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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."

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
ALLOCATION

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

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

- 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)
Total Net Depreciation Expense 12/31/07 per B-1 Col. (2)	<u><u>20,973</u></u>

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 TOTI per W-3 Annual Report	Wastewater TOTI per S-3 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
Total Taxes Other Than Income per Schedule B-1 Col. (2)	<u><u>61,555</u></u>	<u><u>26,133</u></u>	<u><u>35,422</u></u>

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
Total Net Depreciation Expense 12/31/07 per B-2 col. (2)	<u><u>50,966</u></u>

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Labrador Utilities, Inc.
 Docket No.: 080249-WS
 Schedule Year Ended: December 31, 2007
 Historic [X] 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												
	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
Line No.	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	Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
Line No.	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	Account No. 4371 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee					
10												
11		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
12	Year						Year					
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	Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depr					
22												
23		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	Year						Year					
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-today 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 WW Treatment</u>	<u>Assigned During TY</u>	<u>Currently Assigned</u>
Bonagura, John	Business Manager		1Q, 2Q, 3Q, 4Q	Yes
Chard, Ronald	Cross Connection Specialist	Certified backflow device tester	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 balances only)	Original Filed B-12 and GL	Explanation
			Per Original Filed B-12	Filed on 11/10/08			
6150	Salaries - Operations Field 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 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
							\$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.
6120	Salaries - Officers/Stkhdr	Mar-07	1,109	1,109	1,937	828	
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
							\$(356) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6165	Capitalized Time Adjustment B-12, page 1, line 4	Mar-07	-	-	(1,099)	(1,099)	
			5,561	5,561	5,290	(271)	
6150	Salaries - Operations Field 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 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
							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.
6120	Salaries - Officers/Stkhdr	Jun-07	1,160	1,701	1,701	541	
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 B-12, page 2, line 4	Jun-07	-	-	-	-	
			5,465	6,006	6,006	541	
6150	Salaries - Operations Field 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 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
							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.
6120	Salaries - Officers/Stkhdr	Sep-07	1,692	55	55	(1,637)	
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 B-12, page 3, line 4	Sep-07	-	-	-	-	N/A
			6,171	4,534	4,534	(1,637)	
6150	Salaries - Operations Field B-12, page 4, line 2	Dec-07	11,032	11,032	11,032	-	N/A
			11,032	11,032	11,032	-	
							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.
6155	Salaries - Operations Office B-12, page 4, line 3	Dec-07	2,555	2,548	2,548	(7)	
			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/Stkhdr	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
							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.
6135	Salaries - Leadership Ops	Dec-07	481	483	483	2	
6140	Salaries - Regulatory	Dec-07	1,022	1,022	1,022	-	N/A
6145	Salaries - Customer Service	Dec-07	-	-	-	-	N/A
							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.
6160	Salaries - Chgd To Plt - WSC	Dec-07	-	1,703	1,703	1,703	
							An incorrect allocation was originally made in this account, and then reversed. The reversal was not captured in the original B-12. A revised B-12 was submitted on 11/07/08.
6165	Capitalized Time Adjustment B-12, page 4, line 4	Dec-07	(1,575)	-	-	1,575	
			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 []

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	Amounts Allocated			Historical Quarter Ending March 31, 2007	
			Labrador	Other Companies/ Systems	Total		Labrador	Other Companies/ Systems	Total	50.54% Water	49.46% Sewer
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	0.50%	99.5%	100.0%	ERC	\$20,936	\$4,197,776	\$4,218,712	\$10,582	\$10,354
3	601	Salaries - Office	0.35%	99.7%	100.0%	ERC	2,075	596,381	598,456	1,049	1,026
4	601	Salaries - Northbrook	0.52%	99.5%	100.0%	ERC	5,561	1,065,110	1,070,671	2,811	2,750
5	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
6	408	Taxes Other Than Income	0.51%	99.5%	100.0%	ERC	3,170	615,035	618,205	1,602	1,568
7							<u>\$36,398</u>	<u>\$7,521,808</u>	<u>\$7,558,206</u>	<u>\$18,396</u>	<u>\$18,002</u>
8											
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	0.52%	99.5%	100.0%	ERC	\$289	\$54,907	\$55,196	\$146	\$143
11	620	Materials and Supplies	0.66%	99.3%	100.0%	ERC	102	15,342	15,444	52	50
12	636	Contractual Services Other	0.66%	99.3%	100.0%	ERC	1,226	184,727	185,953	620	606
13	675	Miscellaneous Expenses	0.66%	99.3%	100.0%	ERC	169	25,431	25,600	85	84
14							<u>\$1,786</u>	<u>\$280,407</u>	<u>\$282,193</u>	<u>\$903</u>	<u>\$883</u>
15											
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	0.52%	99.5%	100.0%	ERC	\$255	\$48,928	\$49,183	\$129	\$126
18	408	Taxes Other than Income	0.53%	99.5%	100.0%	ERC	94	17,743	17,837	48	46
19	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-	-	-
20	427	Interest Expense	0.60%	99.4%	100.0%	ERC	427	70,831	71,258	216	211
21	604	Employee Benefits	0.52%	99.5%	100.0%	ERC	182	34,503	34,685	92	90
22	620	Materials and Supplies	0.54%	99.5%	100.0%	ERC	330	60,686	61,016	167	163
23	632	Contractual Services - Accounting	0.51%	99.5%	100.0%	ERC	843	164,632	165,475	426	417
24	633	Contractual Services - Legal	0.51%	99.5%	100.0%	ERC	37	7,260	7,297	19	18
25	636	Contractual Services - Other	0.51%	99.5%	100.0%	ERC	229	44,794	45,023	116	113
26	650	Transportation Expenses	0.50%	99.5%	100.0%	ERC	18	3,587	3,605	9	9
27	670	Bad Debt Expense	0.51%	99.5%	100.0%	ERC	31	6,107	6,138	16	15
28	675	Miscellaneous Expenses	0.52%	99.5%	100.0%	ERC	1,087	208,638	209,725	549	538
29	659	Other Insurance	0.14%	99.9%	100.0%	ERC	773	565,248	566,021	391	382
30							<u>\$4,306</u>	<u>\$1,232,959</u>	<u>\$1,237,265</u>	<u>\$2,176</u>	<u>\$2,130</u>
31											
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33	Regional Office Allocations										
34	403	Depreciation Expenses	1.70%	98.30%	100.00%	ERC	\$116	\$6,691	\$6,807	\$59	\$57
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	1.72%	98.28%	100.00%	ERC	169	9,659	9,828	85	84
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
42	636	Contractual Services - Other	1.72%	98.28%	100.00%	ERC	183	10,444	10,627	92	91
43	650	Transportation Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
46	675	Miscellaneous Expenses	1.72%	98.28%	100.00%	ERC	994	56,767	57,761	502	994
47							<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
 Historical Projected

