

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

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

REPLY TO CENTRAL FLORIDA OFFICE

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

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

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

November 26, 2008

HAND DELIVERY

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

RECEIVED-FPSC
08 NOV 26 AM 10:12
COMMISSION
CLERK

RE: Docket No. 080248-SU; Tierra Verde Utilities, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida
Our File No.: 30057.156

Dear Ms. Cole:

The following are Tierra Verde Utilities, Inc.'s (the "Utility") responses to the Commission Staff's October 30, 2008, correspondence identifying deficiencies in the MFRs:

In response to the October 20, 2008 deficiency letter, the Utility re-submits the document titled *Tierra Verde B-12 to GL tie out for deficiency 2 (2nd set deficiencies)*. This document shows the amount of allocated salaries shown on the original filed B-12, the revised B-12 filed on 10/10/08 (submitted again in response to this deficiency), and the general ledger. It also shows any difference between the original B-12 and the general ledger. These differences all have explanations. For example, many of the explanations were supported by the revised B-12 filed on 10/10/08. 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 10/10/08, the total allocation of salaries is \$37,083, an increase of \$1,902 compared to the original total allocation of \$35,181. This difference is attributable to:

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

\$ 234	Additional allocation in June in a/c 6120 not picked up on the original B-12
(\$1,682)	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
\$1,743	Additional allocation in December in a/c 6160 not picked up on the original B-12
\$1,612	Incorrect allocation made and reversed in December in a/c 6165; the reversal was not picked up on the original B-12
\$1,902	Total difference between original B-12 and revised B-12 filed on 10/10/08

In its October 30, 2008 deficiency letter, Staff called attention to the total of Schedule B-6 lines (1) and (2) of \$32,492. This is the total salaries reflected on the general ledger. The difference between the salaries reflected on the general ledger (\$32,492) and the salaries reflected on the revised B-12 filed on 10/10/08 (\$37,083) is \$4,591. This difference is comprised of:

\$ 401	Amount of allocated capitalized time in March booked to the GL and not picked up on the revised B-12 filed on 10/10/08 because it was untraceable
\$1,353	Amount of allocated capitalized time in June booked to the GL and not picked up on the revised B-12 filed on 10/10/08 because it was untraceable
(\$ 361)	Additional allocation of executive salaries in March, but not picked up on the original B-12 or the revised B-12 filed on 10/10/08 because it was untraceable
\$3,190	Actual capitalized time directly booked to Tierra Verde

\$ 9	Amount of allocated capitalized time in September booked to the GL and not picked up on the revised B-12 filed on 10/10/08 because it was untraceable
\$4,592	Total difference between revised B-12 filed on 10/10/08 and B-6 (\$1 rounding)

This capitalized time of \$3,190 is provided in the attachment named *Salary Allocation of Field Employees*.

As noted previously, 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:

Tierra Verde 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 Tierra Verde receives 1.77% (1,205 CEs / 67,898 CEs) of John Bonagura's first quarter salary (\$16,250 * 1.77% = \$288).

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		0.35%	line 2/line	

		240		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	Tierra Verde	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 Tierra Verde's salary expense, and debited to the proper capital account, as shown by employee on the attached *Salary Allocation of Field Employees*. The field personnel who have capitalized time to Tierra Verde are as follows:

- Jeffrey Finehirsh
- Patrick C. Flynn
- Jeffrey McPeeks
- Tony Wierzbicki

The Company also resubmits for reference purposes the documents titled *Employee Title and Descriptions* and *Test Year Employees*.

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

Very truly yours,

CHRISTIAN W. MARCELLI
Of Counsel

CWM/tlc
Enclosures

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

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TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSE - Tierra Verde B-12 to GL Tie Out for Deficiency 2 (2nd set deficiencies)

Account	Description	Period	Per Revised B-12 Filed		Per GL (allocated balances only)	Difference between Original Filed B-12 and GL	Explanation
			Per Original Filed B-12	on 10/10/08			
6150	Salaries - Operations Field B-12, page 1, line 2	Mar-07	4,638	4,638	4,638	-	N/A
			<u>4,638</u>	<u>4,638</u>	<u>4,638</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 1, line 3	Mar-07	903	903	903	-	N/A
			<u>903</u>	<u>903</u>	<u>903</u>	<u>-</u>	
6105	Salaries - System Project	Mar-07	177	177	177	-	N/A
6110	Salaries - Acctg/Finance	Mar-07	547	547	547	-	N/A
6115	Salaries - Admin	Mar-07	167	167	167	-	N/A
							\$361 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	483	483	844	361	
6125	Salaries - HR	Mar-07	201	201	201	-	N/A
6130	Salaries - MIS	Mar-07	78	78	78	-	N/A
6135	Salaries - Leadership Ops	Mar-07	188	188	188	-	N/A
6140	Salaries - Regulatory	Mar-07	440	440	440	-	N/A
6145	Salaries - Customer Service	Mar-07	14	14	14	-	N/A
6160	Salaries - Chgd To Plt - WSC	Mar-07	-	-	-	-	N/A
							\$(401) 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	-	-	(401)	(401)	
			<u>2,295</u>	<u>2,295</u>	<u>2,255</u>	<u>(40)</u>	
6150	Salaries - Operations Field B-12, page 2, line 2	Jun-07	1,831	1,831	1,831	-	N/A
			<u>1,831</u>	<u>1,831</u>	<u>1,831</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 2, line 3	Jun-07	991	991	991	-	N/A
			<u>991</u>	<u>991</u>	<u>991</u>	<u>-</u>	
6105	Salaries - System Project	Jun-07	219	219	219	-	N/A
6110	Salaries - Acctg/Finance	Jun-07	599	599	599	-	N/A
6115	Salaries - Admin	Jun-07	114	114	114	-	N/A
							An additional allocation of \$234 was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6120	Salaries - Officers/Stkhdr	Jun-07	501	735	735	234	
6125	Salaries - HR	Jun-07	214	214	214	-	N/A
6130	Salaries - MIS	Jun-07	6	6	6	-	N/A

TIERRA VERDE UTILITIES, INC.

DOCKET NO. 080248-SU

DEFICIENCY RESPONSE - Tierra Verde B-12 to GL Tie Out for Deficiency 2 (2nd set deficiencies)

6135	Salaries - Leadership Ops	Jun-07	114	114	114	-	N/A
6140	Salaries - Regulatory	Jun-07	453	453	453	-	N/A
6145	Salaries - Customer Service	Jun-07	-	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Jun-07	-	-	-	-	N/A
							\$(1,353) was booked as an allocation of capitalized time.
							However, this amount cannot be traced back to the allocation
6165	Capitalized Time Adjustment	Jun-07	-	-	(1,353)	(1,353)	workpapers, and therefore is not included in B-12.
	B-12, page 2, line 4		<u>2,220</u>	<u>2,454</u>	<u>1,102</u>	<u>(1,119)</u>	

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSE - Tierra Verde B-12 to GL Tie Out for Deficiency 2 (2nd set deficiencies)

6150	Salaries - Operations Field B-12, page 3, line 2	Sep-07	3,361	3,361	3,361	-	N/A
			<u>3,361</u>	<u>3,361</u>	<u>3,361</u>	-	
6155	Salaries - Operations Office B-12, page 3, line 3	Sep-07	2,575	2,575	2,575	-	N/A
			<u>2,575</u>	<u>2,575</u>	<u>2,575</u>	-	
6105	Salaries - System Project	Sep-07	546	546	546	-	N/A
6110	Salaries - Acctg/Finance	Sep-07	1,156	1,156	1,156	-	N/A
6115	Salaries - Admin	Sep-07	303	303	303	-	N/A
							An additional allocation of (\$1,682) was made to capture amounts booked after the original allocation. A revised B-12
6120	Salaries - Officers/Stkhldr	Sep-07	1,739	57	57	(1,682)	has been submitted.
6125	Salaries - HR	Sep-07	553	553	553	-	N/A
6130	Salaries - MIS	Sep-07	186	186	186	-	N/A
6135	Salaries - Leadership Ops	Sep-07	495	495	495	-	N/A
6140	Salaries - Regulatory	Sep-07	1,086	1,086	1,086	-	N/A
6145	Salaries - Customer Service	Sep-07	-	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Sep-07	-	-	-	-	N/A
							\$ (9) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation
6165	Capitalized Time Adjustment B-12, page 3, line 4	Sep-07	-	-	(9)	(9)	workpapers, and therefore is not included in B-12.
			<u>6,064</u>	<u>4,382</u>	<u>4,374</u>	<u>(1,682)</u>	
6150	Salaries - Operations Field B-12, page 4, line 2	Dec-07	2,929	2,929	2,929	-	N/A
			<u>2,929</u>	<u>2,929</u>	<u>2,929</u>	-	
							An additional allocation of (\$7) was made to capture amounts booked after the original allocation. A revised B-12 has been
6155	Salaries - Operations Office B-12, page 4, line 3	Dec-07	2,616	2,609	2,609	(7)	submitted.
			<u>2,616</u>	<u>2,609</u>	<u>2,609</u>	<u>(7)</u>	
6105	Salaries - System Project	Dec-07	679	679	679	-	N/A
6110	Salaries - Acctg/Finance	Dec-07	1,424	1,424	1,424	-	N/A
6115	Salaries - Admin	Dec-07	315	315	315	-	N/A
6120	Salaries - Officers/Stkhldr	Dec-07	1,670	1,670	1,670	-	N/A
6125	Salaries - HR	Dec-07	560	560	560	-	N/A
6130	Salaries - MIS	Dec-07	184	184	184	-	N/A
							An additional allocation of \$2 was made to capture amounts booked after the original allocation. A revised B-12 has been
6135	Salaries - Leadership Ops	Dec-07	492	494	494	2	submitted.

TIERRA VERDE UTILITIES, INC.

DOCKET NO. 080248-SU

DEFICIENCY RESPONSE - Tierra Verde B-12 to GL Tie Out for Deficiency 2 (2nd set deficiencies)

6140	Salaries - Regulatory	Dec-07	1,046	1,046	1,046	-	N/A
6145	Salaries - Customer Service	Dec-07	-	-	-	-	N/A
6160	Salaries - Chgd To Pft - WSC	Dec-07	-	1,743	1,743	1,743	An additional allocation of \$1,743 was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6165	Capitalized Time Adjustment B-12, page 4, line 4	Dec-07	(1,612)	-	-	1,612	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 has been submitted.
			<u>4,758</u>	<u>8,115</u>	<u>8,115</u>	<u>3,357</u>	
	Total B-12, page 5, line 2		12,759	12,759			
	Total B-12, page 5, line 3		7,085	7,078			
	Total B-12, page 5, line 4		15,337	17,246			

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
Docket No.: 080248-SU
Schedule Year Ended: December 31, 2007
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.

											Tierra Verde Utilities, Inc. Allocation Percentage	
Line No.	G/L Acct. No.	Description	Allocation Percentages				Historical Quarter Ending March 31, 2007					
			Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer	
			Tierra Verde	Other Companies/ Systems	Total		Tierra Verde	Other Companies/ Systems	Total			
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	0.11%	99.9%	100.0%	ERC	\$4,638	\$4,214,074	\$4,218,712		\$4,638	
3	601	Salaries - Office	0.15%	99.8%	100.0%	ERC	903	597,553	598,456		903	
4	601	Salaries - Northbrook	0.21%	99.8%	100.0%	ERC	2,295	1,068,376	1,070,671		2,295	
5	604	Pension & Benefits (All UI employees)	0.10%	99.9%	100.0%	ERC	1,069	1,051,093	1,052,162		1,069	
6	408	Taxes Other Than Income	0.14%	99.9%	100.0%	ERC	876	617,329	618,205		876	
7							<u>\$9,781</u>	<u>\$7,548,425</u>	<u>\$7,558,206</u>	<u>\$0</u>	<u>\$9,781</u>	
8												
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
10	403	Depreciation Expense	0.21%	99.8%	100.0%	ERC	\$116	\$55,080	\$55,196		\$116	
11	620	Materials and Supplies	0.11%	99.9%	100.0%	ERC	17	15,427	15,444		17	
12	636	Contractual Services Other	0.11%	99.9%	100.0%	ERC	205	185,748	185,953		205	
13	675	Miscellaneous Expenses	0.11%	99.9%	100.0%	ERC	29	25,571	25,600		29	
14							<u>\$367</u>	<u>\$281,826</u>	<u>\$282,193</u>	<u>\$0</u>	<u>\$367</u>	
15												
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
17	403	Depreciation Expense	0.22%	99.8%	100.0%	ERC	\$106	\$49,077	\$49,183		\$106	
18	408	Taxes Other than Income	0.21%	99.8%	100.0%	ERC	38	17,799	17,837		38	
19	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-		-	
20	427	Interest Expense	0.15%	99.8%	100.0%	ERC	109	71,149	71,258		109	
21	604	Employee Benefits	0.21%	99.8%	100.0%	ERC	73	34,612	34,685		73	
22	620	Materials and Supplies	0.20%	99.8%	100.0%	ERC	120	60,896	61,016		120	
23	632	Contractual Services - Accounting	0.22%	99.8%	100.0%	ERC	367	165,108	165,475		367	
24	633	Contractual Services - Legal	0.22%	99.8%	100.0%	ERC	16	7,281	7,297		16	
25	636	Contractual Services - Other	0.22%	99.8%	100.0%	ERC	99	44,924	45,023		99	
26	650	Transportation Expenses	0.22%	99.8%	100.0%	ERC	8	3,597	3,605		8	
27	670	Bad Debt Expense	0.23%	99.8%	100.0%	ERC	14	6,124	6,138		14	
28	675	Miscellaneous Expenses	0.22%	99.8%	100.0%	ERC	453	209,272	209,725		453	
29	659	Other Insurance	0.06%	99.9%	100.0%	ERC	360	565,661	566,021		360	
30							<u>\$1,763</u>	<u>\$1,235,502</u>	<u>\$1,237,265</u>	<u>\$0</u>	<u>\$1,690</u>	
31												
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
33	<u>Regional Office Allocations</u>											
34	403	Depreciation Expenses	1.78%	98.22%	100.00%	ERC	\$121	\$6,686	\$6,807		\$121	
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	1.78%	98.22%	100.00%	ERC	175	9,653	9,828		175	
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-	
42	636	Contractual Services - Other	1.78%	98.22%	100.00%	ERC	189	10,438	10,627		189	
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	1.78%	98.22%	100.00%	ERC	1,028	56,733	57,761		1,028	
47							<u>\$ 1,513</u>	<u>\$ 83,509</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 1,513</u>	

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU
 Schedule Year Ended: December 31, 2007
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12 (revised)
 Page 2 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.

