ops	Jun-07	570	570	570	-	N/A	

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES, ITEM (2)
EAGLE RIDGE B-12 TO GL TIE OUT FOR DEFICIENCY 2

6140	Salaries - Regulatory	Jun-07	2,256	2,256	2,256	-	N/A
6145	Salaries - Customer Service	Jun-07	-	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Jun-07	-	-	-	-	N/A
6165	Capitalized Time Adjustment	Jun-07	-	-	-	-	
	B-12, page 3, line 4		<u>11,373</u>	<u>12,538</u>	<u>12,538</u>	<u>1,165</u>	

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES, ITEM (2)
EAGLE RIDGE B-12 TO GL TIE OUT FOR DEFICIENCY 2

6150	Salaries - Operations Field B-12, page 4, line 2	Sep-07	38,810	38,810	38,810	-	N/A
			<u>38,810</u>	<u>38,810</u>	<u>38,810</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 4, line 3	Sep-07	5,396	5,396	5,396	-	N/A
			<u>5,396</u>	<u>5,396</u>	<u>5,396</u>	<u>-</u>	
6105	Salaries - System Project	Sep-07	1,145	1,145	1,145	-	N/A
6110	Salaries - Acctg/Finance	Sep-07	2,423	2,423	2,423	-	N/A
6115	Salaries - Admin	Sep-07	634	634	634	-	N/A
6120	Salaries - Officers/Stkhdr	Sep-07	3,644	119	119	(3,525)	An additional allocation of (\$3,525) was made to capture amounts booked after the original allocation. A revised B-12 was submitted on 11/07/08.
6125	Salaries - HR	Sep-07	1,159	1,159	1,159	-	
6130	Salaries - MIS	Sep-07	462	462	462	-	
6135	Salaries - Leadership Ops	Sep-07	1,037	1,037	1,037	-	
6140	Salaries - Regulatory	Sep-07	2,275	2,275	2,275	-	
6145	Salaries - Customer Service	Sep-07	-	-	-	-	
6160	Salaries - Chgd To Plt - WSC	Sep-07	-	-	-	-	
6165	Capitalized Time Adjustment B-12, page 4, line 4	Sep-07	-	-	-	-	
			<u>12,779</u>	<u>9,254</u>	<u>9,254</u>	<u>(3,525)</u>	
6150	Salaries - Operations Field B-12, page 5, line 2	Dec-07	45,382	45,382	45,382	-	N/A
			<u>45,382</u>	<u>45,382</u>	<u>45,382</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 5, line 3	Dec-07	5,470	5,456	5,456	(14)	An additional allocation of (\$14) was made to capture amounts booked after the original allocation. A revised B-12 was submitted on 11/07/08.
			<u>5,470</u>	<u>5,456</u>	<u>5,456</u>	<u>(14)</u>	
6105	Salaries - System Project	Dec-07	1,420	1,420	1,420	-	N/A
6110	Salaries - Acctg/Finance	Dec-07	2,978	2,978	2,978	-	N/A
6115	Salaries - Admin	Dec-07	658	658	658	-	N/A
6120	Salaries - Officers/Stkhdr	Dec-07	3,491	3,491	3,491	-	N/A
6125	Salaries - HR	Dec-07	1,171	1,171	1,171	-	N/A
6130	Salaries - MIS	Dec-07	456	456	456	-	N/A
6135	Salaries - Leadership Ops	Dec-07	1,029	1,034	1,034	5	An additional allocation of \$5 was made to capture amounts booked after the original allocation. A revised B-12 was submitted on 11/07/08.
6140	Salaries - Regulatory	Dec-07	2,187	2,187	2,187	-	

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES, ITEM (2)
EAGLE RIDGE B-12 TO GL TIE OUT FOR DEFICIENCY 2**

6145	Salaries - Customer Service	Dec-07	-	-	-	-	N/A
							An additional allocation of \$3,646 was made to capture amounts booked after the original allocation. A revised B-12 was submitted on 11/07/08.
6160	Salaries - Chgd To Plt - WSC	Dec-07	-	3,646	3,646	3,646	An incorrect allocation was originally made in this account, and then reversed. The reversal was not captured in the original B-12. A revised B-12 was submitted on 11/07/08.
6165	Capitalized Time Adjustment B-12, page 5, line 4	Dec-07	(3,371)	-	-	3,371	
			<u>10,019</u>	<u>17,041</u>	<u>17,041</u>	<u>7,022</u>	
			159,403	159,403	159,403		
			20,308	20,294	20,294		
			45,541	50,203	52,001		

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 080247-SU
 Schedule Year Ended: 12/31/07
 Interim Final
 Historical Projected

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.

										Utilities, Inc. of Eagle Ridge Allocation Percentage	
										(8)	
										Historical Quarter Ending March 31, 2007	
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
			Eagle Ridge	Other Companies/ Systems	Total		Eagle Ridge	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	0.84%	99.2%	100.0%	ERC	\$35,344	\$4,183,368	\$4,218,712		\$35,344
3	601	Salaries - Office	0.75%	99.2%	100.0%	ERC	4,503	593,953	598,456		4,503
4	601	Salaries - Northbrook	1.06%	98.9%	100.0%	ERC	11,370	1,059,301	1,070,671		11,370
5	604	Pension & Benefits (All UI employees)	0.89%	99.1%	100.0%	ERC	9,387	1,042,775	1,052,162		9,387
6	408	Taxes Other Than Income	0.92%	99.1%	100.0%	ERC	5,684	612,521	618,205		5,684
7							<u>\$66,288</u>	<u>\$7,491,918</u>	<u>\$7,558,206</u>	<u>\$0</u>	<u>\$66,288</u>
8											
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	1.04%	99.0%	100.0%	ERC	\$574	\$54,622	\$55,196		\$574
11	620	Materials and Supplies	0.45%	99.5%	100.0%	ERC	70	15,374	15,444		70
12	636	Contractual Services Other	0.45%	99.6%	100.0%	ERC	836	185,117	185,953		836
13	675	Miscellaneous Expenses	0.45%	99.6%	100.0%	ERC	115	25,485	25,600		115
14							<u>\$1,595</u>	<u>\$280,598</u>	<u>\$282,193</u>	<u>\$0</u>	<u>\$1,595</u>
15											
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	1.07%	98.9%	100.0%	ERC	\$527	\$48,656	\$49,183		\$527
18	408	Taxes Other than Income	1.04%	99.0%	100.0%	ERC	186	17,651	17,837		186
19	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-		-
20	427	Interest Expense	0.73%	99.3%	100.0%	ERC	521	70,737	71,258		521
21	604	Employee Benefits	1.04%	99.0%	100.0%	ERC	361	34,324	34,685		361
22	620	Materials and Supplies	0.96%	99.0%	100.0%	ERC	587	60,429	61,016		587
23	632	Contractual Services - Accounting	1.11%	98.9%	100.0%	ERC	1,829	163,646	165,475		1,829
24	633	Contractual Services - Legal	1.11%	98.9%	100.0%	ERC	81	7,216	7,297		81
25	636	Contractual Services - Other	1.11%	98.9%	100.0%	ERC	499	44,524	45,023		499
26	650	Transportation Expenses	1.11%	98.9%	100.0%	ERC	40	3,565	3,605		40
27	670	Bad Debt Expense	1.11%	98.9%	100.0%	ERC	68	6,070	6,138		68
28	675	Miscellaneous Expenses	1.07%	98.9%	100.0%	ERC	2,237	207,488	209,725		2,237
29	659	Other Insurance	0.26%	99.7%	100.0%	ERC	1,453	564,568	566,021		1,453
30							<u>\$8,389</u>	<u>\$1,228,876</u>	<u>\$1,237,265</u>	<u>\$0</u>	<u>\$8,028</u>
31											
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33	Regional Office Allocations										
34	403	Depreciation Expenses	3.73%	96.27%	100.00%	ERC	\$254	\$6,553	\$6,807		\$254
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	3.72%	96.28%	100.00%	ERC	366	9,462	9,828		366
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	3.73%	96.27%	100.00%	ERC	396	10,231	10,627		396
43	650	Transportation Expense	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	3.73%	96.27%	100.00%	ERC	2,156	55,605	57,761		2,156
47							<u>\$ 3,172</u>	<u>\$ 81,850</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 3,172</u>

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 080247-SU
 Schedule Year Ended: 12/31/07
 Interim Final
 Historical Projected

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.

											Utilities, Inc. of Eagle Ridge										
											Allocation Percentage										
											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
											Allocation Percentages			Historical Quarter Ending June 30, 2007							
											Other Companies/			Amounts Allocated							
Line No.	G/L Acct. No.	Description	Eagle Ridge	Systems	Total	Description of Allocation Method	Eagle Ridge	Companies/ Systems	Total	0.00% Water	100.00% Sewer										
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>																				
2	601	Salaries - Operations	4.02%	95.98%	100.00%	ERC	\$39,867	\$951,433	\$991,300		\$39,867										
3	601	Salaries - Office	3.85%	96.15%	100.00%	ERC	4,939	123,455	128,394		4,939										
4	601	Salaries - Northbrook	1.18%	98.82%	100.00%	ERC	12,538	1,051,246	1,063,784		12,538										
5	604	Pension & Benefits (All UI employees)	1.02%	98.98%	100.00%	ERC	11,318	1,100,516	1,111,834		11,318										
6	408	Taxes Other Than Income	0.98%	99.02%	100.00%	ERC	4,465	452,728	457,193		4,465										
7							<u>\$73,127</u>	<u>\$3,679,377</u>	<u>\$3,752,504</u>	<u>\$0</u>	<u>\$73,127</u>										
8																					
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>																				
10	403	Depreciation Expense	1.05%	98.95%	100.00%	ERC	\$965	\$91,301	\$92,266		\$965										
11	620	Materials and Supplies	0.53%	99.47%	100.00%	ERC	110	20,624	20,734		110										
12	636	Contractual Services Other	0.53%	99.47%	100.00%	ERC	1,502	281,753	283,255		1,502										
13	675	Miscellaneous Expenses	0.52%	99.48%	100.00%	ERC	14	2,670	2,684		14										
14							<u>\$2,591</u>	<u>\$396,348</u>	<u>\$398,939</u>	<u>\$0</u>	<u>\$2,591</u>										
15																					
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>																				
17	403	Depreciation Expense	1.07%	98.93%	100.00%	ERC	\$448	\$41,508	\$41,956		\$448										
18	408	Taxes Other than Income	1.05%	98.95%	100.00%	ERC	187	17,650	17,837		187										
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-										
20	427	Interest Expense	0.76%	99.24%	100.00%	ERC	566	74,178	74,744		566										
21	604	Employee Benefits	1.04%	0.00%	100.00%	ERC	204		19,546		204										
22	620	Materials and Supplies	0.97%	99.03%	100.00%	ERC	577	59,066	59,643		577										
23	632	Contractual Services - Accounting	1.10%	98.90%	100.00%	ERC	(232)	(20,804)	(21,036)		(232)										
24	633	Contractual Services - Legal	1.11%	98.89%	100.00%	ERC	286	25,592	25,878		286										
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	2,537	227,284	229,821		2,537										
26	650	Transportation Expenses	1.11%	98.89%	100.00%	ERC	55	4,900	4,955		55										
27	670	Bad Debt Expense	1.09%	98.91%	100.00%	ERC	18	1,626	1,644		18										
28	675	Miscellaneous Expenses	1.07%	98.93%	100.00%	ERC	2,081	192,444	194,525		2,081										
29	659	Other Insurance	0.27%	99.73%	100.00%	ERC	1,499	550,529	552,028		1,499										
30							<u>\$8,226</u>	<u>\$1,173,973</u>	<u>\$1,201,541</u>	<u>\$0</u>	<u>\$8,022</u>										
31																					
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>																				
33	<u>Regional Office Allocations</u>																				
34	403	Depreciation Expenses	3.83%	96.17%	100.00%	ERC	\$261	\$6,546	\$6,807		261										
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	3.85%	96.15%	100.00%	ERC	378	9,450	9,828		378										
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-										
42	636	Contractual Services - Other	3.85%	96.15%	100.00%	ERC	409	10,218	10,627		409										
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	-	-	-		-										

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 080247-SU
 Schedule Year Ended: 12/31/07
 Interim Final
 Historical Projected

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.

											Utilities, Inc. of Eagle Ridge Allocation Percentage	
											(8)	
											(7)	
											(6)	
											(5)	
											(4)	
											(3)	
											(2)	
											(1)	
											Historical Quarter Ending September 30, 2007	
											Amounts Allocated	
											Allocation Percentages	
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer	
			Eagle Ridge	Other Companies/ Systems	Total		Eagle Ridge	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	3.93%	96.07%	100.00%	ERC	\$38,810	\$948,287	\$987,097		\$38,810	
3	601	Salaries - Office	3.74%	96.26%	100.00%	ERC	5,396	138,797	144,193		5,396	
4	601	Salaries - Northbrook	0.76%	99.24%	100.00%	ERC	9,254	1,203,800	1,213,054		9,254	
5	604	Pension & Benefits (All UI employees)	1.04%	98.96%	100.00%	ERC	13,409	1,275,079	1,288,488		13,409	
6	408	Taxes Other Than Income	0.95%	99.05%	100.00%	ERC	4,408	457,510	461,918		4,408	
7							<u>\$71,277</u>	<u>\$4,023,474</u>	<u>\$4,094,751</u>	<u>\$0</u>	<u>\$71,277</u>	
8												
9		<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	1.04%	98.96%	100.00%	ERC	(\$920)	(\$87,671)	(\$88,591)		(\$920)	
11	620	Materials and Supplies	0.52%	99.48%	100.00%	ERC	100	19,085	19,185		100	
12	636	Contractual Services Other	0.52%	99.48%	100.00%	ERC	1,496	286,213	287,709		1,496	
13	675	Miscellaneous Expenses	0.54%	99.46%	100.00%	ERC	15	2,778	2,793		15	
14							<u>\$691</u>	<u>\$220,405</u>	<u>\$221,096</u>	<u>\$0</u>	<u>\$691</u>	
15												
16		<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	1.05%	98.95%	100.00%	ERC	\$392	\$36,775	\$37,167		\$392	
18	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	185	17,652	17,837		185	
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-	
20	427	Interest Expense	1.08%	98.92%	100.00%	ERC	(2,217)	(203,076)	(205,293)		(2,217)	
21	604	Employee Benefits	1.04%	98.96%	100.00%	ERC	159	15,113	15,272		159	
22	620	Materials and Supplies	0.96%	99.04%	100.00%	ERC	747	76,806	77,553		747	
23	632	Contractual Services - Accounting	1.09%	98.91%	100.00%	ERC	841	75,974	76,815		841	
24	633	Contractual Services - Legal	1.10%	98.90%	100.00%	ERC	246	22,203	22,449		246	
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	2,057	185,723	187,780		2,057	
26	650	Transportation Expenses	1.09%	98.91%	100.00%	ERC	71	6,439	6,510		71	
27	670	Bad Debt Expense	1.09%	98.91%	100.00%	ERC	55	4,983	5,038		55	
28	675	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	4,685	437,116	441,801		4,685	
29	659	Other Insurance	0.25%	99.75%	100.00%	ERC	1,488	589,616	591,104		1,488	
30							<u>\$8,709</u>	<u>\$1,265,323</u>	<u>\$1,274,032</u>	<u>\$0</u>	<u>\$8,709</u>	
31												
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33		<u>Regional Office Allocations</u>										
34	403	Depreciation Expenses	3.73%	96.27%	100.00%	ERC	\$254	\$6,553	\$6,807		\$254	
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	3.73%	96.27%	100.00%	ERC	367	9,461	9,828		367	
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-	
42	636	Contractual Services - Other	3.74%	96.26%	100.00%	ERC	397	10,230	10,627		397	
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	3.74%	96.26%	100.00%	ERC	2,161	55,600	57,761		2,161	
47							<u>\$ 3,179</u>	<u>\$ 81,843</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 3,179</u>	

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 080247-SU
 Schedule Year Ended: 12/31/07
 Interim Final
 Historical Projected

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.