Schedule B-12
 Schedule B-12 (revised)
 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 June 30, 2007			50.54% Water	49.46% Sewer
			Labrador	Other Companies/ Systems	Total		Amounts Allocated				
							Labrador	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses (SE.50):											
2	601	Salaries - Operations	2.16%	97.84%	100.00%	ERC	\$21,397	\$969,903	\$991,300	\$10,815	\$10,582
3	601	Salaries - Office	1.79%	98.21%	100.00%	ERC	2,295	126,099	128,394	1,160	1,135
4	601	Salaries - Northbrook	0.56%	99.44%	100.00%	ERC	6,006	1,057,778	1,063,784	3,036	2,970
5	604	Pension & Benefits (All UI employees)	0.49%	99.51%	100.00%	ERC	5,429	1,106,405	1,111,834	2,744	2,685
6	408	Taxes Other Than Income	0.49%	99.51%	100.00%	ERC	2,232	454,961	457,193	1,128	1,104
							<u>\$37,359</u>	<u>\$3,715,145</u>	<u>\$3,752,504</u>	<u>\$18,882</u>	<u>\$18,477</u>
Water Service Corp. Allocated Expenses (SE.51):											
10	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$474	\$91,792	\$92,266	\$240	\$234
11	620	Materials and Supplies	0.53%	99.47%	100.00%	ERC	110	20,624	20,734	56	54
12	636	Contractual Services Other	0.53%	99.47%	100.00%	ERC	1,502	281,753	283,255	759	743
13	675	Miscellaneous Expenses	0.52%	99.48%	100.00%	ERC	14	2,670	2,684	7	7
							<u>\$2,100</u>	<u>\$396,839</u>	<u>\$398,939</u>	<u>\$1,061</u>	<u>\$1,039</u>
Water Service Corp. Allocated Expenses (SE.60):											
17	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$216	\$41,740	\$41,956	\$109	\$107
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	0.52%	99.48%	100.00%	ERC	390	74,354	74,744	197	193
21	604	Employee Benefits	0.51%	0.00%	100.00%	ERC	100	-	19,546	51	-
22	620	Materials and Supplies	0.52%	99.48%	100.00%	ERC	308	59,335	59,643	156	152
23	632	Contractual Services - Accounting	0.51%	99.49%	100.00%	ERC	(108)	(20,928)	(21,036)	(55)	(53)
24	633	Contractual Services - Legal	0.51%	99.49%	100.00%	ERC	133	25,745	25,878	67	66
25	636	Contractual Services - Other	0.51%	99.49%	100.00%	ERC	1,178	228,643	229,821	595	583
26	650	Transportation Expenses	0.50%	99.50%	100.00%	ERC	25	4,930	4,955	13	12
27	670	Bad Debt Expense	0.49%	99.51%	100.00%	ERC	8	1,636	1,644	4	4
28	675	Miscellaneous Expenses	0.51%	99.49%	100.00%	ERC	998	193,527	194,525	504	494
29	659	Other Insurance	0.14%	99.86%	100.00%	ERC	773	551,255	552,028	391	382
							<u>\$4,113</u>	<u>\$1,177,982</u>	<u>\$1,201,541</u>	<u>\$2,079</u>	<u>\$1,985</u>
Water Service Corp. Allocated Expenses (SE.90):											
Regional Office Allocations											
34	403	Depreciation Expenses	1.79%	98.21%	100.00%	ERC	\$122	\$6,685	\$6,807	\$62	60
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	1.79%	98.21%	100.00%	ERC	176	9,652	9,828	89	87
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
42	636	Contractual Services - Other	1.79%	98.21%	100.00%	ERC	190	10,437	10,627	96	94
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	1.79%	98.21%	100.00%	ERC	1,034	56,727	57,761	523	511
							<u>\$ 1,522</u>	<u>\$ 83,500</u>	<u>\$ 85,022</u>	<u>\$ 769</u>	<u>\$ 753</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	
											(7)	(8)
											Historical Quarter Ending September 30, 2007	
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			50.54% Water	49.46% Sewer	
			Labrador	Other Companies/ Systems	Total		Labrador	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	1.19%	98.81%	100.00%	ERC	\$11,744	\$975,353	\$987,097	\$ 5,936	\$5,808	
3	601	Salaries - Office	1.74%	98.26%	100.00%	ERC	2,505	141,688	144,193	1,266	1,239	
4	601	Salaries - Northbrook	0.37%	99.63%	100.00%	ERC	4,534	1,208,520	1,213,054	2,292	2,242	
5	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	
6	408	Taxes Other Than Income	0.32%	99.68%	100.00%	ERC	1,482	460,436	461,918	749	733	
7							<u>\$25,666</u>	<u>\$4,069,085</u>	<u>\$4,094,751</u>	<u>\$12,972</u>	<u>\$12,694</u>	
8												
9		<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	(\$451)	(\$88,140)	(\$88,591)	\$ (228)	(\$223)	
11	620	Materials and Supplies	0.51%	99.49%	100.00%	ERC	98	19,087	19,185	50	48	
12	636	Contractual Services Other	0.51%	99.49%	100.00%	ERC	1,467	286,242	287,709	741	726	
13	675	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	14	2,779	2,793	7	7	
14							<u>\$1,128</u>	<u>\$219,968</u>	<u>\$221,096</u>	<u>\$570</u>	<u>\$558</u>	
15												
16		<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	0.51%	99.49%	100.00%	ERC	\$188	\$36,979	\$37,167	\$ 95	\$93	
18	408	Taxes Other than Income	0.51%	99.49%	100.00%	ERC	91	17,746	17,837	46	45	
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
20	427	Interest Expense	0.51%	99.49%	100.00%	ERC	(1,045)	(204,248)	(205,293)	(528)	(517)	
21	604	Employee Benefits	0.51%	99.49%	100.00%	ERC	78	15,194	15,272	39	39	
22	620	Materials and Supplies	0.51%	99.49%	100.00%	ERC	395	77,158	77,553	200	195	
23	632	Contractual Services - Accounting	0.51%	99.49%	100.00%	ERC	391	76,424	76,815	198	193	
24	633	Contractual Services - Legal	0.51%	99.49%	100.00%	ERC	114	22,335	22,449	58	56	
25	636	Contractual Services - Other	0.51%	99.49%	100.00%	ERC	954	186,826	187,780	482	472	
26	650	Transportation Expenses	0.51%	99.49%	100.00%	ERC	33	6,477	6,510	17	16	
27	670	Bad Debt Expense	0.52%	99.48%	100.00%	ERC	26	5,012	5,038	13	13	
28	675	Miscellaneous Expenses	0.51%	99.49%	100.00%	ERC	2,251	439,550	441,801	1,138	1,113	
29	659	Other Insurance	0.10%	99.90%	100.00%	ERC	615	590,489	591,104	311	304	
30							<u>\$4,091</u>	<u>\$1,269,941</u>	<u>\$1,274,032</u>	<u>\$2,068</u>	<u>\$2,023</u>	
31												
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33		<u>Regional Office Allocations</u>										
34	403	Depreciation Expenses	1.75%	98.25%	100.00%	ERC	\$119	\$6,688	\$6,807	\$ 60	\$59	
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	1.74%	98.26%	100.00%	ERC	171	9,657	9,828	86	85	
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-	-	-	
42	636	Contractual Services - Other	1.74%	98.26%	100.00%	ERC	185	10,442	10,627	94	91	
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	1.74%	98.26%	100.00%	ERC	1,004	56,757	57,761	507	497	
47							<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

