

## Ruth Nettles

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**From:** Trina Collins [TCollins@RSBattorneys.com]  
**Sent:** Monday, November 10, 2008 4:50 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Curt Mouring; jphoy@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; Frankden@nettally.com; Martin Friedman; Christian W. Marcelli; Trina Collins  
**Subject:** Filing in Docket No.:080249-WS; Labrador Utilities, Inc.'s Application for an Increase in Water and Wastewater Rates in Pasco County, Florida  
**Importance:** High  
**Attachments:** PSC Clerk 04 (Response to Deficiencies).ltr.11-10-2008(8).pdf

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- b. Docket No.: 080249-WS; Labrador Utilities, Inc.'s Application for Increase in Water and Wastewater Rates in Pasco County, Florida - Filing the Utility's responses to the Commission Staff's October 10, 2008 correspondence identifying deficiencies in the MFRs filed in the above-referenced proceeding.
- c. Labrador Utilities, Inc.
- d. 89 Pages.
- e. Letter to Commission Clerk and responses to deficiencies in the MFRs - 89 pages.

DOCUMENT NUMBER-DATE

10498 NOV 10 8

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November 10, 2008

E-FILING

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

RE: Docket No. 080249-WS; Labrador Utilities, Inc.'s Application for an Increase in  
Water and Wastewater Rates in Pasco County, Florida  
Our File No.: 30057.157

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:

Rule 25-30.110(2), Florida Administrative Code (F.A.C.), requires that a utility furnish the Commission with any information concerning the utility's facilities or operations that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission. The following schedules are deficient pursuant to this rule:

1. Schedule A-1, Schedule of Water Rate Base  
The Accumulated Depreciation Balance Per Books for 2007 does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of balances in the 2007 Annual Report and MFR Schedule A-1.

RESPONSE: Please see the attached schedule, "Response to Item 1."

DOCUMENT NUMBER-DATE

10498 NOV 10 8

FPSC-COMMISSION CLERK

2. Schedule A-1, Schedule of Wastewater Rate Base

The Accumulated Depreciation Balance Per Books for 2007 does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of balances in the 2007 Annual Report and MFR Schedule A-1.

**RESPONSE:** Please see the attached schedule, "Response to Item 2."

3. Schedule B-1, Schedule of Water Net Operating Income

The Depreciation Expense in this schedule does not match the expense recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with Depreciation Expense shown in Schedule B-1.

**RESPONSE:** Please see the attached schedule, "Response to Item 3."

4. Schedule B-1, Schedule of Water Net Operating Income

The Taxes Other Than Income in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

**RESPONSE:** Please see the attached schedule, "Response to Items 4 and 7."

5. Schedule B-1, Schedule of Water Net Operating Income

The Provision for Income Taxes in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

**RESPONSE:** The Company acknowledges that these balances do not match. The annual report was prepared with the most recent data available at the time, however, the books

were yet to be closed, and taxes had not been prepared. The tax balance in the MFR is correct. The annual report will be refiled to reflect the correct balance.

6. Schedule B-2, Schedule of Wastewater Net Operating Income

The Depreciation Expense in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

**RESPONSE:** Please see the attached schedule, "Response to Item 6."

7. Schedule B-2, Schedule of Wastewater Net Operating Income

The Taxes Other Than Income in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

**RESPONSE:** Please see the attached schedule, "Response to Items 4 and 7."

8. Schedule B-2, Schedule of Wastewater Net Operating Income

The Provision for Income Taxes in this schedule does not match the balance recorded in the 2007 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

**RESPONSE:** The Company acknowledges that these balances do not match. The annual report was prepared with the most recent data available at the time, however, the books were yet to be closed, and taxes had not been prepared. The tax balance in the MFR is correct. The annual report will be refiled to reflect the correct balance.

9. Schedule C-6, Schedule of Accumulated Deferred Income Taxes – Summary

The 2006 and 2007 totals for Net Deferred Income Taxes in this schedule do not match the totals shown on Schedule D-2. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report with the balance shown in Schedule B-1.

**RESPONSE:** The Company acknowledges that these balances do not match. The annual report was prepared with the most recent data available at the time, however, the books were yet to be closed, and taxes had not been prepared. The tax balance in the MFR is correct. The annual report will be refiled to reflect the correct balance. The Company has also prepared a revised C-6 schedule, which is attached hereto.

Rule 25-30.437, F.A.C., requires that each applicant for a rate increase provide a calculation of revenues at present and proposed rates using the billing analysis (Schedule E-14). In addition, if a rate change occurred during the test year, a revenue calculation must be made for each period.

10. Schedule E-2, Revenue Schedule at Present and Proposed Rates

Based on a review of the number of rate changes during the test year, there should be eight E-2 pages: four for the water system, and four for the wastewater system. However, the E-2 as filed contains only three pages per system. Although not a deficiency by rule, the utility utilized the incorrect residential wastewater gallonage cap. Please make the necessary corrections and refile all required pages of Schedule E-2. Please ensure the corrections to (1) and (2) above are reflected on each page, and also ensure that all fallout calculations are correct.

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.

**RESPONSE:** This issue has been resolved with Staff and is not deficient.

11. MFR Schedules B-5 and B-6 reflect total salaries for employees of \$46,701 for water and \$45,699 for wastewater respectively. MFR Schedule B-12

reflects total salaries of \$48,850 for water and \$47,802 for wastewater. 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 allocation method used in allocating the salaries of each employee.

In addition, given the number of adjustments made to reconcile the per books balances in the MFRs to the 2007 Annual Report the cite errors in the Annual Report as the explanation, we ask that you amend the 2007 Annual Report to reflect accurate balances.

**RESPONSE:** In response to the deficiency letter, the utility submits the document, "Employee Titles and Job Descriptions and Test Year Employees." The utility also submits the document, "Labrador B-12 to GL tie out for deficiency 11." This document shows the amount of allocated salaries shown on the original filed B-12, the Revised B-12 filed on 11/07/08, 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 on 11/07/08. 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 (attached hereto), the total allocation of salaries is \$98,829, an increase of \$2,177 compared to the original total allocation of \$96,652. This difference is attributable to:

|           |   |
|-----------|---|
| \$ 541    | Additional allocation in June in a/c 6120 not picked up on the original B 12      |
| (\$1,637) | Additional allocation in September in a/c 6120 not picked up on the original B 12 |
| (\$ 7)    | Additional allocation in December in a/c 6155 not picked up on the original B 12  |
| \$ 2      | Additional allocation in December in a/c 6135 not picked up on the original B 12  |

|         |   |
|---------|---|
| \$1,703 | Additional allocation in December in a/c 6160 not picked up on the original B 12                                    |
| \$1,575 | Incorrect allocation made and reversed in December in a/c 6165; the reversal was not picked up on the original B 12 |
| \$2,177 | Total difference between original B-12 and revised B-12 filed on 11/10/08   |

Mentioned in Staff's deficiency letter is the total of B-5 and B-6 salaries of \$92,400. This is the total salaries reflected on the general ledger. The difference between the salaries reflected on the general ledger (\$92,400) and the salaries reflected on the Revised B-12 filed on 11/07/08 (\$98,829) is \$6,429. This difference is comprised of:

|          |   |
|----------|---|
| \$1,099  | Amount of allocated capitalized time in March booked to the GL and not picked up on the revised B-12 filed on 11/10/08 because it was untraceable             |
| (\$ 828) | Additional allocation of executive salaries in March, but not picked up on the original B-12 or the revised B-12 filed on 11/10/08 because it was untraceable |
| \$6,158  | Actual capitalized time directly booked to Labrador   |
| \$6,429  | Total difference between revised B-12 filed on 11/10/08 and B-6   |

This capitalized time of \$6,158 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:

Labrador 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 "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 Labrador receives 1.72% (1,167 CEs / 67,898 CEs) of John Bonagura's first quarter salary (\$16,250 \* 1.72% = \$279).

|                      |
|----------------------|
| SALARY<br>ALLOCATION |
|----------------------|

| <u>Line No.</u> | <u>Employee Name</u> | <u>(a)<br/>1Q Systems<br/>Assigned</u> | <u>(b)<br/>1Q Systems<br/>Customer<br/>Equivalents</u> | <u>(c)<br/>1Q Systems<br/>% Assigned</u> | <u>(d)<br/>Allocation<br/>Method</u> | <u>(e)<br/>1Q Salary<br/>Allocated</u> |
|-----------------|----------------------|--|--|--|--------------------------------------|--|
|                 | Bonagura,<br>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               | Wedgfield            | 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<br>23 | 802           |
| 11 | LUSI                 | 9,912         | 14.60%         | line 11/line<br>23 | 2,372         |
| 12 | UIF                  | 8,123         | 11.96%         | line 12/line<br>23 | 1,944         |
| 13 | Miles Grant          | 1,642         | 2.42%          | line 13/line<br>23 | 393           |
| 14 | Sanlando             | 16,463        | 24.25%         | line 14/line<br>23 | 3,940         |
| 15 | Pennbrooke           | 2,082         | 3.07%          | line 15/line<br>23 | 498           |
| 16 | Sandalhaven          | 985           | 1.45%          | line 16/line<br>23 | 236           |
| 17 | Bayside              | 244           | 0.36%          | line 17/line<br>23 | 58            |
| 18 | South Gate           | 2,883         | 4.25%          | line 18/line<br>23 | 690           |
| 19 | Labrador             | 1,167         | 1.72%          | line 19/line<br>23 | 279           |
| 20 | Acme                 | 161           | 0.24%          | line 20/line<br>23 | 39            |
| 21 | Hutchinson<br>Island | 294           | 0.43%          | line 21/line<br>23 | 70            |
| 22 | Sandy Creek          | 282           | 0.42%          | line 22/line<br>23 | 67            |
| 23 |                      | <u>67,898</u> | <u>100.00%</u> |                    | <u>16,250</u> |

The allocation applies to the employee's total salary expense. Any capitalized portion is then credited directly to Labrador'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 Labrador's are as follows:

- Daniel Anderson
- Jeffrey Finehirsh
- Bob Gilroy

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
November 10, 2008  
Page 9

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- Scott Harper
- Shantavious Rainey
- Keith Schneider
- John Hoy
- Patrick Flynn
- 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: Curt Mouring, Division of Economic Regulation (w/enclosures)(via email)  
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)

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-WS  
DEFICIENCY RESPONSES

Response to Item 1

Reconciliation:

Accumulated Depreciation Balance per W-6(b) - 2007 Annual Report 199,463

Account Balance not included on Page W-6B of Annual Report:

301.1 Organization 2,820

302.1 Franchises 1,008

Re-Allocations of General Plant to/from Wastewater:

304.5 Structures & Improvements - General Plant (3,110)

340.5 Office Furniture & Equipment (9,400)

341.5 Transportation Equipment (11,300)

343.5 Tools, Shop & Garage Equipment (4,494)

344.5 Laboratory Equipment (46)

346.5 Communication Equipment (1,171)

348.5 Other Tangible Plant (4,286)

Total Accumulated Depreciation 12/31/07 per A-9, Col. (3) 169,484

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

Response to Item 2

Reconciliation:

Accumulated Depreciation Balance per S-6(b) - 2007 Annual Report 471,437

Account Balance not included on Page S-6B of Annual Report:

351.1 Organization (10)

352.1 Franchises 2,330

Re-Allocations of General Plant Depreciation from/to Water:

354.7 Structures & Improvements - General Plant 4,704

390.7 Office Furniture & Equipment 11,360

391.7 Transportation Equipment 11,300

393.7 Tools, Shop & Garage Equipment 4,678

394.7 Laboratory Equipment 46

396.7 Communication Equipment 1,720

Rounding 2

Total Accumulated Depreciation 12/31/07 per A-10, Col. (3) 507,567

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

Amortization Balance for this account is not included in the Schedule on Page W-6(b) of the Annual Report. This balance is reported on page F-8 of the Annual Reports.

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-WS  
DEFICIENCY RESPONSES

**Response to Item 3**

**Reconciliation:**

|  |                      |
|--|----------------------|
| Depreciation Expense per W-3 - 2007 Annual Report                | 22,933               |
| Re-Allocations of General Plant Depreciation to/from Wastewater: |                      |
| 304.5 Structures & Improvements - General Plant                  | (247)                |
| 340.5 Office Furniture & Equipment                               | (370)                |
| 341.5 Transportation Equipment                                   | (198)                |
| 343.5 Tools, Shop & Garage Equipment                             | (1,136)              |
| Less: Amortization of CIAC                                       | (9)                  |
| <b>Total Net Depreciation Expense 12/31/07 per B-1 Col. (2)</b>  | <b><u>20,973</u></b> |

**Response to Items 4 and 7**

The company does not maintain separate water and wastewater accounts for the various taxes other than income taxes. As a result, the sum of the balances in those accounts were reflected in Schedule B-1, Column (2) - Water Balance per Books. As noted in column 3 of Schedules B-1 and B-2, adjustments to allocate to wastewater were made as well as any necessary corrections to the test year balance. Below is the detailed breakdown for water and wastewater reported in the 2007 Annual Report.

|  | Total TOTI           | Water<br>TOTI per W-3<br>Annual Report | Wastewater<br>TOTI per S-3<br>Annual Report |
|--|----------------------|--|---|
| Payroll Taxes  | 8,272                | 4,182                                  | 4,090                                       |
| Utility Regulatory Assessment Fee                              | 22,769               | 6,529                                  | 16,240                                      |
| Property Taxes   | 30,246               | 15,287                                 | 14,959                                      |
| Other Taxes and Licenses                                       | 268                  | 135                                    | 133   |
| <b>Total Taxes Other Than Income per Schedule B-1 Col. (2)</b> | <b><u>61,555</u></b> | <b><u>26,133</u></b>                   | <b><u>35,422</u></b>                        |

**Response to Item 6**

**Reconciliation:**

|   |                      |
|---|----------------------|
| Depreciation Expense per S-3 - 2007 Annual Report               | 48,816               |
| 351.1 Amortization of Organization Expense                      | 198                  |
| Re-Allocations of General Plant Depreciation to/from Water:     |                      |
| 354.7 Structures & Improvements - General Plant                 | 247                  |
| 390.7 Office Furniture & Equipment                              | 370                  |
| 391.7 Transportation Equipment                                  | 198                  |
| 393.7 Tools, Shop & Garage Equipment                            | 1,137                |
| <b>Total Net Depreciation Expense 12/31/07 per B-2 col. (2)</b> | <b><u>50,966</u></b> |

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Labrador Utilities, Inc.  
 Docket No.: 080249-WS  
 Schedule Year Ended: December 31, 2007  
 Historic  Projected

Schedule: C-6 - REVISED 11-06-08  
 Page 1 of 3  
 Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

| Line No. | Year | Account No. 190.1011 / 2011 |          |          | Account No. 190.1012 / 2012 |          |          | Net Deferred Income Taxes - TOTAL |               |          |
|----------|------|-----------------------------|----------|----------|-----------------------------|----------|----------|-----------------------------------|---------------|----------|
|          |      | State                       | Federal  | Total    | State                       | Federal  | Total    | 190.2 State                       | 190.1 Federal | Total    |
| 1        | 2003 | -                           | -        | -        | -                           | -        | -        | 842                               | 24,328        | 25,170   |
| 2        | 2004 | -                           | -        | -        | -                           | 196      | 196      | 4,611                             | 38,752        | 43,363   |
| 3        | 2005 | -                           | -        | -        | -                           | 196      | 196      | 4,425                             | 37,669        | 42,094   |
| 4        | 2006 | -                           | -        | -        | 19                          | 110      | 129      | (8,696)                           | (63,459)      | (72,155) |
| 5        | 2007 | -                           | -        | -        | 19                          | 110      | 129      | (2,922)                           | (31,919)      | (34,841) |
| 6        |      |                             |          |          |                             |          |          |                                   |               |          |
| 7        |      |                             |          |          |                             |          |          |                                   |               |          |
| 8        |      |                             |          |          |                             |          |          |                                   |               |          |
| 9        |      |                             |          |          |                             |          |          |                                   |               |          |
| 10       |      | Account No. 190.1020 / 2020 |          |          | Account No. 190.1021 / 2021 |          |          |                                   |               |          |
| 11       | Year | State                       | Federal  | Total    | State                       | Federal  | Total    |                                   |               |          |
| 12       | 2003 | 842                         | 4,922    | 5,764    | -                           | -        | -        |                                   |               |          |
| 13       | 2004 | 4,533                       | 26,485   | 31,018   | 78                          | 456      | 534      |                                   |               |          |
| 14       | 2005 | 3,933                       | 22,980   | 26,913   | 288                         | 1,682    | 1,970    |                                   |               |          |
| 15       | 2006 | (6,854)                     | (40,042) | (46,896) | (2,549)                     | (14,889) | (17,438) |                                   |               |          |
| 16       | 2007 | (1,402)                     | (8,187)  | (9,589)  | (1,964)                     | (11,472) | (13,436) |                                   |               |          |
| 17       |      |                             |          |          |                             |          |          |                                   |               |          |
| 18       |      |                             |          |          |                             |          |          |                                   |               |          |
| 19       |      |                             |          |          |                             |          |          |                                   |               |          |
| 20       |      | Account No. 190.1024 /2024  |          |          | Account No. 190.1031 / 2031 |          |          |                                   |               |          |
| 21       | Year | State                       | Federal  | Total    | State                       | Federal  | Total    |                                   |               |          |
| 22       | 2003 | -                           | 3,247    | 3,247    | -                           | 16,159   | 16,159   |                                   |               |          |
| 23       | 2004 | -                           | 6,268    | 6,268    | -                           | 5,347    | 5,347    |                                   |               |          |
| 24       | 2005 | 489                         | 9,126    | 9,615    | (285)                       | 3,685    | 3,400    |                                   |               |          |
| 25       | 2006 | (978)                       | (11,984) | (12,962) | 1,666                       | 3,346    | 5,012    |                                   |               |          |
| 26       | 2007 | (1,467)                     | (14,842) | (16,309) | 1,892                       | 2,472    | 4,364    |                                   |               |          |

Supporting Schedules: C-7, Pg 2 & 3  
 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Labrador Utilities, Inc.  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected [ ]

