

Ruth Nettles

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Sent: Tuesday, February 24, 2009 1:42 PM
To: Filings@psc.state.fl.us
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Subject: Filing in Docket No. 080248-SU; Tierra Verde Utilities, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida
Importance: High
Attachments: PSC Clerk 12 (Revised Response to Data Req 1, Item 1 and 2).ltr.02-24-2009.pdf

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- b. Docket No. 080248-SU; Tierra Verde Utilities, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida - Filing Tierra Verde Utilities, Inc.'s revised response to Item No. 1 and Item No. 2 in Staff's First Data Request dated December 8, 2008. The attached narrative response should replace the previously submitted responses for Item No. 1 and Item No. 2.
- c. Tierra Verde Utilities, Inc.
- d. 42 Pages.
- e. Letter to Commission Clerk and Revised Responses to Item No. 2 and Item No. 2. - 42 pages.

DOCUMENT NUMBER-DATE

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REPLY TO CENTRAL FLORIDA OFFICE

February 24, 2009

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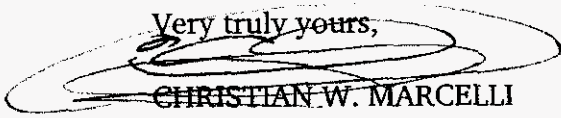
RE: Docket No. 080248-SU; Tierra Verde Utilities, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida
Our File No.: 30057.156

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the Utility's revised response to Item No. 1 and Item No. 2 in Staff's First Data Request dated December 8, 2008. The PSC Staff discovered an inadvertent error in the Utility's response. As such, the attached narrative response should replace the previously submitted responses for Item No. 1 and Item No. 2.

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

Very truly yours,


CHRISTIAN W. MARCELLI
Of Counsel

CWM/tlc
Enclosures

cc: John P. Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)
Ms. Kirsten Weeks (w/enclosures) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
Ms. Deborah Swain (w/enclosures) (via e-mail)
Mr. Frank Seidman (w/enclosures) (via e-mail)
Mr. Dale Buys, Division of Economic Regulation (w/enclosures) (via e-mail)
Keino Young, Esquire, Office of General Counsel (w/enclosures) (via e-mail)

**TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
STAFF'S FIRST DATA REQUEST**

REVISED RESPONSES TO ITEM NO. 1 AND ITEM NO. 2:

1. Please provide all support documentation, including but not limited to, workpapers, bases, and/or assumptions for the pro forma expense adjustments reflected on MFR Schedule B-3, Page 1 of 2, Lines 30 through 42.

RESPONSE:

The first adjustment is a \$50,727 increase to salaries. For this adjustment, please see the attached document titled "2007 TY Florida Rate Cases". The \$50,727 is the total of the \$30,685 increase to operators' salaries, the \$27,604 increase to office salaries, and the (\$7,562) increase to captime shown on the lead sheet. The support behind the salary and captime amounts are shown on "2007 TY Florida Rate Cases" and w/p b. Each corporate and Florida employee's current salary and overtime are summed, and then a cost of living adjustment of 3.5% of the total salary is added to arrive at the employee's total pro forma salary. This pro forma salary is then applied to Tierra Verde based on a percentage. The percentage is derived by taking Tierra Verde's ERC divided by the total ERC basis for each employee. The ERCs and percentages for Florida employees are found on w/p c-2 and w/p c-3, and the ERCs and percentages for corporate employees are found on w/p c-1. The Company has already provided the workpaper support for each employee's current salary. For the employees who were recently hired and no salary information existed, the Company performed an average of the salaries for that person's position, and applied that average as the current salary.

The remaining adjustment is to purchased sewage treatment for a rate increase authorized for the City of St. Petersburg. Please see the enclosed document titled "B-3 Page 1 of 2, Lines 39-42" for support.

2. On MFR Schedule B-8, Lines 1 through 3, the Utility reflects an increase of \$30,001 or 60.11 percent for Salaries & Wages - Employees and \$8,983 or 77.50 percent for Employee Pensions & Benefits. Tierra Verde asserts that the reason for these increases is due to "annualization, cost of living increases, and the need for additional employees." On MFR Schedule B-8, the Utility reflects an adjusted test year amount of \$17,046 for Contractual Services - Other, which represents an increase \$14,536 or 579.11 percent. Tierra Verde stated that the reason for this increase was due to

“[t]emporary employment has increased the cost of other contractual services.”

- a. Given the fact that the Utility included pro forma salary and pensions & benefits adjustments totaling \$30,001 and \$8,983, respectively, for “annualization, cost of living increases, and the need for additional employees.” (emphasis added), please explain why Tierra Verde did not make a corresponding adjustment to decrease Contractual Services - Other for the “temporary employment” during the test year.
- b. Identify each temporary position employed during the test year and provide a detail of the duties performed and the associated cost. Please be sure the total cost equals the \$14,536 shown on MFR Schedule B-8.
- c. State whether the additional personnel will eliminate the need for temporary employment.

RESPONSE:

- (2a) The Company notes that \$10,573 of the difference between the prior test year and the current test year is from the allocation adjustment required in order to allocate on an ERC basis and not a customer equivalent basis. The remaining \$6,473 is what was actually booked to the general ledger during the current test year, which is actually a 157.89% increase over the prior test year. While the Company believes there could be a slight decrease to this account, there have been additional WSC and Florida employees hired since the preparation of the MFR. If Staff recommends a reduction to contractual services - other, an additional increase to salaries, payroll taxes, and pension and benefits must be considered.
- (2b) The Company believes Staff wants it to tie to the total GL balance of \$17,046 rather than the \$14,536 difference between the previous test year and the current test year. Given this, the Company notes that only \$2,046 (\$1,242 booked plus the debit adjustment of \$804 from the allocation adjustment) of the \$17,046 is related to temporary employment. Please see the attached general ledger showing the total of \$6,472.70 from the per books numbers and \$10,573.18 from the allocation adjustment. The Company is providing the entire contractual services - other general ledger and the invoices from WSC and from the regional office related to temporary employment that was allocated, as requested in Staff's

First Data Request, and the corresponding allocation calculations. It is also providing the allocation workpaper from which the \$10,573.18 is derived. The Company will provide any additional invoices for contractual services - other upon request. Please note that the regional allocation booked was incorrect for the test year, so the quarterly regional GLs provided will not tie to what was allocated. The allocable balance was never updated each quarter, and reflects the regional office balance of the first quarter in each allocation quarter. This was one of the items remedied in the allocation revision workpaper, and the revisions to this are included in the \$10,573.18 amounts.

- (2c) Additional employees will likely never eliminate the need for some type of temporary employment at any given point in time.

w/p a

2007 TY FLORIDA RATE CASES
SALARY ADJUSTMENT SUMMARY

		<u>Tierra Verde Utilities, Inc.</u>	
			(a) \$50,727
			(b) \$6,557
Operations (601/701):			
From w/p a		\$44,735	
Per books		<u>14,050</u>	
Adjustment		<u>\$30,685</u>	
W			
WW		<u>\$30,685</u>	(a)
Office (601/701):			
From w/p a		\$45,949	
Per books		<u>18,345</u>	
Adjustment		<u>\$27,604</u>	
W			
WW		<u>\$27,604</u>	(a)
Officers (603/703):			
From w/p a		\$9,863	
Per books		<u>3,306</u>	
Adjustment		<u>\$6,557</u>	
W			
WW		<u>\$6,557</u>	(b)
Captive Adjustment (601/701):			
From w/p b		(\$10,770)	
Per books		<u>(3,209)</u>	
Adjustment		<u>(\$7,562)</u>	
W			
WW		<u>(\$7,562)</u>	(a)
Payroll Taxes (408.12):			
From w/p a		\$7,830	
Per books		<u>2,866</u>	
Adjustment		<u>\$4,964</u>	
W			
WW		<u>\$4,964</u>	
Benefits (604/704)			
From w/p a		\$19,881	
Per books		<u>5,356</u>	
Adjustment		<u>\$14,525</u>	
W			
WW		<u>\$14,525</u>	
Vehicles (341.5/391.7)			
From w/p a/t		\$15,441	
Per books		<u>49,432</u>	
Adjustment		<u>(\$33,991)</u>	
W			
WW		<u>(\$33,991)</u>	
Vehicle A/D (108.1)			
From w/p a/t		(\$9,198)	
Per books		<u>(8,194)</u>	
Adjustment		<u>\$28,996</u>	
W			
WW		<u>\$28,996</u>	
Vehicle Depreciation Expense (341.5/391.7)			
From w/p a/t		\$2,601	
Per books		<u>296</u>	
Adjustment		<u>\$2,305</u>	
W			
WW		<u>\$2,305</u>	

Notes:
(1) Vehicles and A/D are calculated and adjusted for the simple or 13 month average, depending on the company.
Pebble Creek and South Gate are calculated on year end balances, not averages.

**2007 TY FL RATE CASES
SALARY ADJUSTMENT**

<u>Totals</u>							
<u>Name</u>	<u>Position</u>	<u>Current Salary</u>	<u>2007 Overtime</u>	<u>Total</u>	<u>Salary 3.5% Increase</u>	<u>Total Pro Forma Salary</u>	
Alday, Christopher	Meter Reader	\$24,045	\$0	\$24,045	\$842	\$24,886	
Alday, James	Operator	32,739	1,431	34,170	1,196	35,366	
Anderson, Daniel	Operator	42,474	3,788	46,262	1,619	47,881	
Austin Jr, Arthur	Field Technician	33,654	607	34,261	1,199	35,460	
Bailey, Alan	Operator	36,421	1,893	38,314	1,341	39,655	
Becker, Jeffrey	Operator	43,014	1,830	44,844	1,570	46,414	
Bishop, Alvin	Operator	27,685	2,843	30,528	1,068	31,596	
Blasco, Christopher	Meter Reader	29,765	352	30,117	1,054	31,171	
Boersma, David	Operator	37,051	2,301	39,352	1,377	40,730	
Bonagura, John	Business Manager	69,798	-	69,798	2,443	72,241	
Brown, Donna	Meter Reader	23,920	-	23,920	837	24,757	
Buono, Robert	Operator	35,880	2,074	37,954	1,328	39,283	
Callahan, Robert	Operator	31,366	-	31,366	1,098	32,464	
Cardinal, Anthony	Operator	32,302	405	32,708	1,145	33,852	
Carver, Nathaniel	Project Manager	64,272	-	64,272	2,250	66,522	
Chard, Ronald	Cross Connection Specialist	35,526	1,180	36,706	1,285	37,991	
Coates, Bill	Area Manager	60,610	-	60,610	2,121	62,731	
Coffee Jr., John	Operator	33,426	4,404	37,830	1,324	39,154	
Cook, James	Lead Operator	41,101	4,369	45,469	1,591	47,061	
Cooler, Ronald	Operator	34,445	4,220	38,664	1,353	40,018	
Cooper, Robert	Operator	39,853	819	40,672	1,424	42,095	
Davis, Neville	Field Technician (PT)	30,139	158	30,297	1,060	31,358	
Devers, Joe	Lead Operator	46,800	1,451	48,251	1,689	49,940	
Dodd, Donald	Lead Operator	41,600	300	41,900	1,467	43,367	
Durham, Rick	Regional Vice President	140,000	-	140,000	4,900	144,900	
Ebert, Shawn	Field Technician	27,914	1,493	29,406	1,029	30,435	
Eskew, James	Operator	40,830	6,779	47,610	1,666	49,276	
Eubanks, Brian	Operator	37,051	2,301	39,352	1,377	40,730	
Finch, Allan	Operator	32,885	1,476	34,361	1,203	35,563	
Finehirsh, Jeffrey	Lead Operator	33,654	2,485	36,140	1,265	37,404	
Flynn, Patrick	Regional Director	118,679	-	118,679	4,154	122,832	
Franklin, Kennedy	Field Technician	30,285	171	30,456	1,066	31,522	
Galarza, Richard	Field Technician	28,122	2,394	30,515	1,068	31,583	