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	Amounts Allocated			Historical Quarter Ending December 31, 2007	
			Labrador	Other Companies/ Systems	Total		Labrador	Other Companies/ Systems	Total	50.54%	49.46%
										Water	Sewer
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
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											
9		<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
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											
16		<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
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											
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
33		Regional Office Allocations									
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 []

Schedule B-12 (revised)
 Page 5 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									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
		Allocation Percentages				Historical Year Ending December 31, 2007					
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			50.54% Water	49.46% Sewer
			Labrador	Other Companies/ Systems	Total		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		<u>Regional Office Allocations</u>									
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. 080249-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(e)+(h)+(k)		(c)+(f)+(i)+(l)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>	
Anderson, Daniel	10,069		-	10,112	10,112	-	12,311	12,311	-	16,363	16,363	-	48,855	48,855	-	

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	LUSI	-		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	Pennbrooke	2,082		78.74%	line 15/line 23	7,929
16	Sandalhaven	-		0.00%	line 16/line 23	-
17	Bayside	-		0.00%	line 17/line 23	-
18	South Gate	-		0.00%	line 18/line 23	-
19	Labrador	-		0.00%	line 19/line 23	-
20	Acme	-		0.00%	line 20/line 23	-
21	Hutchinson Island	-		0.00%	line 21/line 23	-
22	Sandy Creek	-		0.00%	line 22/line 23	-
23		<u>2,644</u>		<u>100.00%</u>		<u>10,069</u>

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	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	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	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	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	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. 080249-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	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	Pennbrooke	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		<u>2,646</u>		<u>100.00%</u>		<u>16,363</u>
Total Labrador Salary for Anderson, Daniel		-		Total of all quarters (e)(10)		

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

CAPITALIZED TIME				
		(a)	(b)	(c)
<u>Line No.</u>	<u>Employee Name</u>	<u>Company Where Time Capped</u>	<u>Plant/CWIP A/C #</u>	<u>Amount Capitalized</u>
1	Anderson, Daniel	Labrador	3113025 - Electric Pump Equipment	125.00
2	Anderson, Daniel	LUSI - Lake Saunders	3305042 - Distribution Reservoirs & Standpipes	187.50
3	Anderson, Daniel	Pennbrooke	3804005 - Sewage Treatment Plant	156.25
4	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	31.25
5	Anderson, Daniel	Pennbrooke	3542011 - Lift Stations	156.25
6	Anderson, Daniel	Pennbrooke	1863030 - Miscellaneous Regulatory	156.25
7	Anderson, Daniel	Pennbrooke	3113025 - Electric Pump Equipment	93.75
8	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	93.75
9	Anderson, Daniel	Pennbrooke	1863030 - Miscellaneous Regulatory	375.00
10	Anderson, Daniel	Pennbrooke	3044031 - Water Treatment Plant	187.50
11	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	312.50
12	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	93.75
13	Anderson, Daniel	Pennbrooke	3345047 - Meter Installations	187.50
14	Anderson, Daniel	Pennbrooke	3044031 - Water Treatment Plant	67.84
15	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	644.48
16	Anderson, Daniel	Pennbrooke	3345047 - Meter Installations	67.84
17	Anderson, Daniel	Pennbrooke	3113025 - Electric Pump Equipment	135.68
18	Anderson, Daniel	Pennbrooke	3204032 - Water Treatment Equipment	169.60
19	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	67.84
20	Anderson, Daniel	Pennbrooke	3305042 - Distribution Reservoirs & Standpipes	271.36
21	Anderson, Daniel	Pennbrooke	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 - Sewer 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. 080249-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

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

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

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

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

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

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Bonagura, John					
1	Tierra Verde		1,208	1.79%	line 1/line 23	303
2	Lake Placid		207	0.31%	line 2/line 23	52
3	East Lake		891	1.32%	line 3/line 23	223
4	Pebble Creek		2,189	3.24%	line 4/line 23	549
5	Alafaya		7,269	10.77%	line 5/line 23	1,823
6	Longwood		1,779	2.64%	line 6/line 23	446
7	Wedgefield		2,313	3.43%	line 7/line 23	580
8	Cypress Lakes		1,779	2.64%	line 8/line 23	446
9	Eagle Ridge		2,526	3.74%	line 9/line 23	633
10	Mid-County		3,355	4.97%	line 10/line 23	841
11	LUSI		9,734	14.42%	line 11/line 23	2,441
12	UIF		8,029	11.89%	line 12/line 23	2,013
13	Miles Grant		1,650	2.44%	line 13/line 23	414
14	Sanlando		16,428	24.34%	line 14/line 23	4,119
15	Pennbrooke		2,082	3.08%	line 15/line 23	522
16	Sandalhaven		1,043	1.55%	line 16/line 23	262
17	Bayside		241	0.36%	line 17/line 23	60
18	South Gate		2,863	4.24%	line 18/line 23	718
19	Labrador		1,180	1.75%	line 19/line 23	296
20	Acme		161	0.24%	line 20/line 23	40
21	Hutchinson Island		294	0.44%	line 21/line 23	74
22	Sandy Creek		283	0.42%	line 22/line 23	71
23			<u>67,504</u>	<u>100.00%</u>		<u>16,927</u>
Total Labrador Salary for Bonagura, John			<u>1,192</u>	Total of all quarters (e)(10)		

CAPITALIZED TIME

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

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

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

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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

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

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

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

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

Total Labrador Salary for Chard, Ronald - Total of all quarters (e)(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)		(b)	(c)
		<u>Company Where</u>	<u>Time Capped</u>		
		<u>Plant/CWIP A/C #</u>	<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