										Tierra Verde Utilities, Inc. Allocation Percentage	
Line No.	G/L Acct. No.	Description	Allocation Percentages				Historical Quarter Ending June 30, 2007				
						Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
			Tierra Verde	Other Companies/Systems	Total		Tierra Verde	Other Companies/Systems	Total		
<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	0.18%	99.82%	100.00%	ERC	\$1,831	\$989,469	\$991,300		\$1,831
3	601	Salaries - Office	0.77%	99.23%	100.00%	ERC	991	127,403	128,394		991
4	601	Salaries - Northbrook	0.21%	99.79%	100.00%	ERC	2,454	1,166,901	1,169,355		2,454
5	604	Pension & Benefits (All UI employees)	0.07%	99.93%	100.00%	ERC	766	1,111,068	1,111,834		766
6	408	Taxes Other Than Income	0.08%	99.92%	100.00%	ERC	383	456,810	457,193		383
							<u>\$6,425</u>	<u>\$3,851,651</u>	<u>\$3,858,076</u>	<u>\$0</u>	<u>\$6,425</u>
<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
10	403	Depreciation Expense	0.20%	99.80%	100.00%	ERC	\$185	\$92,081	\$92,266		\$185
11	620	Materials and Supplies	0.01%	99.99%	100.00%	ERC	2	20,732	20,734		2
12	636	Contractual Services Other	0.01%	99.99%	100.00%	ERC	28	283,227	283,255		28
13	675	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	-	2,684	2,684		-
							<u>\$215</u>	<u>\$398,724</u>	<u>\$398,939</u>	<u>\$0</u>	<u>\$215</u>
<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
17	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$87	\$41,869	\$41,956		\$87
18	408	Taxes Other than Income	0.20%	99.80%	100.00%	ERC	36	17,801	17,837		36
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	0.09%	99.91%	100.00%	ERC	68	74,676	74,744		68
21	604	Employee Benefits	0.20%	0.00%	100.00%	ERC	39	-	19,546		39
22	620	Materials and Supplies	0.17%	99.83%	100.00%	ERC	103	59,540	59,643		103
23	632	Contractual Services - Accounting	0.22%	99.78%	100.00%	ERC	(47)	(20,989)	(21,036)		(47)
24	633	Contractual Services - Legal	0.22%	99.78%	100.00%	ERC	57	25,821	25,878		57
25	636	Contractual Services - Other	0.22%	99.78%	100.00%	ERC	509	229,312	229,821		509
26	650	Transportation Expenses	0.22%	99.78%	100.00%	ERC	11	4,944	4,955		11
27	670	Bad Debt Expense	0.24%	99.76%	100.00%	ERC	4	1,640	1,644		4
28	675	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	406	194,119	194,525		406
29	659	Other Insurance	0.05%	99.95%	100.00%	ERC	273	551,755	552,028		273
							<u>\$1,546</u>	<u>\$1,180,488</u>	<u>\$1,201,541</u>	<u>\$0</u>	<u>\$1,507</u>
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
<u>Regional Office Allocations</u>											
34	403	Depreciation Expenses	0.76%	99.24%	100.00%	ERC	\$52	\$6,755	\$6,807		52
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	0.77%	99.23%	100.00%	ERC	76	9,752	9,828		76
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	82	10,545	10,627		82
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	0.77%	99.23%	100.00%	ERC	446	57,315	57,761		446
							<u>\$ 656</u>	<u>\$ 84,366</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 656</u>

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU
 Schedule Year Ended: December 31, 2007
 Interim Final
 Historical Projected

Schedule B-12 (revised)

Page 3 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

											Tierra Verde Utilities, Inc. Allocation Percentage											
											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
											Allocation Percentages			Historical Quarter Ending September 30, 2007								
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer											
			Tierra Verde	Other Companies/ Systems	Total		Tierra Verde	Other Companies/ Systems	Total													
1	Water Service Corp. Allocated Expenses (SE.50):																					
2	601	Salaries - Operations	0.34%	99.66%	100.00%	ERC	\$3,361	\$983,736	\$987,097		\$3,361											
3	601	Salaries - Office	1.79%	98.21%	100.00%	ERC	2,575	141,618	144,193		2,575											
4	601	Salaries - Northbrook	0.49%	99.51%	100.00%	ERC	4,382	886,889	891,271		4,382											
5	604	Pension & Benefits (All UI employees)	0.14%	99.86%	100.00%	ERC	1,776	1,286,712	1,288,488		1,776											
6	408	Taxes Other Than Income	0.18%	99.82%	100.00%	ERC	840	461,078	461,918		840											
7							\$12,934	\$3,760,034	\$3,772,968	\$0	\$12,934											
8																						
9	Water Service Corp. Allocated Expenses (SE.51):																					
10	403	Depreciation Expense	0.49%	99.51%	100.00%	ERC	(\$436)	(\$88,155)	(\$88,591)		(\$436)											
11	620	Materials and Supplies	0.21%	99.79%	100.00%	ERC	40	19,145	19,185		40											
12	636	Contractual Services Other	0.21%	99.79%	100.00%	ERC	604	287,105	287,709		604											
13	675	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	6	2,787	2,793		6											
14							\$214	\$220,882	\$221,096	\$0	\$214											
15																						
16	Water Service Corp. Allocated Expenses (SE.60):																					
17	403	Depreciation Expense	0.50%	99.50%	100.00%	ERC	\$186	\$36,981	\$37,167		\$186											
18	408	Taxes Other than Income		99.51%	100.00%	ERC	88	17,749	17,837		88											
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-											
20	427	Interest Expense	0.51%	99.49%	100.00%	ERC	(1,055)	(204,238)	(205,293)		(1,055)											
21	604	Employee Benefits	0.49%	99.51%	100.00%	ERC	75	15,197	15,272		75											
22	620	Materials and Supplies	0.45%	99.55%	100.00%	ERC	348	77,205	77,553		348											
23	632	Contractual Services - Accounting	0.52%	99.48%	100.00%	ERC	401	76,414	76,815		401											
24	633	Contractual Services - Legal	0.52%	99.48%	100.00%	ERC	117	22,332	22,449		117											
25	636	Contractual Services - Other	0.52%	99.48%	100.00%	ERC	982	186,798	187,780		982											
26	650	Transportation Expenses	0.52%	99.48%	100.00%	ERC	34	6,476	6,510		34											
27	670	Bad Debt Expense	0.52%	99.48%	100.00%	ERC	26	5,012	5,038		26											
28	675	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	2,229	439,572	441,801		2,229											
29	659	Other Insurance	0.12%	99.88%	100.00%	ERC	724	590,380	591,104		724											
30							\$4,155	\$1,269,877	\$1,274,032	\$0	\$4,155											
31																						
32	Water Service Corp. Allocated Expenses (SE.90):																					
33	Regional Office Allocations																					
34	403	Depreciation Expenses	1.79%	98.21%	100.00%	ERC	\$122	\$6,685	\$6,807		\$122											
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		176											
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-											
42	636	Contractual Services - Other	1.79%	98.21%	100.00%	ERC	190	10,437	10,627		190											
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		1,034											
47							\$ 1,522	\$ 83,500	\$ 85,022	\$0	\$ 1,522											

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU
 Schedule Year Ended: December 31, 2007
 Interim Final
 Historical Projected

Schedule B-12 (revised)
 Page 4 of 5

Preparer: Erin Povich

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

											Tierra Verde Utilities, Inc. Allocation Percentage								
											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
											Allocation Percentages			Historical Quarter Ending December 31, 2007					
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer								
			Tierra Verde	Other Companies/ Systems	Total		Tierra Verde	Other Companies/ Systems	Total										
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>																		
2	601	Salaries - Operations	0.25%	99.75%	100.00%	ERC	\$2,929	\$1,159,617	\$1,162,546		\$2,929								
3	601	Salaries - Office	1.78%	98.22%	100.00%	ERC	2,609	143,575	146,184		2,609								
4	601	Salaries - Northbrook	0.51%	99.49%	100.00%	ERC	8,115	1,591,156	1,599,271		8,115								
5	604	Pension & Benefits (All UI employees)	0.13%	99.87%	100.00%	ERC	1,794	1,402,344	1,404,138		1,794								
6	408	Taxes Other Than Income	0.17%	99.83%	100.00%	ERC	767	460,512	461,279		767								
7							<u>\$16,214</u>	<u>\$4,757,205</u>	<u>\$4,773,419</u>	<u>\$0</u>	<u>\$16,214</u>								
8																			
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>																		
10	403	Depreciation Expense	0.49%	99.51%	100.00%	ERC	\$69	\$14,001	\$14,070		\$69								
11	620	Materials and Supplies	0.21%	99.79%	100.00%	ERC	\$9	\$4,354	4,363		9								
12	636	Contractual Services Other	0.21%	99.79%	100.00%	ERC	693	329,505	330,198		693								
13	675	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	4	1,469	1,473		4								
14							<u>\$775</u>	<u>\$349,328</u>	<u>\$350,103</u>	<u>\$0</u>	<u>\$775</u>								
15																			
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>																		
17	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$88	\$15,943	\$16,031		\$88								
18	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	88	17,749	17,837		88								
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-								
20	427	Interest Expense	0.50%	99.50%	100.00%	ERC	(1,105)	(220,787)	(221,892)		(1,105)								
21	604	Employee Benefits	0.49%	0.00%	100.00%	ERC	94	-	19,024		94								
22	620	Materials and Supplies	0.35%	99.65%	100.00%	ERC	510	145,862	146,372		510								
23	632	Contractual Services - Accounting	0.52%	99.48%	100.00%	ERC	1,085	205,698	206,783		1,085								
24	633	Contractual Services - Legal	0.53%	99.47%	100.00%	ERC	252	47,748	48,000		252								
25	636	Contractual Services - Other	0.52%	99.48%	100.00%	ERC	1,034	196,272	197,306		1,034								
26	650	Transportation Expenses	0.52%	99.48%	100.00%	ERC	41	7,839	7,880		41								
27	670	Bad Debt Expense	0.53%	99.47%	100.00%	ERC	8	1,499	1,507		8								
28	675	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	2,091	412,003	414,094		2,091								
29	659	Other Insurance	0.32%	99.68%	100.00%	ERC	1,929	597,236	599,165		1,929								
30							<u>\$6,115</u>	<u>\$1,427,063</u>	<u>\$1,452,108</u>	<u>\$0</u>	<u>\$6,021</u>								
31																			
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>																		
33	<u>Regional Office Allocations</u>																		
34	403	Depreciation Expenses	0.00%	100.00%	100.00%	ERC	\$0	\$6,807	\$6,807		\$0								
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-								
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-								
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-								
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-								
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-								
40	620	Materials and Supplies	1.79%	98.21%	100.00%	ERC	176	9,652	9,828		176								
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-								
42	636	Contractual Services - Other	1.79%	98.21%	100.00%	ERC	190	10,437	10,627		190								
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		1,034								
47							<u>\$1,400</u>	<u>\$83,622</u>	<u>\$85,022</u>	<u>\$0</u>	<u>\$1,400</u>								

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU
 Schedule Year Ended: December 31, 2007
 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.