**2007 TY FL RATE CASES
SALARY ADJUSTMENT**

Garcia Jr, Ismael	Operator	40,373	6,331	46,704	1,635	48,338
Gentilucci, Domenic	Area Manager	54,079	-	54,079	1,893	55,971
Godwin, Patrick	Lead Operator	43,098	8,862	51,960	1,819	53,779
Gongre, Bryan	Regional Manager	80,648	-	80,648	2,823	83,471
Gosnell, Scotty	Project Manager	62,700	-	62,700	2,195	64,895
Grainger Jr, Leroy	Field Technician (PT)	30,139	158	30,297	1,060	31,358
Gunther, Mathew	Operator	35,797	4,522	40,319	1,411	41,730
Habery, Stephen	Lead Operator	54,579	1,041	55,620	1,947	57,567
Hamilton, Don	Operator	34,362	1,228	35,590	1,246	36,835
Hampton, Jerome	Operator	39,187	1,790	40,977	1,434	42,411
Haws, Scotty	Safety Manager	73,673	-	73,673	2,579	76,252
Hogue, Raymond	Operator	37,939	2,147	40,086	1,403	41,489
Hollister, Jimmie	Field Technician	27,955	1,866	29,822	1,044	30,865
Holsapple, Roger	Lead Operator	42,973	10,691	53,663	1,878	55,542
Keys, Thomas	Lead Operator	48,422	1,086	49,509	1,733	51,241
Kuhns, Joseph	Lead Operator	43,930	4,109	48,039	1,681	49,720
Leard, Mark	Field Technician	27,997	1,394	29,391	1,029	30,420
Learned, Scott	Field Technician	27,706	505	28,211	987	29,198
Lorenzo, Alexander	Operator	37,315	3,729	41,045	1,437	42,481
Marinelli, John	Field Supervisor	62,308	-	62,308	2,181	64,489
McPhee, Allison	Lead Operator	41,205	2,185	43,390	1,519	44,909
Morrell, Matthew	Field Technician	27,768	1,893	29,661	1,038	30,699
Neal, William	Area Manager	58,970	-	58,970	2,064	61,034
Overton, Michael	Field Technician	37,773	1,047	38,820	1,359	40,178
Parrish, Raymond	Operator	35,568	1,860	37,428	1,310	38,738
Pennington, Jonathan	Field Technician	27,040	1,022	28,062	982	29,044
Pfouts, Steve	Operator	42,370	2,155	44,525	1,558	46,083
Phillips, Christopher	Operator	33,925	-	33,925	1,187	35,112
Pinder, Jeffrey	Field Supervisor	45,427	3,504	48,931	1,713	50,644
Powell, Trevor	Operator	34,445	2,061	36,506	1,278	37,784
Raines, Craig	Lead Operator	42,182	2,583	44,766	1,567	46,333
Remigio, Roberto	Meter Reader	24,190	84	24,274	850	25,124
Roberts Jr., Eddie	Operator	41,413	1,806	43,219	1,513	44,732
Schneider, Keith	Operator	34,590	632	35,222	1,233	36,455
Schultz, Kevin	Field Technician	30,139	383	30,522	1,068	31,591
Schwades, Charles	Area Manager	54,252	-	54,252	1,899	56,151

2007 TY FL RATE CASES
SALARY ADJUSTMENT

Shoffstall, David	Lead Operator	41,662	4,439	46,101	1,614	47,715
Shue, Mickey	Field Technician	36,878	1,015	37,893	1,326	39,220
Sillitoe, Kathy	Area Manager	58,981	-	58,981	2,064	61,046
Sillitoe, Terry	Operator (PT)	32,302	-	32,302	1,131	33,433
Smith, Donald	Field Technician	33,446	1,047	34,494	1,207	35,701
Stefano, Barry	Field Technician	31,491	852	32,343	1,132	33,475
Stewart, Malcolm	Area Manager	62,084	-	62,084	2,173	64,257
Sudol, Corey	Lead Operator	39,000	4,375	43,375	1,518	44,893
Swegheimer, James	Operator	46,259	1,305	47,564	1,665	49,229
Szczepkowski, Stephen	Operator	44,054	583	44,638	1,562	46,200
Taylor, Kenneth	Operator	30,846	770	31,616	1,107	32,723
Trant, David	Field Technician	27,997	332	28,328	991	29,320
Tzareff, Paul	Field Technician	25,958	1,881	27,839	974	28,814
Vanmeter Jr, Nathan	Lead Operator	40,851	1,102	41,953	1,468	43,422
Wakefield, Roland	Lead Operator	43,680	-	43,680	1,529	45,209
Watkins, Cedric	Field Technician	31,949	210	32,159	1,126	33,285
White, Ronald	Field Supervisor	45,178	1,888	47,066	1,647	48,713
Wierzbicki, Anthony	Project Manager	70,516	-	70,516	2,468	72,984
Williams, Elisa	Operator	40,144	2,772	42,916	1,502	44,418
Wilson, Michael	Regional Manager	79,002	-	79,002	2,765	81,767
Woodside, Michael	Operator (PT)	37,648	53	37,701	1,320	39,020
Worrell, David	Operator	37,440	837	38,277	1,340	39,617
Wright, Jason	Operator	38,646	4,251	42,897	1,501	44,399
Wright, Thomas	Field Technician	33,259	23	33,282	1,165	34,447
Abbott, Loretta	Office Clerk (1)	29,328	3,645	32,973	1,154	34,128
Bennett, Kimberly	Customer Service Representative (1)	29,536	4,568	34,104	1,194	35,298
Ceballos, Isabel	Customer Service Representative (1)	28,683	3,574	32,257	1,129	33,386
Chandler, Matthew	Accounts Receivable Clerk (1)	30,867	538	31,405	1,099	32,504
Christian, Elise	Customer Service Representative (1)	50,731	3,025	53,756	1,881	55,638
Dipasquale, Susan	Staff Assistant (1)	30,139	-	30,139	1,055	31,194
Hanks, Peggy	Office Clerk (1)	29,120	-	29,120	1,019	30,139
Mayeski, Lorie	Customer Service Representative (1)	33,783	3,878	37,662	1,318	38,980
Loeffel, Leanne	Customer Service Representative (1)	33,783	3,878	37,662	1,318	38,980
Noell, Sandra	Office Clerk (1)	29,952	-	29,952	1,048	31,000
Patricio, Rheginald	Accounts Receivable Clerk (1)	30,867	538	31,405	1,099	32,504
Paulk, Stella	Customer Service Representative (1)	34,840	4,332	39,172	1,371	40,543

2007 TY FL RATE CASES
SALARY ADJUSTMENT

Raponi, Ann	Office Clerk (1)	32,677	1,964	34,641	1,212	35,853
Sasic, Karen	Office Manager (1)	60,349	-	60,349	2,112	62,461
Sillitoe, Jacqueline	Customer Service Representative (1)	25,126	3,892	29,019	1,016	30,034
Trovinger, Ferrellyn	Accounts Payable Clerk (1)	32,240	5,160	37,400	1,309	38,709
Arnoux, Diane	Payroll Support	51,750	1,335	53,085	1,858	54,943
Barrett, Jason	Regulatory Accountant	49,300	-	49,300	1,726	51,026
Bell, William	Operations Director	82,800	-	82,800	2,898	85,698
Casados Jr, Jimmy	IT Manager	105,040	-	105,040	3,676	108,716
Chang, Tae	Accounts Payable Clerk (PT)	27,040	-	27,040	946	27,986
Chlebowicz, Agnes	Administrative Assistant	35,360	-	35,360	1,238	36,598
Crossett, Lisa	Chief Operations Officer	203,500	-	203,500	7,123	210,623
Dann, Brian	IT Specialist	51,000	-	51,000	1,785	52,785
Dave, Hardik	IT Specialist	41,496	2,132	43,628	1,527	45,155
Di Marca, Michelle	Senior Accountant	66,885	-	66,885	2,341	69,226
Dryjanski, Michael	Regulatory Accounting Manager	99,552	-	99,552	3,484	103,036
Duggan, Michael	Accountant	50,000	-	50,000	1,750	51,750
Federico, Antoinette	Accounts Payable Manager	57,000	-	57,000	1,995	58,995
Friedman, Avelina	Account Manager	51,418	7,981	59,398	2,079	61,477
Georgiev, Lena	Regulatory Manager	79,695	-	79,695	2,789	82,484
Gomez, Samuel	Data Entry Clerk	38,397	450	38,847	1,360	40,207
Granite, Deborah	Bill Clerk	49,379	4,935	54,314	1,901	56,215
Guidice, Joyce	Benefits Specialist	53,830	841	54,671	1,913	56,585
Harrell, Janice	Accounts Payable Clerk	35,006	3,326	38,332	1,342	39,674
Harris, Khalifat	Operations Analyst	62,499	-	62,499	2,187	64,686
Haynes Jr, John	Director of Finance	125,000	-	125,000	4,375	129,375
Hopkins, John	Training and Development Manager	90,000	-	90,000	3,150	93,150
Hoy, John	Chief Regulatory Officer	191,500	-	191,500	6,703	198,203
Kazlo, Allen	Director of Accounting	125,000	-	125,000	4,375	129,375
Kim, Christine	Accounting Manager	91,413	-	91,413	3,199	94,612
Krugler, Adrienne	Customer Service Representative Manager	66,353	-	66,353	2,322	68,676
Krugman, Stacy	Executive Assistant	67,275	-	67,275	2,355	69,630
Lingeman, Samuel	Financial Analyst	55,600	-	55,600	1,946	57,546
Lubertozzi, Steven	Chief Financial Officer	191,500	-	191,500	6,703	198,203
Luppino, Nancy	Account Manager	50,003	491	50,494	1,767	52,262
Luppino, Phyllis	Account Manager	42,744	6,582	49,326	1,726	51,052
Martinov, Slobodan	Accountant	50,000	-	50,000	1,750	51,750

2007 TY FL RATE CASES
SALARY ADJUSTMENT

Marzouk, Michelle	Administrative Clerk (PT)	31,075	-	31,075	1,088	32,163
Matthews, Mary	Billing Specialist	60,736	44	60,780	2,127	62,907
McGrain, Pamela	Data Specialist	51,189	2,630	53,819	1,884	55,702
McLean, Pamela	Payroll Support	54,400	-	54,400	1,904	56,304
Miranda, Margarita	Account Manager	41,142	2,882	44,024	1,541	45,565
Neyzelman, Dimitry	Senior Regulatory Accountant	72,582	-	72,582	2,540	75,123
Ostler, Tom	IT Manager	110,000	-	110,000	3,850	113,850
Pannos, Nicholas	IT Specialist	40,997	850	41,846	1,465	43,311
Paule, Nancy	Receptionist	35,048	180	35,228	1,233	36,461
Pietras, Victoria	Senior Accountant	60,000	-	60,000	2,100	62,100
Povich, Erin	Regulatory Accountant	53,061	-	53,061	1,857	54,918
Rochow, Michelle	Regulatory Accountant	57,478	-	57,478	2,012	59,490
Rose, Kendra	Safety Coordinator	67,600	-	67,600	2,366	69,966
Scherer, William	Tax Accountant	75,501	-	75,501	2,643	78,143
Schiopu, Mircea	Mail Clerk	34,216	2,739	36,955	1,293	38,249
Schumacher, Lawrence	President	349,300	-	349,300	12,226	361,526
Serrill III, George	Project Manager	77,200	-	77,200	2,702	79,902
Shrake, Brian	Regulatory Accountant	45,562	-	45,562	1,595	47,157
Simmons, Rodney	Office Specialist	62,400	-	62,400	2,184	64,584
Smutny Jr., Thomas	Systems Specialist	61,050	-	61,050	2,137	63,187
Sowell, George	Accounting Manager	72,500	-	72,500	2,537	75,037
Stone, Leslie	Executive Assistant	63,800	-	63,800	2,233	66,033
Stover, John	General Counsel	207,000	-	207,000	7,245	214,245
Sudduth, Donald	Business Director	160,700	-	160,700	5,624	166,324
Triggiani, Elizabeth	Human Resources Generalist	39,000	907	39,907	1,397	41,304
Valrie, Lawanda	Administrative Clerk	29,994	-	29,994	1,050	31,043
Weeks, Kirsten	Regulatory Accounting Manager	81,510	-	81,510	2,853	84,363
Williams, John	Director of Governmental Affairs	102,000	-	102,000	3,570	105,570
Yap Jr., Lowell	Regulatory Accountant	42,436	-	42,436	1,485	43,921
Yount, Darrin	Director of Strategic Planning	106,605	-	106,605	3,731	110,336
Zawadzki, Diane	Operations Analyst	69,966	-	69,966	2,449	72,415
		<u>\$9,338,425</u>	<u>\$227,233</u>	<u>\$9,565,658</u>	<u>\$334,798</u>	<u>\$9,900,456</u>

2007 TY FL RATE CASES
SALARY ADJUSTMENT

Tierra Verde Utilities, Inc.