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

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

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

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

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

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Svstems Assigned</u>	(b) <u>4Q Svstems Customer Equivalents</u>	(c) <u>4Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	Pennbrooke		2,082	3.08%	line 15/line 23	1,083
16	Sandalhaven		1,043	1.55%	line 16/line 23	542
17	Bayside		241	0.36%	line 17/line 23	125
18	South Gate		2,863	4.24%	line 18/line 23	1,489
19	Labrador		1,180	1.75%	line 19/line 23	614
20	Acme		161	0.24%	line 20/line 23	84
21	Hutchinson Island		294	0.44%	line 21/line 23	153
22	Sandy Creek		283	0.42%	line 22/line 23	147
23			<u>67,504</u>	<u>100.00%</u>		<u>35,102</u>
Total Labrador Salary for Durham, Rick			<u>1,179</u>	Total of all quarters (e)(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) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	Durham, Rick	Carolina Trace	0900-1160701	444.47
2	Durham, Rick	CWS of NC - Ashley Hills	0509-1160703	273.52
3	Durham, Rick	CWS of NC - Bevedere	0597-1150602	1,059.89
4	Durham, Rick	CWS of NC - Bevedere	0597-1160602	136.76
5	Durham, Rick	CWS of NC - Bevedere	0597-1150602	341.90
6	Durham, Rick	CWS of NC - Bevedere	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	Wedgefield	3315043 - Transmission & Distribution	67.84
22	Durham, Rick	Wedgefield	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

TOTAL SALARY														(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Finehirsh, Jeffrey	8,239	8,239	-	7,892	7,892	-	10,200	10,200	-	11,441	11,441	-	37,773	37,773	-

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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	3,352	-	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	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		<u>3,352</u>		<u>100.00%</u>		<u>8,239</u>

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
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	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	2,075	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	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		<u>2,075</u>	<u>2,075</u>	<u>100.00%</u>		<u>7,892</u>

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

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	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	-	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)(10)	

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	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. 080249-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

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

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

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

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

<u>Line No.</u>	<u>Employee Name</u>	<u>(a)</u> <u>4Q Systems</u> <u>Assigned</u>	<u>(b)</u> <u>4Q Systems</u> <u>Customer Equivalents</u>	<u>(c)</u> <u>4Q Systems</u> <u>% Assigned</u>	<u>(d)</u> <u>Allocation</u> <u>Method</u>	<u>(e)</u> <u>4Q Salary</u> <u>Allocated</u>
	Flynn, Patrick					
1	Tierra Verde		1,208	1.79%	line 1/line 23	512
2	Lake Placid		207	0.31%	line 2/line 23	88
3	East Lake		891	1.32%	line 3/line 23	378
4	Pebble Creek		2,189	3.24%	line 4/line 23	928
5	Alafaya		7,269	10.77%	line 5/line 23	3,083
6	Longwood		1,779	2.64%	line 6/line 23	755