											Tierra Verde Utilities, Inc. Allocation Percentage	
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2007 Amounts Allocated			Allocation Percentage		
			Tierra Verde	Other Companies/ Systems	Total		Tierra Verde	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer	
1	<u>Water Service Corp. Allocated Expenses (SE 50):</u>											
2	601	Salaries - Operations	0.17%	99.83%	100.00%	ERC	\$12,759	\$7,346,896	\$7,359,655		\$12,759	
3	601	Salaries - Office	0.70%	99.30%	100.00%	ERC	7,078	1,010,149	1,017,227		7,078	
4	601	Salaries - Northbrook	0.36%	99.64%	100.00%	ERC	17,246	4,713,323	4,730,569		17,246	
5	604	Pension & Benefits (All UI employees)	0.11%	99.89%	100.00%	ERC	5,405	4,851,217	4,856,622		5,405	
6	408	Taxes Other Than Income	0.14%	99.86%	100.00%	ERC	2,866	1,995,730	1,998,596		2,866	
7							<u>\$45,354</u>	<u>\$19,917,315</u>	<u>\$19,962,669</u>	<u>\$0</u>	<u>\$45,354</u>	
8												
9	<u>Water Service Corp. Allocated Expenses (SE 51):</u>											
10	403	Depreciation Expense	-0.09%	100.09%	100.00%	ERC	(\$66)	\$73,007	\$72,941		(\$66)	
11	620	Materials and Supplies	0.11%	99.89%	100.00%	ERC	68	59,658	59,726		68	
12	636	Contractual Services Other	0.14%	99.86%	100.00%	ERC	1,530	1,085,585	1,087,115		1,530	
13	675	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	39	32,511	32,550		39	
14							<u>\$1,571</u>	<u>\$1,250,761</u>	<u>\$1,252,332</u>	<u>\$0</u>	<u>\$1,571</u>	
15												
16	<u>Water Service Corp. Allocated Expenses (SE 60):</u>											
17	403	Depreciation Expense	0.32%	99.68%	100.00%	ERC	\$467	\$143,871	\$144,338		\$467	
18	408	Taxes Other than Income	0.35%	99.65%	100.00%	ERC	250	71,098	71,348		250	
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-	
20	427	Interest Expense	0.71%	99.29%	100.00%	ERC	(1,983)	(279,200)	(281,183)		(1,983)	
21	604	Employee Benefits	0.32%	99.68%	100.00%	ERC	281	88,246	88,527		75	
22	620	Materials and Supplies	0.31%	99.69%	100.00%	ERC	1,081	343,503	344,584		1,081	
23	632	Contractual Services - Accounting	0.42%	99.58%	100.00%	ERC	1,806	426,231	428,037		1,806	
24	633	Contractual Services - Legal	0.43%	99.57%	100.00%	ERC	442	103,182	103,624		442	
25	636	Contractual Services - Other	0.40%	99.60%	100.00%	ERC	2,624	657,307	659,931		2,624	
26	650	Transportation Expenses	0.41%	99.59%	100.00%	ERC	94	22,856	22,950		94	
27	670	Bad Debt Expense	0.36%	99.64%	100.00%	ERC	52	14,276	14,328		52	
28	675	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	5,179	1,254,965	1,260,144		5,179	
29	659	Other Insurance	0.14%	99.86%	100.00%	ERC	3,286	2,305,032	2,308,318		3,286	
30							<u>\$13,579</u>	<u>\$5,151,366</u>	<u>\$5,164,945</u>	<u>\$0</u>	<u>\$13,373</u>	
31												
32	<u>Water Service Corp. Allocated Expenses (SE 90):</u>											
33	Regional Office Allocations											
34	403	Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$295	\$26,932	\$27,227		\$295	
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	1.53%	98.47%	100.00%	ERC	603	38,707	39,310		603	
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-	
42	636	Contractual Services - Other	1.53%	98.47%	100.00%	ERC	651	41,857	42,508		651	
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	1.53%	98.47%	100.00%	ERC	3,542	227,500	231,042		3,542	
47							<u>\$ 5,091</u>	<u>\$ 334,997</u>	<u>\$ 340,088</u>	<u>\$0</u>	<u>\$ 5,091</u>	

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

<u>Employee Name</u>	<u>Total Florida Salary</u>	<u>Salary Allocated to Tierra Verde</u>	<u>Captive to Tierra Verde</u>
Bonagura, John	68,196	1,052	-
Buono, Robert	38,821	-	-
Durham, Rick	67,623	1,209	-
Finehirsh, Jeffrey	37,773	-	188
Flynn, Patrick	122,678	1,912	630
Franklin, Kennedy	784	-	-
Haws, Scotty	71,359	1,099	-
Hoy, John	40,688	722	-
McPeeks, Jeffrey	21,117	-	68
Neal, William	56,987	4,036	-
Weirzbicki, Tony	69,527	1,278	1,722
Wilson, Michael	77,068	1,450	-
Worrell, David	-	-	-
Admin/Exec	-	-	582
	<u>672,621</u>	<u>12,759</u>	<u>3,190</u>

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

SALARY ALLOCATION						
Line No.	Employee Name	(a) IQ Systems Assigned	(b) IQ Systems Customer Equipments	(c) IQ Systems % Assigned	(d) Allocation Method	(e) IQ Salary Allocated
Bonagura, John						
1	Tierra Verde		1,205	1.77% line 1/line 23		288
2	Lake Placid		240	0.35% line 2/line 23		57
3	East Lake		909	1.34% line 3/line 23		218
4	Pebble Creek		2,211	3.26% line 4/line 23		529
5	Alafaya		7,319	10.78% line 5/line 23		1,752
6	Longwood		1,806	2.66% line 6/line 23		432
7	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	Pembroke		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>

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (AND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) ZO System Assigned	(b) ZO System Customer Equivalents	(c) ZO System % Assigned	(d) Allocation Method	(e) ZO Salary Allocated
Bonagura, John						
1		Tierra Verde	508	0.77% line 1/line 23		125
2		Lake Placid	207	0.31% line 2/line 23		51
3		East Lake	902	1.37% line 3/line 23		223
4		Pebble Creek	2,203	3.35% 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		Wedgfield	2,323	3.53% line 7/line 23		574
8		Cypress Lakes	1,776	2.70% line 8/line 23		439
9		Eagle Ridge	2,531	3.85% line 9/line 23		625
10		Mid-County	2,075	3.15% line 10/line 23		512
11		LUSI	9,901	15.05% line 11/line 23		2,445
12		UIF	8,080	12.28% line 12/line 23		1,995
13		Miles Grant	1,644	2.50% line 13/line 23		406
14		Sanlando	16,427	24.96% line 14/line 23		4,057
15		Penbrooke	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	0.44% line 21/line 23		73
22		Sandy Creek	290	0.44% line 22/line 23		72
23			65,801	100.00%		16,250

Line No.	Employee Name	(a) ZO System Assigned	(b) ZO System Customer Equivalents	(c) ZO System % Assigned	(d) Allocation Method	(e) ZO Salary Allocated
Bonagura, John						
1		Tierra Verde	1,208	1.79% line 1/line 23		335
2		Lake Placid	209	0.31% line 2/line 23		58
3		East Lake	901	1.33% line 3/line 23		250
4		Pebble Creek	2,203	3.26% line 4/line 23		611
5		Alafaya	7,276	10.76% line 5/line 23		2,019
6		Longwood	1,759	2.60% line 6/line 23		488
7		Wedgfield	2,324	3.44% line 7/line 23		645
8		Cypress Lakes	1,779	2.63% line 8/line 23		494
9		Eagle Ridge	2,531	3.74% line 9/line 23		702
10		Mid-County	3,355	4.96% line 10/line 23		931
11		LUSI	9,835	14.54% line 11/line 23		2,729
12		UIF	8,049	11.90% line 12/line 23		2,234
13		Miles Grant	1,642	2.43% line 13/line 23		456
14		Sanlando	16,423	24.28% line 14/line 23		4,558
15		Penbrooke	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			67,632	100.00%		18,769

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080246-SU
DEFICIENCY RESPONSES (AND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assigned	(b) 4Q System Customer Equivalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
Bonagura, John						
1	Tierra Verde		1,208	1.79% line 1/line 23		303
2	Lake Placid		207	0.31% line 2/line 23		52
3	East Lake		891	1.32% line 3/line 23		223
4	Pebble Creek		2,189	3.24% line 4/line 23		549
5	Alifaya		7,269	10.77% line 5/line 23		1,823
6	Longwood		1,779	2.64% line 6/line 23		446
7	Wedgfield		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	UP		8,029	11.83% 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	Pambrooke		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	Lakeview		1,180	1.73% line 19/line 23		296
20	Acme		161	0.24% line 20/line 23		40
21	Hutchinson Island		294	0.44% line 21/line 23		74
22	Sandy Creek		283	0.42% line 22/line 23		71
23			67,504	100.00%		16,927

Total Tierra Verde Salary for Bonagura, John 1,052 Total of all quarters (ex10)

CAPITALIZED TIME

Line No.	Employee Name	(a) Command Where Time Captured	(b) Plant/CB/IV A/C #	(c) Amount Capitalized
1	Bonagura, John	Sandalhaven	1863015 - Deferred RC	135.68
2	Bonagura, John	WSC	0005-1170701	430.10

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (AND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY															
Employee Name	(a) Total Salary 10/2007	(b) Salary Booked to A/C # 701	(c) Salary Booked to A/C # 702	(d) Total Salary 10/2007	(e) Salary Booked to A/C # 701	(f) Salary Booked to A/C # 702	(g) Total Salary 10/2007	(h) Salary Booked to A/C # 701	(i) Salary Booked to A/C # 702	(j) Total Salary 10/2007	(k) Salary Booked to A/C # 701	(l) Salary Booked to A/C # 702	(m) Total Salary	(b)+(c)+(h)+(k) Total Salary to A/C # 701	(e)+(f)+(i)+(l) Total Salary to A/C # 702
Buono, Robert	8,818	8,818	-	8,387	8,387	-	10,831	10,831	-	10,785	10,785	-	38,821	38,821	-

SALARY ALLOCATION						
Line No.	Employee Name	(a) IQ System Assigned	(b) IQ System Customer Equivalents	(c) IQ System % Assigned	(d) Allocation Method	(e) IQ Salary Allocated
1	Buono, Robert	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	8,818
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		Pembroke	-	0.00%	line 15/line 23	-
16		Sandhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek	-	0.00%	line 22/line 23	-
23			3,352	100.00%		8,818

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 20 Systems Assigned	(b) 20 Systems Customer Equivalents	(c) 20 Systems % Assigned	(d) Allocation Method	(e) 20 Salary Allocated
Buono, Robert						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	2,075	-	100.00%	line 10/line 23	8,387
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pembroke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrade	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			2,075	100.00%		8,387

Line No.	Employee Name	(a) 20 Systems Assigned	(b) 20 Systems Customer Equivalents	(c) 20 Systems % Assigned	(d) Allocation Method	(e) 20 Salary Allocated
Buono, Robert						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	3,355	-	100.00%	line 10/line 23	10,831
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pembroke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23			3,355	100.00%		10,831

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assigned	(b) 4Q System Customer Kaskalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Buono, Robert					
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	Alhaya		-	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	-	100.00%	line 10/line 23	10,785
11	LUSI	-	-	0.00%	line 11/line 23	-
12	LIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Santando	-	-	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		3,355		100.00%		10,785
Total Tierra Verde Salary for Buono, Robert					Total of all quarters (x)10	

CAPITALIZED TIME

Line No.	Employee Name	(a) Company Where Time Captured	(b) Plant/CWIP A/C #	(c) Amount Capitalized
1	Buono, Robert	Mid-County	3804005 - Sewage Treatment Plant	625.00
2	Buono, Robert	Mid-County	3804005 - Sewage Treatment Plant	203.52
3	Buono, Robert	WSC	0005-1170701	344.08
4	Buono, Robert	WSC	0005-1170701	344.08
5	Buono, Robert	WSC	0005-1170701	344.08

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 880248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

Line No.	Employee Name	(a) TO System Assigned	(b) TO System Customer Equivalents	(c) TO System % Assigned	(d) Allocation Method	(e) TO Salary Allocated
Durham, Rick						
1	Tierra Verde		1,208	1.79%	line 1/line 23	581
2	Lake Placid		209	0.31%	line 2/line 23	101
3	East Lake		901	1.33%	line 3/line 23	433
4	Pebble Creek		2,203	3.26%	line 4/line 23	1,059
5	Alafaya		7,276	10.76%	line 5/line 23	3,499
6	Longwood		1,759	2.60%	line 6/line 23	846
7	Wedgefield		2,324	3.44%	line 7/line 23	1,118
8	Cypress Lakes		1,779	2.63%	line 8/line 23	855
9	Eagle Ridge		2,531	3.74%	line 9/line 23	1,217
10	Mid-County		3,355	4.96%	line 10/line 23	1,613
11	LUSI		9,835	14.54%	line 11/line 23	4,729
12	UIF		8,049	11.90%	line 12/line 23	3,870
13	Miles Grant		1,642	2.43%	line 13/line 23	790
14	Sanlando		16,423	24.28%	line 14/line 23	7,897
15	Pembroke		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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080348-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assigned	(b) 4Q Systems Customer Equivalents	(c) 4Q Systems % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
1	Durham, Rick	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		Alajaya	7,269	10.77%	line 5/line 23	3,780
6		Longwood	1,779	2.64%	line 6/line 23	925
7		Wedgfield	2,313	3.43%	line 7/line 23	1,203
8		Cypress Lakes	1,779	2.64%	line 8/line 23	925
9		Eagle Ridge	2,526	3.74%	line 9/line 23	1,313
10		Mid-County	3,355	4.97%	line 10/line 23	1,745
11		LUSI	9,734	14.42%	line 11/line 23	5,062
12		VHF	8,029	11.89%	line 12/line 23	4,175
13		Miles Grant	1,650	2.44%	line 13/line 23	858
14		Sarlando	16,428	24.34%	line 14/line 23	8,542
15		Panbrooke	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		Hutthausen 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 Tierra Verde Salary for Durham, Rick			<u>1,209 Total of all quarters (e)(10)</u>			