<u>Name</u>	<u>Position</u>	<u>Current Salary</u>	<u>2007 Overtime</u>	<u>Total</u>	<u>Salary 3% Increase</u>	<u>Total Pro Forma Salary</u>
Alday, Christopher	Meter Reader					
Alday, James	Operator					
Anderson, Daniel	Operator					
Austin Jr, Arthur	Field Technician					
Bailey, Alan	Operator					
Becker, Jeffrey	Operator					
Bishop, Alvin	Operator					
Blasco, Christopher	Meter Reader					
Boersma, David	Operator					
Bonagura, John	Business Manager	1,623	-	1,623	57	1,680
Brown, Donna	Meter Reader					
Buono, Robert	Operator	15,025	869	15,894	556	16,450
Callahan, Robert	Operator					
Cardinal, Anthony	Operator					
Carver, Nathaniel	Project Manager					
Chard, Ronald	Cross Connection Specialist					
Coates, Bill	Area Manager					
Coffee Jr., John	Operator					
Cook, James	Lead Operator					
Cooler, Ronald	Operator					
Cooper, Robert	Operator					
Davis, Neville	Field Technician (PT)					
Devers, Joe	Lead Operator					
Dodd, Donald	Lead Operator					
Durham, Rick	Regional Vice President	3,256	-	3,256	114	3,370
Ebert, Shawn	Field Technician					
Eskew, James	Operator					
Eubanks, Brian	Operator					
Finch, Allan	Operator					
Finehirsh, Jeffrey	Lead Operator					
Flynn, Patrick	Regional Director	3,413	-	3,413	119	3,533
Franklin, Kennedy	Field Technician	5,096	29	5,125	179	5,304
Galarza, Richard	Field Technician					

**2007 TY FL RATE CASES
SALARY ADJUSTMENT**

Garcia Jr, Ismael	Operator					
Gentilucci, Domenic	Area Manager					
Godwin, Patrick	Lead Operator					
Gongre, Bryan	Regional Manager					
Gosnell, Scotty	Project Manager					
Grainger Jr, Leroy	Field Technician (PT)					
Gunther, Mathew	Operator					
Habery, Stephen	Lead Operator					
Hamilton, Don	Operator					
Hampton, Jerome	Operator					
Haws, Scotty	Safety Manager	1,713	-	1,713	60	1,773
Hogue, Raymond	Operator					
Hollister, Jimmie	Field Technician					
Holsapple, Roger	Lead Operator					
Keys, Thomas	Lead Operator					
Kuhns, Joseph	Lead Operator					
Leard, Mark	Field Technician					
Learned, Scott	Field Technician					
Lorenzo, Alexander	Operator					
Marinelli, John	Field Supervisor					
McPhee, Allson	Lead Operator					
Morrell, Matthew	Field Technician					
Neal, William	Area Manager	7,090	-	7,090	248	7,339
Overton, Michael	Field Technician					
Parrish, Raymond	Operator					
Pennington, Jonathan	Field Technician					
Pfouts, Steve	Operator					
Phillips, Christopher	Operator					
Pinder, Jeffrey	Field Supervisor					
Powell, Trevor	Operator					
Raines, Craig	Lead Operator					
Remigio, Roberto	Meter Reader					
Roberts Jr., Eddie	Operator					
Schneider, Keith	Operator					
Schultz, Kevin	Field Technician					
Schwades, Charles	Area Manager					

**2007 TY FL RATE CASES
SALARY ADJUSTMENT**

Shoffstall, David	Lead Operator					
Shue, Mickey	Field Technician					
Sillitoe, Kathy	Area Manager					
Sillitoe, Terry	Operator (PT)					
Smith, Donald	Field Technician					
Stefano, Barry	Field Technician					
Stewart, Malcolm	Area Manager					
Sudol, Corey	Lead Operator					
Swegheimer, James	Operator					
Szczepkowski, Stephen	Operator					
Taylor, Kenneth	Operator					
Trant, David	Field Technician					
Tzareff, Paul	Field Technician					
Vanmeter Jr, Nathan	Lead Operator					
Wakefield, Roland	Lead Operator					
Watkins, Cedric	Field Technician					
White, Ronald	Field Supervisor					
Wierzbicki, Anthony	Project Manager					
Williams, Elisa	Operator					
Wilson, Michael	Regional Manager					
Woodside, Michael	Operator (PT)					
Worrell, David	Operator	4,995	112	5,106	179	5,285
Wright, Jason	Operator					
Wright, Thomas	Field Technician					
Abbott, Loretta	Office Clerk (1)	682	85	767	27	794
Bennett, Kimberly	Customer Service Representative (1)	687	106	793	28	821
Ceballos, Isabel	Customer Service Representative (1)	667	83	750	26	777
Chandler, Matthew	Accounts Receivable Clerk (1)	718	13	730	26	756
Christian, Elise	Customer Service Representative (1)	1,180	70	1,250	44	1,294
Dipasquale, Susan	Staff Assistant (1)	701	-	701	25	726
Hanks, Peggy	Office Clerk (1)	677	-	677	24	701
Mayeski, Lorie	Customer Service Representative (1)	786	90	876	31	907
Loeffel, Leanne	Customer Service Representative (1)	786	90	876	31	907
Noell, Sandra	Office Clerk (1)	697	-	697	24	721
Patricio, Rhexinald	Accounts Receivable Clerk (1)	718	13	730	26	756
Paulk, Stella	Customer Service Representative (1)	810	101	911	32	943

**2007 TY FL RATE CASES
SALARY ADJUSTMENT**

Raponi, Ann	Office Clerk (1)	760	46	806	28	834
Sasic, Karen	Office Manager (1)	1,404	-	1,404	49	1,453
Sillitoe, Jacqueline	Customer Service Representative (1)	584	91	675	24	699
Trovinger, Ferrellyn	Accounts Payable Clerk (1)	750	120	870	30	900
Arnoux, Diane	Payroll Support	432	11	443	15	458
Barrett, Jason	Regulatory Accountant					
Bell, William	Operations Director	690	-	690	24	715
Casados Jr, Jimmy	IT Manager	876	-	876	31	907
Chang, Tae	Accounts Payable Clerk (PT)	225	-	225	8	233
Chlebowicz, Agnes	Administrative Assistant	295	-	295	10	305
Crossett, Lisa	Chief Operations Officer	1,697	-	1,697	59	1,756
Dann, Brian	IT Specialist	425	-	425	15	440
Dave, Hardik	IT Specialist	346	18	364	13	377
Di Marca, Michelle	Senior Accountant	558	-	558	20	577
Dryjanski, Michael	Regulatory Accounting Manager					
Duggan, Michael	Accountant	417	-	417	15	432
Federico, Antoinette	Accounts Payable Manager	475	-	475	17	492
Friedman, Avelina	Account Manager	429	67	495	17	513
Georgiev, Lena	Regulatory Manager					
Gomez, Samuel	Data Entry Clerk	320	4	324	11	335
Granite, Deborah	Bill Clerk	412	41	453	16	469
Guidice, Joyce	Benefits Specialist	449	7	456	16	472
Harrell, Janice	Accounts Payable Clerk	292	28	320	11	331
Harris, Khalifat	Operations Analyst	521	-	521	18	539
Haynes Jr, John	Director of Finance	1,042	-	1,042	36	1,079
Hopkins, John	Training and Development Manager	750	-	750	26	777
Hoy, John	Chief Regulatory Officer	1,597	-	1,597	56	1,653
Kazlo, Allen	Director of Accounting	1,042	-	1,042	36	1,079
Kim, Christine	Accounting Manager	762	-	762	27	789
Krugler, Adrienne	Customer Service Representative Manager	553	-	553	19	573
Krugman, Stacy	Executive Assistant	561	-	561	20	581
Lingeman, Samuel	Financial Analyst	464	-	464	16	480
Lubertozzi, Steven	Chief Financial Officer	1,597	-	1,597	56	1,653
Luppino, Nancy	Account Manager	417	4	421	15	436
Luppino, Phyllis	Account Manager	356	55	411	14	426
Martinov, Slobodan	Accountant	417	-	417	15	432

2007 TY FL RATE CASES
SALARY ADJUSTMENT

Marzouk, Michelle	Administrative Clerk (PT)	259	-	259	9	268
Matthews, Mary	Billing Specialist	506	0	507	18	525
McGrain, Pamela	Data Specialist	427	22	449	16	464
McLean, Pamela	Payroll Support	454	-	454	16	470
Miranda, Margarita	Account Manager	343	24	367	13	380
Neyzelman, Dmitry	Senior Regulatory Accountant					
Ostler, Tom	IT Manager	917	-	917	32	949
Pannos, Nicholas	IT Specialist	342	7	349	12	361
Paule, Nancy	Receptionist	292	1	294	10	304
Pietras, Victoria	Senior Accountant	500	-	500	18	518
Povich, Erin	Regulatory Accountant	1,234	-	1,234	43	1,277
Rochow, Michelle	Regulatory Accountant	1,337	-	1,337	47	1,384
Rose, Kendra	Safety Coordinator	564	-	564	20	583
Scherer, William	Tax Accountant	630	-	630	22	652
Schiopu, Mircea	Mail Clerk	285	23	308	11	319
Schumacher, Lawrence	President	2,913	-	2,913	102	3,015
Serrill III, George	Project Manager	644	-	644	23	666
Shrake, Brian	Regulatory Accountant					
Simmons, Rodney	Office Specialist	520	-	520	18	539
Smutny Jr., Thomas	Systems Specialist	509	-	509	18	527
Sowell, George	Accounting Manager	605	-	605	21	626
Stone, Leslie	Executive Assistant	532	-	532	19	551
Stover, John	General Counsel	1,726	-	1,726	60	1,787
Sudduth, Donald	Business Director	1,340	-	1,340	47	1,387
Triggiani, Elizabeth	Human Resources Generalist	325	8	333	12	344
Valrie, Lawanda	Administrative Clerk	250	-	250	9	259
Weeks, Kirsten	Regulatory Accounting Manager	1,896	-	1,896	66	1,962
Williams, John	Director of Governmental Affairs	851	-	851	30	880
Yap Jr., Lowell	Regulatory Accountant					
Yount, Darrin	Director of Strategic Planning	889	-	889	31	920
Zawadzki, Diane	Operations Analyst	583	-	583	20	604
		\$94,911	\$2,235	\$97,146	\$3,400	\$100,546

**2007 TY FL RATE CASES
CAPITALIZED TIME ADJUSTMENT**

w/p b

Tierra Verde Utilities, Inc.