7	Wedgefield		2,313	3.43%	line 7/line 23	981
8	Cypress Lakes		1,779	2.64%	line 8/line 23	755
9	Eagle Ridge		2,526	3.74%	line 9/line 23	1,071
10	Mid-County		3,355	4.97%	line 10/line 23	1,423
11	LUSI		9,734	14.42%	line 11/line 23	4,128
12	UIF		8,029	11.89%	line 12/line 23	3,405
13	Miles Grant		1,650	2.44%	line 13/line 23	700
14	Sanlando		16,428	24.34%	line 14/line 23	6,967
15	Pennbrooke		2,082	3.08%	line 15/line 23	883
16	Sandalhaven		1,043	1.55%	line 16/line 23	442
17	Bayside		241	0.36%	line 17/line 23	102
18	South Gate		2,863	4.24%	line 18/line 23	1,214
19	Labrador		1,180	1.75%	line 19/line 23	500
20	Acme		161	0.24%	line 20/line 23	68
21	Hutchinson Island		294	0.44%	line 21/line 23	125
22	Sandy Creek		283	0.42%	line 22/line 23	120
23			67,504	100.00%		28,630
Total Labrador Salary for Flynn, Patrick			2,143	Total of all quarters (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	<u>(a)</u> <u>Company Where</u> <u>Time Capped</u>	<u>(b)</u> <u>Plant/CWIP A/C #</u>	<u>(c)</u> <u>Amount Capitalized</u>
1	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	Sanlando	1863015 - Deferred Rate Case	1,187.50
118	Flynn, Patrick	Sanlando	3315043 - Transmission & Distribution	62.50
119	Flynn, Patrick	Sanlando	3542011 - Lift Stations	31.25
120	Flynn, Patrick	Sanlando	3612008 - Sewer Gravity Mains	343.75
121	Flynn, Patrick	Sanlando	3315043 - Transmission & Distribution	31.25
122	Flynn, Patrick	Sanlando	1863015 - Deferred Rate Case	169.60
123	Flynn, Patrick	Sanlando	0680-1150405	101.76
124	Flynn, Patrick	Sanlando	0680-1150501	67.84
125	Flynn, Patrick	Sanlando	0680-1150701	67.84
126	Flynn, Patrick	Sanlando	0680-1150702	135.68
127	Flynn, Patrick	Sanlando	0680-1150703	67.84
128	Flynn, Patrick	Sanlando	0680-1150704	33.92
129	Flynn, Patrick	Sanlando	0680-1150705	67.84
130	Flynn, Patrick	Sanlando	0680-1150706	33.92
131	Flynn, Patrick	Sanlando	0680-1160607	135.68
132	Flynn, Patrick	Sanlando	0680-1160702	33.92
133	Flynn, Patrick	Sanlando	0680-1160703	67.84
134	Flynn, Patrick	Sanlando	0680-1160704	67.84
135	Flynn, Patrick	Sanlando	0680-1160705	67.84
136	Flynn, Patrick	Sanlando	0680-1160706	169.60
137	Flynn, Patrick	Sanlando	0680-1170701	203.52
138	Flynn, Patrick	Sanlando	0680-1170701	67.84
139	Flynn, Patrick	South Gate	1863015 - Deferred Rate Case	31.25
140	Flynn, Patrick	South Gate	3315043 - Transmission & Distribution	93.75
141	Flynn, Patrick	South Gate	1863015 - Deferred Rate Case	33.92
142	Flynn, Patrick	Tierra Verde	1863015 - Deferred Rate Case	531.25
143	Flynn, Patrick	Tierra Verde	3612008 - Sewer Gravity Mains	31.25
144	Flynn, Patrick	Tierra Verde	0646-1160701	67.84
145	Flynn, Patrick	UIF - Bear Lake	0616-1150701	67.84
146	Flynn, Patrick	UIF - Buena Vista	0615-1150501	31.25
147	Flynn, Patrick	UIF - Buena Vista	0615-1150701	135.68
148	Flynn, Patrick	UIF - Buena Vista	0615-1150702	67.84
149	Flynn, Patrick	UIF - Crystal Lake	0612-1150601	62.50
150	Flynn, Patrick	UIF - Davis Shores	0621-1150601	62.50
151	Flynn, Patrick	UIF - Oakland Shores	0604-1160401	101.76
152	Flynn, Patrick	UIF - Orangewood	3345047 - Meter Installations	31.25
153	Flynn, Patrick	UIF - Parent	1863015 - Deferred Rate Case	2,281.25
154	Flynn, Patrick	UIF - Parent	0600-1170601	187.50
155	Flynn, Patrick	UIF - Parent	1863015 - Deferred Rate Case	135.68
156	Flynn, Patrick	UIF - Park Ridge	0608-1150301	101.76
157	Flynn, Patrick	UIF - Ravenna Park	0614-1150401	31.25
158	Flynn, Patrick	UIF - Summertree	0626-1150601	187.50
159	Flynn, Patrick	UIF - Summertree	0626-1150502	237.44
160	Flynn, Patrick	UIF - Summertree	0626-1150701	101.76