Schedule: C-6 - REVISED 11-06-08  
 Page 2 of 3  
 Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

| Line No. | Account No. (190.2011) Deferred State Tax - Tap Fees       |                   |                       |                        |                        | Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees   |      |                   |                       |                        |                        |                |
|----------|--|-------------------|-----------------------|------------------------|------------------------|---|------|-------------------|-----------------------|------------------------|------------------------|----------------|
|          | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1        | 2003   | -                 |                       |                        |                        | -   | 2003 |                   |                       |                        |                        | -              |
| 2        | 2004   | -                 |                       |                        |                        | -   | 2004 | -                 |                       |                        |                        | -              |
| 3        | 2005   | -                 |                       |                        |                        | -   | 2005 | -                 |                       |                        |                        | -              |
| 4        | 2006   | -                 |                       |                        |                        | -   | 2006 | -                 | 19                    |                        |                        | 19             |
| 5        | 2007   | -                 |                       |                        |                        | -   | 2007 | 19                | -                     |                        |                        | 19             |
| 6        |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| 7        |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| 8        |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| 9        |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| Line No. | Account No. 4425 (190.2020) Deferred State Tax - Rate Case |                   |                       |                        |                        | Account No. 4427 (190.2021) Deferred State Tax - Maint Fee    |      |                   |                       |                        |                        |                |
|          | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 13       | 2003   | -                 |                       |                        |                        | 842   | 2003 | -                 |                       |                        |                        | -              |
| 14       | 2004   | 842               | 3,691                 |                        |                        | 4,533   | 2004 | -                 | 85                    | (7)                    |                        | 78             |
| 15       | 2005   | 4,533             | 553                   | (1,153)                |                        | 3,933   | 2005 | 78                | 276                   | (47)                   | (19)                   | 288            |
| 16       | 2006   | 3,933             | (10,787)              |                        |                        | (6,854)   | 2006 | 288               | (2,837)               |                        |                        | (2,549)        |
| 17       | 2007   | (6,854)           | 5,452                 |                        |                        | (1,402)   | 2007 | (2,549)           | 585                   |                        |                        | (1,964)        |
| 18       |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| 19       |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| 20       |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| 21       |  |                   |                       |                        |                        |   |      |                   |                       |                        |                        |                |
| Line No. | Account No. 4433 (190.2024) Deferred State Tax - Org       |                   |                       |                        |                        | Account No. 4437 (190.2031) Deferred State Tax - Depreciation |      |                   |                       |                        |                        |                |
|          | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 25       | 2003   | -                 |                       |                        |                        | -   | 2003 | -                 |                       |                        |                        | -              |
| 26       | 2004   | -                 |                       |                        |                        | -   | 2004 | -                 |                       |                        |                        | -              |
| 27       | 2005   | -                 | 489                   |                        |                        | 489   | 2005 | -                 |                       | (285)                  |                        | (285)          |
| 28       | 2006   | 489               | (1,467)               |                        |                        | (978)   | 2006 | (285)             | 1,951                 |                        |                        | 1,666          |
| 29       | 2007   | (978)             | (489)                 |                        |                        | (1,467)   | 2007 | 1,666             | 226                   |                        |                        | 1,892          |

Supporting Schedules: None  
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Labrador Utilities, Inc.  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected []

Schedule: C-6 - REVISED 11-06-08  
 Page 3 of 3  
 Preparer: John Hoy

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

| Line No. | Account No. (190.1011) Deferred Federal Tax - Tap Fees       |                   |                       |                        |                        | Account No. 4367 (190.1012) Deferred Federal Tax - Tap Fees  |      |                   |                       |                        |                        |                |
|----------|--|-------------------|-----------------------|------------------------|------------------------|--|------|-------------------|-----------------------|------------------------|------------------------|----------------|
|          | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1        | 2003   | -                 |                       |                        |                        | -  | 2003 |                   |                       |                        |                        | -              |
| 2        | 2004   | -                 |                       |                        |                        | -  | 2004 | 196               |                       |                        |                        | 196            |
| 3        | 2005   | -                 |                       |                        |                        | -  | 2005 | 196               |                       |                        | (86)                   | 110            |
| 4        | 2006   | -                 |                       |                        |                        | -  | 2006 | 110               |                       |                        |                        | 110            |
| 5        | 2007   | -                 |                       |                        |                        | -  | 2007 | 110               |                       |                        |                        | 110            |
| 6        |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 7        |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 8        |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 9        |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| Line No. | Account No. 4371 (190.1020) Deferred Federal Tax - Rate Case |                   |                       |                        |                        | Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee |      |                   |                       |                        |                        |                |
|          | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 10       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 11       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 12       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 13       | 2003   |                   |                       |                        |                        | 4,922  | 2003 |                   |                       |                        |                        | -              |
| 14       | 2004   | 4,922             | 21,563                |                        |                        | 26,485   | 2004 | -                 | 497                   | (41)                   |                        | 456            |
| 15       | 2005   | 26,485            | 3,232                 | (6,737)                |                        | 22,980   | 2005 | 456               | 1,610                 | (274)                  | (110)                  | 1,682          |
| 16       | 2006   | 22,980            | (63,022)              |                        |                        | (40,042)   | 2006 | 1,682             | (16,571)              |                        |                        | (14,889)       |
| 17       | 2007   | (40,042)          | 31,855                |                        |                        | (8,187)  | 2007 | (14,889)          | 3,417                 |                        |                        | (11,472)       |
| 18       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 19       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 20       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 21       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| Line No. | Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp. |                   |                       |                        |                        | Account No. 4387 (190.1031) Deferred Federal Tax - Depr      |      |                   |                       |                        |                        |                |
|          | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 22       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 23       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 24       |  |                   |                       |                        |                        |  |      |                   |                       |                        |                        |                |
| 25       | 2003   |                   |                       |                        |                        | 3,247  | 2003 |                   |                       |                        |                        | 16,159         |
| 26       | 2004   | 3,247             | 3,021                 |                        |                        | 6,268  | 2004 | 16,159            | 22,726                | (33,538)               |                        | 5,347          |
| 27       | 2005   | 6,268             | 2,858                 |                        |                        | 9,126  | 2005 | 5,347             | 75,779                | (77,441)               |                        | 3,685          |
| 28       | 2006   | 9,126             | (21,110)              |                        |                        | (11,984)   | 2006 | 3,685             | (339)                 |                        |                        | 3,346          |
| 29       | 2007   | (11,984)          | -2858                 |                        |                        | (14,842)   | 2007 | 3,346             | (874)                 |                        |                        | 2,472          |

Supporting Schedules: None  
 Recap Schedules: C-6

**LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-WS  
DEFICIENCY RESPONSES, ITEM (11)  
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.

Lee Neal, Area Manager: Supervises the day-to-day operations of the facilities on the West Coast and North Florida.

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.

**Current Plant Operation Employees**

Jason Wright, Lead Operator: Jason holds *Class C drinking water treatment plant operator* and *Class C wastewater treatment plant operator* licenses and is responsible for overseeing the day-to-day operations of the Labrador water and wastewater facilities.

Kennedy Franklin, Field Technician: Kennedy holds no licensure and assists in completion of daily service orders, customer service response and after-hours emergency response.

David Worrell, Operator: David holds *Class C drinking water treatment plant operator* water and *Class B wastewater treatment plant operator* licenses and is responsible for overseeing the day-to-day operations of the plant.

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.



### **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.

Shantavious Rainey, Lead Operator: Shantavious holds *Class C water treatment plant operator* and *Class C wastewater treatment plant operator* licenses and was responsible for overseeing the day-to-day operations of the Labrador water and wastewater facilities.

Scott Harper, Field Technician: Scott holds no licensure and assisted with the completion of daily service orders, customer service response and after-hours emergency response..

### **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. The water plant must be staffed daily for 6 hours per day Monday through Friday and once each weekend by a minimum Class C water 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.

**LABRADOR UTILITIES, INC.**  
**DOCKET NO. 080249-SU**  
**DEFICIENCY RESPONSES, ITEM (2)**  
**TEST YEAR EMPLOYEES**

| <u>Name</u>         | <u>Position</u>             | <u>Certification</u><br><u>WW Treatment</u> | <u>Assigned</u><br><u>During TY</u> | <u>Currently</u><br><u>Assigned</u> |
|---------------------|-----------------------------|---|-------------------------------------|-------------------------------------|
| Bonagura, John      | Business Manager            |   | 1Q, 2Q, 3Q, 4Q                      | Yes                                 |
| Chard, Ronald       | Cross Connection Specialist | Certified backflow device tester            | No quarters                         | Yes                                 |
| Durham, Rick        | Regional Vice President     |   | 3Q, 4Q                              | Yes                                 |
| Flynn, Patrick      | Regional Director           |   | 1Q, 2Q, 3Q, 4Q                      | Yes                                 |
| Franklin, Kennedy   | Field Technician            |   | No quarters                         | Yes                                 |
| Harper, Scott       | Field Technician            |   | 1Q, 2Q, 3Q, 4Q                      | No                                  |
| Haws, Scotty        | Compliance & Safety Manager | A   | 1Q, 2Q, 3Q, 4Q                      | Yes                                 |
| Hoy, John           | Regional Vice President     |   | 1Q                                  | No                                  |
| Neal, William       | Area Manager                | A   | 1Q, 2Q, 3Q, 4Q                      | Yes                                 |
| Rainey, Shantavious | Lead Operator               | C   | 1Q, 2Q                              | No                                  |
| Wilson, Michael     | Regional Manager            |   | No quarters                         | Yes                                 |
| Worrell, David      | Operator                    | C   | No quarters                         | Yes                                 |
| Wright, Jason       | Lead Operator               | C   | No quarters                         | Yes                                 |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES, ITEM (11)  
LABRADOR B-12 TO GL TIE OUT FOR DEFICIENCY 11

| Account | Description  | Period | Per Revised B-12        |                   | Per GL (allocated<br>balances only) | Original Filed B-12 and<br>GL | Explanation   |
|---------|--|--------|-------------------------|-------------------|-------------------------------------|-------------------------------|---|
|         |  |        | Per Original Filed B-12 | Filed on 11/10/08 |                                     |                               |   |
| 6150    | Salaries - Operations Field<br>B-12, page 1, line 2  | Mar-07 | 20,936                  | 20,936            | 20,936                              | -                             | N/A   |
|         |  |        | 20,936                  | 20,936            | 20,936                              | -                             |   |
| 6155    | Salaries - Operations Office<br>B-12, page 1, line 3 | Mar-07 | 2,075                   | 2,075             | 2,075                               | -                             | N/A   |
|         |  |        | 2,075                   | 2,075             | 2,075                               | -                             |   |
| 6105    | Salaries - System Project                            | Mar-07 | 406                     | 406               | 406                                 | -                             | N/A   |
| 6110    | Salaries - Acctg/Finance                             | Mar-07 | 1,257                   | 1,257             | 1,257                               | -                             | N/A   |
| 6115    | Salaries - Admin                                     | Mar-07 | 384                     | 384               | 384                                 | -                             | N/A   |
| 6120    | Salaries - Officers/Skchldr                          | Mar-07 | 1,109                   | 1,109             | 1,937                               | 828                           | \$828 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 | 462                     | 462               | 462                                 | -                             | N/A   |
| 6130    | Salaries - MIS                                       | Mar-07 | 468                     | 468               | 468                                 | -                             | N/A   |
| 6135    | Salaries - Leadership Ops                            | Mar-07 | 432                     | 432               | 432                                 | -                             | N/A   |
| 6140    | Salaries - Regulatory                                | Mar-07 | 1,011                   | 1,011             | 1,011                               | -                             | N/A   |
| 6145    | Salaries - Customer Service                          | Mar-07 | 32                      | 32                | 32                                  | -                             | N/A   |
| 6160    | Salaries - Chgd To Plt - WSC                         | Mar-07 | -                       | -                 | -                                   | -                             | N/A   |
| 6165    | Capitalized Time Adjustment<br>B-12, page 1, line 4  | Mar-07 | -                       | -                 | (1,099)                             | (1,099)                       | \$(356) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.            |
|         |  |        | 5,561                   | 5,561             | 5,290                               | (271)                         |   |
| 6150    | Salaries - Operations Field<br>B-12, page 2, line 2  | Jun-07 | 21,397                  | 21,397            | 21,397                              | -                             | N/A   |
|         |  |        | 21,397                  | 21,397            | 21,397                              | -                             |   |
| 6155    | Salaries - Operations Office<br>B-12, page 2, line 3 | Jun-07 | 2,295                   | 2,295             | 2,295                               | -                             | N/A   |
|         |  |        | 2,295                   | 2,295             | 2,295                               | -                             |   |
| 6105    | Salaries - System Project                            | Jun-07 | 507                     | 507               | 507                                 | -                             | N/A   |
| 6110    | Salaries - Acctg/Finance                             | Jun-07 | 1,387                   | 1,387             | 1,387                               | -                             | N/A   |
| 6115    | Salaries - Admin                                     | Jun-07 | 263                     | 263               | 263                                 | -                             | N/A   |
| 6120    | Salaries - Officers/Skchldr                          | Jun-07 | 1,160                   | 1,701             | 1,701                               | 541                           | An additional allocation of \$541 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 | 495                     | 495               | 495                                 | -                             | N/A   |
| 6130    | Salaries - MIS                                       | Jun-07 | 340                     | 340               | 340                                 | -                             | N/A   |
| 6135    | Salaries - Leadership Ops                            | Jun-07 | 265                     | 265               | 265                                 | -                             | N/A   |
| 6140    | Salaries - Regulatory                                | Jun-07 | 1,048                   | 1,048             | 1,048                               | -                             | N/A   |
| 6145    | Salaries - Customer Service                          | Jun-07 | -                       | -                 | -                                   | -                             | N/A   |
| 6160    | Salaries - Chgd To Plt - WSC                         | Jun-07 | -                       | -                 | -                                   | -                             | N/A   |
| 6165    | Capitalized Time Adjustment<br>B-12, page 2, line 4  | Jun-07 | -                       | -                 | -                                   | -                             | N/A   |
|         |  |        | 5,465                   | 6,006             | 6,006                               | 541                           |   |
| 6150    | Salaries - Operations Field<br>B-12, page 3, line 2  | Sep-07 | 11,744                  | 11,744            | 11,744                              | -                             | N/A   |
|         |  |        | 11,744                  | 11,744            | 11,744                              | -                             |   |
| 6155    | Salaries - Operations Office<br>B-12, page 3, line 3 | Sep-07 | 2,505                   | 2,505             | 2,505                               | -                             | N/A   |
|         |  |        | 2,505                   | 2,505             | 2,505                               | -                             |   |
| 6105    | Salaries - System Project                            | Sep-07 | 531                     | 531               | 531                                 | -                             | N/A   |
| 6110    | Salaries - Acctg/Finance                             | Sep-07 | 1,125                   | 1,125             | 1,125                               | -                             | N/A   |
| 6115    | Salaries - Admin                                     | Sep-07 | 295                     | 295               | 295                                 | -                             | N/A   |
| 6120    | Salaries - Officers/Skchldr                          | Sep-07 | 1,692                   | 55                | 55                                  | (1,637)                       | An additional allocation of (\$1,637) 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 | 538                     | 538               | 538                                 | -                             | N/A   |
| 6130    | Salaries - MIS                                       | Sep-07 | 453                     | 453               | 453                                 | -                             | N/A   |
| 6135    | Salaries - Leadership Ops                            | Sep-07 | 481                     | 481               | 481                                 | -                             | N/A   |
| 6140    | Salaries - Regulatory                                | Sep-07 | 1,056                   | 1,056             | 1,056                               | -                             | N/A   |
| 6145    | Salaries - Customer Service                          | Sep-07 | -                       | -                 | -                                   | -                             | N/A   |
| 6160    | Salaries - Chgd To Plt - WSC                         | Sep-07 | -                       | -                 | -                                   | -                             | N/A   |
| 6165    | Capitalized Time Adjustment<br>B-12, page 3, line 4  | Sep-07 | -                       | -                 | -                                   | -                             | N/A   |
|         |  |        | 6,171                   | 4,534             | 4,534                               | (1,637)                       |   |
| 6150    | Salaries - Operations Field<br>B-12, page 4, line 2  | Dec-07 | 11,032                  | 11,032            | 11,032                              | -                             | N/A   |
|         |  |        | 11,032                  | 11,032            | 11,032                              | -                             |   |
| 6155    | Salaries - Operations Office<br>B-12, page 4, line 3 | Dec-07 | 2,555                   | 2,548             | 2,548                               | (7)                           | An additional allocation of (\$7) was made to capture amounts booked after the original allocation. A revised B-12 was submitted on 11/07/08.                                       |
|         |  |        | 2,555                   | 2,548             | 2,548                               | (7)                           |   |
| 6105    | Salaries - System Project                            | Dec-07 | 663                     | 663               | 663                                 | -                             | N/A   |
| 6110    | Salaries - Acctg/Finance                             | Dec-07 | 1,391                   | 1,391             | 1,391                               | -                             | N/A   |
| 6115    | Salaries - Admin                                     | Dec-07 | 308                     | 308               | 308                                 | -                             | N/A   |
| 6120    | Salaries - Officers/Skchldr                          | Dec-07 | 1,631                   | 1,631             | 1,631                               | -                             | N/A   |
| 6125    | Salaries - HR  | Dec-07 | 547                     | 547               | 547                                 | -                             | N/A   |
| 6130    | Salaries - MIS                                       | Dec-07 | 448                     | 448               | 448                                 | -                             | N/A   |
| 6135    | Salaries - Leadership Ops                            | Dec-07 | 481                     | 483               | 483                                 | 2                             | An additional allocation of \$2 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 | 1,022                   | 1,022             | 1,022                               | -                             | N/A   |
| 6145    | Salaries - Customer Service                          | Dec-07 | -                       | -                 | -                                   | -                             | N/A   |
| 6160    | Salaries - Chgd To Plt - WSC                         | Dec-07 | -                       | 1,703             | 1,703                               | 1,703                         | An additional allocation of \$1,703 was made to capture amounts booked after the original allocation. A revised B-12 was submitted on 11/07/08.                                     |
| 6165    | Capitalized Time Adjustment<br>B-12, page 4, line 4  | Dec-07 | (1,575)                 | -                 | -                                   | 1,575                         | 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.       |
|         |  |        | 4,916                   | 8,196             | 8,196                               | 3,280                         |   |

Allocation of Expenses

Company: Labrador Utilities, Inc.  
 Docket No.: 080249-WS  
 Schedule Year Ended: 12/31/07  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12 (revised)  
 Page 1 of 5

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.