Total Per Book Salaries	\$35,701
Total Per Book Operator Salaries	14,050
Percentage of Operator to Total	39.35%
Per Book Operator Salaries	\$14,050
Per Book Operator Payroll Taxes	1,128
Per Book Operator Benefits	2,108
	<u>\$17,286</u>
Per Book Capitalized Time	(\$3,209)
Per Book Operator Payroll	17,286
Percentage of Total Payroll to Plant	<u>18.56%</u>
Pro Forma Operator Payroll	\$58,023
Percentage of Total Payroll to Plant	18.56%
Pro Forma Capitalized Time	<u><u>(\$10,770)</u></u>

ERC COUNT 12/07
ALL UI OPERATING COMPANIES

w/p c-1

<u>State</u>	<u>System</u>	<u>ERC Count (L)</u>	<u>Percentage to Total UI</u>		
Illinois Companies					
014	Camelot	W	216.0	0.07%	
014	Camelot	S	215.0	0.07%	0.15%
018	Charmar	W	53.0	0.02%	0.02%
022	Cherry Hill	W	257.6	0.09%	0.09%
025	Holiday Hills	W	242.0	0.08%	0.08%
026	Clarendon	W	362.9	0.13%	0.13%
027	Westlake	W	432.6	0.15%	
027	Westlake	S	422.8	0.15%	0.30%
034	County Line	W	117.4	0.04%	0.04%
038	Del Mar	W	75.5	0.03%	0.03%
042	Ferson Creek	W	382.0	0.13%	
042	Ferson Creek	S	374.0	0.13%	0.26%
046	Galena Territory	W	2,186.9	0.75%	
046	Galena Territory	S	818.2	0.28%	1.04%
048	Harbor Ridge	W	323.0	0.11%	
048	Harbor Ridge	S	319.0	0.11%	0.22%
049	Great Northern	W	361.0	0.12%	0.12%
050	Killarney	W	352.0	0.12%	0.12%
066	Northern Hills	W	172.0	0.06%	
066	Northern Hills	S	185.0	0.06%	0.12%
070	Lake Marian	W	293.0	0.10%	0.10%
078	Wildwood Water Serv Co	W	195.0	0.07%	0.07%
082	Valentine	W	70.0	0.02%	0.02%
086	Walk-up Woods	W	220.0	0.08%	0.08%
090&062	Whisp.Hills/Pist./Sun	W	2,352.5	0.81%	0.81%
096	Medina	S	475.2	0.16%	0.16%
098	Cedar Bluff	S	131.0	0.05%	0.05%
011	Apple Canyon Usage	W	895.0	0.31%	
010	Apple Canyon Avail	A	1,784.0	0.62%	0.92%
055	Lake Holiday Usage	W	1,869.0	0.64%	
054	Lake Holiday Avail	W	226.0	0.08%	0.72%
059	Lake Wildwood Usage	W	472.5	0.16%	
058	Lake Wildwood Avail	W	951.0	0.33%	0.49%
Total Illinois			17,802.1	6.14%	6.14%
Indiana Companies					
280+282	Twin Lakes	W	3,127.1	1.08%	
280+282	Twin Lakes	S	3,068.6	1.06%	2.14%

	151	Indiana Water Service	W	1,858.0	0.64%	0.64%
	150/149	WSC of Indiana	W	200.9	0.07%	
	150/149	WSC of Indiana	S	205.9	0.07%	0.14%
		Total Indiana		8,460.5	2.92%	2.92%
Ohio Companies						
	246	Holiday Service - Usage	W	439.0	0.15%	
	245	Holiday Service - Availability		538.0	0.19%	0.34%
		Total Ohio		977.0	0.34%	0.34%
Kentucky Companies						
		WSCK				
	162	Clinton	W	783.4	0.27%	
	170	Middlesborough	W	6,601.7	2.28%	2.55%
		Total Kentucky		7,385.1	2.55%	2.55%
Florida Companies						
	640	Miles Grant	W	1,122.1	0.39%	
	640	Miles Grant	S	1,055.6	0.36%	0.75%
	646	Tierre Verde	S	2,416.9	0.83%	0.83%
	645	Mid-County	S	3,354.6	1.16%	1.16%
	641	Lake Placid	W	138.9	0.05%	
	641	Lake Placid	S	136.9	0.05%	0.10%
	643	Eastlake	W	910.8	0.31%	
	643	Eastlake	S	872.8	0.30%	0.62%
	644	Pebble Creek	W	1,476.5	0.51%	
	644	Pebble Creek	S	1,423.5	0.49%	1.00%
	647	Alafaya	S	7,268.9	2.51%	2.51%
	648	Longwood	S	1,779.0	0.61%	0.61%
	649	Wedgefield	W	1,549.8	0.53%	
	649	Wedgefield	S	1,526.8	0.53%	1.06%
	672	Cypress Lakes	W	1,216.5	0.42%	
	672	Cypress Lakes	S	1,123.3	0.39%	0.81%
	673	Eagle Ridge	S	1,618.1	0.56%	
	674	Cross Creek	S	908.0	0.31%	0.87%
	680	Sanlando	W	11,857.7	4.09%	
	680	Sanlando	S	9,139.5	3.15%	7.24%
	690	Sandalhaven	S	1,043.2	0.36%	0.36%
	694	Bayside	W	240.4	0.08%	
	694	Bayside	S	241.2	0.08%	0.17%
	695	South Gate	W	5,726.3	1.98%	1.98%
	699	Sandy Creek	W	198.8	0.07%	
	699	Sandy Creek	S	167.0	0.06%	0.13%
	693	Labrador	W	792.3	0.27%	
	693	Labrador	S	775.3	0.27%	0.54%
	691	Pennbrooke	W	1,459.5	0.50%	
	691	Pennbrooke	S	1,243.0	0.43%	0.93%
	692	Hutchinson Island/Irrigation	W	205.7	0.07%	

692	Hutchinson Island	S	176.2	0.06%	0.13%
3101	ACME Water Supply	W	160.5	0.06%	0.06%
	Lake Utility Services, Inc.				
628	Clermont	W	205.0	0.07%	
631	Amberhill	W	754.0	0.26%	
632	Highland Point	W	48.5	0.02%	
633	The Oranges	W	99.0	0.03%	
634	Lake Ridge	W	131.0	0.05%	
636	Vistas	W	978.6	0.34%	
661	Crescent Bay	W	93.0	0.03%	
662	Crescent West	W	100.0	0.03%	
663	Four Lakes	W	65.0	0.02%	
664	Lake Saunders Acres	W	45.0	0.02%	
665	Lake Crescent Hills	W	127.0	0.04%	
666	Preston Cove	W	105.0	0.04%	
667&668	South Clermont (EDB)	W	2,806.1	0.97%	
675	Lake Groves	W	2,804.3	0.97%	
675	Lake Groves	S	2,744.8	0.95%	3.83%
	Utilities, Inc. of Florida				
602	Weathersfield	W	691.0	0.24%	
602	Weathersfield	S	685.5	0.24%	
604	Oakland Shores	W	228.5	0.08%	
606	Little Wekiva	W	61.0	0.02%	
608	Park Ridge	W	98.0	0.03%	
610	Phillips Section	W	80.0	0.03%	
612	Crystal Lake	W	172.0	0.06%	
613	Bartelt Wis Bar	W	163.5	0.06%	
613	Bartelt Wis Bar	S	162.0	0.06%	
614	Ravenna Park/Lincoln Hts.	W	349.5	0.12%	
614	Ravenna Park/Lincoln Hts.	S	249.5	0.09%	
615	Bartelt Buena Vista	W	1,074.8	0.37%	
616	Bear Lake Manor	W	223.5	0.08%	
618	Jansen	W	252.5	0.09%	
620	Crescent Hts	W	277.5	0.10%	
621	Davis Shores	W	43.0	0.01%	
622	Golden Hills-BFF(bulk)	S	8.0	0.00%	
623	Trailwoods	W	299.0	0.10%	
623	Trailwoods	S	293.0	0.10%	
624	Oakland Hills	W	181.0	0.06%	
624	Oakland Hills	S	180.0	0.06%	
626	Summertree	S	1,031.0	0.36%	
626	Summertree	W	1,219.0	0.42%	
629	Orangewood	W	560.3	0.19%	
630	Golden Hills	W	448.6	0.15%	
635	Crownwood	W	81.8	0.03%	
635	Crownwood	S	58.8	0.02%	
637	Lake Tarpon	W	430.9	0.15%	3.31%
	Total Florida		84,035.1	28.99%	28.99%

Louisiana Companies

	Utilities, Inc. of Louisiana				
771	North Park/River Oaks	W	1,185.0	0.41%	
771	North Park/River Oaks	S	1,129.5	0.39%	
773&776	Arrowwood	W	2,869.9	0.99%	
773&776	Arrowwood	S	2,545.9	0.88%	
774	Greenbrier	W	849.3	0.29%	
774	Greenbrier	S	726.3	0.25%	
775	Ingram Estates	W	254.0	0.09%	
775	Ingram Estates	S	253.0	0.09%	3.39%
	Louisiana Water Service, Inc.				
751	Woodridge	W	511.5	0.18%	
751	Woodridge	S	495.5	0.17%	
752	Kingspoint	W	2,005.3	0.69%	
752	Kingspoint	S	1,993.3	0.69%	
753	Lake Village	W	674.5	0.23%	

753	Lake Village	S	667.0	0.23%	
754	Huntwyck	W	669.5	0.23%	
754	Huntwyck	S	669.5	0.23%	
755	Quail Ridge	W	379.0	0.13%	
755	Quail Ridge	S	358.0	0.12%	
756	Magnolia Forest/Rocket Ranch	W	544.8	0.19%	
756	Magnolia Forest/Rocket Ranch	S	526.0	0.18%	
757	Frenchman's Estates	W	53.5	0.02%	
758	Village Acadian	W	49.4	0.02%	
758	Village Acadian	S	43.4	0.01%	
759	Oakmont	W	164.0	0.06%	
759	Oakmont	S	160.0	0.06%	
764	Pirates Harbor	W	104.0	0.04%	3.47%
Total Louisiana			19,881.1	6.86%	6.86%

Maryland Companies

Greenridge Utilities, Inc.					
205	Greenridge	W	847.0	0.29%	
208	Vista	W	81.0	0.03%	0.32%
210	Provinces	W	1,505.0	0.52%	0.52%
Maryland Water Service, Inc.					
215	Pinto	W	1,079.6	0.37%	
215	Pinto	S	1,072.4	0.37%	
216	Highland Estates	W	37.0	0.01%	0.76%
Total Maryland			4,622.0	1.59%	1.59%

Virginia Companies

212	Colchester	S	169.0	0.06%	0.06%
224+225	Massanutten usage	W	2,424.3	0.84%	
224+225	Massanutten usage	S	2,212.6	0.76%	
226	Massanutten availability W		216.0	0.07%	
226	Massanutten availability S		216.0	0.07%	1.75%
Total Virginia			5,237.9	1.81%	1.81%

Pennsylvania Companies

250	Utilities, Inc. of Pennsylvania	S	2,161.0	0.75%	0.75%
251	Westgate	W	741.5	0.26%	0.26%
255	Penn Estates Usage	W	1,664.0	0.57%	
255	Penn Estates Usage	S	1,664.0	0.57%	
256	Penn Estates Availability	W	66.0	0.02%	
256	Penn Estates Availability	S	66.0	0.02%	1.19%
Total Pennsylvania			6,362.5	2.20%	2.20%

New Jersey Companies

270	Montague Water	W	791.0	0.27%	
271	Montague Sewer	S	267.5	0.09%	0.37%
Total New Jersey			1,058.5	0.37%	0.37%

Arizona Companies

935	Bermuda	W	8,529.4	2.94%	2.94%
Total Arizona			8,529.4	2.94%	2.94%

Nevada Companies

110&112	Spring Creek	W	4,063.3	1.40%	
110&112	Spring Creek	S	123.8	0.04%	1.44%
140	Central NV	W	6,813.5	2.35%	

140	Central NV	S	3,877.0	1.34%	3.69%
120	Utilities Inc of Nevada	W	3,188.5	1.10%	1.10%
123	Sky Ranch	W	579.0	0.20%	0.20%
	Total Nevada		18,645.1	6.43%	6.43%