161	Flynn, Patrick	UIF - Weathersfield/Bel Aire	1863015 - Deferred Rate Case	31.25
162	Flynn, Patrick	UIF - Weathersfield/Bel Aire	3315043 - Transmission & Distribution	62.50
163	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1150501	67.84
164	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1150601	33.92
165	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1160701	169.60
166	Flynn, Patrick	UIF - Weathersfield/Bel Aire	0602-1160702	203.52
167	Flynn, Patrick	Utilities, Inc.	1863015 - Deferred Rate Case	114.00
168	Flynn, Patrick	Utilities, Inc.	1863015 - Deferred Rate Case	1,406.00
169	Flynn, Patrick	Wedgefield	3204032 - Water Treatment Equipment	62.50
170	Flynn, Patrick	Wedgefield	3315043 - Transmission & Distribution	93.75
171	Flynn, Patrick	Wedgefield	0649-1150401	31.25
172	Flynn, Patrick	Wedgefield	0649-1150601	93.75
173	Flynn, Patrick	Wedgefield	0649-1150603	187.50
174	Flynn, Patrick	Wedgefield	3612008 - Sewer Gravity Mains	373.12
175	Flynn, Patrick	Wedgefield	0649-1150604	203.52
176	Flynn, Patrick	Wedgefield	0649-1150701	169.60
177	Flynn, Patrick	Wedgefield	0649-1150702	33.92
178	Flynn, Patrick	Wedgefield	0649-1160601	101.76
179	Flynn, Patrick	Wedgefield	0649-1160702	135.68
180	Flynn, Patrick	Wedgefield	0649-1160703	67.84
181	Flynn, Patrick	Wedgefield	0649-1160704	33.92
182	Flynn, Patrick	Wedgefield	0649-1160705	33.92
183	Flynn, Patrick	WSC	0005-1170701	301.07
184	Flynn, Patrick	WSC	2009505.1745.00304	237.44
185	Flynn, Patrick	WSC	2009505.1745.00304	203.52
186	Flynn, Patrick	WSC	2009505.1745.00304	203.52
187	Flynn, Patrick	WSC	2009505.1745.00304	373.12
188	Flynn, Patrick	WSC	2009505.1745.00304	135.68
189	Flynn, Patrick	WSC	2009505.1745.00304	135.68
190	Flynn, Patrick	WSC	2009505.1745.00304	271.36
191	Flynn, Patrick	WSC	2009505.1745.00304	169.60

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

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

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	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	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	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	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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	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	-	3,355	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	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			4,246	100.00%		784

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

CAPITALIZED TIME

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

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

TOTAL SALARY													(b)+(e)+(h)+(k)	(c)+(f)+(i)+(l)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	(o) <u>Total Salary</u> <u>to A/C # 703</u>
Gilroy, Bob	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
*Note: Bob Gilroy had no salary recorded to Florida in 2007.															