CAPITALIZED TIME

Line No.	Employee Name	(a) Company Where Time Capitalized	(b) Plant/CWIP A/C#	(c) Amount Capitalized
1	Durham, Rick	Carolina Trace	0900-1160701	444.47
2	Durham, Rick	CWS of NC - Ashley Hills	0509-1160703	273.52
3	Durham, Rick	CWS of NC - Belevodere	0597-1150602	1,059.89
4	Durham, Rick	CWS of NC - Belevodere	0597-1160602	136.76
5	Durham, Rick	CWS of NC - Belevodere	0597-1150602	341.90
6	Durham, Rick	CWS of NC - Belevodere	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 - Monterey Shores	0573-1160601	1,162.46
10	Durham, Rick	CWS of NC - Monterey Shores	0573-1160601	923.13
11	Durham, Rick	CWS of NC - Parent	1863015 - Deferred RC	512.85
12	Durham, Rick	CWS of NC - Vander	0523-1150701	170.95
13	Durham, Rick	CWS of NC - Whispering Hills	3315043 - Transmission & Distribution	258.06
14	Durham, Rick	CWS of NC - Whispering Hills	0529-1150601	444.47
15	Durham, Rick	CWS of NC - Whispering Hills	3204032 - Water Treatment Equipment	301.07
16	Durham, Rick	CWS of NC - Willowbrook	0515-1150601	102.57
17	Durham, Rick	CWS Systems - Fairfield Harbour	0804-1150701	136.76
18	Durham, Rick	North Topsail	3804005 - Sewage Treatment Plant	478.66
19	Durham, Rick	North Topsail	0920-1160601	957.32
20	Durham, Rick	North Topsail	0920-1160601	1,230.84
21	Durham, Rick	Wedgfield	3315043 - Transmission & Distribution	67.84
22	Durham, Rick	Wedgfield	3804005 - Sewage Treatment Plant	67.84
23	Durham, Rick	WSC	0605-1170701	430.10
24	Durham, Rick	WSC	0605-1170701	4,430.03

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080348-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

SALARY ALLOCATION						
Line No.	Employee Name	(a) IO Systems Assigned	(b) IO Systems Customer Equivalents	(c) IO Systems % Assigned	(d) Allocation Method	(e) IO Salary Allocated
1	Finchirsh, Jeffrey	Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgfield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	3,352	100.00%	line 10/line 23	8,239
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlindo	-	0.00%	line 14/line 23	-
15		Panbrooke	-	0.00%	line 15/line 23	-
16		Sandhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Acme	-	0.00%	line 20/line 23	-
21		Hutchinson Island	-	0.00%	line 21/line 23	-
22		Sandy Creek	-	0.00%	line 22/line 23	-
23			3,352	100.00%		8,239

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 880248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 2Q Systems Assigned	(b) 2Q Systems Customer Equivalents	(c) 2Q Systems % Assigned	(d) Allocation Method	(e) 2Q Salary Allocated
Finhirsh, Jeffrey						
1	Tierra Verde	-	-	0.00% line 1/line 23	-	-
2	Lake Placid	-	-	0.00% line 2/line 23	-	-
3	East Lake	-	-	0.00% line 3/line 23	-	-
4	Pebble Creek	-	-	0.00% line 4/line 23	-	-
5	Alafaya	-	-	0.00% line 5/line 23	-	-
6	Longwood	-	-	0.00% line 6/line 23	-	-
7	Wedgfield	-	-	0.00% line 7/line 23	-	-
8	Cypress Lakes	-	-	0.00% line 8/line 23	-	-
9	Eagle Ridge	-	-	0.00% line 9/line 23	-	-
10	Mid-County	2,075	-	100.00% line 10/line 23	-	7,892
11	LUSI	-	-	0.00% line 11/line 23	-	-
12	UIF	-	-	0.00% line 12/line 23	-	-
13	Miles Grant	-	-	0.00% line 13/line 23	-	-
14	Sunlando	-	-	0.00% line 14/line 23	-	-
15	Pennbrooke	-	-	0.00% line 15/line 23	-	-
16	Sandalhaven	-	-	0.00% line 16/line 23	-	-
17	Bayside	-	-	0.00% line 17/line 23	-	-
18	South Gate	-	-	0.00% line 18/line 23	-	-
19	Labrador	-	-	0.00% line 19/line 23	-	-
20	Acme	-	-	0.00% line 20/line 23	-	-
21	Hutchinson Island	-	-	0.00% line 21/line 23	-	-
22	Sandy Creek	-	-	0.00% line 22/line 23	-	-
23		2,075		100.00%		7,892

Line No.	Employee Name	(a) 2Q Systems Assigned	(b) 2Q Systems Customer Equivalents	(c) 2Q Systems % Assigned	(d) Allocation Method	(e) 2Q Salary Allocated
Finhirsh, Jeffrey						
1	Tierra Verde	-	-	0.00% line 1/line 23	-	-
2	Lake Placid	-	-	0.00% line 2/line 23	-	-
3	East Lake	-	-	0.00% line 3/line 23	-	-
4	Pebble Creek	-	-	0.00% line 4/line 23	-	-
5	Alafaya	-	-	0.00% line 5/line 23	-	-
6	Longwood	-	-	0.00% line 6/line 23	-	-
7	Wedgfield	-	-	0.00% line 7/line 23	-	-
8	Cypress Lakes	-	-	0.00% line 8/line 23	-	-
9	Eagle Ridge	-	-	0.00% line 9/line 23	-	-
10	Mid-County	-	-	0.00% line 10/line 23	-	-
11	LUSI	-	-	0.00% line 11/line 23	-	-
12	UIF	-	-	0.00% line 12/line 23	-	-
13	Miles Grant	-	-	0.00% line 13/line 23	-	-
14	Sunlando	-	-	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	-	3,609
21	Hutchinson Island	294	-	64.62% line 21/line 23	-	6,591
22	Sandy Creek	-	-	0.00% line 22/line 23	-	-
23			455	100.00%		10,200

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 060248-SU
DEFICIENCY RESPONSES (IND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assigned	(b) 4Q System Customer Equivalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Finchirsh, Jeffrey					
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pabbie Creek	-	0.00%	line 4/line 23	-
5		Alhaya	-	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		LUF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlindo	-	0.00%	line 14/line 23	-
15		Pembroke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Labrador	-	0.00%	line 19/line 23	-
20		Aztec	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 Tierra Verde Salary for Finchirsh, Jeffrey - Total of all quarters (e)(10)

CAPITALIZED TIME

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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 090248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY

Employee Name	(a) Total Salary IQ 2007	(b) Salary Booked to A/C # 701	(c) Salary Booked to A/C # 702	(d) Total Salary IQ 2007	(e) Salary Booked to A/C # 701	(f) Salary Booked to A/C # 702	(g) Total Salary IQ 2007	(h) Salary Booked to A/C # 701	(i) Salary Booked to A/C # 702	(j) Total Salary IQ 2007	(k) Salary Booked to A/C # 701	(l) Salary Booked to A/C # 702	(m) Total Salary	(b)+(c)+(k)+(l) Total Salary to A/C # 701	(e)+(f)+(i)+(l) Total Salary to A/C # 702
Flynn, Patrick	27,300	27,300	-	27,300	27,300	-	39,449	39,449	-	28,630	28,630	-	122,678	122,678	-

SALARY ALLOCATION

Line No.	Employee Name	(a) IQ Systems Assigned	(b) IQ Systems Customer Equivalents	(c) IQ Systems % Assigned	(d) Allocation Method	(e) IQ Salary Allocated
1	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	Wedgetfield		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	Fembroccke		2,082	3.07%	line 15/line 23	837
16	Sandulhaven		985	1.45%	line 16/line 23	396
17	Bayside		244	0.36%	line 17/line 23	98
18	South Gate		2,883	4.25%	line 18/line 23	1,159
19	Labrador		1,167	1.72%	line 19/line 23	469
20	Acme		161	0.24%	line 20/line 23	65
21	Hutchinson Island		294	0.43%	line 21/line 23	118
22	Sandy Creek		282	0.42%	line 22/line 23	113
23			67,898	100.00%		27,300

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) IQ System Assigned	(b) IQ System Customer Equivalent	(c) IQ System % Assigned	(d) Allocation Method	(e) IQ Salary Allocated
Flynn, Patrick						
1	Tierra Verde		508	0.77% line 1/line 23		211
2	Lake Placid		207	0.31% line 2/line 23		86
3	East Lake		902	1.37% line 3/line 23		374
4	Pebble Creek		2,203	3.35% line 4/line 23		914
5	Alafaya		7,297	11.09% line 5/line 23		3,037
6	Longwood		1,785	2.71% line 6/line 23		741
7	Wedgfield		2,323	3.53% line 7/line 23		964
8	Cypress Lakes		1,776	2.70% line 8/line 23		737
9	Eagle Ridge		2,531	3.85% line 9/line 23		1,050
10	Mid-County		2,075	3.15% line 10/line 23		861
11	LUSI		9,901	15.05% line 11/line 23		4,108
12	UIF		8,080	12.28% line 12/line 23		3,352
13	Miles Grant		1,644	2.50% line 13/line 23		682
14	Sanlando		16,427	24.96% line 14/line 23		6,815
15	Penubrooke		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	Lalwader		1,176	1.79% line 19/line 23		488
20	Acree		161	0.24% line 20/line 23		67
21	Hutchinson Island		294	0.45% line 21/line 23		122
22	Sandy Creek		290	0.44% line 22/line 23		120
23			65,801	100.00%		27,300

Line No.	Employee Name	(a) IQ System Assigned	(b) IQ System Customer Equivalent	(c) IQ System % Assigned	(d) Allocation Method	(e) IQ Salary Allocated
Flynn, Patrick						
1	Tierra Verde		1,208	1.79% line 1/line 23		705
2	Lake Placid		209	0.31% line 2/line 23		122
3	East Lake		901	1.33% line 3/line 23		526
4	Pebble Creek		2,203	3.26% line 4/line 23		1,285
5	Alafaya		7,276	10.76% line 5/line 23		4,244
6	Longwood		1,759	2.60% line 6/line 23		1,026
7	Wedgfield		2,324	3.44% line 7/line 23		1,356
8	Cypress Lakes		1,779	2.63% line 8/line 23		1,038
9	Eagle Ridge		2,531	3.74% line 9/line 23		1,476
10	Mid-County		3,355	4.96% line 10/line 23		1,957
11	LUSI		9,835	14.54% line 11/line 23		5,737
12	UIF		8,049	11.90% line 12/line 23		4,695
13	Miles Grant		1,642	2.43% line 13/line 23		958
14	Sanlando		16,423	24.28% line 14/line 23		9,579
15	Penubrooke		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	Lalwader		1,175	1.74% line 19/line 23		685
20	Acree		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%		39,439

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assigned	(b) 4Q System Customer Equivalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Flynn, Patrick					
1	Tierra Verde		1,208	1.79%	line 1/line 23	512
2	Lake Placid		207	0.31%	line 2/line 23	88
3	East Lake		891	1.32%	line 3/line 23	378
4	Pebble Creek		2,189	3.24%	line 4/line 23	928
5	Alafaya		7,269	10.77%	line 5/line 23	3,083
6	Longwood		1,779	2.64%	line 6/line 23	755
7	Wedgfield		2,313	3.43%	line 7/line 23	981
8	Cypress Lakes		1,779	2.64%	line 8/line 23	755
9	Eagle Ridge		2,526	3.74%	line 9/line 23	1,071
10	Mid-County		3,355	4.97%	line 10/line 23	1,423
11	LUSI		9,734	14.42%	line 11/line 23	4,128
12	UIF		8,029	11.89%	line 12/line 23	3,405
13	Miles Grant		1,650	2.44%	line 13/line 23	708
14	Sarlando		16,428	24.34%	line 14/line 23	6,967
15	Pembroke		2,082	3.08%	line 15/line 23	883
16	Sandhaven		1,043	1.55%	line 16/line 23	442
17	Bayside		241	0.36%	line 17/line 23	102
18	South Gate		2,863	4.24%	line 18/line 23	1,214
19	Labrador		1,180	1.75%	line 19/line 23	500
20	Acme		161	0.24%	line 20/line 23	68
21	Hutchinson Island		294	0.44%	line 21/line 23	123
22	Sandy Creek		283	0.42%	line 22/line 23	120
23			<u>67,504</u>	<u>100.00%</u>		<u>28,630</u>
Total Tierra Verde Salary for Flynn, Patrick			<u>1,912 Total of all quarters (6)(10)</u>			