Labrador Utilities, Inc.  
 Allocation Percentage

| Line No.   | G/L Acct. No. | Description                           | Allocation Percentages |                          |         | Description of Allocation Method | Historical Quarter Ending March 31, 2007 |                          |                    | Allocation Percentage |                 |
|--|---------------|---------------------------------------|------------------------|--------------------------|---------|----------------------------------|--|--------------------------|--------------------|-----------------------|-----------------|
|  |               |                                       | Labrador               | Other Companies/ Systems | Total   |                                  | Amounts Allocated                        |                          |                    | 50.54% Water          | 49.46% Sewer    |
|  |               |                                       |                        |                          |         |                                  | Labrador                                 | Other Companies/ Systems | Total              |                       |                 |
| <b>Water Service Corp. Allocated Expenses (SE.50):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| 1  | 601           | Salaries - Operations                 | 0.50%                  | 99.5%                    | 100.0%  | ERC                              | \$20,936                                 | \$4,197,776              | \$4,218,712        | \$10,582              | \$10,354        |
| 2  | 601           | Salaries - Office                     | 0.35%                  | 99.7%                    | 100.0%  | ERC                              | 2,075                                    | 596,381                  | 598,456            | 1,049                 | 1,026           |
| 3  | 601           | Salaries - Northbrook                 | 0.52%                  | 99.5%                    | 100.0%  | ERC                              | 5,561                                    | 1,065,110                | 1,070,671          | 2,811                 | 2,750           |
| 4  | 604           | Pension & Benefits (All UI employees) | 0.44%                  | 99.6%                    | 100.0%  | ERC                              | 4,656                                    | 1,047,506                | 1,052,162          | 2,353                 | 2,303           |
| 5  | 408           | Taxes Other Than Income               | 0.51%                  | 99.5%                    | 100.0%  | ERC                              | 3,170                                    | 615,035                  | 618,205            | 1,602                 | 1,568           |
| 6  |               |                                       |                        |                          |         |                                  | <u>\$36,398</u>                          | <u>\$7,521,808</u>       | <u>\$7,558,206</u> | <u>\$18,396</u>       | <u>\$18,002</u> |
| 7  |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| 8  |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| <b>Water Service Corp. Allocated Expenses (SE.51):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| 9  | 403           | Depreciation Expense                  | 0.52%                  | 99.5%                    | 100.0%  | ERC                              | \$289                                    | \$54,907                 | \$55,196           | \$146                 | \$143           |
| 10   | 620           | Materials and Supplies                | 0.66%                  | 99.3%                    | 100.0%  | ERC                              | 102                                      | 15,342                   | 15,444             | 52                    | 50              |
| 11   | 636           | Contractual Services Other            | 0.66%                  | 99.3%                    | 100.0%  | ERC                              | 1,226                                    | 184,727                  | 185,953            | 620                   | 606             |
| 12   | 675           | Miscellaneous Expenses                | 0.66%                  | 99.3%                    | 100.0%  | ERC                              | 169                                      | 25,431                   | 25,600             | 85                    | 84              |
| 13   |               |                                       |                        |                          |         |                                  | <u>\$1,786</u>                           | <u>\$280,407</u>         | <u>\$282,193</u>   | <u>\$903</u>          | <u>\$883</u>    |
| 14   |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| 15   |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| <b>Water Service Corp. Allocated Expenses (SE.60):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| 16   | 403           | Depreciation Expense                  | 0.52%                  | 99.5%                    | 100.0%  | ERC                              | \$255                                    | \$48,928                 | \$49,183           | \$129                 | \$126           |
| 17   | 408           | Taxes Other than Income               | 0.53%                  | 99.5%                    | 100.0%  | ERC                              | 94                                       | 17,743                   | 17,837             | 48                    | 46              |
| 18   | 419           | Interest and Dividend Income          | 0.00%                  | 0.0%                     | 0.0%    | ERC                              | -  | -                        | -                  | -                     | -               |
| 19   | 427           | Interest Expense                      | 0.60%                  | 99.4%                    | 100.0%  | ERC                              | 427                                      | 70,831                   | 71,258             | 216                   | 211             |
| 20   | 604           | Employee Benefits                     | 0.52%                  | 99.5%                    | 100.0%  | ERC                              | 182                                      | 34,503                   | 34,685             | 92                    | 90              |
| 21   | 620           | Materials and Supplies                | 0.54%                  | 99.5%                    | 100.0%  | ERC                              | 330                                      | 60,686                   | 61,016             | 167                   | 163             |
| 22   | 632           | Contractual Services - Accounting     | 0.51%                  | 99.5%                    | 100.0%  | ERC                              | 843                                      | 164,632                  | 165,475            | 426                   | 417             |
| 23   | 633           | Contractual Services - Legal          | 0.51%                  | 99.5%                    | 100.0%  | ERC                              | 37                                       | 7,260                    | 7,297              | 19                    | 18              |
| 24   | 636           | Contractual Services - Other          | 0.51%                  | 99.5%                    | 100.0%  | ERC                              | 229                                      | 44,794                   | 45,023             | 116                   | 113             |
| 25   | 650           | Transportation Expenses               | 0.50%                  | 99.5%                    | 100.0%  | ERC                              | 18                                       | 3,587                    | 3,605              | 9                     | 9               |
| 26   | 670           | Bad Debt Expense                      | 0.51%                  | 99.5%                    | 100.0%  | ERC                              | 31                                       | 6,107                    | 6,138              | 16                    | 15              |
| 27   | 675           | Miscellaneous Expenses                | 0.52%                  | 99.5%                    | 100.0%  | ERC                              | 1,087                                    | 208,638                  | 209,725            | 549                   | 538             |
| 28   | 659           | Other Insurance                       | 0.14%                  | 99.9%                    | 100.0%  | ERC                              | 773                                      | 565,248                  | 566,021            | 391                   | 382             |
| 29   |               |                                       |                        |                          |         |                                  | <u>\$4,306</u>                           | <u>\$1,232,959</u>       | <u>\$1,237,265</u> | <u>\$2,176</u>        | <u>\$2,130</u>  |
| 30   |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| 31   |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| <b>Water Service Corp. Allocated Expenses (SE.90):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| <b>Regional Office Allocations</b>                     |               |                                       |                        |                          |         |                                  |  |                          |                    |                       |                 |
| 32   | 403           | Depreciation Expenses                 | 1.70%                  | 98.30%                   | 100.00% | ERC                              | \$116                                    | \$6,691                  | \$6,807            | \$59                  | \$57            |
| 33   | 408           | Taxes Other than Income               | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 34   | 412.11        | Investment Tax Credit                 | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 35   | 414           | Gain (Losses) from Disposition        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 36   | 420           | AFUDC                                 | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 37   | 421           | Non-Utility Income                    | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 38   | 620           | Materials and Supplies                | 1.72%                  | 98.28%                   | 100.00% | ERC                              | 169                                      | 9,659                    | 9,828              | 85                    | 84              |
| 39   | 633           | Contractual Services - Legal          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 40   | 636           | Contractual Services - Other          | 1.72%                  | 98.28%                   | 100.00% | ERC                              | 183                                      | 10,444                   | 10,627             | 92                    | 91              |
| 41   | 650           | Transportation Expense                | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 42   | 659           | Other Insurance                       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 43   | 666           | Reg. Commission Exp.                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -                     | -               |
| 44   | 675           | Miscellaneous Expenses                | 1.72%                  | 98.28%                   | 100.00% | ERC                              | 994                                      | 56,767                   | 57,761             | 502                   | 494             |
| 45   |               |                                       |                        |                          |         |                                  | <u>\$ 1,462</u>                          | <u>\$ 83,560</u>         | <u>\$ 85,022</u>   | <u>\$739</u>          | <u>\$ 1,225</u> |



Allocation of Expenses

Company: Labrador Utilities, Inc.  
Docket No.: 080249-WS  
Schedule Year Ended: 12/31/07  
Interim [ ] Final [x]  
Historical [x] 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.

Labrador Utilities, Inc.  
Allocation Percentage

| Line No.   | G/L Acct. No. | Description                           | Allocation Percentages |                          |         | Description of Allocation Method | Historical Quarter Ending September 30, 2007 |                          |                    |                 |                 |
|--|---------------|---------------------------------------|------------------------|--------------------------|---------|----------------------------------|--|--------------------------|--------------------|-----------------|-----------------|
|  |               |                                       | Labrador               | Other Companies/ Systems | Total   |                                  | Amounts Allocated                            |                          |                    | 50.54% Water    | 49.46% Sewer    |
|  |               |                                       |                        |                          |         |                                  | Labrador                                     | Other Companies/ Systems | Total              |                 |                 |
| <b>Water Service Corp. Allocated Expenses (SE.50):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                 |                 |
| 1  | 601           | Salaries - Operations                 | 1.19%                  | 98.81%                   | 100.00% | ERC                              | \$11,744                                     | \$975,353                | \$987,097          | \$ 5,936        | \$5,808         |
| 2  | 601           | Salaries - Office                     | 1.74%                  | 98.26%                   | 100.00% | ERC                              | 2,505  | 141,688                  | 144,193            | 1,266           | 1,239           |
| 3  | 601           | Salaries - Northbrook                 | 0.37%                  | 99.63%                   | 100.00% | ERC                              | 4,534  | 1,208,520                | 1,213,054          | 2,292           | 2,242           |
| 4  | 604           | Pension & Benefits (All UI employees) | 0.42%                  | 99.58%                   | 100.00% | ERC                              | 5,401  | 1,283,087                | 1,288,488          | 2,730           | 2,671           |
| 5  | 408           | Taxes Other Than Income               | 0.32%                  | 99.68%                   | 100.00% | ERC                              | 1,482  | 460,436                  | 461,918            | 749             | 733             |
| 6  |               |                                       |                        |                          |         |                                  | <u>\$25,666</u>                              | <u>\$4,069,085</u>       | <u>\$4,094,751</u> | <u>\$12,972</u> | <u>\$12,694</u> |
| <b>Water Service Corp. Allocated Expenses (SE.51):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                 |                 |
| 7  | 403           | Depreciation Expense                  | 0.51%                  | 99.49%                   | 100.00% | ERC                              | (\$451)                                      | (\$88,140)               | (\$88,591)         | \$ (228)        | (\$223)         |
| 8  | 620           | Materials and Supplies                | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 98   | 19,087                   | 19,185             | 50              | 48              |
| 9  | 636           | Contractual Services Other            | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 1,467  | 286,242                  | 287,709            | 741             | 726             |
| 10   | 675           | Miscellaneous Expenses                | 0.50%                  | 99.50%                   | 100.00% | ERC                              | 14   | 2,779                    | 2,793              | 7               | 7               |
| 11   |               |                                       |                        |                          |         |                                  | <u>\$1,128</u>                               | <u>\$219,968</u>         | <u>\$221,096</u>   | <u>\$570</u>    | <u>\$558</u>    |
| <b>Water Service Corp. Allocated Expenses (SE.60):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                 |                 |
| 12   | 403           | Depreciation Expense                  | 0.51%                  | 99.49%                   | 100.00% | ERC                              | \$188  | \$36,979                 | \$37,167           | \$ 95           | \$93            |
| 13   | 408           | Taxes Other than Income               | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 91   | 17,746                   | 17,837             | 46              | 45              |
| 14   | 419           | Interest and Dividend Income          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 15   | 427           | Interest Expense                      | 0.51%                  | 99.49%                   | 100.00% | ERC                              | (1,045)                                      | (204,248)                | (205,293)          | (528)           | (517)           |
| 16   | 604           | Employee Benefits                     | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 78   | 15,194                   | 15,272             | 39              | 39              |
| 17   | 620           | Materials and Supplies                | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 395  | 77,158                   | 77,553             | 200             | 195             |
| 18   | 632           | Contractual Services - Accounting     | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 391  | 76,424                   | 76,815             | 198             | 193             |
| 19   | 633           | Contractual Services - Legal          | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 114  | 22,335                   | 22,449             | 58              | 56              |
| 20   | 636           | Contractual Services - Other          | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 954  | 186,826                  | 187,780            | 482             | 472             |
| 21   | 650           | Transportation Expenses               | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 33   | 6,477                    | 6,510              | 17              | 16              |
| 22   | 670           | Bad Debt Expense                      | 0.52%                  | 99.48%                   | 100.00% | ERC                              | 26   | 5,012                    | 5,038              | 13              | 13              |
| 23   | 675           | Miscellaneous Expenses                | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 2,251  | 439,550                  | 441,801            | 1,138           | 1,113           |
| 24   | 659           | Other Insurance                       | 0.10%                  | 99.90%                   | 100.00% | ERC                              | 615  | 590,489                  | 591,104            | 311             | 304             |
| 25   |               |                                       |                        |                          |         |                                  | <u>\$4,091</u>                               | <u>\$1,269,941</u>       | <u>\$1,274,032</u> | <u>\$2,068</u>  | <u>\$2,023</u>  |
| <b>Water Service Corp. Allocated Expenses (SE.90):</b> |               |                                       |                        |                          |         |                                  |  |                          |                    |                 |                 |
| <b>Regional Office Allocations</b>                     |               |                                       |                        |                          |         |                                  |  |                          |                    |                 |                 |
| 26   | 403           | Depreciation Expenses                 | 1.75%                  | 98.25%                   | 100.00% | ERC                              | \$119  | \$6,688                  | \$6,807            | \$ 60           | \$59            |
| 27   | 408           | Taxes Other than Income               | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 28   | 412.11        | Investment Tax Credit                 | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 29   | 414           | Gain (Losses) from Disposition        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 30   | 420           | AFUDC                                 | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 31   | 421           | Non-Utility Income                    | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 32   | 620           | Materials and Supplies                | 1.74%                  | 98.26%                   | 100.00% | ERC                              | 171  | 9,657                    | 9,828              | 86              | 85              |
| 33   | 633           | Contractual Services - Legal          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | \$0                      | -                  | -               | -               |
| 34   | 636           | Contractual Services - Other          | 1.74%                  | 98.26%                   | 100.00% | ERC                              | 185  | 10,442                   | 10,627             | 94              | 91              |
| 35   | 650           | Transportation Expenses               | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 36   | 659           | Other Insurance                       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 37   | 666           | Reg. Commission Exp.                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                  | -               | -               |
| 38   | 675           | Miscellaneous Expenses                | 1.74%                  | 98.26%                   | 100.00% | ERC                              | 1,004  | 56,757                   | 57,761             | 507             | 497             |
| 39   |               |                                       |                        |                          |         |                                  | <u>\$ 1,479</u>                              | <u>\$ 83,543</u>         | <u>\$ 85,022</u>   | <u>\$748</u>    | <u>\$ 731</u>   |

Allocation of Expenses

Company: Labrador Utilities, Inc.  
 Docket No.: 080249-WS  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12 (revised)  
 Page 4 of 5

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.

Labrador Utilities, Inc.  
 Allocation Percentage

| Line No.   | G/L Acct. No. | Description                           | Allocation Percentages |                          |         | Description of Allocation Method | Historical Quarter Ending December 31, 2007 |                          |                    | Amounts Allocated |                 |
|--|---------------|---------------------------------------|------------------------|--------------------------|---------|----------------------------------|---|--------------------------|--------------------|-------------------|-----------------|
|  |               |                                       | Labrador               | Other Companies/ Systems | Total   |                                  | Labrador                                    | Other Companies/ Systems | Total              | 50.54% Water      | 49.46% Sewer    |
|  |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| <b>Water Service Corp. Allocated Expenses (SE.50):</b> |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 1  |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 2  | 601           | Salaries - Operations                 | 0.95%                  | 99.05%                   | 100.00% | ERC                              | \$11,032                                    | \$1,151,514              | \$1,162,546        | \$ 5,576          | \$5,456         |
| 3  | 601           | Salaries - Office                     | 1.74%                  | 98.26%                   | 100.00% | ERC                              | 2,548                                       | 143,636                  | 146,184            | 1,288             | 1,260           |
| 4  | 601           | Salaries - Northbrook                 | 0.85%                  | 99.15%                   | 100.00% | ERC                              | 8,196                                       | 951,924                  | 960,120            | 4,142             | 4,054           |
| 5  | 604           | Pension & Benefits (All UI employees) | 0.40%                  | 99.60%                   | 100.00% | ERC                              | 5,660                                       | 1,398,478                | 1,404,138          | 2,861             | 2,799           |
| 6  | 408           | Taxes Other Than Income               | 0.30%                  | 99.70%                   | 100.00% | ERC                              | 1,390                                       | 459,889                  | 461,279            | 703               | 687             |
| 7  |               |                                       |                        |                          |         |                                  | <u>\$28,826</u>                             | <u>\$4,105,442</u>       | <u>\$4,134,268</u> | <u>\$14,569</u>   | <u>\$14,257</u> |
| 8  |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| <b>Water Service Corp. Allocated Expenses (SE.51):</b> |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 9  |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 10   | 403           | Depreciation Expense                  | 0.51%                  | 99.49%                   | 100.00% | ERC                              | \$72  | \$13,998                 | \$14,070           | \$ 36             | \$36            |
| 11   | 620           | Materials and Supplies                | 0.50%                  | 99.50%                   | 100.00% | ERC                              | \$22  | \$4,341                  | 4,363              | 11                | 11              |
| 12   | 636           | Contractual Services Other            | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 1,684                                       | 328,514                  | 330,198            | 851               | 833             |
| 13   | 675           | Miscellaneous Expenses                | 0.48%                  | 99.52%                   | 100.00% | ERC                              | 7   | 1,466                    | 1,473              | 4                 | 3               |
| 14   |               |                                       |                        |                          |         |                                  | <u>\$1,785</u>                              | <u>\$348,318</u>         | <u>\$350,103</u>   | <u>\$902</u>      | <u>\$883</u>    |
| 15   |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| <b>Water Service Corp. Allocated Expenses (SE.60):</b> |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 16   |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 17   | 403           | Depreciation Expense                  | 0.52%                  | 99.48%                   | 100.00% | ERC                              | \$83  | \$15,948                 | \$16,031           | \$ 42             | \$41            |
| 18   | 408           | Taxes Other than Income               | 0.52%                  | 99.48%                   | 100.00% | ERC                              | 92  | 17,745                   | 17,837             | 46                | 46              |
| 19   | 419           | Interest and Dividend Income          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -   | -                        | -                  | -                 | -               |
| 20   | 427           | Interest Expense                      | 0.51%                  | 99.49%                   | 100.00% | ERC                              | (1,138)                                     | (220,754)                | (221,892)          | (575)             | (563)           |
| 21   | 604           | Employee Benefits                     | 0.51%                  | 0.00%                    | 100.00% | ERC                              | 97  | -                        | 19,024             | 49                | -               |
| 22   | 620           | Materials and Supplies                | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 749   | 145,623                  | 146,372            | 379               | 370             |
| 23   | 632           | Contractual Services - Accounting     | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 1,058                                       | 205,725                  | 206,783            | 535               | 523             |
| 24   | 633           | Contractual Services - Legal          | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 246   | 47,754                   | 48,000             | 124               | 122             |
| 25   | 636           | Contractual Services - Other          | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 1,011                                       | 196,295                  | 197,306            | 511               | 500             |
| 26   | 650           | Transportation Expenses               | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 40  | 7,840                    | 7,880              | 20                | 20              |
| 27   | 670           | Bad Debt Expense                      | 0.53%                  | 99.47%                   | 100.00% | ERC                              | 8   | 1,499                    | 1,507              | 4                 | 4               |
| 28   | 675           | Miscellaneous Expenses                | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 2,118                                       | 411,976                  | 414,094            | 1,070             | 1,048           |
| 29   | 659           | Other Insurance                       | 0.31%                  | 99.69%                   | 100.00% | ERC                              | 1,881                                       | 597,284                  | 599,165            | 951               | 930             |
| 30   |               |                                       |                        |                          |         |                                  | <u>\$6,245</u>                              | <u>\$1,426,936</u>       | <u>\$1,452,108</u> | <u>\$3,156</u>    | <u>\$3,041</u>  |
| 31   |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| <b>Water Service Corp. Allocated Expenses (SE.90):</b> |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 32   |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| <b>Regional Office Allocations</b>                     |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 33   |               |                                       |                        |                          |         |                                  |   |                          |                    |                   |                 |
| 34   | 403           | Depreciation Expenses                 | 2.04%                  | 97.96%                   | 100.00% | ERC                              | \$139                                       | \$6,668                  | \$6,807            | \$ 70             | \$69            |
| 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                | 1.75%                  | 98.25%                   | 100.00% | ERC                              | 172   | 9,656                    | 9,828              | 87                | 85              |
| 41   | 633           | Contractual Services - Legal          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -   | \$0                      | -                  | -                 | -               |
| 42   | 636           | Contractual Services - Other          | 1.75%                  | 98.25%                   | 100.00% | ERC                              | 186   | 10,441                   | 10,627             | 94                | 92              |
| 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                | 1.75%                  | 98.25%                   | 100.00% | ERC                              | 1,011                                       | 56,750                   | 57,761             | 511               | 500             |
| 47   |               |                                       |                        |                          |         |                                  | <u>\$1,508</u>                              | <u>\$83,514</u>          | <u>\$85,022</u>    | <u>\$762</u>      | <u>\$746</u>    |

Allocation of Expenses

Company: Labrador Utilities, Inc.  
 Docket No.: 080249-WS  
 Schedule Year Ended: 12/31/07  
 Interim [ ] Final [x]  
 Historical [x] 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.