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	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	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	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	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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	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 Gilroy, Bob				-	Total of all quarters (e)(10)	-

CAPITALIZED TIME

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

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

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

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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		1,167	100.00%	line 19/line 23	6,642
20	Acme	-		0.00%	line 20/line 23	-
21	Hutchinson Island	-		0.00%	line 21/line 23	-
22	Sandy Creek	-		0.00%	line 22/line 23	-
23			<u>1,167</u>	<u>100.00%</u>		<u>6,642</u>

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Svstems</u> <u>Assigned</u>	(b) <u>2Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>2Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>2Q Salary</u> <u>Allocated</u>
	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	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			<u>1,176</u>	<u>100.00%</u>		<u>6,814</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Svstems</u> <u>Assigned</u>	(b) <u>3Q Svstems</u> <u>Customer Equivalents</u>	(c) <u>3Q Svstems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	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	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			<u>1,175</u>	<u>100.00%</u>		<u>8,475</u>

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	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 (e)(10)		

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	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. 080249-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

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

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

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

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

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

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

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

Total Labrador Salary for Haws, Scotty 1,247 Total of all quarters (e)(10)

CAPITALIZED TIME

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

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

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

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

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

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

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

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	Hoy, John					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	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 (e)(10)		

CAPITALIZED TIME

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

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

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

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	Sandalhaven		-	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			<u>15,154</u>	<u>100.00%</u>		<u>12,462</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	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	Wedgfield		-	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>13,162</u>	<u>100.00%</u>		<u>12,462</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	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	Wedgfield		-	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>

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

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	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)+(e)+(h)+(k)
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>
Rainey, Shantavious	11,592		-	12,385	12,385	-	-	-	-	-	-	-	23,977	23,977
*Note: Shantavious Rainey ceased work in Florida in 3Q 2007.														

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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		1,167	100.00%	line 19/line 23	11,592
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			1,167	100.00%		11,592

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	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	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		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			<u>1,176</u>	<u>100.00%</u>		<u>12,385</u>

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	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	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		-	0.00%	line 16/line 23	-
17	Bayside		-	0.00%	line 17/line 23	-
18	South Gate		-	0.00%	line 18/line 23	-
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		-	0.00%	line 22/line 23	-
23			<u>-</u>	<u>0.00%</u>		<u>-</u>

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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		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 Rainey, Shantavious			23,977	Total of all quarters (e)(10)		

CAPITALIZED TIME

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

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

TOTAL SALARY														(b)+(e)+(h)+(k)	
<u>Employee Name</u>	(a) <u>Total Salary</u> <u>1Q 2007</u>	(b) <u>Salary Booked</u> <u>to A/C # 701</u>	(c) <u>Salary Booked</u> <u>to A/C # 703</u>	(d) <u>Total Salary</u> <u>2Q 2007</u>	(e) <u>Salary Booked</u> <u>to A/C # 701</u>	(f) <u>Salary Booked</u> <u>to A/C # 703</u>	(g) <u>Total Salary</u> <u>3Q 2007</u>	(h) <u>Salary Booked</u> <u>to A/C # 701</u>	(i) <u>Salary Booked</u> <u>to A/C # 703</u>	(j) <u>Total Salary</u> <u>4Q 2007</u>	(k) <u>Salary Booked</u> <u>to A/C # 701</u>	(l) <u>Salary Booked</u> <u>to A/C # 703</u>	(m) <u>Total Salary</u>	(n) <u>Total Salary</u> <u>to A/C # 701</u>	
Schneider, Keith	7,443		7,443	-	8,978	8,978	-	9,432	9,432	-	9,307	9,307	-	35,160	35,160

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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	8,123	8,123	100.00%	line 12/line 23	7,443
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			8,123	100.00%		7,443

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>2Q Systems Assigned</u>	(b) <u>2Q Systems Customer Equivalents</u>	(c) <u>2Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>2Q Salary Allocated</u>
	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	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	8,080	8,080	100.00%	line 12/line 23	8,978
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			8,080	100.00%		8,978

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	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	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	8,049	8,049	100.00%	line 12/line 23	9,432
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			8,049	100.00%		9,432

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Svstems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	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	-	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	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			8,029	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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>Company Where Time Capped</u>	(b) <u>Plant/CWIP A/C #</u>	(c) <u>Amount Capitalized</u>
1	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. 080249-SU
DEFICIENCY RESPONSES
SALARY ALLOCATION OF FIELD EMPLOYEES