										Utilities, Inc. of Eagle Ridge Allocation Percentage	
										Historical Quarter Ending December 31, 2007	
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
			Eagle Ridge	Other Companies/ Systems	Total		Eagle Ridge	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	3.90%	96.10%	100.00%	ERC	\$45,382	\$1,117,164	\$1,162,546		\$45,382
3	601	Salaries - Office	3.73%	96.27%	100.00%	ERC	5,456	140,728	146,184		5,456
4	601	Salaries - Northbrook	1.77%	98.23%	100.00%	ERC	17,041	943,079	960,120		17,041
5	604	Pension & Benefits (All UI employees)	1.06%	98.94%	100.00%	ERC	14,941	1,389,197	1,404,138		14,941
6	408	Taxes Other Than Income	1.01%	98.99%	100.00%	ERC	4,638	456,641	461,279		4,638
7							<u>\$87,458</u>	<u>\$4,046,810</u>	<u>\$4,134,268</u>	<u>\$0</u>	<u>\$87,458</u>
8											
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	1.04%	98.96%	100.00%	ERC	\$146	\$13,924	\$14,070		\$146
11	620	Materials and Supplies	0.53%	99.47%	100.00%	ERC	\$23	\$4,340	4,363		23
12	636	Contractual Services Other	0.52%	99.48%	100.00%	ERC	1,717	328,481	330,198		1,717
13	675	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	7	1,466	1,473		7
14							<u>\$1,893</u>	<u>\$348,210</u>	<u>\$350,103</u>	<u>\$0</u>	<u>\$1,893</u>
15											
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	1.15%	98.85%	100.00%	ERC	\$184	\$15,847	\$16,031		\$184
18	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	185	17,652	17,837		185
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.05%	98.95%	100.00%	ERC	(2,322)	(219,570)	(221,892)		(2,322)
21	604	Employee Benefits	1.04%	0.00%	100.00%	ERC	198		19,024		19,024
22	620	Materials and Supplies	0.77%	99.23%	100.00%	ERC	1,132	145,240	146,372		1,132
23	632	Contractual Services - Accounting	1.10%	98.90%	100.00%	ERC	2,267	204,516	206,783		2,267
24	633	Contractual Services - Legal	1.10%	98.90%	100.00%	ERC	526	47,474	48,000		526
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	2,164	195,142	197,306		2,164
26	650	Transportation Expenses	1.09%	98.91%	100.00%	ERC	86	7,794	7,880		86
27	670	Bad Debt Expense	1.13%	98.87%	100.00%	ERC	17	1,490	1,507		17
28	675	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	4,393	409,701	414,094		4,393
29	659	Other Insurance	0.89%	99.11%	100.00%	ERC	5,321	593,844	599,165		5,321
30							<u>\$14,151</u>	<u>\$1,419,131</u>	<u>\$1,452,108</u>	<u>\$0</u>	<u>\$13,953</u>
31											
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33	Regional Office Allocations										
34	403	Depreciation Expenses	0.00%	100.00%	100.00%	ERC	\$0	\$6,807	\$6,807		\$0
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	3.73%	96.27%	100.00%	ERC	367	9,461	9,828		367
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-
42	636	Contractual Services - Other	3.74%	96.26%	100.00%	ERC	397	10,230	10,627		397
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	3.74%	96.26%	100.00%	ERC	2,161	55,600	57,761		2,161
47							<u>\$2,925</u>	<u>\$82,097</u>	<u>\$85,022</u>	<u>\$0</u>	<u>\$2,925</u>

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge
 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															
										(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)	
										Historical Year Ending December 31, 2007															
										Allocation Percentages						Amounts Allocated									
Line No.	G/L Acct. No.	Description	Other Companies/ Systems			Description of Allocation Method	Other Companies/ Systems			0.00% Water		100.00% Sewer													
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total	Water	Sewer														
<u>Water Service Corp. Allocated Expenses (SE.50):</u>																									
2	601	Salaries - Operations	2.17%	97.83%	100.00%	ERC	\$159,403	\$7,200,252	\$7,359,655			\$159,403													
3	601	Salaries - Office	2.00%	98.00%	100.00%	ERC	20,294	996,933	1,017,227			20,294													
4	601	Salaries - Northbrook	1.17%	98.83%	100.00%	ERC	50,203	4,257,426	4,307,629			50,203													
5	604	Pension & Benefits (All UI employees)	1.01%	98.99%	100.00%	ERC	49,055	4,807,567	4,856,622			49,055													
6	408	Taxes Other Than Income	0.96%	99.04%	100.00%	ERC	19,195	1,979,401	1,998,596			19,195													
7							<u>\$298,150</u>	<u>\$19,241,579</u>	<u>\$19,539,729</u>		<u>\$0</u>	<u>\$298,150</u>													
8																									
<u>Water Service Corp. Allocated Expenses (SE.51):</u>																									
10	403	Depreciation Expense	1.05%	98.95%	100.00%	ERC	\$765	\$72,176	\$72,941			\$765													
11	620	Materials and Supplies	0.51%	99.49%	100.00%	ERC	303	59,423	59,726			303													
12	636	Contractual Services Other	0.51%	99.49%	100.00%	ERC	5,551	1,081,564	1,087,115			5,551													
13	675	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	151	32,399	32,550			151													
14							<u>\$6,770</u>	<u>\$1,245,562</u>	<u>\$1,252,332</u>		<u>\$0</u>	<u>\$6,770</u>													
15																									
<u>Water Service Corp. Allocated Expenses (SE.60):</u>																									
17	403	Depreciation Expense	1.07%	98.93%	100.00%	ERC	\$1,551	\$142,787	\$144,338			\$1,551													
18	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	743	70,605	71,348			743													
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-			-													
20	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(3,452)	(277,731)	(281,183)			(3,452)													
21	604	Employee Benefits	1.04%	98.96%	100.00%	ERC	922	87,605	88,527			922													
22	620	Materials and Supplies	0.88%	99.12%	100.00%	ERC	3,043	341,541	344,584			3,043													
23	632	Contractual Services - Accounting	1.10%	98.90%	100.00%	ERC	4,705	423,332	428,037			4,705													
24	633	Contractual Services - Legal	1.10%	98.90%	100.00%	ERC	1,139	102,485	103,624			1,139													
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	7,257	652,674	659,931			7,257													
26	650	Transportation Expenses	1.10%	98.90%	100.00%	ERC	252	22,698	22,950			252													
27	670	Bad Debt Expense	1.10%	98.90%	100.00%	ERC	158	14,170	14,328			158													
28	675	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	13,396	1,246,748	1,260,144			13,396													
29	659	Other Insurance	0.42%	99.58%	100.00%	ERC	9,761	2,298,557	2,308,318			9,761													
30							<u>\$39,475</u>	<u>\$5,125,470</u>	<u>\$5,164,945</u>		<u>\$0</u>	<u>\$38,712</u>													
31																									
<u>Water Service Corp. Allocated Expenses (SE.90):</u>																									
<u>Regional Office Allocations</u>																									
34	403	Depreciation Expenses	2.82%	97.18%	100.00%	ERC	\$769	\$26,458	\$27,227			\$769													
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	3.76%	96.24%	100.00%	ERC	1,478	37,832	39,310			1,478													
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-			-													
42	636	Contractual Services - Other	3.76%	96.24%	100.00%	ERC	1,599	40,909	42,508			1,599													
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	-	-	-			-													

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES**

<u>Employee Name</u>	<u>Total Florida Salary</u>	<u>Salary Allocated to Eagle Ridge</u>	<u>Captive Eagle Ridge</u>
Bonagura, John	68,196	2,567	-
Chard, Ronald	2,281	851	-
Devers, Joe	-	-	-
DiDonato, Michael	10,658	10,658	850
Dodd, Donald	-	-	-
Durham, Rick	67,623	2,531	-
Flynn, Patrick	122,678	4,616	136
Garcia Jr., Ismael	45,326	45,326	3,969
Golembeski, Ed	41,911	41,911	4,956
Haws, Scotty	71,359	2,686	-
Hoy, John	40,688	1,517	-
Monat, Michael	45,645	-	2,439
Pantelias, Nick	20,059	20,059	1,255
Radcliff, Max	2,046	2,046	594
Stewart, Malcolm	56,491	16,365	13,360
Weirzbicki, Tony	69,527	3,853	407
Wilson, Michael	77,068	4,421	2,905
	<u>741,556</u>	<u>159,406</u>	<u>30,870.31</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Bonagura, John	16,250	16,250	-	16,250	16,250	-	18,769	18,769	-	16,927	16,927	-	68,196	68,196	-

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
Bonagura, John						
1	Tierra Verde		1,205	1.77%	line 1/line 23	288
2	Lake Placid		240	0.35%	line 2/line 23	57
3	East Lake		909	1.34%	line 3/line 23	218
4	Pebble Creek		2,211	3.26%	line 4/line 23	529
5	Alafaya		7,319	10.78%	line 5/line 23	1,752
6	Longwood		1,806	2.66%	line 6/line 23	432
7	Wedgefield		2,313	3.41%	line 7/line 23	554
8	Cypress Lakes		1,773	2.61%	line 8/line 23	424
9	Eagle Ridge		2,532	3.73%	line 9/line 23	606
10	Mid-County		3,352	4.94%	line 10/line 23	802
11	LUSI		9,912	14.60%	line 11/line 23	2,372
12	UIF		8,123	11.96%	line 12/line 23	1,944
13	Miles Grant		1,642	2.42%	line 13/line 23	393
14	Sanlando		16,463	24.25%	line 14/line 23	3,940
15	Pennbrooke		2,082	3.07%	line 15/line 23	498
16	Sandalhaven		985	1.45%	line 16/line 23	236
17	Bayside		244	0.36%	line 17/line 23	58
18	South Gate		2,883	4.25%	line 18/line 23	690
19	Labrador		1,167	1.72%	line 19/line 23	279
20	Acme		161	0.24%	line 20/line 23	39
21	Hutchinson Island		294	0.43%	line 21/line 23	70
22	Sandy Creek		282	0.42%	line 22/line 23	67
23			<u>67,898</u>	<u>100.00%</u>		<u>16,250</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
Bonagura, John						
1	Tierra Verde		508	0.77%	line 1/line 23	125
2	Lake Placid		207	0.31%	line 2/line 23	51
3	East Lake		902	1.37%	line 3/line 23	223
4	Pebble Creek		2,203	3.35%	line 4/line 23	544
5	Alafaya		7,297	11.09%	line 5/line 23	1,802
6	Longwood		1,785	2.71%	line 6/line 23	441
7	Wedgefield		2,323	3.53%	line 7/line 23	574
8	Cypress Lakes		1,776	2.70%	line 8/line 23	439
9	Eagle Ridge		2,531	3.85%	line 9/line 23	625
10	Mid-County		2,075	3.15%	line 10/line 23	512
11	LUSI		9,901	15.05%	line 11/line 23	2,445
12	UIF		8,080	12.28%	line 12/line 23	1,995
13	Miles Grant		1,644	2.50%	line 13/line 23	406
14	Sanlando		16,427	24.96%	line 14/line 23	4,057
15	Pennbrooke		2,088	3.17%	line 15/line 23	516
16	Sandalhaven		1,045	1.59%	line 16/line 23	258
17	Bayside		244	0.37%	line 17/line 23	60
18	South Gate		2,844	4.32%	line 18/line 23	702
19	Labrador		1,176	1.79%	line 19/line 23	290
20	Acme		161	0.24%	line 20/line 23	40
21	Hutchinson Island		294	0.45%	line 21/line 23	73
22	Sandy Creek		290	0.44%	line 22/line 23	72
23			<u>65,801</u>	<u>100.00%</u>		<u>16,250</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
Bonagura, John						
1	Tierra Verde		1,208	1.79%	line 1/line 23	335
2	Lake Placid		209	0.31%	line 2/line 23	58
3	East Lake		901	1.33%	line 3/line 23	250
4	Pebble Creek		2,203	3.26%	line 4/line 23	611
5	Alafaya		7,276	10.76%	line 5/line 23	2,019
6	Longwood		1,759	2.60%	line 6/line 23	488
7	Wedgefield		2,324	3.44%	line 7/line 23	645
8	Cypress Lakes		1,779	2.63%	line 8/line 23	494
9	Eagle Ridge		2,531	3.74%	line 9/line 23	702
10	Mid-County		3,355	4.96%	line 10/line 23	931
11	LUSI		9,835	14.54%	line 11/line 23	2,729
12	UIF		8,049	11.90%	line 12/line 23	2,234
13	Miles Grant		1,642	2.43%	line 13/line 23	456
14	Sanlando		16,423	24.28%	line 14/line 23	4,558
15	Pennbrooke		2,086	3.08%	line 15/line 23	579
16	Sandalhaven		1,045	1.55%	line 16/line 23	290
17	Bayside		249	0.37%	line 17/line 23	69
18	South Gate		2,845	4.21%	line 18/line 23	790
19	Labrador		1,175	1.74%	line 19/line 23	326
20	Acme		161	0.24%	line 20/line 23	45
21	Hutchinson Island		294	0.43%	line 21/line 23	82
22	Sandy Creek		283	0.42%	line 22/line 23	79
23			<u>67,632</u>	<u>100.00%</u>		<u>18,769</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Bonagura, John					
1	Tierra Verde		1,208	1.79%	line 1/line 23	303
2	Lake Placid		207	0.31%	line 2/line 23	52
3	East Lake		891	1.32%	line 3/line 23	223
4	Pebble Creek		2,189	3.24%	line 4/line 23	549
5	Alafaya		7,269	10.77%	line 5/line 23	1,823
6	Longwood		1,779	2.64%	line 6/line 23	446
7	Wedgefield		2,313	3.43%	line 7/line 23	580
8	Cypress Lakes		1,779	2.64%	line 8/line 23	446
9	Eagle Ridge		2,526	3.74%	line 9/line 23	633
10	Mid-County		3,355	4.97%	line 10/line 23	841
11	LUSI		9,734	14.42%	line 11/line 23	2,441
12	UIF		8,029	11.89%	line 12/line 23	2,013
13	Miles Grant		1,650	2.44%	line 13/line 23	414
14	Sanlando		16,428	24.34%	line 14/line 23	4,119
15	Pennbrooke		2,082	3.08%	line 15/line 23	522
16	Sandalhaven		1,043	1.55%	line 16/line 23	262
17	Bayside		241	0.36%	line 17/line 23	60
18	South Gate		2,863	4.24%	line 18/line 23	718
19	Labrador		1,180	1.75%	line 19/line 23	296
20	Acme		161	0.24%	line 20/line 23	40
21	Hutchinson Island		294	0.44%	line 21/line 23	74
22	Sandy Creek		283	0.42%	line 22/line 23	71
23			<u>67,504</u>	<u>100.00%</u>		<u>16,927</u>
Total Eagle Ridge Salary for Bonagura, John			<u>2,567</u>	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Bonagura, John	Sandalhaven	1863015 - Deferred RC	135.68
2	Bonagura, John	WSC	0005-1170701	430.10