Labrador Utilities, Inc.  
 Allocation Percentage

| Line No. | G/L Acct. No.  | Description                           | Allocation Percentages |                          |         | Description of Allocation Method | Historical Year Ending December 31, 2007 |                          |                     | Allocation Percentage |                 |
|----------|--|---------------------------------------|------------------------|--------------------------|---------|----------------------------------|--|--------------------------|---------------------|-----------------------|-----------------|
|          |  |                                       | Labrador               | Other Companies/ Systems | Total   |                                  | Amounts Allocated                        |                          |                     | 50.54% Water          | 49.46% Sewer    |
|          |  |                                       |                        |                          |         |                                  | Labrador                                 | Other Companies/ Systems | Total               |                       |                 |
| 1        | <u>Water Service Corp. Allocated Expenses (SE.50):</u> |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 2        | 601  | Salaries - Operations                 | 0.88%                  | 99.12%                   | 100.00% | ERC                              | \$65,109                                 | \$7,294,546              | \$7,359,655         | \$32,908              | \$32,201        |
| 3        | 601  | Salaries - Office                     | 0.93%                  | 99.07%                   | 100.00% | ERC                              | 9,423                                    | 1,007,804                | 1,017,227           | 4,763                 | 4,660           |
| 4        | 601  | Salaries - Northbrook                 | 0.56%                  | 99.44%                   | 100.00% | ERC                              | 24,297                                   | 4,283,332                | 4,307,629           | 12,280                | 12,017          |
| 5        | 604  | Pension & Benefits (All UI employees) | 0.44%                  | 99.56%                   | 100.00% | ERC                              | 21,146                                   | 4,835,476                | 4,856,622           | 10,688                | 10,458          |
| 6        | 408  | Taxes Other Than Income               | 0.41%                  | 99.59%                   | 100.00% | ERC                              | 8,274                                    | 1,990,322                | 1,998,596           | 4,182                 | 4,092           |
| 7        |  |                                       |                        |                          |         |                                  | <u>\$128,249</u>                         | <u>\$19,411,480</u>      | <u>\$19,539,729</u> | <u>\$64,820</u>       | <u>\$63,429</u> |
| 8        |  |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 9        | <u>Water Service Corp. Allocated Expenses (SE.51):</u> |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 10       | 403  | Depreciation Expense                  | 0.53%                  | 99.47%                   | 100.00% | ERC                              | \$384                                    | \$72,557                 | \$72,941            | \$194                 | \$190           |
| 11       | 620  | Materials and Supplies                | 0.56%                  | 99.44%                   | 100.00% | ERC                              | 332                                      | 59,394                   | 59,726              | 168                   | 164             |
| 12       | 636  | Contractual Services Other            | 0.54%                  | 99.46%                   | 100.00% | ERC                              | 5,879                                    | 1,081,236                | 1,087,115           | 2,971                 | 2,908           |
| 13       | 675  | Miscellaneous Expenses                | 0.63%                  | 99.37%                   | 100.00% | ERC                              | 204                                      | 32,346                   | 32,550              | 103                   | 101             |
| 14       |  |                                       |                        |                          |         |                                  | <u>\$6,799</u>                           | <u>\$1,245,533</u>       | <u>\$1,252,332</u>  | <u>\$3,436</u>        | <u>\$3,363</u>  |
| 15       |  |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 16       | <u>Water Service Corp. Allocated Expenses (SE.60):</u> |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 17       | 403  | Depreciation Expense                  | 0.51%                  | 99.49%                   | 100.00% | ERC                              | \$742                                    | \$143,596                | \$144,338           | \$375                 | \$367           |
| 18       | 408  | Taxes Other than Income               | 0.52%                  | 99.48%                   | 100.00% | ERC                              | 369                                      | 70,979                   | 71,348              | 187                   | 182             |
| 19       | 419  | Interest and Dividend Income          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                   | -                     | -               |
| 20       | 427  | Interest Expense                      | 0.49%                  | 99.51%                   | 100.00% | ERC                              | (1,366)                                  | (279,817)                | (281,183)           | (690)                 | (676)           |
| 21       | 604  | Employee Benefits                     | 0.52%                  | 99.48%                   | 100.00% | ERC                              | 457                                      | 88,070                   | 88,527              | 231                   | 129             |
| 22       | 620  | Materials and Supplies                | 0.52%                  | 99.48%                   | 100.00% | ERC                              | 1,782                                    | 342,802                  | 344,584             | 901                   | 881             |
| 23       | 632  | Contractual Services - Accounting     | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 2,184                                    | 425,853                  | 428,037             | 1,104                 | 1,080           |
| 24       | 633  | Contractual Services - Legal          | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 530                                      | 103,094                  | 103,624             | 268                   | 262             |
| 25       | 636  | Contractual Services - Other          | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 3,372                                    | 656,559                  | 659,931             | 1,704                 | 1,668           |
| 26       | 650  | Transportation Expenses               | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 116                                      | 22,834                   | 22,950              | 59                    | 57              |
| 27       | 670  | Bad Debt Expense                      | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 73                                       | 14,255                   | 14,328              | 37                    | 36              |
| 28       | 675  | Miscellaneous Expenses                | 0.51%                  | 99.49%                   | 100.00% | ERC                              | 6,454                                    | 1,253,690                | 1,260,144           | 3,262                 | 3,192           |
| 29       | 659  | Other Insurance                       | 0.18%                  | 99.82%                   | 100.00% | ERC                              | 4,042                                    | 2,304,276                | 2,308,318           | 2,043                 | 1,999           |
| 30       |  |                                       |                        |                          |         |                                  | <u>\$18,755</u>                          | <u>\$5,146,190</u>       | <u>\$5,164,945</u>  | <u>\$9,479</u>        | <u>\$9,178</u>  |
| 31       |  |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 32       | <u>Water Service Corp. Allocated Expenses (SE.90):</u> |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 33       | Regional Office Allocations                            |                                       |                        |                          |         |                                  |  |                          |                     |                       |                 |
| 34       | 403  | Depreciation Expenses                 | 1.82%                  | 98.18%                   | 100.00% | ERC                              | \$496                                    | \$26,731                 | \$27,227            | \$251                 | \$245           |
| 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                | 1.75%                  | 98.25%                   | 100.00% | ERC                              | 688                                      | 38,622                   | 39,310              | 348                   | 340             |
| 41       | 633  | Contractual Services - Legal          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | -  | -                        | -                   | -                     | -               |
| 42       | 636  | Contractual Services - Other          | 1.75%                  | 98.25%                   | 100.00% | ERC                              | 744                                      | 41,764                   | 42,508              | 376                   | 368             |
| 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                | 1.75%                  | 98.25%                   | 100.00% | ERC                              | 4,043                                    | 226,999                  | 231,042             | 2,043                 | 2,502           |
| 47       |  |                                       |                        |                          |         |                                  | <u>\$ 5,971</u>                          | <u>\$ 334,117</u>        | <u>\$ 340,088</u>   | <u>\$3,018</u>        | <u>\$ 3,456</u> |



**LABRADOR UTILITIES, INC.**  
**DOCKET NO. 080249-SU**  
**DEFICIENCY RESPONSES**  
**SALARY ALLOCATION OF FIELD EMPLOYEES**

| <u>Employee Name</u> | <u>Total Florida Salary</u> | <u>Salary Allocated to Labrador</u> | <u>Captive Labrador</u> |
|----------------------|-----------------------------|-------------------------------------|-------------------------|
| Anderson, Daniel     | 48,855                      | -                                   | 125                     |
| Bonagura, John       | 68,196                      | 1,192                               | -                       |
| Chard, Ronald        | 2,281                       | -                                   | -                       |
| Durham, Rick         | 67,623                      | 1,179                               | -                       |
| Finehirsh, Jeffrey   | 37,773                      | -                                   | 271                     |
| Flynn, Patrick       | 122,678                     | 2,143                               | 969                     |
| Franklin, Kennedy    | 784                         | -                                   | -                       |
| Gilroy, Bob          | -                           | -                                   | 346                     |
| Harper, Scott        | 30,101                      | 30,101                              | 1,750                   |
| Haws, Scotty         | 71,359                      | 1,247                               | -                       |
| Hoy, John            | 40,688                      | 699                                 | 215                     |
| Neal, William        | 56,987                      | 4,572                               | -                       |
| Rainey, Shantavious  | 23,977                      | 23,977                              | 469                     |
| Schneider, Keith     | 23,977                      | -                                   | 63                      |
| Weirzbicki, Tony     | 69,527                      | -                                   | 595                     |
| Wilson, Michael      | 77,068                      | -                                   | 1,651                   |
| Worrell, David       | -                           | -                                   | -                       |
| Wright, Jason        | -                           | -                                   | -                       |
| Unknown              |                             |                                     | (295)                   |
|                      | <u>741,873</u>              | <u>65,110</u>                       | <u>6,158</u>            |

LABRADOR UTILITIES, INC.  
DOCKET NO. 00249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY     |                              |                               |                              |                               |                               |                              |                               |                               |                              |                               |                               |              |                              | (b)+(c)+(h)+(k) (e)+(f)+(i)+(l) |  |
|------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|--------------|------------------------------|---------------------------------|--|
| (a)              | (b)                          | (c)                           | (d)                          | (e)                           | (f)                           | (g)                          | (h)                           | (i)                           | (j)                          | (k)                           | (l)                           | (m)          | (n)                          | (o)                             |  |
| Employee Name    | Total Salary<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>to A/C # 783 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>to A/C # 781 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>to A/C # 781 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary | Total Salary<br>to A/C # 781 | Total Salary<br>to A/C # 783    |  |
| Anderson, Daniel | 10,069                       |                               | 10,069                       | 10,112                        | -                             | 10,112                       | 12,311                        | -                             | 12,311                       | 16,363                        | -                             | 48,855       | 48,855                       | -                               |  |

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>IQ Systems<br>Assigned | (b)<br>IQ Systems<br>Customer Equivalents | (c)<br>IQ Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>IQ Salary<br>Allocated |
| Anderson, Daniel  |                   |                               |   |                                 |                             |                               |
| 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                | LJIS              | -                             | -   | 0.00%                           | line 11/line 23             | -                             |
| 12                | UIF               | 562                           | -   | 21.26%                          | line 12/line 23             | 2,140                         |
| 13                | Miles Grant       | -                             | -   | 0.00%                           | line 13/line 23             | -                             |
| 14                | Sanlando          | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15                | Penabrooke        | 2,082                         | -   | 78.74%                          | line 15/line 23             | 7,929                         |
| 16                | Sandhaven         | -                             | -   | 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                |                   | 2,644                         |   | 100.00%                         |                             | 10,069                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.         | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Anderson, Daniel |                   |                               |   |                                 |                             |                               |
| 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               | 565                           | -   | 21.30% line 12/line 23          | -                           | 2,154                         |
| 13               | Miles Grant       | -                             | -   | 0.00% line 13/line 23           | -                           | -                             |
| 14               | Saulando          | -                             | -   | 0.00% line 14/line 23           | -                           | -                             |
| 15               | Pembroke          | 2,088                         | -   | 78.70% line 15/line 23          | -                           | 7,959                         |
| 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               |                   |                               |   |                                 |                             |                               |
|                  |                   |                               | 2,653                                     | 100.00%                         |                             | 10,112                        |

| Line No.         | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Anderson, Daniel |                   |                               |   |                                 |                             |                               |
| 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               | 556                           | -   | 21.04% line 12/line 23          | -                           | 2,591                         |
| 13               | Miles Grant       | -                             | -   | 0.00% line 13/line 23           | -                           | -                             |
| 14               | Saulando          | -                             | -   | 0.00% line 14/line 23           | -                           | -                             |
| 15               | Pembroke          | 2,086                         | -   | 78.96% line 15/line 23          | -                           | 9,720                         |
| 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               |                   |                               |   |                                 |                             |                               |
|                  |                   |                               | 2,642                                     | 100.00%                         |                             | 12,311                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 004249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <u>Line No.</u>                                   | <u>Employee Name</u> | <u>(a)</u><br><u>40 Systems</u><br><u>Assigned</u> | <u>(b)</u><br><u>40 Systems</u><br><u>Customer Equivalents</u> | <u>(c)</u><br><u>40 Systems</u><br><u>% Assigned</u> | <u>(d)</u><br><u>Allocation</u><br><u>Method</u> | <u>(e)</u><br><u>40 Salary</u><br><u>Allocated</u> |
|---|----------------------|--|--|--|--|--|
|   | Anderson, Daniel     |  |  |  |  |  |
| 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  | LJSL                 | -  | -  | 0.00%  | line 11/line 23                                  | -  |
| 12  | UHF                  | 564  | 564  | 21.32%   | line 12/line 23                                  | 3,488  |
| 13  | Miles Grant          | -  | -  | 0.00%  | line 13/line 23                                  | -  |
| 14  | Sanlando             | -  | -  | 0.00%  | line 14/line 23                                  | -  |
| 15  | Penabrooke           | 2,082  | 2,082  | 78.68%   | line 15/line 23                                  | 12,875   |
| 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  |                      |  | 2,646  | 100.00%  |  | 16,363   |
| <b>Total Labrador Salary for Anderson, Daniel</b> |                      |  |  |  | <b>Total of all quarters (e)(10)</b>             |  |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <b>CAPITALIZED TIME</b> |                      |                                    |  |                           |
|-------------------------|----------------------|------------------------------------|--|---------------------------|
|                         | (a)                  | (b)                                |  | (c)                       |
| <u>Line No.</u>         | <u>Employee Name</u> | <u>Company Where Time Captured</u> | <u>Plant/CWIP A/C #</u>                        | <u>Amount Capitalized</u> |
| 1                       | Anderson, Daniel     | Labrador                           | 3113025 - Electric Pump Equipment              | 125.00                    |
| 2                       | Anderson, Daniel     | LUST - Lake Saunders               | 3305042 - Distribution Reservoirs & Standpipes | 187.50                    |
| 3                       | Anderson, Daniel     | Penbrooke                          | 3804005 - Sewage Treatment Plant               | 156.25                    |
| 4                       | Anderson, Daniel     | Penbrooke                          | 3204032 - Water Treatment Equipment            | 31.25                     |
| 5                       | Anderson, Daniel     | Penbrooke                          | 3542011 - Lift Stations                        | 156.25                    |
| 6                       | Anderson, Daniel     | Penbrooke                          | 1863030 - Miscellaneous Regulatory             | 156.25                    |
| 7                       | Anderson, Daniel     | Penbrooke                          | 3113025 - Electric Pump Equipment              | 93.75                     |
| 8                       | Anderson, Daniel     | Penbrooke                          | 3305042 - Distribution Reservoirs & Standpipes | 93.75                     |
| 9                       | Anderson, Daniel     | Penbrooke                          | 1863030 - Miscellaneous Regulatory             | 375.00                    |
| 10                      | Anderson, Daniel     | Penbrooke                          | 3044031 - Water Treatment Plant                | 187.50                    |
| 11                      | Anderson, Daniel     | Penbrooke                          | 3204032 - Water Treatment Equipment            | 312.50                    |
| 12                      | Anderson, Daniel     | Penbrooke                          | 3305042 - Distribution Reservoirs & Standpipes | 93.75                     |
| 13                      | Anderson, Daniel     | Penbrooke                          | 3345047 - Meter Installations                  | 187.50                    |
| 14                      | Anderson, Daniel     | Penbrooke                          | 3044031 - Water Treatment Plant                | 67.84                     |
| 15                      | Anderson, Daniel     | Penbrooke                          | 3204032 - Water Treatment Equipment            | 644.48                    |
| 16                      | Anderson, Daniel     | Penbrooke                          | 3345047 - Meter Installations                  | 67.84                     |
| 17                      | Anderson, Daniel     | Penbrooke                          | 3113025 - Electric Pump Equipment              | 135.68                    |
| 18                      | Anderson, Daniel     | Penbrooke                          | 3204032 - Water Treatment Equipment            | 169.60                    |
| 19                      | Anderson, Daniel     | Penbrooke                          | 3305042 - Distribution Reservoirs & Standpipes | 67.84                     |
| 20                      | Anderson, Daniel     | Penbrooke                          | 3305042 - Distribution Reservoirs & Standpipes | 271.36                    |
| 21                      | Anderson, Daniel     | Penbrooke                          | 3542011 - Lift Stations                        | 169.60                    |
| 22                      | Anderson, Daniel     | UIF - Amber Hill                   | 3204032 - Water Treatment Equipment            | 31.25                     |
| 23                      | Anderson, Daniel     | UIF - Crownwood                    | 3804005 - Sewage Treatment Plant               | 468.75                    |
| 24                      | Anderson, Daniel     | UIF - Crownwood                    | 3542011 - Lift Stations                        | 93.75                     |
| 25                      | Anderson, Daniel     | UIF - Crownwood                    | 3804005 - Sewage Treatment Plant               | 187.50                    |
| 26                      | Anderson, Daniel     | UIF - Crownwood                    | 3804005 - Sewage Treatment Plant               | 407.04                    |
| 27                      | Anderson, Daniel     | UIF - Crownwood                    | 3804005 - Sewage Treatment Plant               | 67.84                     |
| 28                      | Anderson, Daniel     | UIF - Crownwood                    | 3612008 - Sower Gravity Mains                  | 101.76                    |
| 29                      | Anderson, Daniel     | UIF - Golden Hills                 | 3204032 - Water Treatment Equipment            | 62.50                     |
| 30                      | Anderson, Daniel     | UIF - Golden Hills                 | 1863015 - Deferred RC                          | 156.25                    |
| 31                      | Anderson, Daniel     | UIF - Golden Hills                 | 3113025 - Electric Pump Equipment              | 31.25                     |
| 32                      | Anderson, Daniel     | UIF - Golden Hills                 | 3345047 - Meter Installations                  | 187.50                    |
| 33                      | Anderson, Daniel     | UIF - Golden Hills                 | 1863030 - Deferred RC                          | 31.25                     |
| 34                      | Anderson, Daniel     | UIF - Golden Hills                 | 3204032 - Water Treatment Equipment            | 187.50                    |
| 35                      | Anderson, Daniel     | UIF - Golden Hills                 | 3345047 - Meter Installations                  | 62.50                     |
| 36                      | Anderson, Daniel     | UIF - Golden Hills                 | 3355048 - Hydrants                             | 62.50                     |
| 37                      | Anderson, Daniel     | UIF - Golden Hills                 | 3072014 - Wells & Springs                      | 101.76                    |
| 38                      | Anderson, Daniel     | UIF - Golden Hills                 | 3204032 - Water Treatment Equipment            | 237.44                    |
| 39                      | Anderson, Daniel     | UIF - Golden Hills                 | 3315043 - Transmission & Distribution          | 135.68                    |
| 40                      | Anderson, Daniel     | UIF - Golden Hills                 | 3345047 - Meter Installations                  | 169.60                    |
| 41                      | Anderson, Daniel     | UIF - Golden Hills                 | 3072014 - Wells & Springs                      | 101.76                    |
| 42                      | Anderson, Daniel     | UIF - Golden Hills                 | 3204032 - Water Treatment Equipment            | 339.20                    |
| 43                      | Anderson, Daniel     | UIF - Golden Hills                 | 3345047 - Meter Installations                  | 135.68                    |
| 44                      | Anderson, Daniel     | UIF - Golden Hills                 | 3204032 - Water Treatment Equipment            | 67.84                     |
| 45                      | Anderson, Daniel     | UIF - Golden Hills                 | 3345047 - Meter Installations                  | 135.68                    |
| 46                      | Anderson, Daniel     | UIF - Golden Hills                 | 0630-1150601                                   | 101.76                    |
| 47                      | Anderson, Daniel     | UIF - Parent                       | 1863030 - Miscellaneous Regulatory             | 101.76                    |
| 48                      | Anderson, Daniel     | WSC                                | 0005-1170701                                   | 774.18                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 060249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY   |                         |                               |                               |                         |                               |                               |                         |                               |                               |                         |                               |                               | (b)+(e)+(h)+(k) | (c)+(f)+(j)+(l)              | (m)                          | (n) | (o) |
|----------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-----------------|------------------------------|------------------------------|-----|-----|
| Employee Name  | Total Salary<br>1Q 2007 | Salary Booked<br>to A/C # 791 | Salary Booked<br>to A/C # 793 | Total Salary<br>2Q 2007 | Salary Booked<br>to A/C # 791 | Salary Booked<br>to A/C # 793 | Total Salary<br>3Q 2007 | Salary Booked<br>to A/C # 791 | Salary Booked<br>to A/C # 793 | Total Salary<br>4Q 2007 | Salary Booked<br>to A/C # 791 | Salary Booked<br>to A/C # 793 | Total Salary    | Total Salary<br>to A/C # 791 | Total Salary<br>to A/C # 793 |     |     |
| Bonagura, John | 16,250                  | 16,250                        | -                             | 16,250                  | 16,250                        | -                             | 18,769                  | 18,769                        | -                             | 16,927                  | 16,927                        | -                             | 68,196          | 68,196                       | -                            |     |     |