South Carolina Companies

Carolina Water Service, Inc.					
295	Salem Church	W	164.0	0.06%	
351	Falcon Ranches	W	97.8	0.03%	
352	Sycamore Acres	W	78.0	0.03%	
353	Westside Terrace	W	66.0	0.02%	
356	Oakwood	W	59.0	0.02%	
356	Oakwood	S	9.0	0.00%	
357	Woodsen	S	85.0	0.03%	
360	Blue Ridge	W	55.0	0.02%	
361	Calvin Acres	W	40.0	0.01%	
362	Pocalla	W	98.0	0.03%	
362	Pocalla	S	159.0	0.05%	
363	Rock Bluff	W	20.0	0.01%	
364	Laurel Meadows	W	285.0	0.10%	
364	Laurel Meadows	S	278.0	0.10%	
366	Oakland Plantation	S	305.6	0.11%	
368	Indian Forks	W	75.0	0.03%	
368	Indian Forks	S	83.0	0.03%	
369	Brighton Forest	W	135.0	0.05%	
369	Brighton Forest	S	144.0	0.05%	
370	Indian Pines	W	17.0	0.01%	
371	Rollingwood/Silver Creek	W	185.0	0.06%	
371	Rollingwood/Silver Creek	S	101.0	0.03%	
372	Hidden Valley Trailer Pk.	W	55.2	0.02%	
372	Hidden Valley Trailer Pk.	S	486.6	0.17%	
373	Smallwood Estates	W	116.0	0.04%	
373	Smallwood Estates	S	114.0	0.04%	
375	The Landings	W	162.0	0.06%	
375	The Landings	S	163.0	0.06%	
376	Harborside	W	78.8	0.03%	
376	Harborside	S	77.8	0.03%	
378	Spring Lake	W	121.0	0.04%	
378	Spring Lake	S	121.0	0.04%	
379	Palmetto Apts./Ests	S	46.2	0.02%	
380	Roosevelt Gardens	S	165.5	0.06%	
382	Hidden Valley Country Club	W	188.8	0.07%	
385	Peachtree Acres	W	48.0	0.02%	
391	Hunters Glen	W	94.5	0.03%	
401	Heatherwood	W	101.0	0.03%	
402	Idlewood	W	67.5	0.02%	
403	Springhill/Oakcrest	W	419.5	0.14%	
403	Springhill/Oakcrest	S	427.0	0.15%	
404	Lincolnshire-Whites Creek	S	248.0	0.09%	
405	40 Love Point	W	122.0	0.04%	
405	40 Love Point	S	121.0	0.04%	
406	Planter's Station	W	166.0	0.06%	
406	Planter's Station	S	164.0	0.06%	
422	Greyland Forest	W	310.0	0.11%	
422	Greyland Forest	S	306.0	0.11%	
424	Glen Village	W	211.0	0.07%	
424	Glen Village	S	206.0	0.07%	
440	North Lake Shore Pt.	S	24.0	0.01%	
441	Ballentine Cove	S	89.0	0.03%	
442	Shadowood Cove	S	115.0	0.04%	
443	Golden Pond	W	353.0	0.12%	
443	Golden Pond	S	344.0	0.12%	
444	Oak Grove Est	W	155.8	0.05%	
444	Oak Grove Est	S	158.8	0.05%	
445	Secret Cove	S	87.0	0.03%	
458	Governor's Grant	S	316.0	0.11%	
460	Riverhills Plantation	W	3,219.1	1.11%	

460	Riverhills Plantation	S	2,918.6	1.01%	
461	Lake Murray		322.5	0.11%	
461	Lake Murray	S	331.0	0.11%	
462	Stonegate	W	134.0	0.05%	
462	Stonegate	S	133.0	0.05%	
374+394	Friarsgate	S	2,826.6	0.98%	6.55%

Utilities Services of South Carolina, Inc.

1310	Parkwood	W	116.5	0.04%	
1311	Tanya Terrance	W	22.0	0.01%	
1312	Emma Terrance	W	23.0	0.01%	
1313	Lexington Estates	W	165.0	0.06%	
1314	Windy Hill	W	138.0	0.05%	
1315	Hermitage	W	14.0	0.00%	
1316	Vanarsdale	W	187.6	0.06%	
1317	Murray Park	W	46.0	0.02%	
1318	Lake Village	W	75.0	0.03%	
1319	Tanglewood	W	8.0	0.00%	
1320	Foxtrail	W	36.0	0.01%	
1321	Dutch Village (Aka Dutch Creek)	W	177.0	0.06%	
1322	Raintree Acres	W	142.0	0.05%	
1323	Murray Lodge	W	56.0	0.02%	
1324	Dutchman Shores	W	150.0	0.05%	
1325	Indian Cove	W	33.0	0.01%	
1326	Milmont Shores	W	20.0	0.01%	
1327	Arrowhead Estates	W	32.0	0.01%	
1328	Lakewood Estates	W	77.0	0.03%	
1329	Hilton Place	W	34.0	0.01%	
1330	Estates Of Hilton	W	27.0	0.01%	
1331	Plantation	W	390.0	0.13%	
1332	Springfield Acres	W	49.0	0.02%	
1333	Farrowood	W	145.0	0.05%	
1334	Harmon Estates	W	45.0	0.02%	
1335	Washington Height	W	70.0	0.02%	
1336	Oakridge Hunt Club	W	79.0	0.03%	
1337	Glenn Village	W	86.0	0.03%	
1338	Belmead	W	148.0	0.05%	
1339	Sangaree	W	57.0	0.02%	
1340	Cambridge Hills	W	87.8	0.03%	
1341	South Congaree	W	-	0.00%	
1342	Dutchman Acres	W	22.0	0.01%	
1343	Lexington Farms	W	113.6	0.04%	
1344	Charwood	W	272.0	0.09%	
1345	Charleswood	W	183.0	0.06%	
1346	Shandon	W	71.0	0.02%	
1346	Shandon	S	38.0	0.01%	
1347	Foxwood	W	232.0	0.08%	
1347	Foxwood	S	233.0	0.08%	
1348	Pleasant Hil	W	-	0.00%	
1349	Leslie Woods	W	15.0	0.01%	
1350	Leslie Dale	W	28.0	0.01%	
1351	Middlestream	W	34.0	0.01%	
1352	Riverben	W	35.0	0.01%	
1353	Carrolton Place	W	40.0	0.01%	
1354	Carrowoods	W	80.0	0.03%	
1354	Carrowoods	S	55.0	0.02%	
1355	Country Oaks	W	133.0	0.05%	
1355	Country Oaks	S	43.0	0.01%	
1356	Barney Rhett	W	43.0	0.01%	
1357	Wesleywoods	W	24.0	0.01%	
1358	Valleymere	W	22.0	0.01%	
1359	Hickory Mills	W	37.0	0.01%	
1360	Plantation	W	90.0	0.03%	
1361	Woodbridge	W	66.0	0.02%	
1362	Wintercrest	W	72.0	0.02%	
1363	Olewoods	W	27.0	0.01%	
1364	Ridgewood	W	64.0	0.02%	
1365	Olympic Acres	W	74.0	0.03%	
1366	Shiloh Quarters	W	57.0	0.02%	
1367	Southbend	W	38.0	0.01%	

1368	Windy Run	W	31.8	0.01%	
1369	Brownsboro	W	82.0	0.03%	
1370	Cameron Estates	W	28.0	0.01%	
1371	Old Farms	W	20.0	0.01%	
1372	Silver Lakes	W	27.0	0.01%	
1373	Woodwind	W	45.0	0.02%	
1374	Farm Pond	W	26.0	0.01%	
1375	Kim Acres	W	55.0	0.02%	
1376	Brown Neal	W	17.0	0.01%	
1377	Pepperidge	W	47.0	0.02%	
1378	Polly Circle	W	38.0	0.01%	
1379	Mallard Lakes	W	46.0	0.02%	
1380	Hidden Lakes	W	47.0	0.02%	
1381	Spring Lakes	W	14.0	0.00%	
1383	Calhoun Acres	W	76.0	0.03%	
1384	Nevitt Forest	W	209.0	0.07%	
1385	Naynie Builders	W	92.0	0.03%	
1386	Leon Bolt	W	100.0	0.03%	
1387	Normandy Park	W	37.0	0.01%	
1388	Dobbins Estates	W	71.0	0.02%	
1389	Hill And Dale	W	62.0	0.02%	
1390	Lakewood	W	73.0	0.03%	
1391	Edgebrook	W	18.0	0.01%	
1392	Oakwood Estates	W	52.0	0.02%	
1393	Sherwood Forest	W	33.0	0.01%	
1394	Towncreek Acres	W	107.0	0.04%	
1395	Bellmead	W	68.0	0.02%	
1396	Bridgewater	W	97.0	0.03%	
1397	Clearview	W	60.0	0.02%	
1398	Fieldcrest	W	28.0	0.01%	
1399	Greenforest	W	67.0	0.02%	
1400	Hidden Lake	W	66.0	0.02%	
1401	Surfside	W	22.0	0.01%	
1402	Purdy Shores Summer Homes	W	91.0	0.03%	2.39%
464	Creekwood	W	54.0	0.02%	
465	Cedarwood	W	120.0	0.04%	0.06%
485	Tega Cay	W	1,794.5	0.62%	
485	Tega Cay	S	1,691.0	0.58%	1.20%
United Utility Companies, Inc.					
705	Kingswood	W	25.0	0.01%	
712	Woodmont Estates	W	21.0	0.01%	
714	Trollingwood	W	49.0	0.02%	
714	Trollingwood	S	51.0	0.02%	
715	Briarcreek	S	80.8	0.03%	
716	Canterbury	S	142.0	0.05%	
717	Chamber Forest	S	95.2	0.03%	
718	Fairwood	S	88.0	0.03%	
720	River Forest	S	75.0	0.03%	
721	Stonecreek	S	181.2	0.06%	
722	Valley Brook	S	163.8	0.06%	
723	Village	S	211.0	0.07%	
724	N. Greenville Col/Valleyview	S	43.0	0.01%	
725	Highland Forest	S	86.6	0.03%	
726	Keowee Townhomes	S	-	0.00%	0.45%
Total South Carolina			30,876.6	10.65%	10.65%

Georgia Companies

Utilities, Inc. of Georgia					
264+265	Skidaway Island - Usage	W	4,426.9	1.53%	
264+265	Skidaway Island - Usage	S	4,270.9	1.47%	
262	Skidaway Island - Availability	W	430.0	0.15%	
262	Skidaway Island - Availability	S	430.0	0.15%	
266+267	Olde Atlanta	S	640.0	0.22%	3.52%
WSC of Georgia					
1268	Crestwood	W	15.0	0.01%	

1269	Bear Creek	W	136.0	0.05%	
1270	Kendalwood	W	48.0	0.02%	
1271	Riverwood	W	152.0	0.05%	
1272	Shady Grove	W	60.0	0.02%	
1273	Southlake	W	31.0	0.01%	
1274	Spenceton #1	W	20.0	0.01%	
1275	Spenceton #2	W	102.0	0.04%	
1276	Spenceton #3	W	7.0	0.00%	
1277	Talloakas	W	166.0	0.06%	
1278	Vinland	W	21.0	0.01%	
1279	Holly Springs	W	56.0	0.02%	
1280	Lake Riverside	W	253.0	0.09%	
1281	Riverwood Estates	W	31.0	0.01%	
1282	Worthy Manor	W	173.0	0.06%	
1282	Worthy Manor	S	171.0	0.06%	
1283	Big Oak Estates	W	40.0	0.01%	
1284	Holland Folly 1	W	24.0	0.01%	
1285	Windsor	W	34.0	0.01%	
1286	Holland Folly 2	W	20.0	0.01%	
1287	Holland Folly 3	W	108.0	0.04%	
1287	Holland Folly 3	S	108.0	0.04%	
1288	Colonial Acres	W	17.0	0.01%	
1289	Carver	W	38.0	0.01%	
1290	Lee Villa Estates	W	6.0	0.00%	
1291	Park Place	W	11.0	0.00%	
1292	Fairfax Motel	W	-	0.00%	
1293	Shady Acres	W	81.0	0.03%	
1294	Shady Acres II	W	40.0	0.01%	
1295	Green Meadow Estates	W	51.0	0.02%	
1296	Jamar	W	21.0	0.01%	
1297	Country West Sect 3	W	20.0	0.01%	
1298	Country Circle Road	W	20.0	0.01%	
1299	South Lake II	W	19.0	0.01%	0.72%
Total Georgia			12,297.8	4.24%	4.24%