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

CAPITALIZED TIME

Line No.	Employee Name	(a)	(b)	(c)
		Company Where Time Captured	Plan/CWIP A/C #	Amount Capitalized
1	Flynn, Patrick	Alafaya	1863015 - Deferred Rate Case	1,312.50
2	Flynn, Patrick	Alafaya	3612008 - Sewer Gravity Mains	125.00
3	Flynn, Patrick	Alafaya	3752008 - Reuse Transmission & Distribution	343.75
4	Flynn, Patrick	Alafaya	3542011 - Lift Stations	31.25
5	Flynn, Patrick	Alafaya	0647-1160309	93.75
6	Flynn, Patrick	Alafaya	1863015 - Deferred Rate Case	33.92
7	Flynn, Patrick	Alafaya	0647-1160501	135.68
8	Flynn, Patrick	Alafaya	0647-1160701	203.52
9	Flynn, Patrick	Alafaya	0647-1160702	101.76
10	Flynn, Patrick	Alafaya	0647-1160703	67.84
11	Flynn, Patrick	Alafaya	0647-1160704	101.76
12	Flynn, Patrick	Alafaya	0647-1160705	135.68
13	Flynn, Patrick	Alafaya	0647-1160706	33.92
14	Flynn, Patrick	Alafaya	0647-1160707	101.76
15	Flynn, Patrick	Alafaya	0647-1170701	237.44
16	Flynn, Patrick	Alafaya	0647-1170702	203.52
17	Flynn, Patrick	Alafaya	0647-1170703	203.52
18	Flynn, Patrick	Bayside	1863015 - Deferred Rate Case	125.00
19	Flynn, Patrick	Bayside	3315043 - Transmission & Distribution	31.25
20	Flynn, Patrick	Bayside	0694-1160701	67.84
21	Flynn, Patrick	Carolina WS of NC - Parent	1863015 - Deferred Rate Case	101.76
22	Flynn, Patrick	Carolina WS of NC - Quail Ridge	3315043 - Transmission & Distribution	273.52
23	Flynn, Patrick	Cypress Lakes	3612008 - Sewer Gravity Mains	781.25
24	Flynn, Patrick	Cypress Lakes	3315043 - Transmission & Distribution	531.25
25	Flynn, Patrick	Cypress Lakes	3612008 - Sewer Gravity Mains	31.25
26	Flynn, Patrick	Cypress Lakes	3804005 - Sewage Treatment Plant	93.75
27	Flynn, Patrick	Cypress Lakes	0672-1160601	31.25
28	Flynn, Patrick	Cypress Lakes	1863015 - Deferred Rate Case	203.52
29	Flynn, Patrick	Cypress Lakes	0672-1150701	101.76
30	Flynn, Patrick	Cypress Lakes	0672-1160602	135.68
31	Flynn, Patrick	Eagle Ridge	0673-1160701	135.68
32	Flynn, Patrick	East Lake	1863015 - Deferred Rate Case	375.00
33	Flynn, Patrick	East Lake	3072014 - Wells & Springs	62.50
34	Flynn, Patrick	East Lake	0643-1160701	33.92
35	Flynn, Patrick	Fairfield Mountains	0801-1150702	273.52
36	Flynn, Patrick	Hutchinson Island	3044031 - Water Treatment Plant	31.25
37	Flynn, Patrick	Hutchinson Island	0692-1150603	93.75
38	Flynn, Patrick	Hutchinson Island	0692-1150701	67.84
39	Flynn, Patrick	Hutchinson Island	0692-1160701	135.68
40	Flynn, Patrick	Hutchinson Island	0692-1160702	67.84
41	Flynn, Patrick	Hutchinson Island	0692-1170701	67.84
42	Flynn, Patrick	Labrador	1863015 - Deferred Rate Case	812.50
43	Flynn, Patrick	Labrador	3612008 - Sewer Gravity Mains	62.50
44	Flynn, Patrick	Labrador	3804005 - Sewage Treatment Plant	62.50
45	Flynn, Patrick	Labrador	0693-1160602	31.25
46	Flynn, Patrick	Lake Placid	1863015 - Deferred Rate Case	1,406.25
47	Flynn, Patrick	Lake Placid	1863015 - Deferred Rate Case	339.20
48	Flynn, Patrick	Lake Placid	3315043 - Transmission & Distribution	101.76
49	Flynn, Patrick	Lake Placid	3345047 - Meter Installations	33.92
50	Flynn, Patrick	Longwood	3612008 - Sewer Gravity Mains	31.25
51	Flynn, Patrick	Longwood	0648-1160701	101.76
52	Flynn, Patrick	Longwood	0648-1160702	33.92
53	Flynn, Patrick	Longwood	0648-1160703	67.84
54	Flynn, Patrick	Longwood	0648-1160704	135.68
55	Flynn, Patrick	Longwood	0648-1160705	101.76
56	Flynn, Patrick	Longwood	0648-1160706	33.92
57	Flynn, Patrick	Longwood	0648-1160707	67.84
58	Flynn, Patrick	LUSI - Crescent Bay	0661-1150701	67.84

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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	Pum Brook	1863015 - Deferred Rate Case	968.75
104	Flynn, Patrick	Pum Brook	1863015 - Deferred Rate Case	101.76
105	Flynn, Patrick	Sandhaven	1863015 - Deferred Rate Case	1,125.00
106	Flynn, Patrick	Sandhaven	3612008 - Sewer Gravity Mains	593.75
107	Flynn, Patrick	Sandhaven	0690-1160601	31.25
108	Flynn, Patrick	Sandhaven	0690-1160501	125.00
109	Flynn, Patrick	Sandhaven	0690-1160605	1,031.25
110	Flynn, Patrick	Sandhaven	1863015 - Deferred Rate Case	101.76
111	Flynn, Patrick	Sandhaven	3612008 - Sewer Gravity Mains	576.64
112	Flynn, Patrick	Sandhaven	0690-1160605	33.92
113	Flynn, Patrick	Sandhaven	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	Sanlindo	1863015 - Deferred Rate Case	1,187.50
118	Flynn, Patrick	Sanlindo	3315043 - Transmission & Distribution	62.50
119	Flynn, Patrick	Sanlindo	3542011 - Lift Stations	31.25
120	Flynn, Patrick	Sanlindo	3612008 - Sewer Gravity Mains	343.75
121	Flynn, Patrick	Sanlindo	3315043 - Transmission & Distribution	31.25

TIERRA VERDE UTILITIES, INC.
 DOCKET NO. 080248-SU
 DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
 SALARY ALLOCATION OF FIELD EMPLOYEES

122	Flynn, Patrick	Sarilando	1863015 - Deferred Rate Case	169.60
123	Flynn, Patrick	Sarilando	0680-1150405	101.76
124	Flynn, Patrick	Sarilando	0680-1150501	67.84
125	Flynn, Patrick	Sarilando	0680-1150701	67.84
126	Flynn, Patrick	Sarilando	0680-1150702	135.68
127	Flynn, Patrick	Sarilando	0680-1150703	67.84
128	Flynn, Patrick	Sarilando	0680-1150704	33.92
129	Flynn, Patrick	Sarilando	0680-1150705	67.84
130	Flynn, Patrick	Sarilando	0680-1150706	33.92
131	Flynn, Patrick	Sarilando	0680-1160607	135.68
132	Flynn, Patrick	Sarilando	0680-1160702	33.92
133	Flynn, Patrick	Sarilando	0680-1160703	67.84
134	Flynn, Patrick	Sarilando	0680-1160704	67.84
135	Flynn, Patrick	Sarilando	0680-1160705	67.84
136	Flynn, Patrick	Sarilando	0680-1160706	169.60
137	Flynn, Patrick	Sarilando	0680-1170701	203.32
138	Flynn, Patrick	Sarilando	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 - Ravens 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	203.32
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	Wedgfield	3204032 - Water Treatment Equipment	62.50
170	Flynn, Patrick	Wedgfield	3315043 - Transmission & Distribution	93.75
171	Flynn, Patrick	Wedgfield	0649-1150401	31.25
172	Flynn, Patrick	Wedgfield	0649-1150601	93.75
173	Flynn, Patrick	Wedgfield	0649-1150603	187.50
174	Flynn, Patrick	Wedgfield	3612008 - Sewer Gravity Mains	373.12
175	Flynn, Patrick	Wedgfield	0649-1150604	203.32
176	Flynn, Patrick	Wedgfield	0649-1150701	169.60
177	Flynn, Patrick	Wedgfield	0649-1150702	33.92
178	Flynn, Patrick	Wedgfield	0649-1160601	101.76
179	Flynn, Patrick	Wedgfield	0649-1160702	135.68
180	Flynn, Patrick	Wedgfield	0649-1160703	67.84
181	Flynn, Patrick	Wedgfield	0649-1160704	33.92
182	Flynn, Patrick	Wedgfield	0649-1160705	33.92
183	Flynn, Patrick	WSC	0005-1170701	301.07
184	Flynn, Patrick	WSC	2009505.1745.00304	237.44

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (AND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

TIERRA VERDE UTILITIES, INC.
 DOCKET NO. 080248-SU
 DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
 SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(c)+(h)+(k)	(c)+(f)+(i)+(l)	
Employee Name	(a) Total Salary 1Q 2007	(b) Salary Booked to A/C # 701	(c) Salary Booked to A/C # 702	(d) Total Salary 2Q 2007	(e) Salary Booked to A/C # 701	(f) Salary Booked to A/C # 702	(g) Total Salary 3Q 2007	(h) Salary Booked to A/C # 701	(i) Salary Booked to A/C # 702	(j) Total Salary 4Q 2007	(k) Salary Booked to A/C # 701	(l) Salary Booked to A/C # 702	(m)	(n)	(o)	
Franklin, Kennedy	-	-	-	-	-	-	-	-	-	-	784	784	-	784	784	
*Note: Kennedy Franklin began work in Florida in 4Q 2007.																

SALARY ALLOCATION						
Line No.	Employee Name	(a) 1Q System Assigned	(b) 1Q System Customer Equivalents	(c) 1Q System % Assistance	(d) Allocation Method	(e) 1Q Salary Allocated
	Franklin, Kennedy					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	LUF	-	-	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%		-

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (AND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 20 Systems Assigned	(b) 20 Systems Customer Equivalent	(c) 20 Systems % Assigned	(d) Allocation Method	(e) 20 Salary Allocated
	Franklin, Kennedy					
1	Tierra Verde	-	-	0.00% line 1/line 23	-	-
2	Lake Placid	-	-	0.00% line 2/line 23	-	-
3	East Lake	-	-	0.00% line 3/line 23	-	-
4	Pebble Creek	-	-	0.00% line 4/line 23	-	-
5	Alafia	-	-	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%	-	-

Line No.	Employee Name	(a) 20 Systems Assigned	(b) 20 Systems Customer Equivalent	(c) 20 Systems % Assigned	(d) Allocation Method	(e) 20 Salary Allocated
	Franklin, Kennedy					
1	Tierra Verde	-	-	0.00% line 1/line 23	-	-
2	Lake Placid	-	-	0.00% line 2/line 23	-	-
3	East Lake	-	-	0.00% line 3/line 23	-	-
4	Pebble Creek	-	-	0.00% line 4/line 23	-	-
5	Alafia	-	-	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%	-	-

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a)	(b)	(c)	(d)	(e)
		4Q System Assigned	4Q System Customer Equivalents	4Q System % Assigned	Allocation Method	4Q Salary Allocated
Franklin, Kennedy						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	891	20.98%	line 3/line 23		165
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgerfield	-	-	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	UFP	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Panbrooke	-	-	0.00%	line 15/line 23	-
16	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 Tierra Verde Salary for Franklin, Kennedy					Total of all quarters (e)(10)	

CAPITALIZED TIME

Line No.	Employee Name	(a)	(b)	(c)
		Company Where Time Captured	Plant/C/WP A/C#	Amount Capitalized
1	Franklin, Kennedy	N/A	N/A	N/A

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

SALARY ALLOCATION						
Line No.	Employee Name	(a) IO Systems Assigned	(b) IO Systems Customer Equivalents	(c) IO Systems % Assigned	(d) Allocation Method	(e) IO Salary Allocated
Haws, Scotty						
1	Tierra Verde		1,205	1.77%	line 1/line 23	305
2	Lake Placid		240	0.35%	line 2/line 23	61
3	East Lake		909	1.34%	line 3/line 23	230
4	Pebble Creek		2,211	3.26%	line 4/line 23	559
5	Alafaya		7,319	10.78%	line 5/line 23	1,851
6	Longwood		1,806	2.66%	line 6/line 23	457
7	Wedgfield		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		3,332	4.94%	line 10/line 23	848
11	LUSI		9,912	14.60%	line 11/line 23	2,506
12	UIF		8,123	11.96%	line 12/line 23	2,054
13	Miles Grant		1,642	2.42%	line 13/line 23	415
14	Sanlando		16,463	24.25%	line 14/line 23	4,163
15	Pennbrooke		2,082	3.07%	line 15/line 23	526
16	Sandhaven		985	1.45%	line 16/line 23	249
17	Bayside		244	0.36%	line 17/line 23	62
18	South 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>

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 089248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) ZO Systems Assigned	(b) ZO Systems Customer Equivalents	(c) ZO Systems % Assigned	(d) Allocation Method	(e) ZO Salary Allocated
Haws, Scotty						
1	Tierra Verde		508	0.77% line 1/line 23		133
2	Lake Placid		207	0.31% line 2/line 23		54
3	East Lake		902	1.37% line 3/line 23		235
4	Pebble Creek		2,203	3.35% line 4/line 23		575
5	Alafaya		7,297	11.09% line 5/line 23		1,904
6	Longwood		1,785	2.71% line 6/line 23		466
7	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		8,980	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	Pembroke		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			65,801	100.00%		17,169