| SALARY ALLOCATION |                   |                        |                                    |                          |                        |
|-------------------|-------------------|------------------------|------------------------------------|--------------------------|------------------------|
| Line No.          | Employee Name     | 1Q Systems<br>Assigned | 1Q Systems<br>Customer Equivalents | 1Q Systems<br>% Assigned | 1Q Salary<br>Allocated |
| 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                | LJISI             |                        | 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                | Santalando        |                        | 16,463                             | 24.25% line 14/line 23   | 3,940                  |
| 15                | Penabrooke        |                        | 2,082                              | 3.07% line 15/line 23    | 498                    |
| 16                | Sandahaven        |                        | 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>          |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.       | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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                                     | 3.33% 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              | Wedgfield         |                               | 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             | Sanludo           |                               | 16,427                                    | 24.96% line 14/line 23          |                             | 4,057                         |
| 15             | Pembroke          |                               | 2,088                                     | 3.17% line 15/line 23           |                             | 516                           |
| 16             | Sandhaven         |                               | 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             |                   |                               | 65,801                                    | 100.00%                         |                             | 16,250                        |

| Line No.       | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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              | Wedgfield         |                               | 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             | Sanludo           |                               | 16,423                                    | 24.28% line 14/line 23          |                             | 4,538                         |
| 15             | Pembroke          |                               | 2,086                                     | 3.08% line 15/line 23           |                             | 579                           |
| 16             | Sandhaven         |                               | 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             |                   |                               | 67,632                                    | 100.00%                         |                             | 18,769                        |

LABRADOR UTILITIES, INC.  
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DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.       | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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              | Pobble Creek      |                               | 2,189                                     | 3.24% line 4/line 23            |                             | 549                           |
| 5              | Alafaya           |                               | 7,259                                     | 10.77% line 5/line 23           |                             | 1,823                         |
| 6              | Longwood          |                               | 1,779                                     | 2.64% line 6/line 23            |                             | 446                           |
| 7              | Wedgetfield       |                               | 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             | Saialando         |                               | 16,428                                    | 24.34% line 14/line 23          |                             | 4,119                         |
| 15             | Pembroke          |                               | 2,082                                     | 3.08% line 15/line 23           |                             | 522                           |
| 16             | Saualhaven        |                               | 1,043                                     | 1.55% line 16/line 23           |                             | 262                           |
| 17             | Beaside           |                               | 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             |                   |                               | 67,504                                    | 100.00%                         |                             | 16,927                        |

Total Labrador Salary for Bonagura, John 1,192 Total of all quarters (e)x(10)

CAPITALIZED TIME

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



LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

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

| <b>SALARY ALLOCATION</b> |                   |                               |   |                                 |                             |                               |
|--------------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.                 | Employee Name     | (a)<br>1Q Systems<br>Assisted | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assisted | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
| 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                        | 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                       | Saraland          | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15                       | Pembroke          | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16                       | Sandhaven         | -                             | -   | 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%                           |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No. | Employee Name     | (a)<br>2Q Systems<br>Assumed | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assumed | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|----------|-------------------|------------------------------|---|--------------------------------|-----------------------------|-------------------------------|
|          | 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       | Sandstone         | -                            | -   | 0.00%                          | line 14/line 23             | -                             |
| 15       | Pembroke          | -                            | -   | 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%                          |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.      | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|---------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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             | 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            | Sandals           | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15            | Pembroke          | -                             | -   | 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%                           |                             | -                             |

| Line No.      | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|---------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Chard, Ronald |                   |                               |   |                                 |                             |                               |
| 1             | Tierra Verde      | -                             | -   | 0.00%                           | line 1/line 23              | -                             |
| 2             | Lake Placid       | -                             | -   | 0.00%                           | line 2/line 23              | -                             |
| 3             | East Lake         | -                             | 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                         | -   | 37.30%                          | line 9/line 23              | 851                           |
| 10            | Mid-County        | 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            | Sandals           | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15            | Pembroke          | -                             | -   | 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%                           |                             | -                             |
|               |                   | 6,772                         |   | 100.00%                         |                             | 2,281                         |

Total Labrador Salary for Chard, Ronald - Total of all quarters (x)10

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

CAPITALIZED TIME

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

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

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

| <b>SALARY ALLOCATION</b> |                   |                               |   |                                 |                             |                               |
|--------------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.                 | Employee Name     | (a)<br>1Q Systems<br>Assigned | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
| 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                        | 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                       | Santhalaven       | -                             | -   | 0.00%                           | line 16/line 23             | -                             |
| 17                       | Dayside           | -                             | -   | 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%                           |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.     | Employee Name     | (a)<br>20 Systems<br>Assigned | (b)<br>20 Systems<br>Customer Equivalents | (c)<br>20 Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>20 Salary<br>Allocated |
|--------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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           | Santlano          | -                             | -   | 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           |                   | -                             | -   | 0.00%                           | -                           | -                             |

| Line No.     | Employee Name     | (a)<br>20 Systems<br>Assigned | (b)<br>20 Systems<br>Customer Equivalents | (c)<br>20 Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>20 Salary<br>Allocated |
|--------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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           | Santlano          |                               | 16,423                                    | 24.28% line 14/line 23          |                             | 7,897                         |
| 15           | Penbrooke         |                               | 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           |                   |                               | 67,632                                    | 100.00%                         |                             | 32,522                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 880245-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <u>Line No.</u>                        | <u>Employee Name</u> | <u>(a)</u><br><u>4Q Systems</u><br><u>Assigned</u> | <u>(b)</u><br><u>4Q Systems</u><br><u>Customer Equivalents</u> | <u>(c)</u><br><u>4Q Systems</u><br><u>% Assigned</u> | <u>(d)</u><br><u>Allocation</u><br><u>Method</u> | <u>(e)</u><br><u>4Q Salary</u><br><u>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                                      | Wedgefield           |  | 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                                     | Pembroke             |  | 2,082  | 3.08% line 15/line 23                                |  | 1,083  |
| 16                                     | Sundhaven            |  | 1,043  | 1.55% line 16/line 23                                |  | 542  |
| 17                                     | Bayside              |  | 241  | 0.35% 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 Labrador Salary for Durham, Rick |                      |  | <u>1,179 - Total of all quarters e(10)</u>                     |  |  |  |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| CAPITALIZED TIME |               |                                 |                                       |                    |
|------------------|---------------|---------------------------------|---------------------------------------|--------------------|
| Line No.         | Employee Name | (a)                             | (b)                                   | (c)                |
|                  |               | Company Where<br>Time Captured  | Plant/CWIP A/C #                      | Amount Capitalized |
| 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           |



LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <b>TOTAL SALARY</b> |                         |                               |                               |                         |                               |                               |                         |                               |                               |                         |                               |                               |              | (b)+(e)+(k)+(l)              | (e)+(f)+(i)+(l)              |
|---------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|--------------|------------------------------|------------------------------|
|                     | (a)                     | (b)                           | (c)                           | (d)                     | (e)                           | (f)                           | (g)                     | (h)                           | (i)                           | (j)                     | (k)                           | (l)                           | (m)          | (a)                          | (e)                          |
| Employee Name       | Total Salary<br>1Q 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>1Q 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>1Q 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>1Q 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary | Total Salary<br>to A/C # 781 | Total Salary<br>to A/C # 783 |
| Finchirsh, Jeffrey  | 8,239                   | 8,239                         | -                             | 7,892                   | 7,892                         | -                             | 10,200                  | 10,200                        | -                             | 11,441                  | 11,441                        | -                             | 37,773       | 37,773                       | -                            |

| <b>SALARY ALLOCATION</b> |                    |                               |   |                                 |                             |                               |
|--------------------------|--------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.                 | Employee Name      | (a)<br>1Q Systems<br>Assigned | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
| 1                        | Finchirsh, Jeffrey |                               |   |                                 |                             |                               |
| 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         | 3,352                         |   | 100.00%                         | line 10/line 23             | 8,239                         |
| 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                       | Pensbrooke         | -                             | -   | 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                       |                    |                               | 3,352                                     | 100.00%                         |                             | 8,239                         |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.           | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|--------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Finchirsh, Jeffrey |                   |                               |   |                                 |                             |                               |
| 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        | -                             | 2,075                                     | 100.00% line 10/line 23         | -                           | 7,892                         |
| 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                 | Saialando         | -                             | -   | 0.00% line 14/line 23           | -                           | -                             |
| 15                 | Pembrooke         | -                             | -   | 0.00% line 15/line 23           | -                           | -                             |
| 16                 | Sandhaven         | -                             | -   | 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                 |                   |                               | 2,075                                     | 100.00%                         |                             | 7,892                         |

| Line No.           | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|--------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Finchirsh, Jeffrey |                   |                               |   |                                 |                             |                               |
| 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                 | Saialando         | -                             | -   | 0.00% line 14/line 23           | -                           | -                             |
| 15                 | Pembrooke         | -                             | -   | 0.00% line 15/line 23           | -                           | -                             |
| 16                 | Sandhaven         | -                             | -   | 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              | -                             | 161                                       | 35.38% line 20/line 23          | -                           | 3,609                         |
| 21                 | Hutchinson Island | -                             | 294                                       | 64.62% line 21/line 23          | -                           | 6,591                         |
| 22                 | Sandy Creek       | -                             | -   | 0.00% line 22/line 23           | -                           | -                             |
| 23                 |                   |                               | 455                                       | 100.00%                         |                             | 10,200                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.                                     | Employee Name | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method    | (e)<br>4Q Salary<br>Allocated |
|--|---------------|-------------------------------|---|---------------------------------|--------------------------------|-------------------------------|
| Finehirsh, Jeffrey                           |               |                               |   |                                 |                                |                               |
| 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   |               | Saulsboro                     | -   | 0.00%                           | line 14/line 23                | -                             |
| 15   |               | Peaubrooke                    | -   | 0.00%                           | line 15/line 23                | -                             |
| 16   |               | Sundalhaven                   | -   | 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                          | 161                                       | 35.38%                          | line 20/line 23                | 4,048                         |
| 21   |               | Hutchinson Island             | 294                                       | 64.62%                          | line 21/line 23                | 7,393                         |
| 22   |               | Sandy Creek                   | -   | 0.00%                           | line 22/line 23                | -                             |
| 23   |               |                               | 455                                       | 100.00%                         |                                | 11,441                        |
| Total Labrador Salary for Finehirsh, Jeffrey |               |                               |   |                                 |                                |                               |
|  |               |                               | -   |                                 | Total of all quarters (e)x(10) | -                             |

**CAPITALIZED TIME**

| Line No. | Employee Name      | (a)<br>Company Where<br>Time Capped | (b)<br>Plant/CVIP/A/C #          | (c)<br>Amount Capitalized |
|----------|--------------------|-------------------------------------|----------------------------------|---------------------------|
| 1        | Finehirsh, Jeffrey | Labrador                            | 3804005 - Sewage Treatment Plant | 271.36                    |
| 2        | Finehirsh, Jeffrey | Mid-County                          | 3804005 - Sewage Treatment Plant | 500.00                    |
| 3        | Finehirsh, Jeffrey | Mid-County                          | 3804005 - Sewage Treatment Plant | 125.00                    |
| 4        | Finehirsh, Jeffrey | Tierra Verde                        | 3612008 - Sewer Gravity Mains    | 187.50                    |
| 5        | Finehirsh, Jeffrey | WSC                                 | 0005-1170701                     | 602.14                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

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

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>1Q Systems<br>Assigned | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
| 1                 | Flynn, Patrick    |                               |   |                                 |                             |                               |
| 1                 | Tierra Verde      |                               | 1,205                                     |                                 | 1.77% line 17/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                 | Wedgetield        |                               | 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                | Sanlindo          |                               | 16,463                                    |                                 | 24.25% line 14/line 23      | 6,619                         |
| 15                | Penabrooke        |                               | 2,082                                     |                                 | 3.07% line 15/line 23       | 837                           |
| 16                | Sandhaven         |                               | 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                |                   |                               | 67,898                                    | 100.00%                         |                             | 27,300                        |

| Line No.       | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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              | Wedgfield         |                               | 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             | Peanbrooke        |                               | 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             |                   |                               | 65,801                                    | 100.00%                         |                             | 27,300                        |

| Line No.       | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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              | Wedgfield         |                               | 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             | Peanbrooke        |                               | 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             |                   |                               | 67,632                                    | 100.00%                         |                             | 39,449                        |

| Line No. | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|----------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|          | 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        | Langwood          |                               | 1,779                                     | 2.64%                           | line 6/line 23              | 755                           |
| 7        | Wedgfield         |                               | 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       | Penbrooke         |                               | 2,082                                     | 3.08%                           | line 15/line 23             | 883                           |
| 16       | Sandhaven         |                               | 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 Labrador Salary for Flynn, Patrick

2.143 Total of all quarters (x)10

**CAPITALIZED TIME**

| Line No. | Employee Name  | (a)<br>Company Where<br>Time Capped | (b)<br>Plant/CWIP A/C #                     | (c)<br>Amount Capitalized |
|----------|----------------|-------------------------------------|---|---------------------------|
| 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                    |
| 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   |
| 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 | Sausalito            | 1863015 - Deferred Rate Case          | 1,187.50 |
| 118 | Flynn, Patrick | Sausalito            | 3315043 - Transmission & Distribution | 62.50    |
| 119 | Flynn, Patrick | Sausalito            | 3542011 - Lift Stations               | 31.25    |
| 120 | Flynn, Patrick | Sausalito            | 3612008 - Sewer Gravity Mains         | 343.75   |
| 121 | Flynn, Patrick | Sausalito            | 3315043 - Transmission & Distribution | 31.25    |
| 122 | Flynn, Patrick | Sausalito            | 1863015 - Deferred Rate Case          | 169.60   |
| 123 | Flynn, Patrick | Sausalito            | 0680-1150405                          | 101.76   |
| 124 | Flynn, Patrick | Sausalito            | 0680-1150501                          | 67.84    |
| 125 | Flynn, Patrick | Sausalito            | 0680-1150701                          | 67.84    |
| 126 | Flynn, Patrick | Sausalito            | 0680-1150702                          | 135.68   |
| 127 | Flynn, Patrick | Sausalito            | 0680-1150703                          | 67.84    |
| 128 | Flynn, Patrick | Sausalito            | 0680-1150704                          | 33.92    |
| 129 | Flynn, Patrick | Sausalito            | 0680-1150705                          | 67.84    |
| 130 | Flynn, Patrick | Sausalito            | 0680-1150706                          | 33.92    |
| 131 | Flynn, Patrick | Sausalito            | 0680-1160607                          | 135.68   |
| 132 | Flynn, Patrick | Sausalito            | 0680-1160702                          | 33.92    |
| 133 | Flynn, Patrick | Sausalito            | 0680-1160703                          | 67.84    |
| 134 | Flynn, Patrick | Sausalito            | 0680-1160704                          | 67.84    |
| 135 | Flynn, Patrick | Sausalito            | 0680-1160705                          | 67.84    |
| 136 | Flynn, Patrick | Sausalito            | 0680-1160706                          | 169.60   |
| 137 | Flynn, Patrick | Sausalito            | 0680-1170701                          | 203.52   |
| 138 | Flynn, Patrick | Sausalito            | 0680-1170701                          | 67.84    |
| 139 | Flynn, Patrick | South Gate           | 1863015 - Deferred Rate Case          | 31.25    |
| 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 - Orangetown     | 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 - Sever 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   |