Tennessee Companies

651	Tennessee	W	555.0	0.19%	0.19%
Total Tennessee			555.0	0.19%	0.19%

North Carolina Companies

CWS of North Carolina, Inc.					
501	Sugar Mountain	W	1,421.3	0.49%	
501	Sugar Mountain	S	1,204.4	0.42%	
502	Saddlewood	W	123.0	0.04%	
502	Saddlewood	S	15.0	0.01%	
505	Sherwood Forest	W	244.2	0.08%	
506	Woodhaven	W	78.0	0.03%	
508	Zemosa Acres	W	243.0	0.08%	
509	Ashley Hills	S	1,050.0	0.36%	
510	Corolla Light	W	493.0	0.17%	
510	Corolla Light	S	474.7	0.16%	
512	Kynwood Subdiv.	S	67.0	0.02%	
513	Hestron Park	W	61.5	0.02%	
513	Hestron Park	S	67.5	0.02%	
514	Hound Ears	W	447.0	0.15%	
514	Hound Ears	S	199.5	0.07%	
515	Willowbrook	W	159.9	0.06%	
515	Willowbrook	S	156.6	0.05%	
516	Grandview at T-Square	W	76.0	0.03%	
517	Spooners Creek	S	44.0	0.02%	
519	Wolf Laurel	W	679.0	0.23%	
519	Wolf Laurel	S	66.0	0.02%	
523	Vander	W	225.0	0.08%	
524	White Oak	W	322.0	0.11%	
524	White Oak	S	230.0	0.08%	
525	Kings Grant (Ral.)	S	114.0	0.04%	
527	Bent Creek	W	302.0	0.10%	
527	Bent Creek	S	302.0	0.10%	

528	Mt Carmel	S	373.0	0.13%
529	Whispering Pines	W	1,445.8	0.50%
530	Crestview Estates	W	33.0	0.01%
531	Sherwood Park	W	100.0	0.03%
532	Misty Mountain	W	138.0	0.05%
533	Crystal Mountain	W	45.0	0.02%
535	Ski Mountain	W	237.0	0.08%
536	Mt. Mitchell	W	253.0	0.09%
537	Bear Paw	W	310.5	0.11%
537	Bear Paw	S	69.0	0.02%
539	Forest Brook	W	131.5	0.05%
540	Carolina Forest availability	W	808.0	0.28%
541	Carolina Forest usage	W	188.3	0.06%
542	Woodrun availability	W	806.0	0.28%
543	Woodrun usage	W	419.5	0.14%
544	Kings Grant	W	173.0	0.06%
544	Kings Grant	S	172.0	0.06%
545	Watauga Vista	W	141.0	0.05%
546	Steeplechase	S	152.0	0.05%
547	Quail Ridge	W	162.0	0.06%
552	Beechbrook	W	33.0	0.01%
553	Cabarrus Woods	W	1,498.0	0.52%
553	Cabarrus Woods	S	1,471.0	0.51%
554	College Park	W	73.0	0.03%
554	College Park	S	42.8	0.01%
555	Country Club Annex	W	28.0	0.01%
556	Country Hills	W	67.0	0.02%
558	Harbor House Estates	W	60.0	0.02%
559	Holly Acres	W	58.4	0.02%
562	Oakdale Terrace	W	47.0	0.02%
565	Suburban Heights	W	26.0	0.01%
566	Windsor Chase	W	136.5	0.05%
569	Yorktown	W	106.0	0.04%
572	Powder Horn Mtn.	W	217.5	0.08%
573	Monteray Shores	W	456.0	0.16%
573	Monteray Shores	S	443.5	0.15%
574	Olde Point	W	194.0	0.07%
574	Olde Point	S	114.0	0.04%
575	Independent	S	702.0	0.24%
576	High Meadows usage	W	12.5	0.00%
577	High Meadows flat	W	253.0	0.09%
579	Chapel Hills	W	93.0	0.03%
582	Huntington Forest	W	58.0	0.02%
583	Eastwood Forest	W	124.8	0.04%
584	Westwood Forest	W	117.0	0.04%
585	Wildwood Green	W	229.0	0.08%
586	Bahia Bay	W	117.0	0.04%
587	Lamplighter East	W	184.0	0.06%
587	Lamplighter East	S	184.0	0.06%
588	Lamplighter South	W	1,270.5	0.44%
588	Lamplighter South	S	1,273.0	0.44%
592	Emerald Point	W	163.9	0.06%
592	Emerald Point	S	160.4	0.06%
593	Huntwick	S	113.0	0.04%
594	Abington/Interlaken	W	586.0	0.20%
594	Abington/Interlaken	S	588.0	0.20%
595	Brandywine Bay	W	835.1	0.29%
595	Brandywine Bay	S	731.6	0.25%
596	Queens Harbor	W	136.8	0.05%
596	Queens Harbor	S	131.8	0.05%
597	Belvedere	W	965.1	0.33%
597	Belvedere	S	609.6	0.21%
598	Riverpointe	W	190.0	0.07%
598	Riverpointe	S	186.0	0.06%
851	Riverwoods	W	183.0	0.06%
853	For Rdge/Brandywn.So.woods	S	539.0	0.19%
854	Pinnacle Shores	W	153.0	0.05%
855	Britley	W	61.0	0.02%
855	Britley	S	60.0	0.02%
856	Waterglyn	W	33.0	0.01%

857	Buffalo Creek	W	226.0	0.08%	
858	Stone Hollow	W	225.5	0.08%	
859	The Harbour	W	336.5	0.12%	
860	The Pointe	W	1,045.5	0.36%	
861	Avensong	W	305.5	0.11%	
861	Avensong	S	301.0	0.10%	
862	Wood Trace	W	44.0	0.02%	
864	Middlepoint	W	69.5	0.02%	
865	Lemmond Acres	W	34.0	0.01%	
866	Wildlife Bay	W	76.0	0.03%	
867	Nags Head	S	726.0	0.25%	
868	Cambridge Commons/Brawley Farms	W	691.0	0.24%	
868	Cambridge Commons/Brawley Farms	S	678.5	0.23%	
869	Currituck Club	W	463.5	0.16%	
870	Meadow Glen	W	31.0	0.01%	
871	Heathfield	W	66.5	0.02%	
872	Monterray	W	25.0	0.01%	
873	High Vista	W	230.0	0.08%	
874	Eagle Crossing	W	77.0	0.03%	
876	Larkhaven	W	156.0	0.05%	
881	Regalwood	S	375.0	0.13%	
882	White Oak Estates	S	487.0	0.17%	13.04%
	CWS Systems, Inc.				
801	Fairfield - Mountain	W	1,128.5	0.39%	
801	Fairfield - Mountain	S	514.5	0.18%	
802	Fairfield - Sapphire Valley	W	1,569.8	0.54%	

ERC COUNT 12/07
 FLORIDA AND SOUTH OPERATING COMPANIES

w/p c-2

<u>State</u>		<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
Florida Companies						
	640	Miles Grant	W	1,122.1	1.08%	
	640	Miles Grant	S	1,055.6	1.02%	2.10%
	646	Tierre Verde	S	2,416.9	2.33%	2.33%
	645	Mid-County	S	3,354.6	3.23%	3.23%
	641	Lake Placid	W	138.9	0.13%	
	641	Lake Placid	S	136.9	0.13%	0.27%
	643	Eastlake	W	910.8	0.88%	
	643	Eastlake	S	872.8	0.84%	1.72%
	644	Pebble Creek	W	1,476.5	1.42%	
	644	Pebble Creek	S	1,423.5	1.37%	
	644				0.00%	2.79%
	647	Alafaya	S	7,268.9	6.99%	6.99%
	648	Longwood	S	1,779.0	1.71%	1.71%
	649	Wedgefield	W	1,549.8	1.49%	
	649	Wedgefield	S	1,526.8	1.47%	2.96%
	672	Cypress Lakes	W	1,216.5	1.17%	
	672	Cypress Lakes	S	1,123.3	1.08%	2.25%
	673	Eagle Ridge	S	1,618.1	1.56%	
	674	Cross Creek	S	908.0	0.87%	2.43%
	680	Sanlando	W	11,857.7	11.41%	
	680	Sanlando	S	9,139.5	8.80%	20.21%
	690	Sandalhaven	S	1,043.2	1.00%	1.00%
	694	Bayside	W	240.4	0.23%	
	694	Bayside	S	241.2	0.23%	0.46%
	695	South Gate	W	5,726.3	5.51%	5.51%
	699	Sandy Creek	W	198.8	0.19%	
	699	Sandy Creek	S	167.0	0.16%	0.35%
	693	Labrador	W	792.3	0.76%	
	693	Labrador	S	775.3	0.75%	1.51%
	691	Pennbrooke	W	1,459.5	1.40%	
	691	Pennbrooke	S	1,243.0	1.20%	2.60%
	692	Hutchinson Island/Irrigation	W	205.7	0.20%	
	692	Hutchinson Island	S	176.2	0.17%	0.37%
	3101	ACME Water Supply	W	160.5	0.15%	0.15%
		Lake Utility Services, Inc.				
	628	Clermont	W	205.0	0.20%	
	631	Amberhill	W	754.0	0.73%	

632	Highland Point	W	48.5	0.05%	
633	The Oranges	W	99.0	0.10%	
634	Lake Ridge	W	131.0	0.13%	
636	Vistas	W	978.6	0.94%	
661	Crescent Bay	W	93.0	0.09%	
662	Crescent West	W	100.0	0.10%	
663	Four Lakes	W	65.0	0.06%	
664	Lake Saunders Acres	W	45.0	0.04%	
665	Lake Crescent Hills	W	127.0	0.12%	
666	Preston Cove	W	105.0	0.10%	
667&668	South Clermont (EDB)	W	2,806.1	2.70%	
675	Lake Groves	W	2,804.3	2.70%	
675	Lake Groves	S	2,744.8	2.64%	10.69%
Utilities, Inc. of Florida					
602	Weathersfield	W	691.0	0.66%	
602	Weathersfield	S	685.5	0.66%	
604	Oakland Shores	W	228.5	0.22%	
606	Little Wekiva	W	61.0	0.06%	
608	Park Ridge	W	98.0	0.09%	
610	Phillips Section	W	80.0	0.08%	
612	Crystal Lake	W	172.0	0.17%	
613	Bartelt Wis Bar	W	163.5	0.16%	
613	Bartelt Wis Bar	S	162.0	0.16%	
614	Ravenna Park/Lincoln Hts.	W	349.5	0.34%	
614	Ravenna Park/Lincoln Hts.	S	249.5	0.24%	
615	Bartelt Buena Vista	W	1,074.8	1.03%	
616	Bear Lake Manor	W	223.5	0.22%	
618	Jansen	W	252.5	0.24%	
620	Crescent Hts	W	277.5	0.27%	
621	Davis Shores	W	43.0	0.04%	
622	Golden Hills-BFF(bulk)	S	8.0	0.01%	
623	Trailwoods	W	299.0	0.29%	
623	Trailwoods	S	293.0	0.28%	
624	Oakland Hills	W	181.0	0.17%	
624	Oakland Hills	S	180.0	0.17%	
626	Summertree	S	1,031.0	0.99%	
626	Summertree	W	1,219.0	1.17%	
629	Orangewood	W	560.3	0.54%	
630	Golden Hills	W	448.6	0.43%	
635	Crownwood	W	81.8	0.08%	
635	Crownwood	S	58.8	0.06%	
637	Lake Tarpon	W	430.9	0.41%	9.24%
Total Florida			84,035.1	80.87%	80.87%

Louisiana Companies

Utilities, Inc. of Louisiana					
771	North Park/River Oaks	W	1,185.0	1.14%	
771	North Park/River Oaks	S	1,129.5	1.09%	
773&776	Arrowwood	W	2,869.9	2.76%	
773&776	Arrowwood	S	2,545.9	2.45%	
774	Greenbrier	W	849.3	0.82%	
774	Greenbrier	S	726.3	0.70%	
775	Ingram Estates	W	254.0	0.24%	
775	Ingram Estates	S	253.0	0.24%	9.44%
Louisiana Water Service, Inc.					
751	Woodridge	W	511.5	0.49%	
751	Woodridge	S	495.5	0.48%	
752	Kingspoint	W	2,005.3	1.93%	
752	Kingspoint	S	1,993.3	1.92%	
753	Lake Village	W	674.5	0.65%	
753	Lake Village	S	667.0	0.64%	