Line No.	Employee Name	(a) ZO Systems Assigned	(b) ZO Systems Customer Equivalents	(c) ZO Systems % Assigned	(d) Allocation Method	(e) ZO Salary Allocated
Haws, Scotty						
1	Tierra Verde		1,208	1.79% line 1/line 23		342
2	Lake Placid		209	0.31% line 2/line 23		59
3	East Lake		901	1.33% line 3/line 23		255
4	Pebble Creek		2,203	3.26% line 4/line 23		624
5	Alafaya		7,276	10.76% line 5/line 23		2,059
6	Longwood		1,759	2.60% line 6/line 23		498
7	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	Pembroke		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	0.45% line 21/line 23		83
22	Sandy Creek		283	0.42% line 22/line 23		80
23			67,632	100.00%		19,143

TIERRA VERDE UTILITIES, INC.
 DOCKET NO. 080248-SU
 DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
 SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assigned	(b) 4Q System Customer Equivalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Haws, Scotty					
1	Tierra Verde		1,208	1.79% line 1/line 23		320
2	Lake Placid		207	0.31% line 2/line 23		55
3	EHH Lake		891	1.32% line 3/line 23		236
4	Pokkie Creek		2,189	3.24% line 4/line 23		580
5	Alafva		7,269	10.77% line 5/line 23		1,925
6	Longwood		1,779	2.64% line 6/line 23		471
7	Wedgfield		2,313	3.43% line 7/line 23		613
8	Cypress Lakes		1,779	2.64% line 8/line 23		471
9	Eagle Ridge		2,526	3.74% line 9/line 23		669
10	Mid-County		3,355	4.97% line 10/line 23		889
11	LUSI		9,734	14.42% line 11/line 23		2,578
12	UIF		8,029	11.89% line 12/line 23		2,126
13	Miles Grant		1,650	2.44% line 13/line 23		437
14	Sarlando		16,428	24.34% line 14/line 23		4,351
15	Pembroke		2,082	3.08% line 15/line 23		551
16	Sandhaven		1,043	1.55% line 16/line 23		276
17	Dayside		241	0.36% line 17/line 23		64
18	South Gate		2,863	4.24% line 18/line 23		758
19	Labrador		1,180	1.75% line 19/line 23		313
20	Acme		161	0.24% line 20/line 23		43
21	Hutchinson Island		294	0.44% line 21/line 23		78
22	Sandy Creek		283	0.42% line 22/line 23		75
23			67,504	100.00%		17,878
Total Tierra Verde Salary for Haws, Scotty			1,099	Total of all quarters (x10)		

CAPITALIZED TIME

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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 090246-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

SALARY ALLOCATION					
(a)	(b)	(c)	(d)	(e)	
Line No.	Employee Name	1Q System Assigned	1Q System Customer Equivalents	1Q Salary Allocated	
1	Hoy, John	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		Waldenfield	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		Saraland	16,463	24.25% line 14/line 23	9,865
15		Pembroke	2,082	3.07% line 15/line 23	1,248
16		Sandalhaven	985	1.45% line 16/line 23	590
17		Bayside	244	0.36% line 17/line 23	146
18		South Gate	2,883	4.25% line 18/line 23	1,728
19		Labrador	1,167	1.72% line 19/line 23	699
20		Acme	161	0.24% line 20/line 23	96
21		Hutchinson Island	294	0.43% line 21/line 23	176
22		Standy Creek	282	0.42% line 22/line 23	169
23			67,898	100.00%	40,688

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 090248-SU
DEFICIENCY RESPONSES (AND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 20 Systems Assigned	(b) 20 Systems Customer Equivalents	(c) 20 Systems % Assigned	(d) Allocation Method	(e) 20 Salary Allocated
Hoy, John						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	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	Sarlando	-	-	0.00%	line 14/line 23	-
15	Pembroke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Azme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

Line No.	Employee Name	(a) 30 Systems Assigned	(b) 30 Systems Customer Equivalents	(c) 30 Systems % Assigned	(d) Allocation Method	(e) 30 Salary Allocated
Hoy, John						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	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	Sarlando	-	-	0.00%	line 14/line 23	-
15	Pembroke	-	-	0.00%	line 15/line 23	-
16	Sandalhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Azme	-	-	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%		-

TIERRA VERDE UTILITIES, INC.
 DOCKET NO. 08248-SU
 DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
 SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employer Name	(a) 4Q System Assigned	(b) 4Q System Customer Equivalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
	Hoy, John					
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Public Creek	-	-	0.00%	line 4/line 23	-
5	Alafaya	-	-	0.00%	line 5/line 23	-
6	Longwood	-	-	0.00%	line 6/line 23	-
7	Wedgfield	-	-	0.00%	line 7/line 23	-
8	Cypress Lakes	-	-	0.00%	line 8/line 23	-
9	Eagle Ridge	-	-	0.00%	line 9/line 23	-
10	Mid-County	-	-	0.00%	line 10/line 23	-
11	LUSI	-	-	0.00%	line 11/line 23	-
12	UIF	-	-	0.00%	line 12/line 23	-
13	Miles Grant	-	-	0.00%	line 13/line 23	-
14	Sanlando	-	-	0.00%	line 14/line 23	-
15	Pennbrooke	-	-	0.00%	line 15/line 23	-
16	Sandhaven	-	-	0.00%	line 16/line 23	-
17	Beyside	-	-	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 Tierra Verde Salary for Hoy, John				722	Total of all quarters (e)x(10)	

CAPITALIZED TIME

Line No.	Employee Name	(a) Company Where Time Capped	(b) Plant/CWIP A/C #	(c) Amount Capitalized
1	Hoy, John	Alafaya	1863015 - Deferred Rate Case	322.50
2	Hoy, John	Alafaya	3752008 - Route 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 - Route 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	Sandhaven	1863015 - Deferred Rate Case	215.00
16	Hoy, John	Sandhaven	3612008 - Sewer Gravity Mains	725.00
17	Hoy, John	Sandhaven	1863015 - Deferred Rate Case	1,397.50
18	Hoy, John	South Gate	1863015 - Deferred Rate Case	322.50
19	Hoy, John	UI of Louisiana - Arrowood	1863030 - Miscellaneous Regulatory	430.00
20	Hoy, John	UI of Louisiana - Parent	1863030 - Miscellaneous Regulatory	430.00
21	Hoy, John	UIF - Parent	1863015 - Deferred Rate Case	860.00
22	Hoy, John	UIF - Parent	1863015 - Deferred Rate Case	215.00
23	Hoy, John	Utilities, Inc.	1831002 - Acquisition	430.00
24	Hoy, John	Utilities, Inc.	1831003 - Acquisition	3,762.50
25	Hoy, John	Wedgfield	3204032 - Water Treatment Equipment	322.50
26	Hoy, John	Wedgfield	3204032 - Water Treatment Equipment	107.50

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY

<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>
McPeeks, Jeffrey	6,843	6,843	-	6,953	6,953	-	7,321	7,321

*Note: Jeffrey McPeeks ceased work in Florida in 4Q 2007.

SALARY ALLOCATION

<u>Line No.</u>	<u>Employee Name</u>	(a) <u>1Q Systems</u> <u>Assigned</u>	(b) <u>1Q Systems</u> <u>Customer Equivalents</u>	(c) <u>1Q Systems</u> <u>% Assigned</u>	(d) <u>Allocation</u> <u>Method</u>	(e) <u>1Q Salary</u> <u>Allocated</u>
	McPeeks, 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	2,883	100.00% line 18/line 23	6,843
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>2,883</u>	<u>100.00%</u>	<u>6,843</u>

<u>Line No.</u>	<u>Employee Name</u>	<u>(a) 2Q Svstems Assigned</u>	<u>(b) 2Q Svstems Customer Equivalents</u>	<u>(c) 2Q Svstems % Assigned</u>	<u>(d) Allocation Method</u>	<u>(e) 2Q Salary Allocated</u>
	McPeeks, Jeffrey					
1	Tierra Verde	-	-	0.00% line 1/line 23	-	-
2	Lake Placid	-	-	0.00% line 2/line 23	-	-
3	East Lake	-	-	0.00% line 3/line 23	-	-
4	Pebble Creek	-	-	0.00% line 4/line 23	-	-
5	Alafaya	-	-	0.00% line 5/line 23	-	-
6	Longwood	-	-	0.00% line 6/line 23	-	-
7	Wedgfield	-	-	0.00% line 7/line 23	-	-
8	Cypress Lakes	-	-	0.00% line 8/line 23	-	-
9	Eagle Ridge	-	-	0.00% line 9/line 23	-	-
10	Mid-County	-	-	0.00% line 10/line 23	-	-
11	LUSI	-	-	0.00% line 11/line 23	-	-
12	UIF	-	-	0.00% line 12/line 23	-	-
13	Miles Grant	-	-	0.00% line 13/line 23	-	-
14	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	2,844	2,844	100.00% line 18/line 23	6,953	6,953
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>2,844</u>	<u>2,844</u>	<u>100.00%</u>		<u>6,953</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>
	McPeeks, Jeffrey					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		-	0.00%	line 2/line 23	-
3	East Lake		-	0.00%	line 3/line 23	-
4	Pebble Creek		-	0.00%	line 4/line 23	-
5	Alafaya		-	0.00%	line 5/line 23	-
6	Longwood		-	0.00%	line 6/line 23	-
7	Wedgfield		-	0.00%	line 7/line 23	-
8	Cypress Lakes		-	0.00%	line 8/line 23	-
9	Eagle Ridge		-	0.00%	line 9/line 23	-
10	Mid-County		-	0.00%	line 10/line 23	-
11	LUSI		-	0.00%	line 11/line 23	-
12	UIF		-	0.00%	line 12/line 23	-
13	Miles Grant		-	0.00%	line 13/line 23	-
14	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		2,845	100.00%	line 18/line 23	7,321
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>2,845</u>	<u>100.00%</u>		<u>7,321</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>
	McPeeks, Jeffrey					
1	Tierra Verde		-	0.00%	line 1/line 23	-
2	Lake Placid		-	0.00%	line 2/line 23	-

3	East Lake	-	0.00% line 3/line 23	-
4	Pebble Creek	-	0.00% line 4/line 23	-
5	Alafaya	-	0.00% line 5/line 23	-
6	Longwood	-	0.00% line 6/line 23	-
7	Wedgfield	-	0.00% line 7/line 23	-
8	Cypress Lakes	-	0.00% line 8/line 23	-
9	Eagle Ridge	-	0.00% line 9/line 23	-
10	Mid-County	-	0.00% line 10/line 23	-
11	LUSI	-	0.00% line 11/line 23	-
12	UIF	-	0.00% line 12/line 23	-
13	Miles Grant	-	0.00% line 13/line 23	-
14	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 Tierra Verde Salary for McPeeks, Jeffrey

- Total of all quarters (e)(10)

CAPITALIZED TIME

<u>Line No.</u>	<u>Employee Name</u>	<u>(a) Company Where Time Capped</u>	<u>(b) Plant/CWIP A/C #</u>	<u>(c) Amount Capitalized</u>
1	McPeeks, Jeffrey	South Gate	3315043 - Transmission & Distribution	562.50
2	McPeeks, Jeffrey	South Gate	3345047 - Meter Installations	1,218.75
3	McPeeks, Jeffrey	Tierra Verde	3612008 - Sewer Mains	67.84
4	McPeeks, Jeffrey	Alafaya	3315043 - Transmission & Distribution	101.76
5	McPeeks, Jeffrey	South Gate	3315043 - Transmission & Distribution	101.76
6	McPeeks, Jeffrey	South Gate	3345047 - Meter Installations	407.04

<u>(i)</u>	<u>(j)</u>	<u>(k)</u>	<u>(l)</u>	<u>(m)</u>	<u>(b)+(e)+(h)+(k)</u>	<u>(c)+(f)+(i)+(l)</u>
<u>Salary Booked</u>	<u>Total Salary</u>	<u>Salary Booked</u>	<u>Salary Booked</u>	<u>Total Salary</u>	<u>Total Salary</u>	<u>Total Salary</u>
<u>to A/C # 703</u>	<u>4Q 2007</u>	<u>to A/C # 701</u>	<u>to A/C # 703</u>	<u>Total Salary</u>	<u>to A/C # 701</u>	<u>to A/C # 703</u>
-	-	-	-	21,117	21,117	-

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY														(b)+(c)+(h)+(k)	(e)+(f)+(i)+(l)
Employee Name	(a) Total Salary 10,209.7	(b) Salary Booked to A/C # 701	(c) Salary Booked to A/C # 703	(d) Total Salary 10,209.7	(e) Salary Booked to A/C # 701	(f) Salary Booked to A/C # 703	(g) Total Salary 10,209.7	(h) Salary Booked to A/C # 701	(i) Salary Booked to A/C # 703	(j) Total Salary 10,209.7	(k) Salary Booked to A/C # 701	(l) Salary Booked to A/C # 703	(m) Total Salary	(n) Total Salary to A/C # 701	(o) Total Salary to A/C # 703
Neal, William	12,462	12,462	-	12,462	12,462	-	17,498	17,498	-	14,566	14,566	-	56,987	56,987	-