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Chard, Ronald	-	-	-	-	-	-	-	-	-	2,281	2,281	-	2,281	2,281	-
*Note: Ronald Chard began work in Florida in 4Q 2007.															

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>IO Systems</u> <u>Assigned</u>	(b) <u>IO Systems</u> <u>Customer Equivalents</u>	(c) <u>IO Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>IO Salary</u> <u>Allocated</u>
	Chard, Ronald					
1	Tierra Verde	-		0.00%	line 1/line 23	-
2	Lake Placid	-		0.00%	line 2/line 23	-
3	East Lake	-		0.00%	line 3/line 23	-
4	Pebble Creek	-		0.00%	line 4/line 23	-
5	Alafaya	-		0.00%	line 5/line 23	-
6	Longwood	-		0.00%	line 6/line 23	-
7	Wedgefield	-		0.00%	line 7/line 23	-
8	Cypress Lakes	-		0.00%	line 8/line 23	-
9	Eagle Ridge	-		0.00%	line 9/line 23	-
10	Mid-County	-		0.00%	line 10/line 23	-
11	LUSI	-		0.00%	line 11/line 23	-
12	UIF	-		0.00%	line 12/line 23	-
13	Miles Grant	-		0.00%	line 13/line 23	-
14	Sanlando	-		0.00%	line 14/line 23	-
15	Pennbrooke	-		0.00%	line 15/line 23	-
16	Sandalhaven	-		0.00%	line 16/line 23	-
17	Bayside	-		0.00%	line 17/line 23	-
18	South Gate	-		0.00%	line 18/line 23	-
19	Labrador	-		0.00%	line 19/line 23	-
20	Acme	-		0.00%	line 20/line 23	-
21	Hutchinson Island	-		0.00%	line 21/line 23	-
22	Sandy Creek	-		0.00%	line 22/line 23	-
23		-		0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Svstems</u> <u>Assigned</u>	(b) <u>2Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>2Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	Chard, Ronald					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Svstems</u> <u>Assigned</u>	(b) <u>3Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>3Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	Chard, Ronald					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Svstems Assigned</u>	(b) <u>4Q Svstems Customer Equivalents</u>	(c) <u>4Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Chard, Ronald					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	891	891	13.16%	line 3/line 23	300
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,526	2,526	37.30%	line 9/line 23	851
10	Mid-County	3,355	3,355	49.54%	line 10/line 23	1,130
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			<u>6,772</u>	<u>100.00%</u>		<u>2,281</u>

Total Eagle Ridge Salary for Chard, Ronald 851 Total of all quarters (e)(10)

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Chard, Ronald	N/A	N/A	N/A

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Devers, Joe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
*Note: Joe Devers began work in Florida in 2008.															

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Devers, Joe					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	Devers, Joe					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	Devers, Joe					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Devers, Joe					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-
Total Eagle Ridge Salary for Devers, Joe				-	Total of all quarters (e)(10)	-

<u>CAPITALIZED TIME</u>		(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Devers, Joe	N/A	N/A	N/A

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k) (c)+(f)+(i)+(l)			
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>	
DiDonato, Michael	1,036		1,036	-	9,743	9,743	-	(120)	(120)	-	-	-	-	10,658	10,658	-
*Note: Michael DiDonato ceased work in Florida in 4Q 2007.																

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	DiDonato, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,532	-	100.00%	line 9/line 23	1,036
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,532	100.00%		1,036

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	DiDonato, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	2,531	100.00%	line 9/line 23	9,743
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,531	100.00%		9,743

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	DiDonato, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	2,531	100.00%	line 9/line 23	(120)
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,531	100.00%		(120)

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	DiDonato, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-
Total Eagle Ridge Salary for DiDonato, Michael		10,658		Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	DiDonato, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	125.00
2	DiDonato, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	250.00
3	DiDonato, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	474.88

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k) (c)+(f)+(i)+(l)		
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Dodd, Donald	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

*Note: Donald Dodd began work in Florida in 2008.

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Dodd, Donald					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	Dodd, Donald					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	Dodd, Donald					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Dodd, Donald					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-
Total Eagle Ridge Salary for Dodd, Donald				-	Total of all quarters (e)(10)	-

<u>CAPITALIZED TIME</u>		(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Dodd, Donald	N/A	N/A	N/A

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(c)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Durham, Rick	-	-	-	-	-	-	32,522	32,522	-	35,102	35,102	-	67,623	67,623	-
*Note: Rick Durham began work in Florida in 3Q 2007.															

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Durham, Rick					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems</u> <u>Assigned</u>	(b) <u>2Q Systems</u> <u>Customer Equivalents</u>	(c) <u>2Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	Durham, Rick					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

20	Acme	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	0.00%	line 22/line 23	-
23		-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	<u>(a)</u> <u>3Q Systems</u> <u>Assigned</u>	<u>(b)</u> <u>3Q Systems</u> <u>Customer Equivalents</u>	<u>(c)</u> <u>3Q Systems</u> <u>% Assigned</u>	<u>(d)</u> <u>Allocation</u> <u>Method</u>	<u>(e)</u> <u>3Q Salary</u> <u>Allocated</u>
	Durham, Rick					
1	Tierra Verde		1,208	1.79%	line 1/line 23	581
2	Lake Placid		209	0.31%	line 2/line 23	101
3	East Lake		901	1.33%	line 3/line 23	433
4	Pebble Creek		2,203	3.26%	line 4/line 23	1,059
5	Alafaya		7,276	10.76%	line 5/line 23	3,499
6	Longwood		1,759	2.60%	line 6/line 23	846
7	Wedgefield		2,324	3.44%	line 7/line 23	1,118
8	Cypress Lakes		1,779	2.63%	line 8/line 23	855
9	Eagle Ridge		2,531	3.74%	line 9/line 23	1,217
10	Mid-County		3,355	4.96%	line 10/line 23	1,613
11	LUSI		9,835	14.54%	line 11/line 23	4,729
12	UIF		8,049	11.90%	line 12/line 23	3,870
13	Miles Grant		1,642	2.43%	line 13/line 23	790
14	Sanlando		16,423	24.28%	line 14/line 23	7,897
15	Pennbrooke		2,086	3.08%	line 15/line 23	1,003
16	Sandalhaven		1,045	1.55%	line 16/line 23	503
17	Bayside		249	0.37%	line 17/line 23	120
18	South Gate		2,845	4.21%	line 18/line 23	1,368
19	Labrador		1,175	1.74%	line 19/line 23	565
20	Acme		161	0.24%	line 20/line 23	77
21	Hutchinson Island		294	0.43%	line 21/line 23	141
22	Sandy Creek		283	0.42%	line 22/line 23	136
23			<u>67,632</u>	<u>100.00%</u>		<u>32,522</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Durham, Rick					
1	Tierra Verde		1,208	1.79%	line 1/line 23	628
2	Lake Placid		207	0.31%	line 2/line 23	108
3	East Lake		891	1.32%	line 3/line 23	463
4	Pebble Creek		2,189	3.24%	line 4/line 23	1,138
5	Alafaya		7,269	10.77%	line 5/line 23	3,780
6	Longwood		1,779	2.64%	line 6/line 23	925
7	Wedgfield		2,313	3.43%	line 7/line 23	1,203
8	Cypress Lakes		1,779	2.64%	line 8/line 23	925
9	Eagle Ridge		2,526	3.74%	line 9/line 23	1,313
10	Mid-County		3,355	4.97%	line 10/line 23	1,745
11	LUSI		9,734	14.42%	line 11/line 23	5,062
12	UIF		8,029	11.89%	line 12/line 23	4,175
13	Miles Grant		1,650	2.44%	line 13/line 23	858
14	Sanlando		16,428	24.34%	line 14/line 23	8,542
15	Pennbrooke		2,082	3.08%	line 15/line 23	1,083
16	Sandalhaven		1,043	1.55%	line 16/line 23	542
17	Bayside		241	0.36%	line 17/line 23	125
18	South Gate		2,863	4.24%	line 18/line 23	1,489
19	Labrador		1,180	1.75%	line 19/line 23	614
20	Acme		161	0.24%	line 20/line 23	84
21	Hutchinson Island		294	0.44%	line 21/line 23	153
22	Sandy Creek		283	0.42%	line 22/line 23	147
23			<u>67,504</u>	<u>100.00%</u>		<u>35,102</u>
Total Eagle Ridge Salary for Durham, Rick			<u>2,531</u>	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Durham, Rick	Carolina Trace	0900-1160701	444.47
2	Durham, Rick	CWS of NC - Ashley Hills	0509-1160703	273.52
3	Durham, Rick	CWS of NC - Belevedere	0597-1150602	1,059.89
4	Durham, Rick	CWS of NC - Belevedere	0597-1160602	136.76
5	Durham, Rick	CWS of NC - Belevedere	0597-1150602	341.90
6	Durham, Rick	CWS of NC - Belevedere	0597-1160602	307.71
7	Durham, Rick	CWS of NC - Corolla Light	3204032 - Water Treatment Equipment	615.42
8	Durham, Rick	CWS of NC - Corolla Light	3204032 - Water Treatment Equipment	34.19
9	Durham, Rick	CWS of NC - Monterray Shores	0573-1160601	1,162.46
10	Durham, Rick	CWS of NC - Monterray Shores	0573-1160601	923.13
11	Durham, Rick	CWS of NC - Parent	1863015 - Deferred RC	512.85
12	Durham, Rick	CWS of NC - Vander	0523-1150701	170.95
13	Durham, Rick	CWS of NC - Whispering Hills	3315043 - Transmission & Distribution	258.06
14	Durham, Rick	CWS of NC - Whispering Hills	0529-1150601	444.47
15	Durham, Rick	CWS of NC - Whispering Hills	3204032 - Water Treatment Equipment	301.07
16	Durham, Rick	CWS of NC - Willowbrook	0515-1150601	102.57
17	Durham, Rick	CWS Systems - Fairfield Harbour	0804-1150701	136.76
18	Durham, Rick	North Topsail	3804005 - Sewage Treatment Plant	478.66
19	Durham, Rick	North Topsail	0920-1160601	957.32
20	Durham, Rick	North Topsail	0920-1160601	1,230.84
21	Durham, Rick	Wedgfield	3315043 - Transmission & Distribution	67.84
22	Durham, Rick	Wedgfield	3804005 - Sewage Treatment Plant	67.84
23	Durham, Rick	WSC	0005-1170701	430.10
24	Durham, Rick	WSC	0005-1170701	4,430.03

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Flynn, Patrick	27,300		-	27,300	27,300	-	39,449	39,449	-	28,630	28,630	-	122,678	122,678	-