754	Huntwyck	W	669.5	0.64%	
754	Huntwyck	S	669.5	0.64%	
755	Quail Ridge	W	379.0	0.36%	
755	Quail Ridge	S	358.0	0.34%	
756	Magnolia Forest/Rocket Ranch	W	544.8	0.52%	
756	Magnolia Forest/Rocket Ranch	S	526.0	0.51%	
757	Frenchman's Estates	W	53.5	0.05%	
758	Village Acadian	W	49.4	0.05%	
758	Village Acadian	S	43.4	0.04%	
759	Oakmont	W	164.0	0.16%	
759	Oakmont	S	160.0	0.15%	
764	Pirates Harbor	W	104.0	0.10%	9.69%
Total Louisiana			19,881.1	19.13%	19.13%

Total Florida and South

103,916.2	100.00%	100.00%
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ERC COUNT 12/07
 FLORIDA OPERATING COMPANIES

w/p c-3

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
640 Miles Grant	W	1,122.1	1.34%	
640 Miles Grant	S	1,055.6	1.26%	2.59%
646 Terre Verde	S	2,416.9	2.88%	2.88%
645 Mid-County	S	3,354.6	3.99%	3.99%
641 Lake Placid	W	138.9	0.17%	
641 Lake Placid	S	136.9	0.16%	0.33%
643 Eastlake	W	910.8	1.08%	
643 Eastlake	S	872.8	1.04%	2.12%
644 Pebble Creek	W	1,476.5	1.76%	
644 Pebble Creek	S	1,423.5	1.69%	3.45%
647 Alafaya	S	7,268.9	8.65%	8.65%
648 Longwood	S	1,779.0	2.12%	2.12%
649 Wedgefield	W	1,549.8	1.84%	
649 Wedgefield	S	1,526.8	1.82%	3.66%
672 Cypress Lakes	W	1,216.5	1.45%	
672 Cypress Lakes	S	1,123.3	1.34%	2.78%
673 Eagle Ridge	S	1,618.1	1.93%	
674 Cross Creek	S	908.0	1.08%	3.01%
680 Sanlando	W	11,857.7	14.11%	
680 Sanlando	S	9,139.5	10.88%	24.99%
690 Sandalhaven	S	1,043.2	1.24%	1.24%
694 Bayside	W	240.4	0.29%	
694 Bayside	S	241.2	0.29%	0.57%
695 South Gate	W	5,726.3	6.81%	6.81%
699 Sandy Creek	W	198.8	0.24%	
699 Sandy Creek	S	167.0	0.20%	0.44%
693 Labrador	W	792.3	0.94%	
693 Labrador	S	775.3	0.92%	1.87%
691 Pennbrooke	W	1,459.5	1.74%	
691 Pennbrooke	S	1,243.0	1.48%	3.22%
692 Hutchinson Island/Irrigation	W	205.7	0.24%	
692 Hutchinson Island	S	176.2	0.21%	0.45%
3101 ACME Water Supply	W	160.5	0.19%	0.19%

Lake Utility Services, Inc.

628 Clermont	W	205.0	0.24%	
631 Amberhill	W	754.0	0.90%	
632 Highland Point	W	48.5	0.06%	
633 The Oranges	W	99.0	0.12%	
634 Lake Ridge	W	131.0	0.16%	
636 Vistas	W	978.6	1.16%	
661 Crescent Bay	W	93.0	0.11%	
662 Crescent West	W	100.0	0.12%	
663 Four Lakes	W	65.0	0.08%	
664 Lake Saunders Acres	W	45.0	0.05%	
665 Lake Crescent Hills	W	127.0	0.15%	
666 Preston Cove	W	105.0	0.12%	
667&668 South Clermont (EDB)	W	2,806.1	3.34%	
675 Lake Groves	W	2,804.3	3.34%	
675 Lake Groves	S	2,744.8	3.27%	13.22%
Utilities, Inc. of Florida				
602 Weathersfield	W	691.0	0.82%	
602 Weathersfield	S	685.5	0.82%	
604 Oakland Shores	W	228.5	0.27%	
606 Little Wekiva	W	61.0	0.07%	
608 Park Ridge	W	98.0	0.12%	
610 Phillips Section	W	80.0	0.10%	
612 Crystal Lake	W	172.0	0.20%	
613 Bartelt Wis Bar	W	163.5	0.19%	
613 Bartelt Wis Bar	S	162.0	0.19%	
614 Ravenna Park/Lincoln Hts.	W	349.5	0.42%	
614 Ravenna Park/Lincoln Hts.	S	249.5	0.30%	
615 Bartelt Buena Vista	W	1,074.8	1.28%	
616 Bear Lake Manor	W	223.5	0.27%	
618 Jansen	W	252.5	0.30%	
620 Crescent Hts	W	277.5	0.33%	
621 Davis Shores	W	43.0	0.05%	
622 Golden Hills-BFF(bulk)	S	8.0	0.01%	
623 Trailwoods	W	299.0	0.36%	
623 Trailwoods	S	293.0	0.35%	
624 Oakland Hills	W	181.0	0.22%	
624 Oakland Hills	S	180.0	0.21%	
626 Summertree	S	1,031.0	1.23%	
626 Summertree	W	1,219.0	1.45%	
629 Orangewood	W	560.3	0.67%	
630 Golden Hills	W	448.6	0.53%	
635 Crownwood	W	81.8	0.10%	
635 Crownwood	S	58.8	0.07%	
637 Lake Tarpon	W	430.9	0.51%	11.43%
Total Florida		84,035.1	100.00%	100.00%

ERC COUNT 12/07
 FLORIDA OPERATING COMPANIES

w/p c-4

<u>Neal, William</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
646	Tierre Verde	S	2,416.9	12.02%	12.02%
643	Eastlake	W	910.8	4.53%	
643	Eastlake	S	872.8	4.34%	8.87%
644	Pebble Creek	W	1,476.5	7.35%	
644	Pebble Creek	S	1,423.5	7.08%	14.43%
672	Cypress Lakes	W	1,216.5	6.05%	
672	Cypress Lakes	S	1,123.3	5.59%	11.64%
645	Mid-County	S	3,354.6	16.69%	16.69%
Utilities, Inc. of Florida					
629	Orangewood	W	1,798.6	8.95%	
614	Ravenna Park/Lincoln Hts.	S	411.5	2.05%	
626	Summertree	S	1,031.0	5.13%	
626	Summertree	W	1,219.0	6.06%	
637	Lake Tarpon	W	430.9	2.14%	24.33%
694	Bayside	W	240.4	1.20%	
694	Bayside	S	241.2	1.20%	2.40%
693	Labrador	W	792.3	3.94%	
693	Labrador	S	775.3	3.86%	7.80%
699	Sandy Creek	W	198.8	0.99%	
699	Sandy Creek	S	167.0	0.83%	1.82%
			<u>20,100.9</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Finehirsh, Jeffrey</u> <u>Gunther, Mathew</u> <u>Szczepkowski, Stephen</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
645	Mid-County	S	3,354.6	100.00%	100.00%
			<u>3,354.6</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Devers, Joe</u> <u>Dodd, Donald</u> <u>Garcia Jr, Ismael</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
673	Eagle Ridge	S	1,618.1	64.06%	
674	Cross Creek	S	908.0	35.94%	100.00%
			<u>2,526.1</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Stewart, Malcolm</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
641	Lake Placid	W	138.9	1.45%	
641	Lake Placid	S	136.9	1.43%	2.88%
673	Eagle Ridge	S	1,618.1	16.91%	
674	Cross Creek	S	908.0	9.49%	26.39%
690	Sandalhaven	S	1,043.2	10.90%	10.90%

	695 South Gate	W	5,726.3	59.83%	59.83%
			<u>9,571.4</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Kuhns, Joseph</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
	644 Pebble Creek	W	1,476.5	50.91%	
	644 Pebble Creek	S	1,423.5	49.09%	100.00%
			<u>2,900.0</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Becker, Jeffrey</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
<u>Schultz, Kevin</u>					
<u>Trant, David</u>					
	695 South Gate	W	5,726.3	100.00%	100.00%
			<u>5,726.3</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Chard, Ronald</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
	641 Lake Placid	W	138.9		
	643 Eastlake	W	910.8	4.77%	
	643 Eastlake	S	872.8	4.57%	9.34%
	644 Pebble Creek	W	1,476.5	7.73%	
	644 Pebble Creek	S	1,423.5	7.46%	15.19%
	672 Cypress Lakes	W	1,216.5	6.37%	
	672 Cypress Lakes	S	1,123.3	5.88%	12.25%
	Utilities, Inc. of Florida				
	629 Orangewood	W	1,798.6	9.42%	
	626 Summertree	W	1,219.0	6.38%	
	637 Lake Tarpon	W	430.9	2.26%	18.06%
	640 Miles Grant	W	1,122.1	5.88%	5.88%
	695 South Gate	W	5,726.3	29.99%	29.99%
	693 Labrador	W	792.3	4.15%	
	693 Labrador	S	775.3	4.06%	8.21%
	692 Hutchinson Island/Irrigation	W	205.7	1.08%	1.08%
			<u>19,093.6</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Franklin, Kennedy</u>	<u>System</u>		<u>ERC Count (I)</u>	<u>Percentage to Total</u>	
	646 Terre Verde	S	2,416.9	16.83%	16.83%
	643 Eastlake	W	910.8	6.34%	
	643 Eastlake	S	872.8	6.08%	12.42%
	644 Pebble Creek	W	1,476.5	10.28%	
	644 Pebble Creek	S	1,423.5	9.91%	20.19%
	672 Cypress Lakes	W	1,216.5	8.47%	
	672 Cypress Lakes	S	1,123.3	7.82%	16.29%
	645 Mid-County	S	3,354.6	23.36%	23.36%

693 Labrador		W	792.3	5.52%	
693 Labrador		S	775.3	5.40%	10.91%
			14,362.5	100.00%	100.00%
Wright, Jason	System		ERC Count (1)	Percentage to Total	
693 Labrador		W	792.3	50.54%	
693 Labrador		S	775.3	49.46%	100.00%
			1,567.6	100.00%	100.00%
Buono, Robert	System		ERC Count (1)	Percentage to Total	
646 Terre Verde		S	2,416.9	41.88%	41.88%
645 Mid-County		S	3,354.6	58.12%	58.12%
			5,771.5	100.00%	100.00%
Davis, Neville	System		ERC Count (1)	Percentage to Total	
644 Pebble Creek		W	1,476.5	18.02%	
644 Pebble Creek		S	1,423.5	17.38%	35.40%
672 Cypress Lakes		W	1,216.5	14.85%	
672 Cypress Lakes		S	1,123.3	13.71%	28.56%
640 Miles Grant		W	1,122.1	13.70%	
640 Miles Grant		S	1,055.6	12.88%	26.58%
693 Labrador		S	775.3	9.46%	9.46%
			8,192.8	100.00%	100.00%
Wierzbicki, Anthony	System		ERC Count (1)	Percentage to Total	
641 Lake Placid		W	138.9	0.71%	
641 Lake Placid		S	136.9	0.70%	1.41%
643 Eastlake		W	910.8	4.64%	
643 Eastlake		S	872.8	4.45%	9.09%
644 Pebble Creek		W	1,476.5	7.53%	
644 Pebble Creek		S	1,423.5	7.26%	14.78%
672 Cypress Lakes		W	1,216.5	6.20%	
672 Cypress Lakes		S	1,123.3	5.73%	11.93%
673 Eagle Ridge		S	1,618.1	8.25%	
674 Cross Creek		S	908.0	4.63%	12.88%
645 Mid-County		S	3,354.6	17.10%	17.10%
Utilities, Inc. of Florida					
629 Orangewood		W	1,073.3	5.47%	
614 Ravenna Park/Lincoln Hts.		S	411.5	2.10%	
626 Summertree		S	1,031.0	5.26%	
626 Summertree		W	1,219.0	6.21%	
637 Lake Tarpon		W	430.9	2.20%	21.23%
690 Sandalhaven		S	1,043.2	5.32%	5.32%