SALARY ALLOCATION						
Line No.	Employee Name	(a) 10 Systems Assigned	(b) 10 Systems Customer Equivalents	(c) 10 Systems % Assigned	(d) Allocation Method	(e) 10 Salary Allocated
Neal, William						
1	Tierra Verde		1,205	7.95% line 1/line 23		991
2	Lake Placid		-	0.00% line 2/line 23		-
3	East Lake		909	6.00% line 3/line 23		747
4	Pebble Creek		2,211	14.59% line 4/line 23		1,818
5	Alafaya		-	0.00% line 5/line 23		-
6	Longwood		-	0.00% line 6/line 23		-
7	Wedgefield		-	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	Santando		-	0.00% line 14/line 23		-
15	Pembroke		-	0.00% line 15/line 23		-
16	Sandhaven		-	0.00% line 16/line 23		-
17	Bayside		244	1.61% line 17/line 23		201
18	South Gate		-	0.00% line 18/line 23		-
19	Labrador		1,167	7.70% line 19/line 23		960
20	Acme		-	0.00% line 20/line 23		-
21	Hutchinson Island		-	0.00% line 21/line 23		-
22	Sandy Creek		282	1.86% line 22/line 23		232
23			15,154	100.00%		12,462

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 2Q Systems Assigned	(b) 2Q Systems Customer Equivalents	(c) 2Q Systems % Assigned	(d) Allocation Method	(e) 2Q Salary Allocated
Neal, William						
1	Tierra Verde		508	3.86% line 1/line 23		481
2	Lake Placid		-	0.00% line 2/line 23		-
3	East Lake		902	6.85% line 3/line 23		854
4	Pebble Creek		2,203	16.74% line 4/line 23		2,086
5	Alafaya		-	0.00% line 5/line 23		-
6	Longwood		-	0.00% line 6/line 23		-
7	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	Sanlindo		-	0.00% line 14/line 23		-
15	Pembroke		-	0.00% line 15/line 23		-
16	Sandhaven		-	0.00% line 16/line 23		-
17	Beyside		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			13,162	100.00%		12,462

Line No.	Employee Name	(a) 3Q Systems Assigned	(b) 3Q Systems Customer Equivalents	(c) 3Q Systems % Assigned	(d) Allocation Method	(e) 3Q Salary Allocated
Neal, William						
1	Tierra Verde		1,208	7.99% line 1/line 23		1,398
2	Lake Placid		-	0.00% line 2/line 23		-
3	East Lake		901	5.96% line 3/line 23		1,043
4	Pebble Creek		2,203	14.57% line 4/line 23		2,550
5	Alafaya		-	0.00% line 5/line 23		-
6	Longwood		-	0.00% line 6/line 23		-
7	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	Sanlindo		-	0.00% line 14/line 23		-
15	Pembroke		-	0.00% line 15/line 23		-
16	Sandhaven		-	0.00% line 16/line 23		-
17	Beyside		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			15,119	100.00%		17,498

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 090248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) AQ System Assignment	(b) AQ System Customer Load/clients	(c) AQ System % Assigned	(d) Allocation Method	(e) AQ Salary Allocated
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		Wedgfield	-	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		Pembroke	-	0.00% line 15/line 23		-
16		Sandalhaven	-	0.00% line 16/line 23		-
17		Beynde	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			15,090	100.00%		14,566
Total Tierra Verde Salary for Neal, William			4,036	Total of all quarters (e)(10)		

CAPITALIZED TIME

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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

SALARY ALLOCATION						
Line No.	Employee Name	(a) IO Systems Assigned	(b) IO Systems Customer Equivalents	(c) IO Systems % Assigned	(d) Allocation Method	(e) IO Salary Allocated
	Weirzbicki, Tony					
1	Tierra Verde		1,205	5.41% line 1/line 23		874
2	Lake Piasaj		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		2,552	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	Sunland		-	0.00% line 14/line 23		-
15	Pembroke		-	0.00% line 15/line 23		-
16	Sandhaven		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>22,369</u>	<u>100.00%</u>		<u>16,144</u>

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 30 System Assets	(b) 30 System Customer Equivalents	(c) 30 System % Assets	(d) Allocation Method	(e) 30 Salary Allocated
Weirzbicki, Tony						
1	Tierra Verde		508	2.51% line 1/line 23		405
2	Lake Placid		207	1.02% line 2/line 23		165
3	East Lake		902	4.45% line 3/line 23		719
4	Pebble Creek		2,203	10.88% line 4/line 23		1,756
5	Alfara		-	0.00% line 5/line 23		-
6	Longwood		-	0.00% line 6/line 23		-
7	Wedgfield		-	0.00% line 7/line 23		-
8	Cypress Lakes		1,776	8.77% line 8/line 23		1,415
9	Eagle Ridge		2,531	12.49% line 9/line 23		2,017
10	Mid-County		2,075	10.24% line 10/line 23		1,654
11	L/SL		-	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	Penbrooke		-	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>

Line No.	Employee Name	(a) 30 System Assets	(b) 30 System Customer Equivalents	(c) 30 System % Assets	(d) Allocation Method	(e) 30 Salary Allocated
Weirzbicki, Tony						
1	Tierra Verde		-	0.00% line 1/line 23		-
2	Lake Placid		-	0.00% line 2/line 23		-
3	East Lake		-	0.00% line 3/line 23		-
4	Pebble Creek		-	0.00% line 4/line 23		-
5	Alfara		-	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	L/SL		-	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	Penbrooke		-	0.00% line 15/line 23		-
16	Sandalhaven		-	0.00% line 16/line 23		-
17	Bayside		-	0.00% line 17/line 23		-
18	South Gate		-	0.00% line 18/line 23		-
19	Labrador		-	0.00% line 19/line 23		-
20	Acme		-	0.00% line 20/line 23		-
21	Hutchinson Island		-	0.00% line 21/line 23		-
22	Sandy Creek		-	0.00% line 22/line 23		-
23			<u>8,049</u>	<u>100.00%</u>		<u>20,180</u>

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) FO Systems Assigned	(b) FO Systems Customer Equivalents	(c) FO Systems % Assigned	(d) Allocation Method	(e) FO Salary Allocated
1	Weirzbicki, Tony					
2	Tierra Verde	-	-	0.00% line 1/line 23	-	-
3	Lake Placid	-	-	0.00% line 2/line 23	-	-
4	East Lake	-	-	0.00% line 3/line 23	-	-
5	Pebble Creek	-	-	0.00% line 4/line 23	-	-
6	Alafaya	-	-	0.00% line 5/line 23	-	-
7	Longwood	-	-	0.00% line 6/line 23	-	-
8	Wedgetfield	-	-	0.00% line 7/line 23	-	-
9	Cypress Lakes	-	-	0.00% line 8/line 23	-	-
10	Eagle Ridge	-	-	0.00% line 9/line 23	-	-
11	Mid-County	-	-	0.00% line 10/line 23	-	-
12	LUST	-	-	0.00% line 11/line 23	-	-
13	UF	8,029	100.00%	line 12/line 23	17,059	
14	Miles Grant	-	-	0.00% line 13/line 23	-	-
15	Sanlando	-	-	0.00% line 14/line 23	-	-
16	Panbrocke	-	-	0.00% line 15/line 23	-	-
17	Sandalhaven	-	-	0.00% line 16/line 23	-	-
18	Bayside	-	-	0.00% line 17/line 23	-	-
19	South Gate	-	-	0.00% line 18/line 23	-	-
20	Labrador	-	-	0.00% line 19/line 23	-	-
21	Acme	-	-	0.00% line 20/line 23	-	-
22	Hutchinson Island	-	-	0.00% line 21/line 23	-	-
23	Sandy Creek	-	-	0.00% line 22/line 23	-	-
			<u>8,029</u>	<u>100.00%</u>		<u>17,059</u>
Total Tierra Verde Salary for Weirzbicki, Tony			<u>1,278 Total of all quarters (x10)</u>			

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 090248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

CAPITALIZED TIME		(a)	(b)	(c)
Line No.	Employee Name	Company Where Time Earned	Plan/CWIPA/C#	Amount Capitalized
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
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	0699-1160605	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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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	Tierra Verde	2004825.1705.00208	33.92
76	Wierzbicki, Tony	UIF	252.1125 - Transmission & Distribution	33.92
77	Wierzbicki, Tony	UIF	2000159.1665.00105	271.36
78	Wierzbicki, Tony	UIF	2003171.1665.00103	67.84
79	Wierzbicki, Tony	UIF - Buena Vista	0615-1150403	1,593.75
80	Wierzbicki, Tony	UIF - Buena Vista	3315043 - Transmission & Distribution	437.50
81	Wierzbicki, Tony	UIF - Buena Vista	0615-1150403	750.00
82	Wierzbicki, Tony	UIF - Buena Vista	3315043 - Transmission & Distribution	1,017.60
83	Wierzbicki, Tony	UIF - Buena Vista	0615-1150703	271.36
84	Wierzbicki, Tony	UIF - Summertree	3044031 - Water Treatment Plant	62.50
85	Wierzbicki, Tony	UIF - Summertree	3305042 - Distribution Reservoirs & Standpipes	62.50
86	Wierzbicki, Tony	UIF - Summertree	0626-1160601	156.25
87	Wierzbicki, Tony	UIF - Summertree	0626-1150601	250.00
88	Wierzbicki, Tony	UIF - Summertree	0626-1150502	312.50
89	Wierzbicki, Tony	UIF - Summertree	0626-1150502	2,001.28
90	Wierzbicki, Tony	UIF - Summertree	0626-1150502	67.84
91	Wierzbicki, Tony	UIF - Wis Bar	0613-1160601	156.25
92	Wierzbicki, Tony	WSC	0005-1170701	8,257.92
93	Wierzbicki, Tony	WSC	0005-1170701	1,935.45
94	Wierzbicki, Tony	WSC	0005-1170701	6,709.36
95	Wierzbicki, Tony	WSC	2009505.1745.00304	135.68
96	Wierzbicki, Tony	WSC	2009505.1745.00304	67.84

TERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (GND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(b)+(c)+(h)+(k)	(c)+(f)+(j)+(l)	
Employee Name	(a) Total Salary 1Q 2007	(b) Salary Booked to A/C # 701	(c) Salary Booked to A/C # 702	(d) Total Salary 2Q 2007	(e) Salary Booked to A/C # 701	(f) Salary Booked to A/C # 702	(g) Total Salary 3Q 2007	(h) Salary Booked to A/C # 701	(i) Salary Booked to A/C # 702	(j) Total Salary 4Q 2007	(k) Salary Booked to A/C # 701	(l) Salary Booked to A/C # 702	(m) Total Salary	(n) Total Salary to A/C # 701	(o) Total Salary to A/C # 702
Wilson, Michael	18,000	18,000	18,000	19,000	19,000	-	21,060	21,060	-	19,008	19,008	-	77,068	77,068	-

SALARY ALLOCATION						
Line No.	Employee Name	(a) IQ System Assigned	(b) IQ System Customer-Equivalents	(c) IQ System % Assigned	(d) Allocation Method	(e) IQ Salary Allocated
1	Wilson, Michael					
1	Tierra Verde		1,205	5.41% line 1/line 23		974
2	Lake Placid		240	1.08% line 2/line 23		194
3	East Lake		909	4.08% line 3/line 23		735
4	Pebble Creek		2,211	9.93% line 4/line 23		1,787
5	Alafaya		-	0.00% line 5/line 23		-
6	Longwood		-	0.00% line 6/line 23		-
7	Wedgfield		-	0.00% line 7/line 23		-
8	Cypress Lakes		1,773	7.96% line 8/line 23		1,433
9	Eagle Ridge		2,532	11.37% line 9/line 23		2,047
10	Nick-County		3,352	15.05% line 10/line 23		2,709
11	LISI		-	0.00% line 11/line 23		-
12	UIF		4,011	18.01% line 12/line 23		3,242
13	Niles Grant		1,642	7.37% line 13/line 23		1,327
14	Sanlando		-	0.00% line 14/line 23		-
15	Pembroke		-	0.00% line 15/line 23		-
16	Sandhaven		985	4.32% 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>

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080748-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) ZO System Assigned	(b) ZO System Customer Equivalents	(c) ZO System % Assigned	(d) Allocation Method	(e) ZO Salary Allocated
Wilson, Michael						
1	Tierra Verde		508	2.51% line 1/line 23		476
2	Lake Placid		207	1.02% line 2/line 23		194
3	East Lake		902	4.43% 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	Wedgfield		-	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	Sanlindo		-	0.00% line 14/line 23		-
15	Penbrooke		-	0.00% line 15/line 23		-
16	Sandalhaven		1,045	5.16% line 16/line 23		980
17	Bayside		244	1.20% line 17/line 23		229
18	South Gate		2,844	14.04% line 18/line 23		2,668
19	Labrador		-	0.00% line 19/line 23		-
20	Acme		-	0.00% line 20/line 23		-
21	Hutchinson Island		-	0.00% line 21/line 23		-
22	Sandy Creek		290	1.43% line 22/line 23		272
23			20,257	100.00%		19,000

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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assigned	(b) 4Q System Customer Equivalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
1	Wilson, Michael	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		UF	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		Pembroke	-	0.00%	line 15/line 23	-
16		Sandalhaven	-	0.00%	line 16/line 23	-
17		Bayside	-	0.00%	line 17/line 23	-
18		South Gate	-	0.00%	line 18/line 23	-
19		Lafador	-	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 Tierra Verde Salary for Wilson, Michael			1,450	Total of all quarters (e)(10)		