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Flynn, Patrick					
1	Tierra Verde		1,205	1.77%	line 1/line 23	484
2	Lake Placid		240	0.35%	line 2/line 23	96
3	East Lake		909	1.34%	line 3/line 23	365
4	Pebble Creek		2,211	3.26%	line 4/line 23	889
5	Alafaya		7,319	10.78%	line 5/line 23	2,943
6	Longwood		1,806	2.66%	line 6/line 23	726
7	Wedgefield		2,313	3.41%	line 7/line 23	930
8	Cypress Lakes		1,773	2.61%	line 8/line 23	713
9	Eagle Ridge		2,532	3.73%	line 9/line 23	1,018
10	Mid-County		3,352	4.94%	line 10/line 23	1,348
11	LUSI		9,912	14.60%	line 11/line 23	3,985
12	UIF		8,123	11.96%	line 12/line 23	3,266
13	Miles Grant		1,642	2.42%	line 13/line 23	660
14	Sanlando		16,463	24.25%	line 14/line 23	6,619
15	Pennbrooke		2,082	3.07%	line 15/line 23	837
16	Sandalhaven		985	1.45%	line 16/line 23	396
17	Bayside		244	0.36%	line 17/line 23	98
18	South Gate		2,883	4.25%	line 18/line 23	1,159
19	Labrador		1,167	1.72%	line 19/line 23	469
20	Acme		161	0.24%	line 20/line 23	65
21	Hutchinson Island		294	0.43%	line 21/line 23	118
22	Sandy Creek		282	0.42%	line 22/line 23	113
23			<u>67,898</u>	<u>100.00%</u>		<u>27,300</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	Flynn, Patrick					
1	Tierra Verde		508	0.77%	line 1/line 23	211
2	Lake Placid		207	0.31%	line 2/line 23	86
3	East Lake		902	1.37%	line 3/line 23	374
4	Pebble Creek		2,203	3.35%	line 4/line 23	914
5	Alafaya		7,297	11.09%	line 5/line 23	3,027
6	Longwood		1,785	2.71%	line 6/line 23	741
7	Wedgefield		2,323	3.53%	line 7/line 23	964
8	Cypress Lakes		1,776	2.70%	line 8/line 23	737
9	Eagle Ridge		2,531	3.85%	line 9/line 23	1,050
10	Mid-County		2,075	3.15%	line 10/line 23	861
11	LUSI		9,901	15.05%	line 11/line 23	4,108
12	UIF		8,080	12.28%	line 12/line 23	3,352
13	Miles Grant		1,644	2.50%	line 13/line 23	682
14	Sanlando		16,427	24.96%	line 14/line 23	6,815
15	Pennbrooke		2,088	3.17%	line 15/line 23	866
16	Sandalhaven		1,045	1.59%	line 16/line 23	434
17	Bayside		244	0.37%	line 17/line 23	101
18	South Gate		2,844	4.32%	line 18/line 23	1,180
19	Labrador		1,176	1.79%	line 19/line 23	488
20	Acme		161	0.24%	line 20/line 23	67
21	Hutchinson Island		294	0.45%	line 21/line 23	122
22	Sandy Creek		290	0.44%	line 22/line 23	120
23			<u>65,801</u>	<u>100.00%</u>		<u>27,300</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	Flynn, Patrick					
1	Tierra Verde		1,208	1.79%	line 1/line 23	705
2	Lake Placid		209	0.31%	line 2/line 23	122
3	East Lake		901	1.33%	line 3/line 23	526
4	Pebble Creek		2,203	3.26%	line 4/line 23	1,285
5	Alafaya		7,276	10.76%	line 5/line 23	4,244
6	Longwood		1,759	2.60%	line 6/line 23	1,026
7	Wedgefield		2,324	3.44%	line 7/line 23	1,356
8	Cypress Lakes		1,779	2.63%	line 8/line 23	1,038
9	Eagle Ridge		2,531	3.74%	line 9/line 23	1,476
10	Mid-County		3,355	4.96%	line 10/line 23	1,957
11	LUSI		9,835	14.54%	line 11/line 23	5,737
12	UIF		8,049	11.90%	line 12/line 23	4,695
13	Miles Grant		1,642	2.43%	line 13/line 23	958
14	Sanlando		16,423	24.28%	line 14/line 23	9,579
15	Pennbrooke		2,086	3.08%	line 15/line 23	1,217
16	Sandalhaven		1,045	1.55%	line 16/line 23	610
17	Bayside		249	0.37%	line 17/line 23	145
18	South Gate		2,845	4.21%	line 18/line 23	1,659
19	Labrador		1,175	1.74%	line 19/line 23	685
20	Acme		161	0.24%	line 20/line 23	94
21	Hutchinson Island		294	0.43%	line 21/line 23	171
22	Sandy Creek		283	0.42%	line 22/line 23	165
23			<u>67,632</u>	<u>100.00%</u>		<u>39,449</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Flynn, Patrick					
1	Tierra Verde		1,208	1.79%	line 1/line 23	512
2	Lake Placid		207	0.31%	line 2/line 23	88
3	East Lake		891	1.32%	line 3/line 23	378
4	Pebble Creek		2,189	3.24%	line 4/line 23	928
5	Alafaya		7,269	10.77%	line 5/line 23	3,083
6	Longwood		1,779	2.64%	line 6/line 23	755
7	Wedgefield		2,313	3.43%	line 7/line 23	981
8	Cypress Lakes		1,779	2.64%	line 8/line 23	755
9	Eagle Ridge		2,526	3.74%	line 9/line 23	1,071
10	Mid-County		3,355	4.97%	line 10/line 23	1,423
11	LUSI		9,734	14.42%	line 11/line 23	4,128
12	UIF		8,029	11.89%	line 12/line 23	3,405
13	Miles Grant		1,650	2.44%	line 13/line 23	700
14	Sanlando		16,428	24.34%	line 14/line 23	6,967
15	Pennbrooke		2,082	3.08%	line 15/line 23	883
16	Sandalhaven		1,043	1.55%	line 16/line 23	442
17	Bayside		241	0.36%	line 17/line 23	102
18	South Gate		2,863	4.24%	line 18/line 23	1,214
19	Labrador		1,180	1.75%	line 19/line 23	500
20	Acme		161	0.24%	line 20/line 23	68
21	Hutchinson Island		294	0.44%	line 21/line 23	125
22	Sandy Creek		283	0.42%	line 22/line 23	120
23			67,504	100.00%		28,630
Total Eagle Ridge Salary for Flynn, Patrick			4,616	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Flynn, Patrick	Alafaya	1863015 - Deferred Rate Case	1,312.50
2	Flynn, Patrick	Alafaya	3612008 - Sewer Gravity Mains	125.00
3	Flynn, Patrick	Alafaya	3752008 - Reuse Transmission & Distribution	343.75
4	Flynn, Patrick	Alafaya	3542011 - Lift Stations	31.25
5	Flynn, Patrick	Alafaya	0647-1160309	93.75
6	Flynn, Patrick	Alafaya	1863015 - Deferred Rate Case	33.92
7	Flynn, Patrick	Alafaya	0647-1160501	135.68
8	Flynn, Patrick	Alafaya	0647-1160701	203.52
9	Flynn, Patrick	Alafaya	0647-1160702	101.76
10	Flynn, Patrick	Alafaya	0647-1160703	67.84
11	Flynn, Patrick	Alafaya	0647-1160704	101.76
12	Flynn, Patrick	Alafaya	0647-1160705	135.68
13	Flynn, Patrick	Alafaya	0647-1160706	33.92
14	Flynn, Patrick	Alafaya	0647-1160707	101.76
15	Flynn, Patrick	Alafaya	0647-1170701	237.44
16	Flynn, Patrick	Alafaya	0647-1170702	203.52
17	Flynn, Patrick	Alafaya	0647-1170703	203.52
18	Flynn, Patrick	Bayside	1863015 - Deferred Rate Case	125.00
19	Flynn, Patrick	Bayside	3315043 - Transmission & Distribution	31.25
20	Flynn, Patrick	Bayside	0694-1160701	67.84
21	Flynn, Patrick	Carolina WS of NC - Parent	1863015 - Deferred Rate Case	101.76

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES**

22	Flynn, Patrick	Carolina WS of NC - Quail Ridge	3315043 - Transmission & Distribution	273.52
23	Flynn, Patrick	Cypress Lakes	3612008 - Sewer Gravity Mains	781.25
24	Flynn, Patrick	Cypress Lakes	3315043 - Transmission & Distribution	531.25
25	Flynn, Patrick	Cypress Lakes	3612008 - Sewer Gravity Mains	31.25
26	Flynn, Patrick	Cypress Lakes	3804005 - Sewage Treatment Plant	93.75
27	Flynn, Patrick	Cypress Lakes	0672-1160601	31.25
28	Flynn, Patrick	Cypress Lakes	1863015 - Deferred Rate Case	203.52
29	Flynn, Patrick	Cypress Lakes	0672-1150701	101.76
30	Flynn, Patrick	Cypress Lakes	0672-1160602	135.68
31	Flynn, Patrick	Eagle Ridge	0673-1160701	135.68
32	Flynn, Patrick	East Lake	1863015 - Deferred Rate Case	375.00
33	Flynn, Patrick	East Lake	3072014 - Wells & Springs	62.50
34	Flynn, Patrick	East Lake	0643-1160701	33.92
35	Flynn, Patrick	Fairfield Mountains	0801-1150702	273.52
36	Flynn, Patrick	Hutchinson Island	3044031 - Water Treatment Plant	31.25
37	Flynn, Patrick	Hutchinson Island	0692-1150603	93.75
38	Flynn, Patrick	Hutchinson Island	0692-1150701	67.84
39	Flynn, Patrick	Hutchinson Island	0692-1160701	135.68
40	Flynn, Patrick	Hutchinson Island	0692-1160702	67.84
41	Flynn, Patrick	Hutchinson Island	0692-1170701	67.84
42	Flynn, Patrick	Labrador	1863015 - Deferred Rate Case	812.50
43	Flynn, Patrick	Labrador	3612008 - Sewer Gravity Mains	62.50
44	Flynn, Patrick	Labrador	3804005 - Sewage Treatment Plant	62.50
45	Flynn, Patrick	Labrador	0693-1160602	31.25
46	Flynn, Patrick	Lake Placid	1863015 - Deferred Rate Case	1,406.25
47	Flynn, Patrick	Lake Placid	1863015 - Deferred Rate Case	339.20
48	Flynn, Patrick	Lake Placid	3315043 - Transmission & Distribution	101.76
49	Flynn, Patrick	Lake Placid	3345047 - Meter Installations	33.92
50	Flynn, Patrick	Longwood	3612008 - Sewer Gravity Mains	31.25
51	Flynn, Patrick	Longwood	0648-1160701	101.76
52	Flynn, Patrick	Longwood	0648-1160702	33.92
53	Flynn, Patrick	Longwood	0648-1160703	67.84
54	Flynn, Patrick	Longwood	0648-1160704	135.68
55	Flynn, Patrick	Longwood	0648-1160705	101.76
56	Flynn, Patrick	Longwood	0648-1160706	33.92
57	Flynn, Patrick	Longwood	0648-1160707	67.84
58	Flynn, Patrick	LUSI - Crescent Bay	0661-1150701	67.84
59	Flynn, Patrick	LUSI - Four Lakes	0663-1150701	33.92
60	Flynn, Patrick	LUSI - Four Lakes	0663-1150702	101.76
61	Flynn, Patrick	LUSI - Lake Crescent Hills	0665-1150701	67.84
62	Flynn, Patrick	LUSI - Lake Groves	3315043 - Transmission & Distribution	31.25
63	Flynn, Patrick	LUSI - Lake Groves	3752008 - Reuse Transmission & Distribution	31.25
64	Flynn, Patrick	LUSI - Lake Groves	0675-1160602	31.25
65	Flynn, Patrick	LUSI - Lake Groves	0675-1150601	203.52
66	Flynn, Patrick	LUSI - Lake Groves	0675-1150701	101.76
67	Flynn, Patrick	LUSI - Lake Groves	0675-1160602	169.60
68	Flynn, Patrick	LUSI - Lake Groves	0675-1160605	67.84
69	Flynn, Patrick	LUSI - Lake Groves	0675-1160701	169.60
70	Flynn, Patrick	LUSI - Lake Groves	0675-1170701	101.76
71	Flynn, Patrick	LUSI - Parent	1863015 - Deferred Rate Case	31.25
72	Flynn, Patrick	LUSI - Parent	3315043 - Transmission & Distribution	531.25
73	Flynn, Patrick	LUSI - Parent	3752008 - Reuse Transmission & Distribution	31.25
74	Flynn, Patrick	LUSI - Parent	3305042 - Distribution Reservoirs & Standpipes	203.52
75	Flynn, Patrick	LUSI - Parent	3315043 - Transmission & Distribution	67.84
76	Flynn, Patrick	LUSI - Parent	0660-1150601	135.68
77	Flynn, Patrick	LUSI - Parent	0660-1150603	101.76
78	Flynn, Patrick	LUSI - Parent	0660-1150701	101.76
79	Flynn, Patrick	LUSI - Parent	0660-1150702	135.68
80	Flynn, Patrick	LUSI - Parent	0660-1150703	440.96