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

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

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

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

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

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

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

CAPITALIZED TIME

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

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	LUSI - Lake Groves	3315043 - Transmission & Distribution	125.00
41	Wierzbicki, Tony	Martin County Cost Center	253.1055 - Water Treatment Plant	135.68
42	Wierzbicki, Tony	Mid-County	3612008 - Sewer Gravity Mains	437.50
43	Wierzbicki, Tony	Mid-County	3612008 - Sewer Gravity Mains	750.00
44	Wierzbicki, Tony	Mid-County	3612008 - Sewer Gravity Mains	814.08
45	Wierzbicki, Tony	Mid-County	250.1350 - Sewer Gravity Mains/Manholes	67.84
46	Wierzbicki, Tony	Miles Grant	0640-1160501	187.50
47	Wierzbicki, Tony	Miles Grant	0640-1160601	218.75
48	Wierzbicki, Tony	Miles Grant	0640-1150503	312.50
49	Wierzbicki, Tony	Miles Grant	0640-1150601	1,031.25
50	Wierzbicki, Tony	Miles Grant	0640-1150601	187.50
51	Wierzbicki, Tony	Miles Grant	0640-1160601	2,187.50
52	Wierzbicki, Tony	Pebble Creek	244.1105 - Electric Pump Equipment	339.20
53	Wierzbicki, Tony	Pebble Creek	244.1125 - Transmission & Distribution	67.84
54	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	656.25
55	Wierzbicki, Tony	Sandalhaven	0690-1160605	2,312.50
56	Wierzbicki, Tony	Sandalhaven	3542011 - Lift Stations	281.25
57	Wierzbicki, Tony	Sandalhaven	0690-1160605	1,468.75
58	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	949.76
59	Wierzbicki, Tony	Sandalhaven	3542011 - Lift Stations	271.36
60	Wierzbicki, Tony	Sandalhaven	3612008 - Sewer Gravity Mains	67.84
61	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	135.68
62	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	135.68
63	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	67.84
64	Wierzbicki, Tony	Sandalhaven	256.1350 - Sewer Gravity mains/Manholes	101.76
65	Wierzbicki, Tony	Sandalhaven	256.1295 - Lift Stations	169.60
66	Wierzbicki, Tony	South Gate	3315043 - Transmission & Distribution	250.00
67	Wierzbicki, Tony	South Gate	3315043 - Transmission & Distribution	339.20
68	Wierzbicki, Tony	South Gate	258.1125 - Transmission & Distribution	271.36
69	Wierzbicki, Tony	South Gate	258.1125 - Transmission & Distribution	67.84
70	Wierzbicki, Tony	Tierra Verde	3612008 - Sewer Gravity Mains	375.00
71	Wierzbicki, Tony	Tierra Verde	3612008 - Sewer Gravity Mains	562.50
72	Wierzbicki, Tony	Tierra Verde	0646-1160701	343.75
73	Wierzbicki, Tony	Tierra Verde	3612008 - Sewer Gravity Mains	271.36
74	Wierzbicki, Tony	Tierra Verde	0646-1160701	135.68
75	Wierzbicki, Tony	UIF	252.1125 - Transmission & Distribution	33.92
76	Wierzbicki, Tony	UIF	2000159.1665.00105	271.36
77	Wierzbicki, Tony	UIF	2003171.1665.00103	67.84
78	Wierzbicki, Tony	UIF - Buena Vista	0615-1150403	1,593.75
79	Wierzbicki, Tony	UIF - Buena Vista	3315043 - Transmission & Distribution	437.50
80	Wierzbicki, Tony	UIF - Buena Vista	0615-1150403	750.00

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

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

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

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

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	Wilson, Michael					
1	Tierra Verde		1,205	5.41%	line 1/line 23	974
2	Lake Placid		240	1.08%	line 2/line 23	194
3	East Lake		909	4.08%	line 3/line 23	735
4	Pebble Creek		2,211	9.93%	line 4/line 23	1,787
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	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	Pennbrooke		-	0.00%	line 15/line 23	-
16	Sandalhaven		985	4.42%	line 16/line 23	796
17	Bayside		244	1.10%	line 17/line 23	197
18	South Gate		2,883	12.95%	line 18/line 23	2,330
19	Labrador		-	0.00%	line 19/line 23	-
20	Acme		-	0.00%	line 20/line 23	-
21	Hutchinson Island		-	0.00%	line 21/line 23	-
22	Sandy Creek		282	1.27%	line 22/line 23	228
23			<u>22,269</u>	<u>100.00%</u>		<u>18,000</u>

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

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

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

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

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

CAPITALIZED TIME

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

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

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

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

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

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

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems Assigned</u>	(b) <u>3Q Systems Customer Equivalents</u>	(c) <u>3Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>3Q Salary Allocated</u>
	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	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%		-

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>4Q Systems Assigned</u>	(b) <u>4Q Systems Customer Equivalents</u>	(c) <u>4Q Systems % Assigned</u>	(d) <u>Allocation Method</u>	(e) <u>4Q Salary Allocated</u>
	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	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 Worrell, David				-	Total of all quarters (e)(10)	

CAPITALIZED TIME

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

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

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

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

SALARY ALLOCATION						
<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	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	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

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

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>3Q Systems</u> <u>Assigned</u>	(b) <u>3Q Systems</u> <u>Customer Equivalents</u>	(c) <u>3Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>3Q Salary</u> <u>Allocated</u>
	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	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%		-

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

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

CAPITALIZED TIME

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