694 Bayside	W	240.4	1.23%	
694 Bayside	S	241.2	1.23%	2.45%
692 Hutchinson Island/Irrigation	W	205.7	1.05%	
692 Hutchinson Island	S	176.2	0.90%	1.95%
699 Sandy Creek	W	198.8	1.01%	
699 Sandy Creek	S	167.0	0.85%	1.86%
		19,618.1	100.00%	100.00%

Wilson, Michael

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
641 Lake Placid	W	138.9	0.48%	
641 Lake Placid	S	136.9	0.47%	0.95%
643 Eastlake	W	910.8	3.13%	
643 Eastlake	S	872.8	3.00%	6.13%
644 Pebble Creek	W	1,476.5	5.08%	
644 Pebble Creek	S	1,423.5	4.89%	9.97%
672 Cypress Lakes	W	1,216.5	4.18%	
672 Cypress Lakes	S	1,123.3	3.86%	8.04%
673 Eagle Ridge	S	1,618.1	5.56%	
674 Cross Creek	S	908.0	3.12%	8.68%
645 Mid-County	S	3,354.6	11.53%	11.53%
Utilities, Inc. of Florida				
629 Orangewood	W	1,073.3	3.69%	
614 Ravenna Park/Lincoln Hts.	S	411.5	1.41%	
626 Summertree	S	1,031.0	3.54%	
626 Summertree	W	1,219.0	4.19%	
637 Lake Tarpon	W	430.9	1.48%	14.32%
640 Miles Grant	W	1,122.1	3.86%	
640 Miles Grant	S	1,055.6	3.63%	7.49%
690 Sandalhaven	S	1,043.2	3.59%	3.59%
694 Bayside	W	240.4	0.83%	
694 Bayside	S	241.2	0.83%	1.66%
695 South Gate	W	5,726.3	19.68%	19.68%
693 Labrador	W	792.3	2.72%	
693 Labrador	S	775.3	2.67%	5.39%
692 Hutchinson Island/Irrigation	W	205.7	0.71%	
692 Hutchinson Island	S	176.2	0.61%	1.31%
699 Sandy Creek	W	198.8	0.68%	
699 Sandy Creek	S	167.0	0.57%	1.26%
		29,089.7	100.00%	100.00%

Worrell, David

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
646 Tierre Verde	S	2,416.9	13.34%	13.34%

643 Eastlake	W	910.8	5.03%	
643 Eastlake	S	872.8	4.82%	9.85%
644 Pebble Creek	W	1,476.5	8.15%	
644 Pebble Creek	S	1,423.5	7.86%	16.01%
672 Cypress Lakes	W	1,216.5	6.71%	
672 Cypress Lakes	S	1,123.3	6.20%	12.92%
645 Mid-County	S	3,354.6	18.52%	18.52%
Utilities, Inc. of Florida				
629 Orangewood	W	1,073.3	5.92%	
626 Summertree	S	1,031.0	5.69%	
626 Summertree	W	1,219.0	6.73%	
637 Lake Tarpon	W	430.9	2.38%	20.72%
693 Labrador	W	792.3	4.37%	
693 Labrador	S	775.3	4.28%	8.65%
		<u>18,116.7</u>	<u>100.00%</u>	<u>100.00%</u>

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Schedule F-2
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-07					0.000	17.240
Feb-07					0.000	17.213
Mar-07					0.000	19.644
Apr-07					0.000	17.173
May-07					0.000	13.980
Jun-07					0.000	18.148
Jul-07					0.000	15.801
Aug-07					0.000	20.611
Sep-07					0.000	15.364
Oct-07					0.000	15.362
Nov-07					0.000	15.357
Dec-07					0.000	15.370
Total	0.000				0.000	201.263
(Above data in millions of gallons)						
Projected Increase per City of St. Petersburg Per million gallons						\$ 164
Pro-forma Adjustment						<u>\$ 33,007</u>



city of st. petersburg

Post Office Box 2842
St. Petersburg, Florida 33731-2842
Channel 35 WSPF-TV
Telephone: 727 893-7171

August 11, 2008

Mr. Patrick Flynn
Tierra Verde Utilities, Inc.
200 Weathersfield Avenue
Altamont Springs, FL 32714

Dear Mr. Flynn:

RE: Preliminary FY2009 Wholesale Water and Wastewater Utility Rates

Please be advised that our rate consultant, Burton & Associates, has provided results of the FY09 Wholesale Water and Wastewater rate calculations. At this time, it is estimated that the FY09 wholesale wastewater rate is proposed to be increased to \$2,310 per million gallons from the current rate of \$2,146 per million gallons. This represents a 7.7% increase.

The rate consultants, led by Andrew Burnham, will be available on Wednesday, August 21, 2008 at 9:00 a.m. to present these results. The meeting will be held in Conference Room A of the Water Resources Department complex, located at 1635 Third Avenue North.

Additionally, the proposed rates will be considered by the City of St. Petersburg City Council at a First Reading on Thursday, September 4, 2008 at 8:30 a.m. and at a Public Hearing on Thursday, September 18, 2008 at 6:00 p.m.

Please contact me if you have any questions at 727-893-7297. Please let me know if you are unable to attend this meeting.

Sincerely,

Evelyn A. Rosetti
Manager, Special Projects

Attachment

C: George B. Cassady, P.E., Water Resources Director
Richard Bulger, Billing & Collections Director
Andrew Burnham, Burton & Associates
Theresa Duval, Accountant I

BURTON & ASSOCIATES

August 20, 2008

Ms. Evelyn Rosetti
Manager, Special Projects
Water Resources Department
City of St. Petersburg
1635 Third Avenue North
St. Petersburg, Florida 33713

Re: FY 2009 Wholesale Water and Sewer Rate Calculations

Dear Ms. Rosetti:

This letter is intended to provide the results of the FY 2009 wholesale water and wholesale sewer rate calculations.

Brief Methodology Overview

The methodology utilized in this analysis began by allocating the Utility's FY 2009 Budget costs between the water, sewer, and reclaimed water systems. In addition, the costs of providing customer services such as meter reading, billing, collection, etc. were isolated and placed into a separate functional component (Customer Costs). Since the cost incurred to provide reclaimed water service cannot be fully recovered through the charges to reclaimed water customers, the residual costs in excess of total reclaimed water revenues were split evenly between the water and sewer systems and allocated solely to the retail customers of those systems.

Once all of the costs (including residual reclaimed water costs) were allocated to the water and sewer systems, they were then allocated to retail-specific, wholesale specific, and joint cost categories. These allocations were performed separately for the Utility's capital costs (debt service and annual transfer to the Water Resources Capital Projects Fund) and operating costs. The annual capital costs were allocated to these cost categories based upon an allocation of the Utility's capital investment to these categories.

The costs allocated to each of the cost categories were then allocated to the users in proportion to their use of that system function. Thus, all retail-specific costs were allocated to retail users, and wholesale specific costs were allocated to wholesale users. Joint costs were allocated to both wholesale and retail customers in proportion to their share of total system water consumption or sewer flows as appropriate.

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Results

The following table identifies the wholesale rates calculated for FY 2009.

CITY OF ST. PETERSBURG, FLORIDA				
Cost of Service Allocation Summary				
<u>Summary of Current & Proposed Wholesale Rates</u>				
<u>Wholesale Customer Type</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Variance</u>	<u>% Change</u>
WATER	\$3,663	\$3,728	\$65	1.8%
WASTEWATER (excl. St. Pete Beach)	\$2,146	\$2,310	\$164	7.7%
ST. PETE BEACH				
Capital Charge (Monthly)	\$46,891	\$32,020	(\$14,871)	-31.7%
O&M Rate	\$1,765	\$1,828	\$63	3.6%

Note: All rates and variances are per million gallons of demand/flow unless stated otherwise.

The following sub-sections describe the specific factors causing the identified changes from the FY 2008 to the FY 2009 rates.

Water Wholesale Rate Calculation

The largest contributing factor to the FY 2009 rate increase is the allocation of additional debt service expense resulting from the upcoming Series 2008 Revenue Bond to be issued (proceeds of \$40 million). The additional debt service is responsible for approximately 1.3% of the total 1.8% rate increase, while the remaining portion of the increase (approximately 0.5%) is attributable to small increases in various operating and maintenance costs and minor reductions in estimated annual water consumption.

Sewer Wholesale Rate Calculation

Similarly, the FY 2009 sewer wholesale rate increase is also affected by the allocation of additional debt service expenses resulting from the upcoming Series 2008 Revenue Bond. The additional debt service allocation is responsible for approximately 2.6% of the total 7.7% rate increase.

The remaining portion of the increase (approximately 5.1%) is primarily a result of a decrease in estimated sewer flow, but is also affected by modest increases in operating and maintenance expenses at the City's water reclamation facilities.

Relative to sewer flow, since a large portion of the City's costs are considered joint costs, flow estimates are an important part of determining the allocation of costs between wholesale and retail users. The City has been estimating flow based upon a rolling three-year average of historical flow in order to minimize substantial fluctuations in cost

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allocations and subsequent rate calculations that would otherwise occur due to significant increases or decreases in flow from one year to the next. Nevertheless, as a result of recent dry years with very minimal storm activity and continued collection system improvements, the average annual amount of inflow & infiltration (I&I) in retail sewer flows over the past three years has decreased, as has billable wholesale sewer flow. However, the current three-year average (FY 2005 – FY 2007) for retail sewer flow is over 8% lower than the prior three-year average (FY 2004 – FY 2006), while wholesale sewer flow is only about 2% lower than the prior three-year average. The greater level of reduction in retail flow results in a smaller retail allocation of joint costs that are allocated between wholesale and retail users based upon flow ratios.

Finally, it is also important to note that the City has consolidated some of its departments, including the various operating and maintenance departments for each water reclamation facility into a single department. For FY 2009, the historical allocation of each water reclamation facility's operations and maintenance expenses to sewer and reclaimed water has been preserved. However, next year, the City intends to review the allocation of the costs of these facilities between the sewer and reclaimed water functions, the results of which will be reflected in the FY 2010 cost of service allocation and wholesale rate calculations.

St. Pete Beach Wholesale Rate Calculation

As you will recall, in 2001, the City of St. Petersburg (City) entered into a wholesale wastewater service agreement with the City of St. Pete Beach (St. Pete Beach) that contains a methodology for determining the annual rates to be applied to St. Pete Beach to recover the cost of providing wholesale wastewater service to St. Pete Beach. The agreement identifies two cost components to the wholesale Wastewater Service Charges applicable to St. Pete Beach; an operations and maintenance (O&M Charge) component and a capital (Capital Charge) component.

The O&M Charge recovers the cost of operating and maintaining the City's wastewater system, which is allocable to St. Pete Beach in accordance with specific cost allocation factors/criteria identified within the agreement. The O&M Charge is based upon St. Pete Beach's metered wastewater flow during the billing period multiplied by the rate per million gallons of wastewater flow.

The Capital Charge recovers an allocation of capital investment and corresponding finance charges, if any, associated with the funding of renewals, replacements, improvements, upgrades and extensions of 1) the Northwest Water Reclamation Facility (NWWRF), 2) certain shared facilities as defined in the agreement, and 3) the Pasadena transmission line and lift station. The annual Capital Charge is billed in twelve equal monthly installments.

Relative to the O&M Charge, the same general cost inflation and flow reductions causing the increases to the rates of the other sewer wholesale customers are also responsible for

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the increase to the O&M Charge in FY 2009, as wholesale sewer O&M rates are calculated the same for all customers, including St. Pete Beach.

Meanwhile, the annual Capital Charge decreases in FY 2009 due to the change in the amortization schedule for allocated capital project costs incurred prior to April 2001 as identified in the settlement agreement.

To the extent you have questions regarding the results of the FY 2009 wholesale water and sewer rate calculations, or if you would like additional information, please contact me at (904) 247-0787 at your convenience.

Very truly yours,



Andrew J. Burnham
Senior Vice President

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