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES**

81	Flynn, Patrick	LUSI - Parent	0660-1150704	33.92
82	Flynn, Patrick	LUSI - Parent	0660-1150705	407.04
83	Flynn, Patrick	LUSI - South Clermont	0667-1150601	33.92
84	Flynn, Patrick	LUSI - South Clermont	0667-1150701	271.36
85	Flynn, Patrick	LUSI - The Vistas	3315043 - Transmission & Distribution	31.25
86	Flynn, Patrick	LUSI - The Vistas	0636-1150701	101.76
87	Flynn, Patrick	Mid-County	1863015 - Deferred Rate Case	1,125.00
88	Flynn, Patrick	Mid-County	3804005 - Sewage Treatment Plant	31.25
89	Flynn, Patrick	Mid-County	0645-1160602	62.50
90	Flynn, Patrick	Mid-County	0645-1160701	135.68
91	Flynn, Patrick	Mid-County	0645-1160702	101.76
92	Flynn, Patrick	Mid-County	0645-1160703	67.84
93	Flynn, Patrick	Miles Grant	0640-1150601	62.50
94	Flynn, Patrick	Miles Grant	0640-1160601	62.50
95	Flynn, Patrick	Miles Grant	0640-1150503	93.75
96	Flynn, Patrick	Miles Grant	0640-1150701	67.84
97	Flynn, Patrick	Miles Grant	0640-1150702	101.76
98	Flynn, Patrick	Miles Grant	0640-1150703	67.84
99	Flynn, Patrick	Miles Grant	0640-1160601	33.92
100	Flynn, Patrick	Miles Grant	0640-1160701	67.84
101	Flynn, Patrick	Miles Grant	0640-1170701	169.60
102	Flynn, Patrick	Pebble Creek	0644-1160701	33.92
103	Flynn, Patrick	Pennbrooke	1863015 - Deferred Rate Case	968.75
104	Flynn, Patrick	Pennbrooke	1863015 - Deferred Rate Case	101.76
105	Flynn, Patrick	Sandalhaven	1863015 - Deferred Rate Case	1,125.00
106	Flynn, Patrick	Sandalhaven	3612008 - Sewer Gravity Mains	593.75
107	Flynn, Patrick	Sandalhaven	0690-1160601	31.25
108	Flynn, Patrick	Sandalhaven	0690-1160501	125.00
109	Flynn, Patrick	Sandalhaven	0690-1160605	1,031.25
110	Flynn, Patrick	Sandalhaven	1863015 - Deferred Rate Case	101.76
111	Flynn, Patrick	Sandalhaven	3612008 - Sewer Gravity Mains	576.64
112	Flynn, Patrick	Sandalhaven	0690-1160605	33.92
113	Flynn, Patrick	Sandalhaven	0690-1160701	67.84
114	Flynn, Patrick	Sandy Creek	1863015 - Deferred Rate Case	437.50
115	Flynn, Patrick	Sandy Creek	0699-1160602	187.50
116	Flynn, Patrick	Sandy Creek	0699-1160401	67.84
117	Flynn, Patrick	Sanlando	1863015 - Deferred Rate Case	1,187.50
118	Flynn, Patrick	Sanlando	3315043 - Transmission & Distribution	62.50
119	Flynn, Patrick	Sanlando	3542011 - Lift Stations	31.25
120	Flynn, Patrick	Sanlando	3612008 - Sewer Gravity Mains	343.75
121	Flynn, Patrick	Sanlando	3315043 - Transmission & Distribution	31.25
122	Flynn, Patrick	Sanlando	1863015 - Deferred Rate Case	169.60
123	Flynn, Patrick	Sanlando	0680-1150405	101.76
124	Flynn, Patrick	Sanlando	0680-1150501	67.84
125	Flynn, Patrick	Sanlando	0680-1150701	67.84
126	Flynn, Patrick	Sanlando	0680-1150702	135.68
127	Flynn, Patrick	Sanlando	0680-1150703	67.84
128	Flynn, Patrick	Sanlando	0680-1150704	33.92
129	Flynn, Patrick	Sanlando	0680-1150705	67.84
130	Flynn, Patrick	Sanlando	0680-1150706	33.92
131	Flynn, Patrick	Sanlando	0680-1160607	135.68
132	Flynn, Patrick	Sanlando	0680-1160702	33.92
133	Flynn, Patrick	Sanlando	0680-1160703	67.84
134	Flynn, Patrick	Sanlando	0680-1160704	67.84
135	Flynn, Patrick	Sanlando	0680-1160705	67.84
136	Flynn, Patrick	Sanlando	0680-1160706	169.60
137	Flynn, Patrick	Sanlando	0680-1170701	203.52
138	Flynn, Patrick	Sanlando	0680-1170701	67.84
139	Flynn, Patrick	South Gate	1863015 - Deferred Rate Case	31.25

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES**

140	Flynn, Patrick	South Gate	3315043 - Transmission & Distribution	93.75
141	Flynn, Patrick	South Gate	1863015 - Deferred Rate Case	33.92
142	Flynn, Patrick	Tierra Verde	1863015 - Deferred Rate Case	531.25
143	Flynn, Patrick	Tierra Verde	3612008 - Sewer Gravity Mains	31.25
144	Flynn, Patrick	Tierra Verde	0646-1160701	67.84
145	Flynn, Patrick	UIF - Bear Lake	0616-1150701	67.84
146	Flynn, Patrick	UIF - Buena Vista	0615-1150501	31.25
147	Flynn, Patrick	UIF - Buena Vista	0615-1150701	135.68
148	Flynn, Patrick	UIF - Buena Vista	0615-1150702	67.84
149	Flynn, Patrick	UIF - Crystal Lake	0612-1150601	62.50
150	Flynn, Patrick	UIF - Davis Shores	0621-1150601	62.50
151	Flynn, Patrick	UIF - Oakland Shores	0604-1160401	101.76
152	Flynn, Patrick	UIF - Orangewood	3345047 - Meter Installations	31.25
153	Flynn, Patrick	UIF - Parent	1863015 - Deferred Rate Case	2,281.25
154	Flynn, Patrick	UIF - Parent	0600-1170601	187.50
155	Flynn, Patrick	UIF - Parent	1863015 - Deferred Rate Case	135.68
156	Flynn, Patrick	UIF - Park Ridge	0608-1150301	101.76
157	Flynn, Patrick	UIF - Ravenna Park	0614-1150401	31.25
158	Flynn, Patrick	UIF - Summertree	0626-1150601	187.50
159	Flynn, Patrick	UIF - Summertree	0626-1150502	237.44
160	Flynn, Patrick	UIF - Summertree	0626-1150701	101.76
161	Flynn, Patrick	UIF - Weathersfield/Bel Aire	1863015 - Deferred Rate Case	31.25
162	Flynn, Patrick	UIF - Weathersfield/Bel Aire	3315043 - Transmission & Distribution	62.50
163	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1150501	67.84
164	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1150601	33.92
165	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1160701	169.60
166	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1160702	203.52
167	Flynn, Patrick	Utilities, Inc.	1863015 - Deferred Rate Case	114.00
168	Flynn, Patrick	Utilities, Inc.	1863015 - Deferred Rate Case	1,406.00
169	Flynn, Patrick	Wedgefield	3204032 - Water Treatment Equipment	62.50
170	Flynn, Patrick	Wedgefield	3315043 - Transmission & Distribution	93.75
171	Flynn, Patrick	Wedgefield	0649-1150401	31.25
172	Flynn, Patrick	Wedgefield	0649-1150601	93.75
173	Flynn, Patrick	Wedgefield	0649-1150603	187.50
174	Flynn, Patrick	Wedgefield	3612008 - Sewer Gravity Mains	373.12
175	Flynn, Patrick	Wedgefield	0649-1150604	203.52
176	Flynn, Patrick	Wedgefield	0649-1150701	169.60
177	Flynn, Patrick	Wedgefield	0649-1150702	33.92
178	Flynn, Patrick	Wedgefield	0649-1160601	101.76
179	Flynn, Patrick	Wedgefield	0649-1160702	135.68
180	Flynn, Patrick	Wedgefield	0649-1160703	67.84
181	Flynn, Patrick	Wedgefield	0649-1160704	33.92
182	Flynn, Patrick	Wedgefield	0649-1160705	33.92
183	Flynn, Patrick	WSC	0005-1170701	301.07
184	Flynn, Patrick	WSC	2009505.1745.00304	237.44
185	Flynn, Patrick	WSC	2009505.1745.00304	203.52
186	Flynn, Patrick	WSC	2009505.1745.00304	203.52
187	Flynn, Patrick	WSC	2009505.1745.00304	373.12
188	Flynn, Patrick	WSC	2009505.1745.00304	135.68
189	Flynn, Patrick	WSC	2009505.1745.00304	135.68
190	Flynn, Patrick	WSC	2009505.1745.00304	271.36
191	Flynn, Patrick	WSC	2009505.1745.00304	169.60

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k) (c)+(f)+(i)+(l)		
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Garcia Jr., Ismael	10,567	10,567	-	10,731	10,731	-	12,137	12,137	-	11,890	11,890	-	45,326	45,326	-

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Garcia Jr., Ismael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,532	2,532	100.00%	line 9/line 23	10,567
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,532	100.00%		10,567

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	Garcia Jr., Ismael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,531	-	100.00%	line 9/line 23	10,731
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,531	100.00%		10,731

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	Garcia Jr., Ismael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,531	-	100.00%	line 9/line 23	12,137
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,531	100.00%		12,137

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Garcia Jr., Ismael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,526	-	100.00%	line 9/line 23	11,890
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,526	100.00%		11,890
Total Eagle Ridge Salary for Garcia, Ismael			45,326	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Garcia Jr., Ismael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	1,312.50
2	Garcia Jr., Ismael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	1,062.50
3	Garcia Jr., Ismael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	746.24
4	Garcia Jr., Ismael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	644.48
5	Garcia Jr., Ismael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	203.52
6	Garcia Jr., Ismael	WSC	0005-1170701	688.16

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(c)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Golembeski, Ed	10,036	10,036	-	8,668	8,668	-	11,608	11,608	-	11,599	11,599	-	41,911	41,911	-

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Golembeski, Ed					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,532	2,532	100.00%	line 9/line 23	10,036
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,532	100.00%		10,036

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
Golembeski, Ed						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	2,531	100.00%	line 9/line 23	8,668
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,531	100.00%		8,668

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
Golembeski, Ed						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	2,531	100.00%	line 9/line 23	11,608
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,531	100.00%		11,608

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Golembeski, Ed					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,526	2,526	100.00%	line 9/line 23	11,599
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Penbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,526	100.00%		11,599
Total Eagle Ridge Salary for Gunther, Mathew			41,911	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Golembeski, Ed	Cypress Lakes	3804005 - Sewage Treatment Plant	187.50
2	Golembeski, Ed	Eagle Ridge	3804005 - Sewage Treatment Plant	1,343.75
3	Golembeski, Ed	Eagle Ridge	3804005 - Sewage Treatment Plant	1,000.00
4	Golembeski, Ed	Eagle Ridge	3804005 - Sewage Treatment Plant	1,424.64
5	Golembeski, Ed	Eagle Ridge	3804005 - Sewage Treatment Plant	712.32
6	Golembeski, Ed	Eagle Ridge	3804005 - Sewage Treatment Plant	474.88
7	Golembeski, Ed	WSC	0005-1170701	688.16

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Haws, Scotty	17,169	17,169	-	17,169	17,169	-	19,143	19,143	-	17,878	17,878	-	71,359	71,359	-

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Haws, Scotty					
1	Tierra Verde		1,205	1.77%	line 1/line 23	305
2	Lake Placid		240	0.35%	line 2/line 23	61
3	East Lake		909	1.34%	line 3/line 23	230
4	Pebble Creek		2,211	3.26%	line 4/line 23	559
5	Alafaya		7,319	10.78%	line 5/line 23	1,851
6	Longwood		1,806	2.66%	line 6/line 23	457
7	Wedgefield		2,313	3.41%	line 7/line 23	585
8	Cypress Lakes		1,773	2.61%	line 8/line 23	448
9	Eagle Ridge		2,532	3.73%	line 9/line 23	640
10	Mid-County		3,352	4.94%	line 10/line 23	848
11	LUSI		9,912	14.60%	line 11/line 23	2,506
12	UIF		8,123	11.96%	line 12/line 23	2,054
13	Miles Grant		1,642	2.42%	line 13/line 23	415
14	Sanlando		16,463	24.25%	line 14/line 23	4,163
15	Pennbrooke		2,082	3.07%	line 15/line 23	526
16	Sandalhaven		985	1.45%	line 16/line 23	249
17	Bayside		244	0.36%	line 17/line 23	62
18	South Gate		2,883	4.25%	line 18/line 23	729
19	Labrador		1,167	1.72%	line 19/line 23	295
20	Acme		161	0.24%	line 20/line 23	41
21	Hutchinson Island		294	0.43%	line 21/line 23	74
22	Sandy Creek		282	0.42%	line 22/line 23	71
23			<u>67,898</u>	<u>100.00%</u>		<u>17,169</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Svstems</u> <u>Assigned</u>	(b) <u>2Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>2Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	Haws, Scotty					
1	Tierra Verde		508	0.77%	line 1/line 23	133
2	Lake Placid		207	0.31%	line 2/line 23	54
3	East Lake		902	1.37%	line 3/line 23	235
4	Pebble Creek		2,203	3.35%	line 4/line 23	575
5	Alafaya		7,297	11.09%	line 5/line 23	1,904
6	Longwood		1,785	2.71%	line 6/line 23	466
7	Wedgefield		2,323	3.53%	line 7/line 23	606
8	Cypress Lakes		1,776	2.70%	line 8/line 23	463
9	Eagle Ridge		2,531	3.85%	line 9/line 23	660
10	Mid-County		2,075	3.15%	line 10/line 23	541
11	LUSI		9,901	15.05%	line 11/line 23	2,583
12	UIF		8,080	12.28%	line 12/line 23	2,108
13	Miles Grant		1,644	2.50%	line 13/line 23	429
14	Sanlando		16,427	24.96%	line 14/line 23	4,286
15	Pennbrooke		2,088	3.17%	line 15/line 23	545
16	Sandalhaven		1,045	1.59%	line 16/line 23	273
17	Bayside		244	0.37%	line 17/line 23	64
18	South Gate		2,844	4.32%	line 18/line 23	742
19	Labrador		1,176	1.79%	line 19/line 23	307
20	Acme		161	0.24%	line 20/line 23	42
21	Hutchinson Island		294	0.45%	line 21/line 23	77
22	Sandy Creek		290	0.44%	line 22/line 23	76
23			<u>65,801</u>	<u>100.00%</u>		<u>17,169</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Svstems</u> <u>Assigned</u>	(b) <u>3Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>3Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	Haws, Scotty					
1	Tierra Verde		1,208	1.79%	line 1/line 23	342
2	Lake Placid		209	0.31%	line 2/line 23	59
3	East Lake		901	1.33%	line 3/line 23	255
4	Pebble Creek		2,203	3.26%	line 4/line 23	624
5	Alafaya		7,276	10.76%	line 5/line 23	2,059
6	Longwood		1,759	2.60%	line 6/line 23	498
7	Wedgefield		2,324	3.44%	line 7/line 23	658
8	Cypress Lakes		1,779	2.63%	line 8/line 23	504
9	Eagle Ridge		2,531	3.74%	line 9/line 23	716
10	Mid-County		3,355	4.96%	line 10/line 23	950
11	LUSI		9,835	14.54%	line 11/line 23	2,784
12	UIF		8,049	11.90%	line 12/line 23	2,278
13	Miles Grant		1,642	2.43%	line 13/line 23	465
14	Sanlando		16,423	24.28%	line 14/line 23	4,649
15	Pennbrooke		2,086	3.08%	line 15/line 23	590
16	Sandalhaven		1,045	1.55%	line 16/line 23	296
17	Bayside		249	0.37%	line 17/line 23	70
18	South Gate		2,845	4.21%	line 18/line 23	805
19	Labrador		1,175	1.74%	line 19/line 23	333
20	Acme		161	0.24%	line 20/line 23	46
21	Hutchinson Island		294	0.43%	line 21/line 23	83
22	Sandy Creek		283	0.42%	line 22/line 23	80
23			<u>67,632</u>	<u>100.00%</u>		<u>19,143</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Haws, Scotty					
1	Tierra Verde		1,208	1.79%	line 1/line 23	320
2	Lake Placid		207	0.31%	line 2/line 23	55
3	East Lake		891	1.32%	line 3/line 23	236
4	Pebble Creek		2,189	3.24%	line 4/line 23	580
5	Alafaya		7,269	10.77%	line 5/line 23	1,925
6	Longwood		1,779	2.64%	line 6/line 23	471
7	Wedgefield		2,313	3.43%	line 7/line 23	613
8	Cypress Lakes		1,779	2.64%	line 8/line 23	471
9	Eagle Ridge		2,526	3.74%	line 9/line 23	669
10	Mid-County		3,355	4.97%	line 10/line 23	889
11	LUSI		9,734	14.42%	line 11/line 23	2,578
12	UIF		8,029	11.89%	line 12/line 23	2,126
13	Miles Grant		1,650	2.44%	line 13/line 23	437
14	Sanlando		16,428	24.34%	line 14/line 23	4,351
15	Pennbrooke		2,082	3.08%	line 15/line 23	551
16	Sandalhaven		1,043	1.55%	line 16/line 23	276
17	Bayside		241	0.36%	line 17/line 23	64
18	South Gate		2,863	4.24%	line 18/line 23	758
19	Labrador		1,180	1.75%	line 19/line 23	313
20	Acme		161	0.24%	line 20/line 23	43
21	Hutchinson Island		294	0.44%	line 21/line 23	78
22	Sandy Creek		283	0.42%	line 22/line 23	75
23			<u>67,504</u>	<u>100.00%</u>		<u>17,878</u>
Total Eagle Ridge Salary for Haws, Scotty			<u>2,686</u>	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Haws, Scotty	Mid-County	1863015 - Deferred RC	31.25
2	Haws, Scotty	UIF - Parent	1863015 - Deferred RC	31.25
3	Haws, Scotty	UIF - Parent	0600-1160701	33.92
4	Haws, Scotty	UIF - Parent	0600-1160701	33.92
5	Haws, Scotty	Utilities, Inc.	1831002 - Acquisition Florida	342.00
6	Haws, Scotty	WSC	0005-1170701	31.25
7	Haws, Scotty	WSC	0005-1170701	1,204.28
8	Haws, Scotty	WSC	0005-1170701	387.09