CAPITALIZED TIME

Line No.	Employee Name	(a) Company Where Time Captured	(b) Plant/CVIP A/C #	(c) Amount Capitalized
1	Wilson, Michael	Bayside	1863030 - Miscellaneous Regulatory	156.25
2	Wilson, Michael	Bayside	0694-1160701	2,437.50
3	Wilson, Michael	Bayside	3612008 - Sewer Gravity Mains	135.68
4	Wilson, Michael	Bayside	0694-1160702	135.68
5	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	625.00
6	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	93.75
7	Wilson, Michael	Cypress Lakes	1863030 - Miscellaneous Regulatory	542.72
8	Wilson, Michael	Cypress Lakes	3204032 - Water Treatment Equipment	542.72
9	Wilson, Michael	Eagle Ridge	3612010 - Manholes	250.00
10	Wilson, Michael	Eagle Ridge	1863030 - Miscellaneous Regulatory	187.50
11	Wilson, Michael	Eagle Ridge	0673-1160701	570.00
12	Wilson, Michael	Eagle Ridge	3804005 - Sewage Treatment Plant	135.68
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
22	Wilson, Michael	Eagle Ridge - Cross Creek	1863030 - Miscellaneous Regulatory	187.50
23	Wilson, Michael	East Lake	1863030 - Miscellaneous Regulatory	187.50
24	Wilson, Michael	East Lake	3542011 - Lift Stations	62.50
25	Wilson, Michael	East Lake	1863030 - Miscellaneous Regulatory	156.25
26	Wilson, Michael	East Lake	3072014 - Wells & Springs	271.36

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SALARY ALLOCATION OF FIELD EMPLOYEES

27	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	125.00
28	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	312.50
29	Wilson, Michael	Hutchinson Island	3204032 - Water Treatment Equipment	1,250.00
30	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	750.00
31	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	712.32
32	Wilson, Michael	Hutchinson Island	3072014 - Wells & Springs	1,187.20
33	Wilson, Michael	Hutchinson Island	3612008 - Sewer Gravity Mains	271.36
34	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	203.52
35	Wilson, Michael	Hutchinson Island	0692-1150702	203.52
36	Wilson, Michael	Hutchinson Island	0692-1180701	33.92
37	Wilson, Michael	Hutchinson Island	3804005 - Sewage Treatment Plant	271.36
38	Wilson, Michael	Hutchinson Island	1863030 - Miscellaneous Regulatory	542.72
39	Wilson, Michael	Hutchinson Island	3044031 - Water Treatment Plant	135.68
40	Wilson, Michael	Hutchinson Island	0692-1150703	135.68
41	Wilson, Michael	Hutchinson Island	0692-1160704	1,288.96
42	Wilson, Michael	Hutchinson Island	0692-1180701	67.84
43	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	281.25
44	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	250.00
45	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	271.36
46	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	169.60
47	Wilson, Michael	Labrador	1863030 - Miscellaneous Regulatory	237.44
48	Wilson, Michael	Lake Placid	1863030 - Miscellaneous Regulatory	375.00
49	Wilson, Michael	Lake Placid	1831002 - Acquisition Florida	250.00
50	Wilson, Michael	Lake Placid	1863030 - Miscellaneous Regulatory	125.00
51	Wilson, Michael	Lake Placid	3315043 - Transmission & Distribution	125.00
52	Wilson, Michael	Lake Placid	2421120 - Distribution Reservoirs & Standpipes	101.76
53	Wilson, Michael	Mid-County	3612010 - Manholes	250.00
54	Wilson, Michael	Mid-County	3804005 - Sewage Treatment Plant	468.75
55	Wilson, Michael	Mid-County	3804005 - Sewage Treatment Plant	62.50
56	Wilson, Michael	Mid-County	0645-1160702	62.50
57	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	271.36
58	Wilson, Michael	Mid-County	0645-1160704	67.84
59	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	135.68
60	Wilson, Michael	Mid-County	3612008 - Sewer Gravity Mains	135.68
61	Wilson, Michael	Mid-County	1863030 - Miscellaneous Regulatory	237.44
62	Wilson, Michael	Mid-County	0645-1160705	67.84
63	Wilson, Michael	Mid-County	0645-1160706	135.68
64	Wilson, Michael	Mid-County	0645-1160707	135.68
65	Wilson, Michael	Mid-County	0645-1160708	67.84
66	Wilson, Michael	Mid-County	2004971.1705.00208	67.84
67	Wilson, Michael	Mid-County	2004869.1705.00201	135.68
68	Wilson, Michael	Mid-County	2004869.1705.00201	135.68
69	Wilson, Michael	Mid-County	2004869.1705.00201	203.52
70	Wilson, Michael	Mid-County	2004869.1705.00201	305.28
71	Wilson, Michael	Mid-County	Captive Adjustment	169.60
72	Wilson, Michael	Miles Grant	3204032 - Water Treatment Equipment	750.00
73	Wilson, Michael	Miles Grant	1863030 - Miscellaneous Regulatory	500.00
74	Wilson, Michael	Miles Grant	3804005 - Sewage Treatment Plant	187.50
75	Wilson, Michael	Miles Grant	1863030 - Miscellaneous Regulatory	187.50
76	Wilson, Michael	Miles Grant	0640-1150701	62.50
77	Wilson, Michael	Miles Grant	0640-1150702	218.75
78	Wilson, Michael	Miles Grant	3204032 - Water Treatment Equipment	203.52
79	Wilson, Michael	Pebble Creek	3804005 - Sewage Treatment Plant	62.50
80	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	218.75
81	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	500.00
82	Wilson, Michael	Pebble Creek	1863030 - Miscellaneous Regulatory	135.68
83	Wilson, Michael	Pebble Creek	0644-1160702	203.52
84	Wilson, Michael	Sandalhaven	1863030 - Miscellaneous Regulatory	1,281.25
85	Wilson, Michael	Sandalhaven	1863015 - Deferred Rate Case	250.00
86	Wilson, Michael	Sandalhaven	3804005 - Sewage Treatment Plant	271.36
87	Wilson, Michael	Sandy Creek	1863030 - Miscellaneous Regulatory	218.75
88	Wilson, Michael	Sandy Creek	0699-1150701	135.50
89	Wilson, Michael	Sandy Creek	3542011 - Lift Stations	135.68

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

90	Wilson, Michael	Sandy Creek	0699-1180701	67.84
91	Wilson, Michael	UF - Buena Vista	1863030 - Miscellaneous Regulatory	156.25
92	Wilson, Michael	UF - Buena Vista	3315043 - Transmission & Distribution	271.36
93	Wilson, Michael	UF - Buena Vista	0615-1150703	271.36
94	Wilson, Michael	UF - Lake Tarpon	1863030 - Miscellaneous Regulatory	62.50
95	Wilson, Michael	UF - Lake Tarpon	1863030 - Miscellaneous Regulatory	93.75
96	Wilson, Michael	UF - Orangeswood	1863030 - Miscellaneous Regulatory	62.50
97	Wilson, Michael	UF - Orangeswood	1863030 - Miscellaneous Regulatory	656.25
98	Wilson, Michael	UF - Parent	3204032 - Water Treatment Equipment	375.00
99	Wilson, Michael	UF - Parent	1831002 - Acquisition	375.00
100	Wilson, Michael	UF - Parent	1863015 - Deferred Rate Case	375.00
101	Wilson, Michael	UF - Parent	1863030 - Miscellaneous Regulatory	125.00
102	Wilson, Michael	UF - Parent	3315043 - Transmission & Distribution	125.00
103	Wilson, Michael	UF - Parent	1863030 - Miscellaneous Regulatory	125.00
104	Wilson, Michael	UF - Parent	3315043 - Transmission & Distribution	250.00
105	Wilson, Michael	UF - Parent	0600-1150701	203.52
106	Wilson, Michael	UF - Summerlee	1863030 - Miscellaneous Regulatory	62.50
107	Wilson, Michael	UF - Summerlee	1863030 - Miscellaneous Regulatory	375.00
108	Wilson, Michael	UF - Summerlee	1863030 - Miscellaneous Regulatory	156.25
109	Wilson, Michael	WSC	0005-1170101	688.16
110	Wilson, Michael	WSC	0005-1170701	2,408.56
111	Wilson, Michael	WSC	0005-1170701	1,161.27
112	Wilson, Michael	WSC	2004881.1705.00206	67.84
113	Wilson, Michael	WSC	2009505.1745.00304	169.60

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 089248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

TOTAL SALARY													(a)-(d)+(g)+(j)	(b)+(e)+(h)+(k)
Employee Name	(a) Total Salary 1Q 2007	(b) Salary Booked to A/C # 701	(c) Salary Booked to A/C # 702	(d) Total Salary 2Q 2007	(e) Salary Booked to A/C # 701	(f) Salary Booked to A/C # 702	(g) Total Salary 3Q 2007	(h) Salary Booked to A/C # 701	(i) Salary Booked to A/C # 702	(j) Total Salary 4Q 2007	(k) Salary Booked to A/C # 701	(l) Salary Booked to A/C # 702	(m)	(n)

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

SALARY ALLOCATION						
Line No.	Employee Name	(a) IQ System Assigned	(b) IQ System Customer Equivalents	(c) IQ System % Assigned	(d) Allocation Method	(e) IQ Salary Allocated
Worrell, David						
1	Tierra Verde	-	-	0.00%	line 1/line 23	-
2	Lake Placid	-	-	0.00%	line 2/line 23	-
3	East Lake	-	-	0.00%	line 3/line 23	-
4	Pebble Creek	-	-	0.00%	line 4/line 23	-
5	Alfaya	-	-	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	Sanludo	-	-	0.00%	line 14/line 23	-
15	Penbrooke	-	-	0.00%	line 15/line 23	-
16	Sandhaven	-	-	0.00%	line 16/line 23	-
17	Bayside	-	-	0.00%	line 17/line 23	-
18	South Gate	-	-	0.00%	line 18/line 23	-
19	Labrador	-	-	0.00%	line 19/line 23	-
20	Acme	-	-	0.00%	line 20/line 23	-
21	Hutchinson Island	-	-	0.00%	line 21/line 23	-
22	Sandy Creek	-	-	0.00%	line 22/line 23	-
23		-	-	0.00%		-

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (2ND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

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

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

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES (AND SET DEFICIENCIES)
SALARY ALLOCATION OF FIELD EMPLOYEES

Line No.	Employee Name	(a) 4Q System Assignment	(b) 4Q System Customer Equivalents	(c) 4Q System % Assigned	(d) Allocation Method	(e) 4Q Salary Allocated
Worrell, David						
1		Tierra Verde	-	0.00%	line 1/line 23	-
2		Lake Placid	-	0.00%	line 2/line 23	-
3		East Lake	-	0.00%	line 3/line 23	-
4		Pebble Creek	-	0.00%	line 4/line 23	-
5		Alafaya	-	0.00%	line 5/line 23	-
6		Longwood	-	0.00%	line 6/line 23	-
7		Wedgfield	-	0.00%	line 7/line 23	-
8		Cypress Lakes	-	0.00%	line 8/line 23	-
9		Eagle Ridge	-	0.00%	line 9/line 23	-
10		Mid-County	-	0.00%	line 10/line 23	-
11		LUSI	-	0.00%	line 11/line 23	-
12		UIF	-	0.00%	line 12/line 23	-
13		Miles Grant	-	0.00%	line 13/line 23	-
14		Sanlando	-	0.00%	line 14/line 23	-
15		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 Tierra Verde Salary for Worrell, David			-	Total of all quarters (x)10		

CAPITALIZED TIME

Line No.	Employee Name	(a) Company Where Time Captured	(b) Plant/CW/PE A/C #	(c) Amount Capitalized
1	Worrell, David	N/A	N/A	N/A

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES
EMPLOYEE TITLES AND JOB DESCRIPTIONS

Current Managerial Employees

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

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

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

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

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

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

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

Previous Managerial Employees

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

Current Plant Operation's Employees

Robert Buono, Operator: Robert holds *Class C drinking water treatment plant operator* and *Class C wastewater treatment plant operator* licenses and is assigned to the Mid-County wastewater treatment plant.

David Worrell, Operator: David holds *Class C drinking water treatment plant operator* water and *Class B wastewater treatment plant operator* licenses and is assigned to the Mid-County wastewater treatment plant.

Kennedy Franklin, Field Technician: Kennedy troubleshoots mechanical and electrical problems, makes minor mechanical and electrical repairs, maintains spare parts inventory, and performs record keeping as required.

Facilities

Because there is no treatment facility in this system, no licensed operators are required.

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.

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES
TEST YEAR EMPLOYEES

<u>Name</u>	<u>Position</u>	<u>Certification</u> <u>WW Treatment</u>	<u>Assigned</u> <u>During TY</u>	<u>Currently</u> <u>Assigned</u>
Bonagura, John	Business Manager		1Q, 2Q, 3Q, 4Q	Yes
Buono, Robert	Operator	C	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
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
Wierzbicki, Anthony	Project Manager		1Q, 2Q	No
Wilson, Michael	Regional Manager		1Q, 2Q	No
Worrell, David	Operator	C	No quarters	Yes