LABRADOR UTILITIES, INC.  
DOCKET NO. 060249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <b>TOTAL SALARY</b>                                       |                         |                               |                               |                         |                               |                               |                         |                               |                               |                         |                               |                               |              | <b>(b)+(c)+(h)+(k) (e)+(f)+(g)+(l)</b> |                              |
|---|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|--------------|--|------------------------------|
|   | (a)                     | (b)                           | (c)                           | (d)                     | (e)                           | (f)                           | (g)                     | (h)                           | (i)                           | (j)                     | (k)                           | (l)                           | (m)          | (n)                                    | (o)                          |
| Employee Name   | Total Salary<br>1Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary<br>2Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary<br>3Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary<br>4Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary | Total Salary<br>to A/C # 701           | Total Salary<br>to A/C # 703 |
| Franklin, Kennedy   | -                       | -                             | -                             | -                       | -                             | -                             | -                       | -                             | -                             | 784                     | 784                           | -                             | 784          | 784                                    | -                            |
| *Note: Kennedy Franklin began work in Florida in 4Q 2007. |                         |                               |                               |                         |                               |                               |                         |                               |                               |                         |                               |                               |              |  |                              |

| <b>SALARY ALLOCATION</b> |                   |                               |   |                                 |                             |                               |
|--------------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.                 | Employee Name     | (a)<br>IO Systems<br>Assigned | (b)<br>IO Systems<br>Customer Equivalents | (c)<br>IO Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>IO Salary<br>Allocated |
|                          | Franklin, Kennedy |                               |   |                                 |                             |                               |
| 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                       | LJSI              | -                             | -   | 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%                           | -                           | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.          | Employee Name     | (a)<br>20 Systems<br>Assigned | (b)<br>20 Systems<br>Customer Equivalents | (c)<br>20 Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>20 Salary<br>Allocated |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Franklin, Kennedy |                   |                               |   |                                 |                             |                               |
| 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                | Pembroke          | -                             | -   | 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%                           | -                           | -                             |

| Line No.          | Employee Name     | (a)<br>20 Systems<br>Assigned | (b)<br>20 Systems<br>Customer Equivalents | (c)<br>20 Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>20 Salary<br>Allocated |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Franklin, Kennedy |                   |                               |   |                                 |                             |                               |
| 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                | Pembroke          | -                             | -   | 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%                           | -                           | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 880249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.          | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Franklin, Kennedy |                   |                               |   |                                 |                             |                               |
| 1                 | Tierra Verde      | -                             | -   | 0.00% line 1/line 23            | -                           | -                             |
| 2                 | Lake Placid       | -                             | -   | 0.00% line 2/line 23            | -                           | -                             |
| 3                 | East Lake         | 891                           | -   | 20.98% line 3/line 23           | -                           | 165                           |
| 4                 | Pebble Creek      | -                             | -   | 0.00% line 4/line 23            | -                           | -                             |
| 5                 | Alafaya           | -                             | -   | 0.00% line 5/line 23            | -                           | -                             |
| 6                 | Lungwood          | -                             | -   | 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        | 3,355                         | -   | 79.02% line 10/line 23          | -                           | 619                           |
| 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                | Panbrooke         | -                             | -   | 0.00% line 15/line 23           | -                           | -                             |
| 16                | Sandhaven         | -                             | -   | 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                |                   | 4,246                         |   | 100.00%                         |                             | 784                           |

Total Labrador Salary for Franklin, Kennedy - Total of all quarters (e)(10)

**CAPITALIZED TIME**

| Line No. | Employee Name     | (a)<br>Company Where<br>Time Capped | (b)<br>Plant/CWIP/A/C # | (c)<br>Amount Capitalized |
|----------|-------------------|-------------------------------------|-------------------------|---------------------------|
| 1        | Franklin, Kennedy | N/A                                 | N/A                     | N/A                       |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY  |                         |                               |                               |                         |                               |                               |                         |                               |                               |                         |                               |                               |              | (b)+(c)+(h)+(k)              | (e)+(f)+(j)+(l)              |
|---------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|--------------|------------------------------|------------------------------|
|               | (a)                     | (b)                           | (c)                           | (d)                     | (e)                           | (f)                           | (g)                     | (h)                           | (i)                           | (j)                     | (k)                           | (l)                           | (m)          | (n)                          | (o)                          |
| Employee Name | Total Salary<br>10 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>10 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>10 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary<br>10 2007 | Salary Booked<br>to A/C # 781 | Salary Booked<br>to A/C # 783 | Total Salary | Total Salary<br>to A/C # 781 | Total Salary<br>to A/C # 783 |

Gilroy, Bob

\*Note: Bob Gilroy had no salary recorded to Florida in 2007.

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>IO Systems<br>Assigned | (b)<br>IO Systems<br>Customer Equivalents | (c)<br>IO Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>IO Salary<br>Allocated |
|                   | Gilroy, Bob       |                               |   |                                 |                             |                               |
| 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                | Pembroke          | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16                | Sandshaven        | -                             | -   | 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%                           |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 00249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.    | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|-------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Gilroy, Bob |                   |                               |   |                                 |                             |                               |
| 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          | Pembroke          | -                             | -   | 0.00% line 15/line 23           | -                           | -                             |
| 16          | Sandhaven         | -                             | -   | 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%                           | -                           | -                             |

| Line No.    | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|-------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Gilroy, Bob |                   |                               |   |                                 |                             |                               |
| 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          | Pembroke          | -                             | -   | 0.00% line 15/line 23           | -                           | -                             |
| 16          | Sandhaven         | -                             | -   | 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%                           | -                           | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.    | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|-------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Gilroy, Bob |                   |                               |   |                                 |                             |                               |
| 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           | Alfons            | -                             | -   | 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          | UIP               | -                             | -   | 0.00%                           | line 12/line 23             | -                             |
| 13          | Miles Grant       | -                             | -   | 0.00%                           | line 13/line 23             | -                             |
| 14          | Saunders          | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15          | Painbrooke        | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16          | Sandilhaven       | -                             | -   | 0.00%                           | line 16/line 23             | -                             |
| 17          | Bayade            | -                             | -   | 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 Labrador Salary for Gilroy, Bob - Total of all quarters (e)(10)

**CAPITALIZED TIME**

| Line No. | Employee Name | (a)<br>Company Where<br>Time Capped | (b)<br>Plant/CWIP A/C #          | (c)<br>Amount Capitalized |
|----------|---------------|-------------------------------------|----------------------------------|---------------------------|
| 1        | Gilroy, Bob   | Labrador                            | 3804005 - Sewage Treatment Plant | 346.00                    |
| 2        | Gilroy, Bob   | WSC                                 | 0005-1170701                     | 346.00                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. #0249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY  |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                     | (b)+(c)+(d)+(k)                     | (e)+(f)+(g)+(l)                     |
|---------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|---------------------|-------------------------------------|-------------------------------------|
| Employee Name | (a)<br>Total Salary<br>1Q 2007 | (b)<br>Salary Booked<br>to A/C # 701 | (c)<br>Salary Booked<br>to A/C # 703 | (d)<br>Total Salary<br>2Q 2007 | (e)<br>Salary Booked<br>to A/C # 701 | (f)<br>Salary Booked<br>to A/C # 703 | (g)<br>Total Salary<br>3Q 2007 | (h)<br>Salary Booked<br>to A/C # 701 | (i)<br>Salary Booked<br>to A/C # 703 | (j)<br>Total Salary<br>4Q 2007 | (k)<br>Salary Booked<br>to A/C # 701 | (l)<br>Salary Booked<br>to A/C # 703 | (m)<br>Total Salary | (n)<br>Total Salary<br>to A/C # 701 | (o)<br>Total Salary<br>to A/C # 703 |
| Harper, Scott | 6,642                          |                                      | 6,642                                | 6,814                          | 6,814                                | -                                    | 8,475                          | 8,475                                | -                                    | 8,170                          | 8,170                                | -                                    | 30,101              | 30,101                              | -                                   |

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>1Q Systems<br>Assigned | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
|                   | Harper, Scott     |                               |   |                                 |                             |                               |
| 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                | Boyside           | -                             | -   | 0.00%                           | line 17/line 23             | -                             |
| 18                | South Gate        | -                             | -   | 0.00%                           | line 18/line 23             | -                             |
| 19                | Labrador          | 1,167                         | -   | 100.00%                         | line 19/line 23             | 6,642                         |
| 20                | Aome              | -                             | -   | 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                |                   |                               | 1,167                                     | 100.00%                         |                             | 6,642                         |



LABRADOR UTILITIES, INC.  
DOCKET NO. 00249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.      | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|---------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Harper, Scott |                   |                               |   |                                 |                             |                               |
| 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            | Sandhaven         | -                             | -   | 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          | -                             | 1,176                                     | 100.00%                         | line 19/line 23             | 6,814                         |
| 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            |                   |                               | 1,176                                     | 100.00%                         |                             | 6,814                         |

| Line No.      | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|---------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Harper, Scott |                   |                               |   |                                 |                             |                               |
| 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            | Sandhaven         | -                             | -   | 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          | -                             | 1,175                                     | 100.00%                         | line 19/line 23             | 8,475                         |
| 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            |                   |                               | 1,175                                     | 100.00%                         |                             | 8,475                         |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.      | Employee Name | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|---------------|---------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Harper, Scott |               |                               |   |                                 |                             |                               |
| 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            |               | Pembroke                      | -   | 0.00% line 15/line 23           | -                           | -                             |
| 16            |               | Sandilhaven                   | -   | 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                      | 1,180                                     | 100.00% line 19/line 23         | -                           | 8,170                         |
| 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            |               |                               | 1,180                                     | 100.00%                         |                             | 8,170                         |

Total Labrador Salary for Harper, Scott

30,101 Total of all quarters (c)(10)

**CAPITALIZED TIME**

| Line No. | Employee Name | (a)<br>Company Where<br>Time Capped | (b)<br>Plan/CWIP A/C #                      | (c)<br>Amount Capitalized |
|----------|---------------|-------------------------------------|---|---------------------------|
| 1        | Harper, Scott | Cypress Lakes                       | 3315043 - Transmission & Distribution       | 31.25                     |
| 2        | Harper, Scott | Cypress Lakes                       | 3345047 - Meter Installations               | 187.50                    |
| 3        | Harper, Scott | Cypress Lakes                       | 3345047 - Meter Installations               | 125.00                    |
| 4        | Harper, Scott | East Lake                           | 3315043 - Transmission & Distribution       | 31.25                     |
| 5        | Harper, Scott | East Lake                           | 3345047 - Meter Installations               | 62.50                     |
| 6        | Harper, Scott | Hutchinson Island                   | 3315043 - Transmission & Distribution       | 62.50                     |
| 7        | Harper, Scott | Labrador                            | 3204032 - Water Treatment Equipment         | 31.25                     |
| 8        | Harper, Scott | Labrador                            | 3113025 - Electric Pump Equipment           | 62.50                     |
| 9        | Harper, Scott | Labrador                            | 3315043 - Transmission & Distribution       | 156.25                    |
| 10       | Harper, Scott | Labrador                            | 3345047 - Meter Installations               | 687.50                    |
| 11       | Harper, Scott | Labrador                            | 3355048 - Hydrants                          | 62.50                     |
| 12       | Harper, Scott | Labrador                            | 3612008 - Sewer Gravity Mains               | 93.75                     |
| 13       | Harper, Scott | Labrador                            | 3752008 - Reuse Transmission & Distribution | 62.50                     |
| 14       | Harper, Scott | Labrador                            | 3804005 - Sewage Treatment Plant            | 312.50                    |
| 15       | Harper, Scott | Labrador                            | 3345047 - Meter Installations               | 187.50                    |
| 16       | Harper, Scott | Labrador                            | 3542011 - Lift Stations                     | 93.75                     |
| 17       | Harper, Scott | WSC                                 | 0005-1170701                                | 344.08                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 88249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

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

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>IQ Systems<br>Assigned | (b)<br>IQ Systems<br>Customer Equivalents | (c)<br>IQ Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>IQ Salary<br>Allocated |
|                   | 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                 | Wedgedfield       | 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                | Sandhaven         | 985                           |   | 1.45% line 16/line 23           |                             | 249                           |
| 17                | Bayside           | 244                           |   | 0.36% line 17/line 23           |                             | 62                            |
| 18                | South Cote        | 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                |                   | 67,898                        | 100.00%                                   |                                 |                             | 17,169                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 008245-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.     | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|--------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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            | Wedgfield         |                               | 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           | Penbrooke         |                               | 2,088                                     | 3.17% line 15/line 23           |                             | 545                           |
| 16           | Sandhaven         |                               | 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           |                   |                               | 65,801                                    | 100.00%                         |                             | 17,169                        |

| Line No.     | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|--------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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            | Wedgfield         |                               | 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           | Penbrooke         |                               | 2,086                                     | 3.08% line 15/line 23           |                             | 590                           |
| 16           | Sandhaven         |                               | 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           |                   |                               | 67,632                                    | 100.00%                         |                             | 19,143                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No. | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|----------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|          | 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        | Aldays            |                               | 7,269                                     | 10.77% line 5/line 23           |                             | 1,925                         |
| 6        | Longwood          |                               | 1,779                                     | 2.64% line 6/line 23            |                             | 471                           |
| 7        | Wedgfield         |                               | 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       | Fenabrooke        |                               | 2,082                                     | 3.08% line 15/line 23           |                             | 551                           |
| 16       | Santhalaven       |                               | 1,043                                     | 1.55% line 16/line 23           |                             | 276                           |
| 17       | Byaside           |                               | 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       |                   |                               | 67,504                                    | 100.00%                         |                             | 17,878                        |

Total Labrador Salary for Haws, Scotty

1,247 Total of all quarters (e)(10)

**CAPITALIZED TIME**

| Line No. | Employee Name | (a)<br>Company Where<br>Time Captured | (b)<br>Plant/CWIP A/C #       | (c)<br>Amount Capitalized |
|----------|---------------|---------------------------------------|-------------------------------|---------------------------|
| 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                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 0602-09-311  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY                                       |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |     | (b)+(c)+(h)+(k)                     | (e)+(f)+(i)+(l)                     |
|--|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|-----|-------------------------------------|-------------------------------------|
| Employee Name                                      | (a)<br>Total Salary<br>1Q 2007 | (b)<br>Salary Booked<br>to A/C # 791 | (c)<br>Salary Booked<br>to A/C # 793 | (d)<br>Total Salary<br>2Q 2007 | (e)<br>Salary Booked<br>to A/C # 791 | (f)<br>Salary Booked<br>to A/C # 793 | (g)<br>Total Salary<br>3Q 2007 | (h)<br>Salary Booked<br>to A/C # 791 | (i)<br>Salary Booked<br>to A/C # 793 | (j)<br>Total Salary<br>4Q 2007 | (k)<br>Salary Booked<br>to A/C # 791 | (l)<br>Salary Booked<br>to A/C # 793 | (m) | (n)<br>Total Salary<br>to A/C # 791 | (o)<br>Total Salary<br>to A/C # 793 |
| Hoy, John  | 40,688                         |                                      |                                      | 40,688                         |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |     | 40,688                              | 40,688                              |
| *Note: John Hoy ceased work in Florida in 2Q 2007. |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |     |                                     |                                     |

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>IQ Systems<br>Assigned | (b)<br>IQ Systems<br>Customer Equivalents | (c)<br>IQ Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>IQ Salary<br>Allocated |
|                   | 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                | Sarasota          |                               | 16,463                                    | 24.25% line 14/line 23          |                             | 9,865                         |
| 15                | Pembroke          |                               | 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                |                   |                               | 67,898                                    | 100.00%                         |                             | 40,688                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.  | Employee Name     | (a)<br>ZO Systems<br>Assigned | (b)<br>ZO Systems<br>Customer Equivalents | (c)<br>ZO Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>ZO Salary<br>Allocated |
|-----------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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        | Sarlando          | -                             | -   | 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        |                   | -                             | -   | 0.00%                           |                             | -                             |

| Line No.  | Employee Name     | (a)<br>ZO Systems<br>Assigned | (b)<br>ZO Systems<br>Customer Equivalents | (c)<br>ZO Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>ZO Salary<br>Allocated |
|-----------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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        | Sarlando          | -                             | -   | 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        |                   | -                             | -   | 0.00%                           |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No. | Employee Name | (a)<br>40 Systems<br>Assigned | (b)<br>40 Systems<br>Customer Equivalents | (c)<br>40 Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>40 Salary<br>Allocated |
|----------|---------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|          | 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%                           |                             | -                             |

Total Labrador Salary for Hoy, John

699 Total of all quarters (x)10

**CAPITALIZED TIME**

| Line No. | Employee Name | (a)<br>Company Where<br>Time Captured | (b)<br>Plan/CWIP A/C #                      | (c)<br>Amount Capitalized |
|----------|---------------|---------------------------------------|---|---------------------------|
| 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     | Wedgefield                            | 3204032 - Water Treatment Equipment         | 322.50                    |
| 26       | Hoy, John     | Wedgefield                            | 3204032 - Water Treatment Equipment         | 107.50                    |



LABRADOR UTILITIES, INC.  
DOCKET NO. 00245-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY  |                         |                               |                               |                         |                               |                               |                         |                               |                               |                         |                               |                               |              | (b)+(c)+(h)+(k)              | (e)+(d)+(i)+(l)              |
|---------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|--------------|------------------------------|------------------------------|
|               | (a)                     | (b)                           | (c)                           | (d)                     | (e)                           | (f)                           | (g)                     | (h)                           | (i)                           | (k)                     | (l)                           | (m)                           | (n)          | (o)                          |                              |
| Employee Name | Total Salary<br>1Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary<br>2Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary<br>3Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary<br>4Q 2007 | Salary Booked<br>to A/C # 701 | Salary Booked<br>to A/C # 703 | Total Salary | Total Salary<br>to A/C # 701 | Total Salary<br>to A/C # 703 |
| Neal, William | 12,462                  |                               |                               | 12,462                  | 12,462                        | -                             | 17,498                  | 17,498                        | -                             | 14,566                  | 14,566                        | -                             | 56,987       | 56,987                       | -                            |