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Hoy, John	40,688			-	-	-	-	-	-	-	-	-	40,688	40,688	-
*Note: John Hoy ceased work in Florida in 2Q 2007.															

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>IO Systems</u> <u>Assigned</u>	(b) <u>IO Systems</u> <u>Customer Equivalents</u>	(c) <u>IO Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>IO Salary</u> <u>Allocated</u>
	Hoy, John					
1	Tierra Verde		1,205	1.77%	line 1/line 23	722
2	Lake Placid		240	0.35%	line 2/line 23	144
3	East Lake		909	1.34%	line 3/line 23	545
4	Pebble Creek		2,211	3.26%	line 4/line 23	1,325
5	Alafaya		7,319	10.78%	line 5/line 23	4,386
6	Longwood		1,806	2.66%	line 6/line 23	1,082
7	Wedgfield		2,313	3.41%	line 7/line 23	1,386
8	Cypress Lakes		1,773	2.61%	line 8/line 23	1,062
9	Eagle Ridge		2,532	3.73%	line 9/line 23	1,517
10	Mid-County		3,352	4.94%	line 10/line 23	2,009
11	LUSI		9,912	14.60%	line 11/line 23	5,940
12	UIF		8,123	11.96%	line 12/line 23	4,868
13	Miles Grant		1,642	2.42%	line 13/line 23	984
14	Sanlando		16,463	24.25%	line 14/line 23	9,865
15	Pennbrooke		2,082	3.07%	line 15/line 23	1,248
16	Sandalhaven		985	1.45%	line 16/line 23	590
17	Bayside		244	0.36%	line 17/line 23	146
18	South Gate		2,883	4.25%	line 18/line 23	1,728
19	Labrador		1,167	1.72%	line 19/line 23	699
20	Acme		161	0.24%	line 20/line 23	96
21	Hutchinson Island		294	0.43%	line 21/line 23	176
22	Sandy Creek		282	0.42%	line 22/line 23	169
23			<u>67,898</u>	<u>100.00%</u>		<u>40,688</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	Hoy, John					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	Hoy, John					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Hoy, John					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-
Total Eagle Ridge Salary for Hoy, John			1,517	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Hoy, John	Alafaya	1863015 - Deferred Rate Case	322.50
2	Hoy, John	Alafaya	3752008 - Reuse Transmission & Distribution	967.50
3	Hoy, John	Alafaya	3804005 - Sewage Treatment Plant	215.00
4	Hoy, John	Alafaya	1863015 - Deferred Rate Case	537.50
5	Hoy, John	Alafaya	3804005 - Sewage Treatment Plant	107.50
6	Hoy, John	Cypress Lakes	1863015 - Deferred Rate Case	645.00
7	Hoy, John	Cypress Lakes	1863015 - Deferred Rate Case	215.00
8	Hoy, John	Labrador	1863015 - Deferred Rate Case	215.00
9	Hoy, John	Louisiana WS	3752008 - Reuse Transmission & Distribution	1,290.00
10	Hoy, John	LUSI - Lake Groves	3204032 - Water Treatment Equipment	322.50
11	Hoy, John	LUSI - Lake Groves	3804005 - Sewage Treatment Plant	322.50
12	Hoy, John	LUSI - Lake Groves	3804005 - Sewage Treatment Plant	322.50
13	Hoy, John	Mid-County	1863015 - Deferred Rate Case	107.50
14	Hoy, John	Pennbrooke	1863015 - Deferred Rate Case	107.50
15	Hoy, John	Sandalhaven	1863015 - Deferred Rate Case	215.00
16	Hoy, John	Sandalhaven	3612008 - Sewer Gravity Mains	752.50
17	Hoy, John	Sandalhaven	1863015 - Deferred Rate Case	1,397.50
18	Hoy, John	South Gate	1863015 - Deferred Rate Case	322.50
19	Hoy, John	UI of Louisiana - Arrowood	1863030 - Miscellaneous Regulatory	430.00
20	Hoy, John	UI of Louisiana - Parent	1863030 - Miscellaneous Regulatory	430.00
21	Hoy, John	UIF - Parent	1863015 - Deferred Rate Case	860.00
22	Hoy, John	UIF - Parent	1863015 - Deferred Rate Case	215.00
23	Hoy, John	Utilities, Inc.	1831002 - Acquisition	430.00
24	Hoy, John	Utilities, Inc.	1831003 - Acquisition	3,762.50
25	Hoy, John	Wedgfield	3204032 - Water Treatment Equipment	322.50
26	Hoy, John	Wedgfield	3204032 - Water Treatment Equipment	107.50

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(e)+(h)+(k)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>
Monat, Michael	10,186		-	10,949	10,949	-	12,240	12,240	-	12,269	12,269	-	45,645	45,645

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Monat, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	985	100.00%	line 16/line 23	10,186
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			985	100.00%		10,186

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Svstems</u> <u>Assigned</u>	(b) <u>2Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>2Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	Monat, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	1,045	1,045	100.00%	line 16/line 23	10,949
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			1,045	100.00%		10,949

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Svstems</u> <u>Assigned</u>	(b) <u>3Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>3Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	Monat, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	1,045	1,045	100.00%	line 16/line 23	12,240
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			1,045	100.00%		12,240

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	<u>(a)</u> <u>4Q Svstems</u> <u>Assigned</u>	<u>(b)</u> <u>4Q Svstems</u> <u>Customer Equivalents</u>	<u>(c)</u> <u>4Q Svstems</u> <u>% Assigned</u>	<u>(d)</u> <u>Allocation</u> <u>Method</u>	<u>(e)</u> <u>4Q Salary</u> <u>Allocated</u>
	Monat, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	1,043	1,043	100.00%	line 16/line 23	12,269
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			1,043	100.00%		12,269
Total Eagle Ridge Salary for Monat, Michael			-	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	<u>(a)</u> <u>Company Where</u> <u>Time Capped</u>	<u>(b)</u> <u>Plant/CWIP A/C #</u>	<u>(c)</u> <u>Amount Capitalized</u>
1	Monat, Michael	Cypress Lakes	3804005 - Sewage Treatment Plant	33.92
2	Monat, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	187.50
3	Monat, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	437.50
4	Monat, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	135.68
5	Monat, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	135.68
6	Monat, Michael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	687.50
7	Monat, Michael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	312.50
8	Monat, Michael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	407.04
9	Monat, Michael	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	135.68
10	Monat, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	906.25
11	Monat, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	625.00
12	Monat, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	848.00
13	Monat, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	373.12
14	Monat, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	271.36
15	Monat, Michael	Sanlando	3804005 - Sewage Treatment Plant	62.50

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(c)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Pantelias, Nick	-	-	-	-	-	-	6,896	6,896	-	13,163	13,163	-	20,059	20,059	-
*Note: Nick Pantelias began work in Florida in 3Q 2007.															

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Pantelias, Nick					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	Pantelias, Nick					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	Pantelias, Nick					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	2,531	100.00%	line 9/line 23	6,896
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	2,531	100.00%		6,896

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Pantelias, Nick					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	2,526	100.00%	line 9/line 23	13,163
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,526	100.00%		13,163
Total Eagle Ridge Salary for Pantelias, Nick			20,059	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Pantelias, Nick	Eagle Ridge	3804005 - Sewage Treatment Plant	339.20
2	Pantelias, Nick	Eagle Ridge	3804005 - Sewage Treatment Plant	610.56
3	Pantelias, Nick	Eagle Ridge	3804005 - Sewage Treatment Plant	305.28
4	Pantelias, Nick	WSC	0005-1170701	344.08

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Radcliff, Max	2,046		-	-	-	-	-	-	-	-	-	-	2,046	2,046	-

*Note: Max Radcliff ceased work in Florida in 2Q 2007.

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Radcliff, Max					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,532	100.00%	100.00%	line 9/line 23	2,046
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,532	100.00%		2,046

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems</u> <u>Assigned</u>	(b) <u>2Q Systems</u> <u>Customer Equivalents</u>	(c) <u>2Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	Radcliff, Max					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems</u> <u>Assigned</u>	(b) <u>3Q Systems</u> <u>Customer Equivalents</u>	(c) <u>3Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	Radcliff, Max					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Svstems Assigned</u>	(b) <u>4Q Svstems Customer Equivalents</u>	(c) <u>4Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Radcliff, Max					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-
Total Eagle Ridge Salary for Radcliff, Max			2,046	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Radcliff, Max	Eagle Ridge	3804005 - Sewage Treatment Plant	593.75

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(e)+(h)+(k)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>
Stewart, Malcolm	13,786		-	13,786	13,786	-	14,406	14,406	-	14,514	14,514	-	56,491	56,491

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Stewart, Malcolm					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		240	2.75%	line 2/line 23	379
3	East Lake		-	0.00%	line 3/line 23	-
4	Pebble Creek		-	0.00%	line 4/line 23	-
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		-	0.00%	line 8/line 23	-
9	Eagle Ridge		2,532	28.98%	line 9/line 23	3,995
10	Mid-County		-	0.00%	line 10/line 23	-
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		-	0.00%	line 12/line 23	-
13	Miles Grant		1,642	18.79%	line 13/line 23	2,591
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		985	11.27%	line 16/line 23	1,554
17	Bayside		-	0.00%	line 17/line 23	-
18	South Gate		2,883	33.00%	line 18/line 23	4,549
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		161	1.84%	line 20/line 23	254
21	Hutchinson Island		294	3.36%	line 21/line 23	464
22	Sandy Creek		-	0.00%	line 22/line 23	-
23			<u>8,737</u>	<u>100.00%</u>		<u>13,786</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Svstems</u> <u>Assigned</u>	(b) <u>2Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>2Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	Stewart, Malcolm					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		207	2.37%	line 2/line 23	327
3	East Lake		-	0.00%	line 3/line 23	-
4	Pebble Creek		-	0.00%	line 4/line 23	-
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		-	0.00%	line 8/line 23	-
9	Eagle Ridge		2,531	29.01%	line 9/line 23	3,999
10	Mid-County		-	0.00%	line 10/line 23	-
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		-	0.00%	line 12/line 23	-
13	Miles Grant		1,644	18.84%	line 13/line 23	2,597
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		1,045	11.98%	line 16/line 23	1,651
17	Bayside		-	0.00%	line 17/line 23	-
18	South Gate		2,844	32.59%	line 18/line 23	4,493
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		161	1.85%	line 20/line 23	254
21	Hutchinson Island		294	3.37%	line 21/line 23	464
22	Sandy Creek		-	0.00%	line 22/line 23	-
23			<u>8,726</u>	<u>100.00%</u>		<u>13,786</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Svstems</u> <u>Assigned</u>	(b) <u>3Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>3Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	Stewart, Malcolm					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		209	2.39%	line 2/line 23	345
3	East Lake		-	0.00%	line 3/line 23	-
4	Pebble Creek		-	0.00%	line 4/line 23	-
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		-	0.00%	line 8/line 23	-
9	Eagle Ridge		2,531	29.00%	line 9/line 23	4,178
10	Mid-County		-	0.00%	line 10/line 23	-
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		-	0.00%	line 12/line 23	-
13	Miles Grant		1,642	18.82%	line 13/line 23	2,710
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		1,045	11.97%	line 16/line 23	1,725
17	Bayside		-	0.00%	line 17/line 23	-
18	South Gate		2,845	32.60%	line 18/line 23	4,696
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		161	1.84%	line 20/line 23	266
21	Hutchinson Island		294	3.37%	line 21/line 23	485
22	Sandy Creek		-	0.00%	line 22/line 23	-
23			<u>8,727</u>	<u>100.00%</u>		<u>14,406</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Svstems Assigned</u>	(b) <u>4Q Svstems Customer Equivalents</u>	(c) <u>4Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Stewart, Malcolm					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	207	207	2.37%	line 2/line 23	344
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	2,526	2,526	28.89%	line 9/line 23	4,193
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	1,650	1,650	18.87%	line 13/line 23	2,739
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	1,043	1,043	11.93%	line 16/line 23	1,731
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	2,863	2,863	32.74%	line 18/line 23	4,752
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	161	161	1.84%	line 20/line 23	267
21	Hutchinson Island	294	294	3.36%	line 21/line 23	488
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			8,744	100.00%		14,514
Total Eagle Ridge Salary for Stewart, Malcolm			16,365	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Stewart, Malcolm	Acme	3315043 - Transmission & Distribution	593.75
2	Stewart, Malcolm	Eagle Ridge	3804005 - Sewage Treatment Plant	718.75
3	Stewart, Malcolm	Eagle Ridge	3804005 - Sewage Treatment Plant	5,406.25
4	Stewart, Malcolm	Eagle Ridge	3804005 - Sewage Treatment Plant	1,255.04
5	Stewart, Malcolm	Eagle Ridge	3804005 - Sewage Treatment Plant	2,611.84
6	Stewart, Malcolm	Eagle Ridge	3804005 - Sewage Treatment Plant	1,255.04
7	Stewart, Malcolm	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	218.75
8	Stewart, Malcolm	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	1,250.00
9	Stewart, Malcolm	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	440.96
10	Stewart, Malcolm	Eagle Ridge	Captive Adjustment	203.52
11	Stewart, Malcolm	Hutchinson Island	1831002 - Acquisition	281.25
12	Stewart, Malcolm	Hutchinson Island	3044031 - Water Treatment Plant	562.50
13	Stewart, Malcolm	Hutchinson Island	3804005 - Sewage Treatment Plant	250.00
14	Stewart, Malcolm	Hutchinson Island	3072014 - Wells & Springs	375.00
15	Stewart, Malcolm	Hutchinson Island	3044031 - Water Treatment Plant	93.75
16	Stewart, Malcolm	Hutchinson Island	3542011 - Lift Stations	281.25
17	Stewart, Malcolm	Hutchinson Island	3804005 - Sewage Treatment Plant	281.25
18	Stewart, Malcolm	Hutchinson Island	3072014 - Wells & Springs	237.44
19	Stewart, Malcolm	Hutchinson Island	3044031 - Water Treatment Plant	1,322.88
20	Stewart, Malcolm	Hutchinson Island	3752008 - Reuse Transmission & Distribution	610.56
21	Stewart, Malcolm	Lake Placid	3345047 - Meter Installations	187.50

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

	Stewart, Malcolm	Lake Placid	3804005 - Sewage Treatment Plant	437.50
22	Stewart, Malcolm	Lake Placid	3044031 - Water Treatment Plant	781.25
23	Stewart, Malcolm	Lake Placid	3044031 - Water Treatment Plant	531.25
24	Stewart, Malcolm	Lake Placid	3044031 - Water Treatment Plant	542.72
25	Stewart, Malcolm	Lake Placid	3345047 - Meter Installations	678.40
26	Stewart, Malcolm	Lake Placid	3345047 - Meter Installations	746.24
27	Stewart, Malcolm	Miles Grant	3044031 - Water Treatment Plant	5,750.00
28	Stewart, Malcolm	Miles Grant	3204032 - Water Treatment Equipment	1,437.50
29	Stewart, Malcolm	Miles Grant	3804005 - Sewage Treatment Plant	2,312.50
30	Stewart, Malcolm	Miles Grant	3804005 - Sewage Treatment Plant	531.25
31	Stewart, Malcolm	Miles Grant	3044031 - Water Treatment Plant	1,322.88
32	Stewart, Malcolm	Miles Grant	3804005 - Sewage Treatment Plant	2,713.60
33	Stewart, Malcolm	Miles Grant	3044031 - Water Treatment Plant	881.92
34	Stewart, Malcolm	Miles Grant	3355048 - Hydrants	1,696.00
35	Stewart, Malcolm	Sandalhaven	3804005 - Sewage Treatment Plant	781.25
36	Stewart, Malcolm	Sandalhaven	3542011 - Lift Stations	218.75
37	Stewart, Malcolm	Sandalhaven	3804005 - Sewage Treatment Plant	437.50
38	Stewart, Malcolm	Sandalhaven	3804005 - Sewage Treatment Plant	135.68
39	Stewart, Malcolm	Sandalhaven	3804005 - Sewage Treatment Plant	135.68
40	Stewart, Malcolm	Sandalhaven	3804005 - Sewage Treatment Plant	237.44
41	Stewart, Malcolm	South Gate	3044031 - Water Treatment Plant	62.50
42	Stewart, Malcolm	South Gate	3355048 - Hydrants	93.75
43	Stewart, Malcolm	South Gate	3044031 - Water Treatment Plant	33.92
44	Stewart, Malcolm	South Gate	3345047 - Meter Installations	67.84
45	Stewart, Malcolm	South Gate	3355048 - Hydrants	135.68
46	Stewart, Malcolm	WSC	0005-1170701	1,505.35
47				

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k)		(c)+(f)+(i)+(l)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>	
Weirzbicki, Tony	16,144		-	16,144	16,144	-	20,180	20,180	-	17,059	17,059	-	69,527	69,527	-	

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>IQ Systems</u> <u>Assigned</u>	(b) <u>IQ Systems</u> <u>Customer Equivalents</u>	(c) <u>IQ Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>IQ Salary</u> <u>Allocated</u>
	Weirzbicki, Tony					
1	Tierra Verde		1,205	5.41%	line 1/line 23	874
2	Lake Placid		240	1.08%	line 2/line 23	174
3	East Lake		909	4.08%	line 3/line 23	659
4	Pebble Creek		2,211	9.93%	line 4/line 23	1,603
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		1,773	7.96%	line 8/line 23	1,285
9	Eagle Ridge		2,532	11.37%	line 9/line 23	1,836
10	Mid-County		3,352	15.05%	line 10/line 23	2,430
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		4,011	18.01%	line 12/line 23	2,908
13	Miles Grant		1,642	7.37%	line 13/line 23	1,190
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		985	4.42%	line 16/line 23	714
17	Bayside		244	1.10%	line 17/line 23	177
18	South Gate		2,883	12.95%	line 18/line 23	2,090
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		282	1.27%	line 22/line 23	204
23			<u>22,269</u>	<u>100.00%</u>		<u>16,144</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	Weirzbicki, Tony					
1	Tierra Verde		508	2.51%	line 1/line 23	405
2	Lake Placid		207	1.02%	line 2/line 23	165
3	East Lake		902	4.45%	line 3/line 23	719
4	Pebble Creek		2,203	10.88%	line 4/line 23	1,756
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		1,776	8.77%	line 8/line 23	1,415
9	Eagle Ridge		2,531	12.49%	line 9/line 23	2,017
10	Mid-County		2,075	10.24%	line 10/line 23	1,654
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		3,988	19.69%	line 12/line 23	3,178
13	Miles Grant		1,644	8.12%	line 13/line 23	1,310
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		1,045	5.16%	line 16/line 23	833
17	Bayside		244	1.20%	line 17/line 23	194
18	South Gate		2,844	14.04%	line 18/line 23	2,267
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		290	1.43%	line 22/line 23	231
23			<u>20,257</u>	<u>100.00%</u>		<u>16,144</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	Weirzbicki, Tony					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		-	0.00%	line 2/line 23	-
3	East Lake		-	0.00%	line 3/line 23	-
4	Pebble Creek		-	0.00%	line 4/line 23	-
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		-	0.00%	line 8/line 23	-
9	Eagle Ridge		-	0.00%	line 9/line 23	-
10	Mid-County		-	0.00%	line 10/line 23	-
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		8,049	100.00%	line 12/line 23	20,180
13	Miles Grant		-	0.00%	line 13/line 23	-
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		-	0.00%	line 16/line 23	-
17	Bayside		-	0.00%	line 17/line 23	-
18	South Gate		-	0.00%	line 18/line 23	-
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		-	0.00%	line 22/line 23	-
23			<u>8,049</u>	<u>100.00%</u>		<u>20,180</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Weirzbicki, Tony					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		-	0.00%	line 2/line 23	-
3	East Lake		-	0.00%	line 3/line 23	-
4	Pebble Creek		-	0.00%	line 4/line 23	-
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgefield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		-	0.00%	line 8/line 23	-
9	Eagle Ridge		-	0.00%	line 9/line 23	-
10	Mid-County		-	0.00%	line 10/line 23	-
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF	8,029		100.00%	line 12/line 23	17,059
13	Miles Grant		-	0.00%	line 13/line 23	-
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		-	0.00%	line 16/line 23	-
17	Bayside		-	0.00%	line 17/line 23	-
18	South Gate		-	0.00%	line 18/line 23	-
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		-	0.00%	line 22/line 23	-
23			8,029	100.00%		17,059
Total Eagle Ridge Salary for Weirzbicki, Tony			3,853	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Wierzbicki, Tony	Bayside	3315043 - Transmission & Distribution	135.68
2	Wierzbicki, Tony	Cypress Lakes	3804005 - Sewage Treatment Plant	62.50
3	Wierzbicki, Tony	Cypress Lakes	3315043 - Transmission & Distribution	500.00
4	Wierzbicki, Tony	Cypress Lakes	3612008 - Sewer Gravity Mains	1,000.00
5	Wierzbicki, Tony	Cypress Lakes	0672-1160602	468.75
6	Wierzbicki, Tony	Cypress Lakes	3315043 - Transmission & Distribution	812.50
7	Wierzbicki, Tony	Cypress Lakes	3612008 - Sewer Gravity Mains	562.50
8	Wierzbicki, Tony	Cypress Lakes	0672-1150701	312.50
9	Wierzbicki, Tony	Cypress Lakes	0672-1160602	1,187.50
10	Wierzbicki, Tony	Cypress Lakes	3315043 - Transmission & Distribution	339.20
11	Wierzbicki, Tony	Cypress Lakes	3612008 - Sewer Gravity Mains	848.00
12	Wierzbicki, Tony	Cypress Lakes	0672-1150701	305.28
13	Wierzbicki, Tony	Cypress Lakes	0672-1160602	474.88
14	Wierzbicki, Tony	Cypress Lakes	3315043 - Transmission & Distribution	135.68
15	Wierzbicki, Tony	Cypress Lakes	3612008 - Sewer Gravity Mains	407.04
16	Wierzbicki, Tony	Cypress Lakes	248.1125 - Transmission & Distribution	203.52
17	Wierzbicki, Tony	Cypress Lakes	248.1125 - Transmission & Distribution	135.68
18	Wierzbicki, Tony	Cypress Lakes	248.1350 - Sewer Gravity Mains/Manholes	135.68
19	Wierzbicki, Tony	Cypress Lakes	2001820.1705.00201	135.68
20	Wierzbicki, Tony	Cypress Lakes	2001820.1705.00201	67.84
21	Wierzbicki, Tony	Eagle Ridge	249.1295 - Lift Stations	135.68

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

22	Wierzbicki, Tony	Eagle Ridge - Cross Creek	3804005 - Sewage Treatment Plant	271.36
23	Wierzbicki, Tony	East Lake	0643-1160602	406.25
24	Wierzbicki, Tony	Hutchinson Island	0692-1150603	718.75
25	Wierzbicki, Tony	Hutchinson Island	3612008 - Sewer Gravity Mains	687.50
26	Wierzbicki, Tony	Hutchinson Island	3804005 - Sewage Treatment Plant	339.20
27	Wierzbicki, Tony	Labrador	3044031 - Water Treatment Plant	62.50
28	Wierzbicki, Tony	Labrador	3113025 - Electric Pump Equipment	125.00
29	Wierzbicki, Tony	Labrador	3072014 - Wells & Springs	271.36
30	Wierzbicki, Tony	Labrador	3204032 - Water Treatment Equipment	135.68
31	Wierzbicki, Tony	Lake Placid	3315043 - Transmission & Distribution	125.00
32	Wierzbicki, Tony	Lake Placid	3612008 - Sewer Gravity Mains	125.00
33	Wierzbicki, Tony	Lake Placid	3315043 - Transmission & Distribution	250.00
34	Wierzbicki, Tony	Lake Placid	3612008 - Sewer Gravity Mains	250.00
35	Wierzbicki, Tony	Lake Placid	3315043 - Transmission & Distribution	271.36
36	Wierzbicki, Tony	Lake Placid	3612008 - Sewer Gravity Mains	271.36
37	Wierzbicki, Tony	Lake Placid	242.1125 - Transmission & Distribution	67.84
38	Wierzbicki, Tony	Lake Placid	242.1350 - Sewer Gravity Mains/Manholes	67.84
39	Wierzbicki, Tony	Lake Placid	242.1125 - Transmission & Distribution	339.20
40	Wierzbicki, Tony	LUSI - Lake Groves	3315043 - Transmission & Distribution	125.00
41	Wierzbicki, Tony	Martin County Cost Center	253.1055 - Water Treatment Plant	135.68
42	Wierzbicki, Tony	Mid-County	3612008 - Sewer Gravity Mains	437.50
43	Wierzbicki, Tony	Mid-County	3612008 - Sewer Gravity Mains	750.00
44	Wierzbicki, Tony	Mid-County	3612008 - Sewer Gravity Mains	814.08
45	Wierzbicki, Tony	Mid-County	250.1350 - Sewer Gravity Mains/Manholes	67.84
46	Wierzbicki, Tony	Miles Grant	0640-1160501	187.50
47	Wierzbicki, Tony	Miles Grant	0640-1160601	218.75
48	Wierzbicki, Tony	Miles Grant	0640-1150503	312.50
49	Wierzbicki, Tony	Miles Grant	0640-1150601	1,031.25
50	Wierzbicki, Tony	Miles Grant	0640-1150601	187.50
51	Wierzbicki, Tony	Miles Grant	0640-1160601	2,187.50
52	Wierzbicki, Tony	Pebble Creek	244.1105 - Electric Pump Equipment	339.20
53	Wierzbicki, Tony	Pebble Creek	244.1125 - Transmission & Distribution	67.84
54	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	656.25
55	Wierzbicki, Tony	Sandalhaven	0690-1160605	2,312.50
56	Wierzbicki, Tony	Sandalhaven	3542011 - Lift Stations	281.25
57	Wierzbicki, Tony	Sandalhaven	0690-1160605	1,468.75
58	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	949.76
59	Wierzbicki, Tony	Sandalhaven	3542011 - Lift Stations	271.36
60	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	67.84
61	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	135.68
62	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	135.68
63	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	67.84
64	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	101.76
65	Wierzbicki, Tony	Sandalhaven	256.1295 - Lift Stations	169.60
66	Wierzbicki, Tony	South Gate	3315043 - Transmission & Distribution	250.00
67	Wierzbicki, Tony	South Gate	3315043 - Transmission & Distribution	339.20
68	Wierzbicki, Tony	South Gate	258.1125 - Transmission & Distribution	271.36
69	Wierzbicki, Tony	South Gate	258.1125 - Transmission & Distribution	67.84
70	Wierzbicki, Tony	Tierra Verde	3612008 - Sewer Gravity Mains	375.00
71	Wierzbicki, Tony	Tierra Verde	3612008 - Sewer Gravity Mains	562.50
72	Wierzbicki, Tony	Tierra Verde	0646-1160701	343.75
73	Wierzbicki, Tony	Tierra Verde	3612008 - Sewer Gravity Mains	271.36
74	Wierzbicki, Tony	Tierra Verde	0646-1160701	135.68
75	Wierzbicki, Tony	UIF	252.1125 - Transmission & Distribution	33.92
76	Wierzbicki, Tony	UIF	2000159.1665.00105	271.36
77	Wierzbicki, Tony	UIF	2003171.1665.00103	67.84
78	Wierzbicki, Tony	UIF - Buena Vista	0615-1150403	1,593.75
79	Wierzbicki, Tony	UIF - Buena Vista	3315043 - Transmission & Distribution	437.50
80	Wierzbicki, Tony	UIF - Buena Vista	0615-1150403	750.00