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>IQ Systems<br>Assigned | (b)<br>IQ Systems<br>Customer Equivalents | (c)<br>IQ Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>IQ Salary<br>Allocated |
|                   | Neal, William     |                               |   |                                 |                             |                               |
| 1                 | Tierra Verde      |                               | 1,205                                     | 7.95% line 1/line 23            |                             | 991                           |
| 2                 | Lake Placid       |                               | -   | 0.00% line 2/line 23            |                             | -                             |
| 3                 | East Lake         |                               | 909                                       | 6.00% line 3/line 23            |                             | 747                           |
| 4                 | Pebble Creek      |                               | 2,211                                     | 14.59% line 4/line 23           |                             | 1,818                         |
| 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                                     | 11.70% line 8/line 23           |                             | 1,458                         |
| 9                 | Eagle Ridge       |                               | -   | 0.00% line 9/line 23            |                             | -                             |
| 10                | Mid-County        |                               | 3,352                                     | 22.12% line 10/line 23          |                             | 2,756                         |
| 11                | LUSI              |                               | -   | 0.00% line 11/line 23           |                             | -                             |
| 12                | UIF               |                               | 4,011                                     | 26.47% line 12/line 23          |                             | 3,298                         |
| 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                | Sandhaven         |                               | -   | 0.00% line 16/line 23           |                             | -                             |
| 17                | Bayside           |                               | 244                                       | 1.61% line 17/line 23           |                             | 201                           |
| 18                | South Gate        |                               | -   | 0.00% line 18/line 23           |                             | -                             |
| 19                | Labrador          |                               | 1,167                                     | 7.70% line 19/line 23           |                             | 960                           |
| 20                | Acme              |                               | -   | 0.00% line 20/line 23           |                             | -                             |
| 21                | Hutchinson Island |                               | -   | 0.00% line 21/line 23           |                             | -                             |
| 22                | Sandy Creek       |                               | 282                                       | 1.86% line 22/line 23           |                             | 232                           |
| 23                |                   |                               | 15,154                                    | 100.00%                         |                             | 12,462                        |

| Line No.      | Employee Name     | (a)<br>20 Systems<br>Assigned | (b)<br>20 Systems<br>Customer Equivalents | (c)<br>20 Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>20 Salary<br>Allocated |
|---------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Neal, William |                   |                               |   |                                 |                             |                               |
| 1             | Tierra Verde      |                               | 508                                       | 3.86%                           | line 1/line 23              | 481                           |
| 2             | Lake Placid       |                               | -   | 0.00%                           | line 2/line 23              | -                             |
| 3             | East Lake         |                               | 902                                       | 6.85%                           | line 3/line 23              | 854                           |
| 4             | Pebble Creek      |                               | 2,203                                     | 16.74%                          | line 4/line 23              | 2,086                         |
| 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                                     | 13.49%                          | line 8/line 23              | 1,681                         |
| 9             | Eagle Ridge       |                               | -   | 0.00%                           | line 9/line 23              | -                             |
| 10            | Mid-County        |                               | 2,075                                     | 15.77%                          | line 10/line 23             | 1,965                         |
| 11            | LUSI              |                               | -   | 0.00%                           | line 11/line 23             | -                             |
| 12            | UIF               |                               | 3,988                                     | 30.30%                          | line 12/line 23             | 3,776                         |
| 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           |                               | 244                                       | 1.85%                           | line 17/line 23             | 231                           |
| 18            | South Gate        |                               | -   | 0.00%                           | line 18/line 23             | -                             |
| 19            | Labrador          |                               | 1,176                                     | 8.93%                           | line 19/line 23             | 1,113                         |
| 20            | Acme              |                               | -   | 0.00%                           | line 20/line 23             | -                             |
| 21            | Hutchinson Island |                               | -   | 0.00%                           | line 21/line 23             | -                             |
| 22            | Sandy Creek       |                               | 290                                       | 2.20%                           | line 22/line 23             | 275                           |
| 23            |                   |                               | <u>11,162</u>                             | <u>100.00%</u>                  |                             | <u>12,462</u>                 |

| Line No.      | Employee Name     | (a)<br>20 Systems<br>Assigned | (b)<br>20 Systems<br>Customer Equivalents | (c)<br>20 Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>20 Salary<br>Allocated |
|---------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Neal, William |                   |                               |   |                                 |                             |                               |
| 1             | Tierra Verde      |                               | 1,208                                     | 7.99%                           | line 1/line 23              | 1,398                         |
| 2             | Lake Placid       |                               | -   | 0.00%                           | line 2/line 23              | -                             |
| 3             | East Lake         |                               | 901                                       | 5.96%                           | line 3/line 23              | 1,043                         |
| 4             | Pebble Creek      |                               | 2,203                                     | 14.57%                          | line 4/line 23              | 2,550                         |
| 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     |                               | 1,779                                     | 11.77%                          | line 8/line 23              | 2,059                         |
| 9             | Eagle Ridge       |                               | -   | 0.00%                           | line 9/line 23              | -                             |
| 10            | Mid-County        |                               | 3,355                                     | 22.19%                          | line 10/line 23             | 3,883                         |
| 11            | LUSI              |                               | -   | 0.00%                           | line 11/line 23             | -                             |
| 12            | UIF               |                               | 3,966                                     | 26.23%                          | line 12/line 23             | 4,590                         |
| 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           |                               | 249                                       | 1.65%                           | line 17/line 23             | 288                           |
| 18            | South Gate        |                               | -   | 0.00%                           | line 18/line 23             | -                             |
| 19            | Labrador          |                               | 1,175                                     | 7.77%                           | line 19/line 23             | 1,360                         |
| 20            | Acme              |                               | -   | 0.00%                           | line 20/line 23             | -                             |
| 21            | Hutchinson Island |                               | -   | 0.00%                           | line 21/line 23             | -                             |
| 22            | Sandy Creek       |                               | 283                                       | 1.87%                           | line 22/line 23             | 328                           |
| 23            |                   |                               | <u>15,119</u>                             | <u>100.00%</u>                  |                             | <u>17,498</u>                 |

| Line No.                                | Employee Name | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|---|---------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 1                                       | Neal, William |                               |   |                                 |                             |                               |
|   |               | Tierra Verde                  | 1,208                                     | 8.01% line 1/line 23            |                             | 1,166                         |
|   |               | Lake Placid                   | -   | 0.00% line 2/line 23            |                             | -                             |
|   |               | East Lake                     | 891                                       | 5.90% line 3/line 23            |                             | 860                           |
|   |               | Pebble Creek                  | 2,189                                     | 14.51% line 4/line 23           |                             | 2,113                         |
|   |               | Alafaya                       | -   | 0.00% line 5/line 23            |                             | -                             |
|   |               | Longwood                      | -   | 0.00% line 6/line 23            |                             | -                             |
|   |               | Wedgfield                     | -   | 0.00% line 7/line 23            |                             | -                             |
|   |               | Cypress Lakes                 | 1,779                                     | 11.79% line 8/line 23           |                             | 1,717                         |
|   |               | Eagle Ridge                   | -   | 0.00% line 9/line 23            |                             | -                             |
|   |               | Mid-County                    | 3,355                                     | 22.23% line 10/line 23          |                             | 3,238                         |
|   |               | LUSI                          | -   | 0.00% line 11/line 23           |                             | -                             |
|   |               | UIF                           | 3,964                                     | 26.27% line 12/line 23          |                             | 3,826                         |
|   |               | Miles Grant                   | -   | 0.00% line 13/line 23           |                             | -                             |
|   |               | Sanlando                      | -   | 0.00% line 14/line 23           |                             | -                             |
|   |               | Pensbrooke                    | -   | 0.00% line 15/line 23           |                             | -                             |
|   |               | Sandalhaven                   | -   | 0.00% line 16/line 23           |                             | -                             |
|   |               | Bayside                       | 241                                       | 1.60% line 17/line 23           |                             | 233                           |
|   |               | South Gate                    | -   | 0.00% line 18/line 23           |                             | -                             |
|   |               | Labrador                      | 1,180                                     | 7.82% line 19/line 23           |                             | 1,139                         |
|   |               | Acme                          | -   | 0.00% line 20/line 23           |                             | -                             |
|   |               | Hutchinson Island             | -   | 0.00% line 21/line 23           |                             | -                             |
|   |               | Sandy Creek                   | 283                                       | 1.88% line 22/line 23           |                             | 273                           |
|   |               |                               | 15,090                                    | 100.00%                         |                             | 14,566                        |
| Total Labrador Salary for Neal, William |               |                               | 4,572                                     | Total of all quarters (e)(10)   |                             |                               |

**CAPITALIZED TIME**

| Line No. | Employee Name | (a)<br>Company Where<br>Time Capped | (b)<br>Plant/CWIP A/C#                | (c)<br>Amount Capitalized |
|----------|---------------|-------------------------------------|---------------------------------------|---------------------------|
| 1        | Neal, William | East Lake                           | 1863030 - Miscellaneous Regulatory    | 31.25                     |
| 2        | Neal, William | UIF - Orangewood                    | 3315043 - Transmission & Distribution | 135.68                    |
| 3        | Neal, William | UIF - Summertree                    | 1863030 - Miscellaneous Regulatory    | 93.75                     |
| 4        | Neal, William | WSC                                 | 0005-1170701                          | 1,247.29                  |
| 5        | Neal, William | WSC                                 | 0005-1170701                          | 688.16                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY   |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                     | (b)+(c)+(h)+(k)                     |  |
|--|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|---------------------|-------------------------------------|--|
| Employee Name  | (a)<br>Total Salary<br>1Q 2007 | (b)<br>Salary Booked<br>to A/C # 701 | (c)<br>Salary Booked<br>to A/C # 703 | (d)<br>Total Salary<br>2Q 2007 | (e)<br>Salary Booked<br>to A/C # 701 | (f)<br>Salary Booked<br>to A/C # 703 | (g)<br>Total Salary<br>3Q 2007 | (h)<br>Salary Booked<br>to A/C # 701 | (i)<br>Salary Booked<br>to A/C # 703 | (j)<br>Total Salary<br>4Q 2007 | (k)<br>Salary Booked<br>to A/C # 701 | (l)<br>Salary Booked<br>to A/C # 703 | (m)<br>Total Salary | (n)<br>Total Salary<br>to A/C # 701 |  |
| Rainey, Shantavious  | 11,592                         |                                      |                                      | 11,592                         | 12,385                               |                                      |                                |                                      |                                      |                                |                                      |                                      | 23,977              | 23,977                              |  |
| *Note: Shantavious Rainey ceased work in Florida in 3Q 2007. |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                     |                                     |  |

| SALARY ALLOCATION |                     |                               |   |                                 |                             |                               |
|-------------------|---------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name       | (a)<br>1Q Systems<br>Assigned | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
| 1                 | Rainey, Shantavious |                               |   |                                 |                             |                               |
| 2                 | Tierra Verde        |                               |   | 0.00%                           | line 1/line 23              | -                             |
| 3                 | Lake Placid         |                               |   | 0.00%                           | line 2/line 23              | -                             |
| 4                 | East Lake           |                               |   | 0.00%                           | line 3/line 23              | -                             |
| 5                 | Pebble Creek        |                               |   | 0.00%                           | line 4/line 23              | -                             |
| 6                 | Alafaya             |                               |   | 0.00%                           | line 5/line 23              | -                             |
| 7                 | Longwood            |                               |   | 0.00%                           | line 6/line 23              | -                             |
| 8                 | Wedgfield           |                               |   | 0.00%                           | line 7/line 23              | -                             |
| 9                 | Cypress Lakes       |                               |   | 0.00%                           | line 8/line 23              | -                             |
| 10                | Eagle Ridge         |                               |   | 0.00%                           | line 9/line 23              | -                             |
| 11                | Mid-County          |                               |   | 0.00%                           | line 10/line 23             | -                             |
| 12                | LUSI                |                               |   | 0.00%                           | line 11/line 23             | -                             |
| 13                | UIF                 |                               |   | 0.00%                           | line 12/line 23             | -                             |
| 14                | Miles Grant         |                               |   | 0.00%                           | line 13/line 23             | -                             |
| 15                | Sunlando            |                               |   | 0.00%                           | line 14/line 23             | -                             |
| 16                | Pembroke            |                               |   | 0.00%                           | line 15/line 23             | -                             |
| 17                | Sandhaven           |                               |   | 0.00%                           | line 16/line 23             | -                             |
| 18                | Bayside             |                               |   | 0.00%                           | line 17/line 23             | -                             |
| 19                | South Gate          |                               |   | 0.00%                           | line 18/line 23             | -                             |
| 20                | Labrador            |                               | 1,167                                     | 100.00%                         | line 19/line 23             | 11,592                        |
| 21                | Acme                |                               |   | 0.00%                           | line 20/line 23             | -                             |
| 22                | Hutchinson Island   |                               |   | 0.00%                           | line 21/line 23             | -                             |
| 23                | Sandy Creek         |                               |   | 0.00%                           | line 22/line 23             | -                             |
|                   |                     |                               | 1,167                                     | 100.00%                         |                             | 11,592                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 880249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No. | Employee Name       | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|----------|---------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|          | Rainey, Shantavious |                               |   |                                 |                             |                               |
| 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       | Penubrooke          | -                             | -   | 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            | -                             | 1,176                                     | 100.00% line 19/line 23         | -                           | 12,385                        |
| 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       |                     |                               | 1,176                                     | 100.00%                         |                             | 12,385                        |

| Line No. | Employee Name       | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|----------|---------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|          | Rainey, Shantavious |                               |   |                                 |                             |                               |
| 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       | Penubrooke          | -                             | -   | 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%                           |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 80249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.                                      | Employee Name       | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|---|---------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|   | Rayney, Shantavious |                               |   |                                 |                             |                               |
| 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   | Aladays             |                               | -   | 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  | Pembroke            |                               | -   | 0.00%                           | line 15/line 23             | -                             |
| 16  | Sandalhaven         |                               | -   | 0.00%                           | line 16/line 23             | -                             |
| 17  | Dayside             |                               | -   | 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 Labrador Salary for Rayney, Shantavious |                     |                               | 23,977                                    | Total of all quarters (x)10     |                             |                               |

**CAPITALIZED TIME**

| Line No. | Employee Name       | (a)<br>Company Where<br>Time Captured | (b)<br>Plant/CWIP A/C #                      | (c)<br>Amount Capitalized |
|----------|---------------------|---------------------------------------|--|---------------------------|
| 1        | Rayney, Shantavious | Cypress Lakes                         | 3315043 - Transmission & Distribution        | 62.50                     |
| 2        | Rayney, Shantavious | Cypress Lakes                         | 3345047 - Meter Installations                | 62.50                     |
| 3        | Rayney, Shantavious | Labrador                              | 3345047 - Meter Installations                | 62.50                     |
| 4        | Rayney, Shantavious | Labrador                              | 3752008 - Reuse Transmissions & Distribution | 93.75                     |
| 5        | Rayney, Shantavious | Labrador                              | 3804005 - Sewage Treatment Plant             | 62.50                     |
| 6        | Rayney, Shantavious | Labrador                              | 3113025 - Electric Pump Equipment            | 125.00                    |
| 7        | Rayney, Shantavious | Labrador                              | 3204032 - Water Treatment Equipment          | 62.50                     |
| 8        | Rayney, Shantavious | Labrador                              | 3345047 - Meter Installations                | 62.50                     |

LABRADOR UTILITIES, INC.  
DOCKET NO. 880249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <b>TOTAL SALARY</b>  |  |  |  |  |  |  |  |  |  |  |  |  |                            | (b)+(e)+(h)+(k)                             |
|----------------------|--|--|--|--|--|--|--|--|--|--|--|--|----------------------------|---|
| <u>Employee Name</u> | (a)<br><u>Total Salary<br/>10 2007</u> | (b)<br><u>Salary Booked<br/>to A/C # 781</u> | (c)<br><u>Salary Booked<br/>to A/C # 782</u> | (d)<br><u>Total Salary<br/>10 2007</u> | (e)<br><u>Salary Booked<br/>to A/C # 781</u> | (f)<br><u>Salary Booked<br/>to A/C # 782</u> | (g)<br><u>Total Salary<br/>10 2007</u> | (h)<br><u>Salary Booked<br/>to A/C # 781</u> | (i)<br><u>Salary Booked<br/>to A/C # 782</u> | (j)<br><u>Total Salary<br/>10 2007</u> | (k)<br><u>Salary Booked<br/>to A/C # 781</u> | (l)<br><u>Salary Booked<br/>to A/C # 782</u> | (m)<br><u>Total Salary</u> | (n)<br><u>Total Salary<br/>to A/C # 781</u> |
| Scheider, Keith      | 7,443                                  |  |  | 8,978                                  | 8,978  | -  | 9,432                                  | 9,432  | -  | 9,307                                  | 9,307  | -  | 35,160                     | 35,160                                      |

| <b>SALARY ALLOCATION</b> |                      |                                       |   |   |                                     |                                       |
|--------------------------|----------------------|---------------------------------------|---|---|-------------------------------------|---------------------------------------|
| <u>Line No.</u>          | <u>Employee Name</u> | (a)<br><u>10 Systems<br/>Assigned</u> | (b)<br><u>10 Systems<br/>Customer Equivalents</u> | (c)<br><u>10 Systems<br/>% Assigned</u> | (d)<br><u>Allocation<br/>Method</u> | (e)<br><u>10 Salary<br/>Allocated</u> |
| 1                        | Scheider, Keith      | 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                       |                      | UIE                                   | 8,123   | 100.00%                                 | line 12/line 23                     | 7,443                                 |
| 13                       |                      | Miles Grant                           | -   | 0.00%                                   | line 13/line 23                     | -                                     |
| 14                       |                      | Salsando                              | -   | 0.00%                                   | line 14/line 23                     | -                                     |
| 15                       |                      | Pembroke                              | -   | 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                       |                      |                                       | 8,123   | 100.00%                                 |                                     | 7,443                                 |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.         | Employee Name | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|------------------|---------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Schneider, Keith |               |                               |   |                                 |                             |                               |
| 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                |               | Pobbie 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                           | 8,080                                     | 100.00%                         | line 12/line 23             | 8,978                         |
| 13               |               | Miles Grant                   | -   | 0.00%                           | line 13/line 23             | -                             |
| 14               |               | Sunlando                      | -   | 0.00%                           | line 14/line 23             | -                             |
| 15               |               | Pennbrooke                    | -   | 0.00%                           | line 15/line 23             | -                             |
| 16               |               | Sandhaven                     | -   | 0.00%                           | line 16/line 23             | -                             |
| 17               |               | Baynde                        | -   | 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               |               |                               | 8,080                                     | 100.00%                         |                             | 8,978                         |

| Line No.         | Employee Name | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|------------------|---------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Schneider, Keith |               |                               |   |                                 |                             |                               |
| 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                |               | Pobbie 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             | 9,432                         |
| 13               |               | Miles Grant                   | -   | 0.00%                           | line 13/line 23             | -                             |
| 14               |               | Sunlando                      | -   | 0.00%                           | line 14/line 23             | -                             |
| 15               |               | Pennbrooke                    | -   | 0.00%                           | line 15/line 23             | -                             |
| 16               |               | Sandhaven                     | -   | 0.00%                           | line 16/line 23             | -                             |
| 17               |               | Baynde                        | -   | 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%                         |                             | 9,432                         |



LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.                                   | Employee Name    | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|--|------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|  | Schneider, Keith |                               |   |                                 |                             |                               |
| 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  |                  | Wedgetfield                   | -   | 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                                     | 99.75% line 12/line 23          | -                           | 9,284                         |
| 13   |                  | Miles Grant                   | -   | 0.00% line 13/line 23           | -                           | -                             |
| 14   |                  | Sanlando                      | -   | 0.00% line 14/line 23           | -                           | -                             |
| 15   |                  | Pembroke                      | -   | 0.00% line 15/line 23           | -                           | -                             |
| 16   |                  | Sandalhaven                   | -   | 0.00% line 16/line 23           | -                           | -                             |
| 17   |                  | Boysde                        | -   | 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                                     | 99.75%                          |                             | 9,284                         |
| Total Labrador Salary for Schneider, Keith |                  |                               | -   | Total of all quarters (e)(10)   |                             |                               |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| CAPITALIZED TIME |                  |                           |  |                    |
|------------------|------------------|---------------------------|--|--------------------|
| Line No.         | Employee Name    | (a)                       | (b)  | (c)                |
|                  |                  | Company Where Time Capped | Plant/CWIP A/C #                               | Amount Capitalized |
| 1                | Schneider, Keith | Labrador                  | 3804005 - Sewage Treatment Plant               | 62.50              |
| 2                | Schneider, Keith | UIF - Summertree          | 3044031 - Water Treatment Plant                | 281.25             |
| 3                | Schneider, Keith | UIF - Summertree          | 3345047 - Meter Installations                  | 31.25              |
| 4                | Schneider, Keith | UIF - Summertree          | 3355048 - Hydrants                             | 62.50              |
| 5                | Schneider, Keith | UIF - Orangewood          | 3345047 - Meter Installations                  | 62.50              |
| 6                | Schneider, Keith | UIF - Lake Tarpon         | 3044031 - Water Treatment Plant                | 93.75              |
| 7                | Schneider, Keith | East Lake                 | 3044031 - Water Treatment Plant                | 31.25              |
| 8                | Schneider, Keith | East Lake                 | 3204032 - Water Treatment Equipment            | 93.75              |
| 9                | Schneider, Keith | UIF - Buena Vista         | 3044031 - Water Treatment Plant                | 62.50              |
| 10               | Schneider, Keith | UIF - Summertree          | 3044031 - Water Treatment Plant                | 156.25             |
| 11               | Schneider, Keith | UIF - Summertree          | 3345047 - Meter Installations                  | 62.50              |
| 12               | Schneider, Keith | UIF - Summertree          | 3355048 - Hydrants                             | 250.00             |
| 13               | Schneider, Keith | UIF - Orangewood          | 3044031 - Water Treatment Plant                | 62.50              |
| 14               | Schneider, Keith | UIF - Buena Vista         | 3345047 - Meter Installations                  | 33.92              |
| 15               | Schneider, Keith | UIF - Summertree          | 3044031 - Water Treatment Plant                | 33.92              |
| 16               | Schneider, Keith | UIF - Summertree          | 3204032 - Water Treatment Equipment            | 440.96             |
| 17               | Schneider, Keith | UIF - Orangewood          | 3044031 - Water Treatment Plant                | 169.60             |
| 18               | Schneider, Keith | UIF - Orangewood          | 3305042 - Distribution Reservoirs & Standpipes | 33.92              |
| 19               | Schneider, Keith | UIF - Orangewood          | 3315043 - Transmission & Distribution          | 101.76             |
| 20               | Schneider, Keith | UIF - Orangewood          | 3345047 - Meter Installations                  | 67.84              |
| 21               | Schneider, Keith | WSC                       | 0005-1170701                                   | 688.16             |
| 22               | Schneider, Keith | UIF - Buena Vista         | 3044031 - Water Treatment Plant                | 135.68             |
| 23               | Schneider, Keith | UIF - Buena Vista         | 3204032 - Water Treatment Equipment            | 67.84              |
| 24               | Schneider, Keith | UIF - Summertree          | 3204032 - Water Treatment Equipment            | 33.92              |
| 25               | Schneider, Keith | UIF - Summertree          | 3315043 - Transmission & Distribution          | 33.92              |
| 26               | Schneider, Keith | UIF - Orangewood          | 3044031 - Water Treatment Plant                | 33.92              |
| 27               | Schneider, Keith | UIF - Orangewood          | 3204032 - Water Treatment Equipment            | 33.92              |
| 28               | Schneider, Keith | UIF - Orangewood          | 3315043 - Transmission & Distribution          | 33.92              |
| 29               | Schneider, Keith | UIF - Buena Vista         | 3044031 - Water Treatment Plant                | 33.92              |
| 30               | Schneider, Keith | UIF - Crescent Heights    | 3204032 - Water Treatment Equipment            | 33.92              |
| 31               | Schneider, Keith | UIF - Summertree          | 3204032 - Water Treatment Equipment            | 33.92              |
| 32               | Schneider, Keith | WSC                       | 0005-1170701                                   | 172.04             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 08249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <b>TOTAL SALARY</b>  |  |  |  |  |  |  |  |  |  |  |  |  |                            | (b)+(c)+(d)+(k)                                   | (e)+(f)+(i)+(l)                                   |
|----------------------|--|--|--|--|--|--|--|--|--|--|--|--|----------------------------|---|---|
| <u>Employee Name</u> | (a)<br><u>Total Salary</u><br><u>1Q 2007</u> | (b)<br><u>Salary Booked</u><br><u>to A/C # 791</u> | (c)<br><u>Salary Booked</u><br><u>to A/C # 703</u> | (d)<br><u>Total Salary</u><br><u>2Q 2007</u> | (e)<br><u>Salary Booked</u><br><u>to A/C # 781</u> | (f)<br><u>Salary Booked</u><br><u>to A/C # 783</u> | (g)<br><u>Total Salary</u><br><u>3Q 2007</u> | (h)<br><u>Salary Booked</u><br><u>to A/C # 781</u> | (i)<br><u>Salary Booked</u><br><u>to A/C # 783</u> | (j)<br><u>Total Salary</u><br><u>4Q 2007</u> | (k)<br><u>Salary Booked</u><br><u>to A/C # 791</u> | (l)<br><u>Salary Booked</u><br><u>to A/C # 783</u> | (m)<br><u>Total Salary</u> | (n)<br><u>Total Salary</u><br><u>to A/C # 781</u> | (o)<br><u>Total Salary</u><br><u>to A/C # 783</u> |
| Weirzicki, Tony      | 16,144                                       | 16,144   | -  | 16,144                                       | 16,144   | -  | 20,180                                       | 20,180   | -  | 17,059                                       | 17,059   | -  | 69,527                     | 69,527  | -   |

| <b>SALARY ALLOCATION</b> |                      |   |   |   |   |   |
|--------------------------|----------------------|---|---|---|---|---|
| <u>Line No.</u>          | <u>Employee Name</u> | (a)<br><u>IO Systems</u><br><u>Assigned</u> | (b)<br><u>IO Systems</u><br><u>Customer Equivalents</u> | (c)<br><u>IO Systems</u><br><u>% Assigned</u> | (d)<br><u>Allocation</u><br><u>Method</u> | (e)<br><u>IO Salary</u><br><u>Allocated</u> |
| 1                        | Weirzicki, 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                        | Pebbly Creek         |   | 2,211   | 9.93% line 4/line 23                          |   | 1,603                                       |
| 5                        | Alafayn              |   | -   | 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        |   | 1,773   | 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                       | LUST                 |   | -   | 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                       |                      |   | 22,269  | 100.00%                                       |   | 16,144                                      |

LABRADOR UTILITIES, INC.  
DOCKET NO. 060249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.         | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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                | Wedgefield        |                               | -   | 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               | UFJ               |                               | 3,988                                     | 19.69% line 12/line 23          |                             | 3,178                         |
| 13               | Miles Grant       |                               | 1,644                                     | 8.12% line 13/line 23           |                             | 1,310                         |
| 14               | Sanlindo          |                               | -   | 0.00% line 14/line 23           |                             | -                             |
| 15               | Pensbrooke        |                               | -   | 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               |                   |                               | 20,257                                    | 100.00%                         |                             | 16,144                        |

| Line No.         | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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               | UFJ               |                               | 8,049                                     | 100.00% line 12/line 23         |                             | 20,180                        |
| 13               | Miles Grant       |                               | -   | 0.00% line 13/line 23           |                             | -                             |
| 14               | Sanlindo          |                               | -   | 0.00% line 14/line 23           |                             | -                             |
| 15               | Pensbrooke        |                               | -   | 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%                         |                             | 20,180                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 060249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No. | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|----------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|          | Wierzbicki, 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        | Westfield         | -                             | -   | 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       | Sanludo           | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15       | Ponbrooke         | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16       | Sandulhaven       | -                             | -   | 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 Labrador Salary for Wierzbicki, Tony

Total of all quarters (x)10

CAPITALIZED TIME

| Line No. | Employee Name    | (a)<br>Company Where<br>Time Capped | (b)<br>Plant/CWIP A/C #                 | (c)<br>Amount Capitalized |
|----------|------------------|-------------------------------------|---|---------------------------|
| 1        | Wierzbicki, Tony | Beyside                             | 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                       | 2001820.1703.00201                      | 135.68                    |
| 20       | Wierzbicki, Tony | Cypress Lakes                       | 2001820.1703.00201                      | 67.84                     |
| 21       | Wierzbicki, Tony | Eagle Ridge                         | 249.1295 - Lift Stations                | 135.68                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 080249-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 | LUS1 - 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           | 949.75   |
| 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   |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

|    |                  |                   |  |          |
|----|------------------|-------------------|--|----------|
| 81 | Wierzbicki, Tony | UJF - Buena Vista | 3315043 - Transmission & Distribution          | 1,017.60 |
| 82 | Wierzbicki, Tony | UJF - Buena Vista | 0615-1150701                                   | 271.36   |
| 83 | Wierzbicki, Tony | UJF - Summertree  | 3044031 - Water Treatment Plant                | 62.50    |
| 84 | Wierzbicki, Tony | UJF - Summertree  | 3305042 - Distribution Reservoirs & Standpipes | 62.50    |
| 85 | Wierzbicki, Tony | UJF - Summertree  | 0625-1160601                                   | 156.25   |
| 86 | Wierzbicki, Tony | UJF - Summertree  | 0626-1150601                                   | 250.00   |
| 87 | Wierzbicki, Tony | UJF - Summertree  | 0626-1150502                                   | 312.50   |
| 88 | Wierzbicki, Tony | UJF - Summertree  | 0626-1150502                                   | 2,001.28 |
| 89 | Wierzbicki, Tony | UJF - Summertree  | 0626-1150502                                   | 67.84    |
| 90 | Wierzbicki, Tony | UJF - Wis Bar     | 0613-1160601                                   | 156.25   |
| 91 | Wierzbicki, Tony | WSC               | 0005-1170701                                   | 8,237.92 |
| 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    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

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

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>1Q Systems<br>Assigned | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
|                   | 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                 | Wedgefield        |                               | -   | 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                | Pembroke          |                               | -   | 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>                 |



LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.        | Employee Name     | (a)<br>2Q Systems<br>Assigned | (b)<br>2Q Systems<br>Customer Equivalents | (c)<br>2Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>2Q Salary<br>Allocated |
|-----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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               | Pobble 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              | Saulando          | -                             | -   | 0.00% line 14/line 23           |                             | -                             |
| 15              | Pembroke          | -                             | -   | 0.00% line 15/line 23           |                             | -                             |
| 16              | Sandhaven         | 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              |                   |                               | 20,237                                    | 100.00%                         |                             | 19,000                        |

| Line No.        | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|-----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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               | Pobble 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              | Saulando          | -                             | -   | 0.00% line 14/line 23           |                             | -                             |
| 15              | Pembroke          | -                             | -   | 0.00% line 15/line 23           |                             | -                             |
| 16              | Sandhaven         | -                             | -   | 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                        |

LABRADOR UTILITIES, INC.  
DOCKET NO. 00245-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.        | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|-----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| 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               | 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               | -                             | 8,029                                     | 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              | Penbrooke         | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16              | Sundalhaven       | -                             | -   | 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 Labrador Salary for Wilson, Michael

Total of all quarters (e)(x)10

**CAPITALIZED TIME**

| Line No. | Employee Name   | (a)<br>Company Where<br>Time Capped | (b)<br>Plan/CWIP A/C #              | (c)<br>Amount Capitalized |
|----------|-----------------|-------------------------------------|-------------------------------------|---------------------------|
| 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                    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 009249-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              | 712.32   |
| 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    |

LABRADOR UTILITIES, INC.  
DOCKET NO. 00249-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 | Sandahaven        | 1863030 - Miscellaneous Regulatory    | 1,281.25 |
| 86  | Wilson, Michael | Sandahaven        | 1863015 - Deferred Rate Case          | 250.00   |
| 87  | Wilson, Michael | Sandahaven        | 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   |

LABRADOR UTILITIES, INC.  
DOCKET NO. 002249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| TOTAL SALARY  |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                                |                                      |                                      |                     | (a)+(d)+(g)+(j)                     | (b)-(e)-(h)-(k) |
|---------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|---------------------|-------------------------------------|-----------------|
| Employee Name | (a)<br>Total Salary<br>1Q 2007 | (b)<br>Salary Booked<br>to A/C # 781 | (c)<br>Salary Booked<br>to A/C # 783 | (d)<br>Total Salary<br>2Q 2007 | (e)<br>Salary Booked<br>to A/C # 781 | (f)<br>Salary Booked<br>to A/C # 783 | (g)<br>Total Salary<br>3Q 2007 | (h)<br>Salary Booked<br>to A/C # 781 | (i)<br>Salary Booked<br>to A/C # 783 | (j)<br>Total Salary<br>4Q 2007 | (k)<br>Salary Booked<br>to A/C # 781 | (l)<br>Salary Booked<br>to A/C # 783 | (m)<br>Total Salary | (n)<br>Total Salary<br>to A/C # 781 |                 |

Worrell, David  
\*Note: David Worrell began work in Florida in 2008.

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>1Q Systems<br>Assigned | (b)<br>1Q Systems<br>Customer Equivalents | (c)<br>1Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>1Q Salary<br>Allocated |
|                   | Worrell, David    |                               |   |                                 |                             |                               |
| 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                | Pembroke          | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16                | Sandhaven         | -                             | -   | 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%                           |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.       | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Worrell, David |                   |                               |   |                                 |                             |                               |
| 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             | LJJSI             | -                             | -   | 0.00%                           | line 11/line 23             | -                             |
| 12             | UIF               | -                             | -   | 0.00%                           | line 12/line 23             | -                             |
| 13             | Miles Grant       | -                             | -   | 0.00%                           | line 13/line 23             | -                             |
| 14             | Sandando          | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15             | Pembroke          | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16             | Sandhaven         | -                             | -   | 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%                           |                             | -                             |

| Line No.       | Employee Name     | (a)<br>3Q Systems<br>Assigned | (b)<br>3Q Systems<br>Customer Equivalents | (c)<br>3Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>3Q Salary<br>Allocated |
|----------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Worrell, David |                   |                               |   |                                 |                             |                               |
| 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             | LJJSI             | -                             | -   | 0.00%                           | line 11/line 23             | -                             |
| 12             | UIF               | -                             | -   | 0.00%                           | line 12/line 23             | -                             |
| 13             | Miles Grant       | -                             | -   | 0.00%                           | line 13/line 23             | -                             |
| 14             | Sandando          | -                             | -   | 0.00%                           | line 14/line 23             | -                             |
| 15             | Pembroke          | -                             | -   | 0.00%                           | line 15/line 23             | -                             |
| 16             | Sandhaven         | -                             | -   | 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%                           |                             | -                             |

LABRADOR UTILITIES, INC.  
DOCKET NO. 00249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.                                 | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method   | (e)<br>4Q Salary<br>Allocated |
|--|-------------------|-------------------------------|---|---------------------------------|-------------------------------|-------------------------------|
| Worrell, David                           |                   |                               |   |                                 |                               |                               |
| 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                                       | Sniando           | -                             | -   | 0.00%                           | line 14/line 23               | -                             |
| 15                                       | Pembroke          | -                             | -   | 0.00%                           | line 15/line 23               | -                             |
| 16                                       | Sandhaven         | -                             | -   | 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 Labrador Salary for Worrell, David |                   |                               |   |                                 |                               |                               |
|  |                   |                               |   | -                               | Total of all quarters (e)(10) | -                             |

**CAPITALIZED TIME**

| Line No. | Employee Name  | (a)<br>Company Where<br>Time Captured | (b)<br>Plant/CWIP A/C # | (c)<br>Amount Capitalized |
|----------|----------------|---------------------------------------|-------------------------|---------------------------|
| 1        | Worrell, David | N/A                                   | N/A                     | N/A                       |

LABRADOR UTILITIES, INC.  
DOCKET NO. 000249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

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

Wright, Jason  
\*Note: Jason Wright began work in Florida in 2008.

| SALARY ALLOCATION |                   |                               |   |                                 |                             |                               |
|-------------------|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
| Line No.          | Employee Name     | (a)<br>IQ Systems<br>Assigned | (b)<br>IQ Systems<br>Customer Equivalents | (c)<br>IQ Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>IQ Salary<br>Allocated |
|                   | Wright, Jason     |                               |   |                                 |                             |                               |
| 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                 | Wedgetfield       | -                             | -   | 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                | LJIS              | -                             | -   | 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                | Peanbrooke        | -                             | -   | 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%                           |                             | -                             |



LABRADOR UTILITIES, INC.  
DOCKET NO. #80249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| <u>Line No.</u> | <u>Employee Name</u> | <u>(a)</u><br><u>20 Systems</u><br><u>Assigned</u> | <u>(b)</u><br><u>20 Systems</u><br><u>Customer Equivalents</u> | <u>(c)</u><br><u>20 Systems</u><br><u>% Assigned</u> | <u>(d)</u><br><u>Allocation</u><br><u>Method</u> | <u>(e)</u><br><u>20 Salary</u><br><u>Allocated</u> |
|-----------------|----------------------|--|--|--|--|--|
| Wright, Jason   |                      |  |  |  |  |  |
| 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              | Penbrooke            | -  | -  | 0.00% line 15/line 23                                | -  | -  |
| 16              | Sandilhaven          | -  | -  | 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> | <u>(a)</u><br><u>20 Systems</u><br><u>Assigned</u> | <u>(b)</u><br><u>20 Systems</u><br><u>Customer Equivalents</u> | <u>(c)</u><br><u>20 Systems</u><br><u>% Assigned</u> | <u>(d)</u><br><u>Allocation</u><br><u>Method</u> | <u>(e)</u><br><u>20 Salary</u><br><u>Allocated</u> |
|-----------------|----------------------|--|--|--|--|--|
| Wright, Jason   |                      |  |  |  |  |  |
| 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              | Penbrooke            | -  | -  | 0.00% line 15/line 23                                | -  | -  |
| 16              | Sandilhaven          | -  | -  | 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%  | -  | -  |

LABRADOR UTILITIES, INC.  
DOCKET NO. 088249-SU  
DEFICIENCY RESPONSES  
SALARY ALLOCATION OF FIELD EMPLOYEES

| Line No.                                | Employee Name     | (a)<br>4Q Systems<br>Assigned | (b)<br>4Q Systems<br>Customer Equivalents | (c)<br>4Q Systems<br>% Assigned | (d)<br>Allocation<br>Method | (e)<br>4Q Salary<br>Allocated |
|---|-------------------|-------------------------------|---|---------------------------------|-----------------------------|-------------------------------|
|   | Wright, Jason     |                               |   |                                 |                             |                               |
| 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                                      | LJISI             | -                             | -   | 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                                      |                   | -                             | -   | 0.00%                           |                             | -                             |
| Total Labrador Salary for Wright, Jason |                   |                               | -   | Total of all quarters (e)(10)   |                             | -                             |

**CAPITALIZED TIME**

| Line No. | Employee Name | (a)<br>Company Where<br>Time Capped | (b)<br>Plan/CWIP A/C # | (c)<br>Amount Capitalized |
|----------|---------------|-------------------------------------|------------------------|---------------------------|
| 1        | Wright, Jason | N/A                                 | N/A                    | N/A                       |