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

81	Wierzbicki, Tony	UIF - Buena Vista	3315043 - Transmission & Distribution	1,017.60
82	Wierzbicki, Tony	UIF - Buena Vista	0615-1150703	271.36
83	Wierzbicki, Tony	UIF - Summertree	3044031 - Water Treatment Plant	62.50
84	Wierzbicki, Tony	UIF - Summertree	3305042 - Distribution Reservoirs & Standpipes	62.50
85	Wierzbicki, Tony	UIF - Summertree	0625-1160601	156.25
86	Wierzbicki, Tony	UIF - Summertree	0626-1150601	250.00
87	Wierzbicki, Tony	UIF - Summertree	0626-1150502	312.50
88	Wierzbicki, Tony	UIF - Summertree	0626-1150502	2,001.28
89	Wierzbicki, Tony	UIF - Summertree	0626-1150502	67.84
90	Wierzbicki, Tony	UIF - Wis Bar	0613-1160601	156.25
91	Wierzbicki, Tony	WSC	0005-1170701	8,257.92
92	Wierzbicki, Tony	WSC	0005-1170701	1,935.45
93	Wierzbicki, Tony	WSC	0005-1170701	6,709.56
94	Wierzbicki, Tony	WSC	2009505.1745.00304	135.68
95	Wierzbicki, Tony	WSC	2009505.1745.00304	67.84

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Wilson, Michael	18,000	18,000	-	19,000	19,000	-	21,060	21,060	-	19,008	19,008	-	77,068	77,068	-

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Wilson, Michael					
1	Tierra Verde		1,205	5.41%	line 1/line 23	974
2	Lake Placid		240	1.08%	line 2/line 23	194
3	East Lake		909	4.08%	line 3/line 23	735
4	Pebble Creek		2,211	9.93%	line 4/line 23	1,787
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		1,773	7.96%	line 8/line 23	1,433
9	Eagle Ridge		2,532	11.37%	line 9/line 23	2,047
10	Mid-County		3,352	15.05%	line 10/line 23	2,709
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		4,011	18.01%	line 12/line 23	3,242
13	Miles Grant		1,642	7.37%	line 13/line 23	1,327
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		985	4.42%	line 16/line 23	796
17	Bayside		244	1.10%	line 17/line 23	197
18	South Gate		2,883	12.95%	line 18/line 23	2,330
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		282	1.27%	line 22/line 23	228
23			<u>22,269</u>	<u>100.00%</u>		<u>18,000</u>

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems</u> <u>Assigned</u>	(b) <u>2Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>2Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	Wilson, Michael					
1	Tierra Verde		508	2.51%	line 1/line 23	476
2	Lake Placid		207	1.02%	line 2/line 23	194
3	East Lake		902	4.45%	line 3/line 23	846
4	Pebble Creek		2,203	10.88%	line 4/line 23	2,066
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgefield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		1,776	8.77%	line 8/line 23	1,666
9	Eagle Ridge		2,531	12.49%	line 9/line 23	2,374
10	Mid-County		2,075	10.24%	line 10/line 23	1,946
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		3,988	19.69%	line 12/line 23	3,741
13	Miles Grant		1,644	8.12%	line 13/line 23	1,542
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		1,045	5.16%	line 16/line 23	980
17	Bayside		244	1.20%	line 17/line 23	229
18	South Gate		2,844	14.04%	line 18/line 23	2,668
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		290	1.43%	line 22/line 23	272
23			20,257	100.00%		19,000

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Svstems</u> <u>Assigned</u>	(b) <u>3Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>3Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	Wilson, Michael					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		-	0.00%	line 2/line 23	-
3	East Lake		-	0.00%	line 3/line 23	-
4	Pebble Creek		-	0.00%	line 4/line 23	-
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgefield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		-	0.00%	line 8/line 23	-
9	Eagle Ridge		-	0.00%	line 9/line 23	-
10	Mid-County		-	0.00%	line 10/line 23	-
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		8,049	100.00%	line 12/line 23	21,060
13	Miles Grant		-	0.00%	line 13/line 23	-
14	Sanlando		-	0.00%	line 14/line 23	-
15	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		-	0.00%	line 16/line 23	-
17	Bayside		-	0.00%	line 17/line 23	-
18	South Gate		-	0.00%	line 18/line 23	-
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		-	0.00%	line 22/line 23	-
23			8,049	100.00%		21,060

UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Wilson, Michael					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgefield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	8,029	-	100.00%	line 12/line 23	19,008
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			8,029	100.00%		19,008
Total Eagle Ridge Salary for Wilson, Michael			4,421	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Wilson, Michael	Bayside	1863030 - Miscellaneous Regulatory	156.25
2	Wilson, Michael	Bayside	0694-1160701	2,437.50
3	Wilson, Michael	Bayside	3612008 - Sewer Gravity Mains	135.68
4	Wilson, Michael	Bayside	0694-1160702	135.68
5	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	625.00
6	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	93.75
7	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	542.72
8	Wilson, Michael	Cypress Lakes	3204032 - Water Treatment Equipment	542.72
9	Wilson, Michael	Eagle Ridge	3612010 - Manholes	250.00
10	Wilson, Michael	Eagle Ridge	1863030 - Miscellaneous Regulatory	187.50
11	Wilson, Michael	Eagle Ridge	0673-1160701	312.50
12	Wilson, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	407.04
13	Wilson, Michael	Eagle Ridge	1863030 - Miscellaneous Regulatory	67.84
14	Wilson, Michael	Eagle Ridge	0673-1160701	67.84
15	Wilson, Michael	Eagle Ridge	0673-1160702	271.36
16	Wilson, Michael	Eagle Ridge	0673-1170701	271.36
17	Wilson, Michael	Eagle Ridge	249.2910.00901	135.68
18	Wilson, Michael	Eagle Ridge	249.2910.00901	67.84
19	Wilson, Michael	Eagle Ridge	249.2910.00901	135.68
20	Wilson, Michael	Eagle Ridge	249.2910.00901	67.84
21	Wilson, Michael	Eagle Ridge	2004831.1705.00206	271.36

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES**

22	Wilson, Michael	Eagle Ridge - Cross Creek	1863030 - Miscellaneous Regulatory	187.50
23	Wilson, Michael	Eagle Ridge	Captive Adjustment	203.52
24	Wilson, Michael	East Lake	1863030 - Miscellaneous Regulatory	187.50
25	Wilson, Michael	East Lake	3542011 - Lift Stations	62.50
26	Wilson, Michael	East Lake	1863030 - Miscellaneous Regulatory	156.25
27	Wilson, Michael	East Lake	3072014 - Wells & Springs	271.36
28	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	125.00
29	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	312.50
30	Wilson, Michael	Hutchinson Island	3204032 - Water Treatment Equipment	1,250.00
31	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	750.00
32	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	712.32
33	Wilson, Michael	Hutchinson Island	3072014 - Wells & Springs	1,187.20
34	Wilson, Michael	Hutchinson Island	3612008 - Sewer Gravity Mains	271.36
35	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	203.52
36	Wilson, Michael	Hutchinson Island	0692-1150702	203.52
37	Wilson, Michael	Hutchinson Island	0692-1180701	33.92
38	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	271.36
39	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	542.72
40	Wilson, Michael	Hutchinson Island	3044031 - Water Treatment Plant	135.68
41	Wilson, Michael	Hutchinson Island	0692-1150703	135.68
42	Wilson, Michael	Hutchinson Island	0692-1160704	1,288.96
43	Wilson, Michael	Hutchinson Island	0692-1180701	67.84
44	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	281.25
45	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	250.00
46	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	271.36
47	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	169.60
48	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	237.44
49	Wilson, Michael	Lake Placid	1863030 - Miscellaneous Regulatory	375.00
50	Wilson, Michael	Lake Placid	1831002 - Acquisition Florida	250.00
51	Wilson, Michael	Lake Placid	1863030 - Miscellaneous Regulatory	125.00
52	Wilson, Michael	Lake Placid	3315043 - Transmission & Distribution	125.00
53	Wilson, Michael	Lake Placid	242.1120 - Distribution Reservoirs & Standpipes	101.76
54	Wilson, Michael	Mid-County	3612010 - Manholes	250.00
55	Wilson, Michael	Mid-County	3804005 - Sewage Treatment Plant	468.75
56	Wilson, Michael	Mid-County	3804005 - Sewage Treatment Plant	62.50
57	Wilson, Michael	Mid-County	0645-1160702	62.50
58	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	271.36
59	Wilson, Michael	Mid-County	0645-1160704	67.84
60	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	135.68
61	Wilson, Michael	Mid-County	3612008 - Sewer Gravity Mains	135.68
62	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	237.44
63	Wilson, Michael	Mid-County	0645-1160705	67.84
64	Wilson, Michael	Mid-County	0645-1160706	135.68
65	Wilson, Michael	Mid-County	0645-1160707	135.68
66	Wilson, Michael	Mid-County	0645-1160708	67.84
67	Wilson, Michael	Mid-County	2004797.1705.00208	67.84
68	Wilson, Michael	Mid-County	2004869.1705.00201	135.68
69	Wilson, Michael	Mid-County	2004869.1705.00201	135.68
70	Wilson, Michael	Mid-County	2004869.1705.00201	203.52
71	Wilson, Michael	Mid-County	2004869.1705.00201	305.28
72	Wilson, Michael	Mid-County	Captive Adjustment	169.60
73	Wilson, Michael	Miles Grant	3204032 - Water Treatment Equipment	750.00
74	Wilson, Michael	Miles Grant	1863030 - Miscellaneous Regulatory	500.00
75	Wilson, Michael	Miles Grant	3804005 - Sewage Treatment Plant	187.50
76	Wilson, Michael	Miles Grant	1863030 - Miscellaneous Regulatory	187.50
77	Wilson, Michael	Miles Grant	0640-1150701	62.50
78	Wilson, Michael	Miles Grant	0640-1150702	218.75
79	Wilson, Michael	Miles Grant	3204032 - Water Treatment Equipment	203.52
80	Wilson, Michael	Pebble Creek	3804005 - Sewage Treatment Plant	62.50

**UTILITIES, INC. OF EAGLE RIDGE
DOCKET NO. 080247-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES**

81	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	218.75
82	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	500.00
83	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	135.68
84	Wilson, Michael	Pebble Creek	0644-1160702	203.52
85	Wilson, Michael	Sandalhaven	1863030 - Miscellaneous Regulatory	1,281.25
86	Wilson, Michael	Sandalhaven	1863015 - Deferred Rate Case	250.00
87	Wilson, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	271.36
88	Wilson, Michael	Sandy Creek	1863030 - Miscellaneous Regulatory	218.75
89	Wilson, Michael	Sandy Creek	0699-1150701	135.50
90	Wilson, Michael	Sandy Creek	3542011 - Lift Stations	135.68
91	Wilson, Michael	Sandy Creek	0699-1180701	67.84
92	Wilson, Michael	UIF - Buena Vista	1863030 - Miscellaneous Regulatory	156.25
93	Wilson, Michael	UIF - Buena Vista	3315043 - Transmission & Distribution	271.36
94	Wilson, Michael	UIF - Buena Vista	0615-1150703	271.36
95	Wilson, Michael	UIF - Lake Tarpon	1863030 - Miscellaneous Regulatory	62.50
96	Wilson, Michael	UIF - Lake Tarpon	1863030 - Miscellaneous Regulatory	93.75
97	Wilson, Michael	UIF - Orangewood	1863030 - Miscellaneous Regulatory	62.50
98	Wilson, Michael	UIF - Orangewood	1863030 - Miscellaneous Regulatory	656.25
99	Wilson, Michael	UIF - Parent	3204032 - Water Treatment Equipment	375.00
100	Wilson, Michael	UIF - Parent	1831002 - Acquisition	375.00
101	Wilson, Michael	UIF - Parent	1863015 - Deferred Rate Case	375.00
102	Wilson, Michael	UIF - Parent	1863030 - Miscellaneous Regulatory	125.00
103	Wilson, Michael	UIF - Parent	3315043 - Transmission & Distribution	125.00
104	Wilson, Michael	UIF - Parent	1863030 - Miscellaneous Regulatory	125.00
105	Wilson, Michael	UIF - Parent	3315043 - Transmission & Distribution	250.00
106	Wilson, Michael	UIF - Parent	0600-1150701	203.52
107	Wilson, Michael	UIF - Summertree	1863030 - Miscellaneous Regulatory	62.50
108	Wilson, Michael	UIF - Summertree	1863030 - Miscellaneous Regulatory	375.00
109	Wilson, Michael	UIF - Summertree	1863030 - Miscellaneous Regulatory	156.25
110	Wilson, Michael	WSC	0005-1170101	688.16
111	Wilson, Michael	WSC	0005-1170701	2,408.56
112	Wilson, Michael	WSC	0005-1170701	1,161.27
113	Wilson, Michael	WSC	2004881.1705.00206	67.84
114	Wilson, Michael	WSC	2009505.1745.00304	169.60