

In re: Application of MAD HATTER)
UTILITY, INC. for a Rate Increase)
in Pasco County, Florida)
_____)

COMMISSION
CLERK

DOCKET NO. 100337-WS

AMENDED APPLICATION FOR INCREASE IN RATES

Applicant, MAD HATTER UTILITY, INC. (hereinafter "MHU," "Mad Hatter," the "Utility", or the "Applicant"), by and through its undersigned attorneys and pursuant to Section 367.081, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Amended Application for water and wastewater rate increases in Pasco County, Florida.

I. Preliminary Matters

The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

1. a) The address of the Utility is:

Mad Hatter Utility, Inc.
2348 Raden Drive
Land O' Lakes, FL 34639

The name and address of the person authorized to receive notices and communications in respect to this Amended Application is:

F. Marshall Deterding, Esquire
Rose, Sundstrom & Bentley, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
Phone: (850) 877-6555 Fax: (850) 656-4029
martyd@rsbattorneys.com

COM _____
APA _____
ECR _____
GCL _____
RAD _____
SRC _____
ADM _____
OPC _____
CLK _____

1472 Copies of tariffs.

DOCUMENT NUMBER-DATE

07907 OCT 26 =

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(b) Mad Hatter Utility, Inc. is a Florida corporation incorporated in Florida on March 1, 1978. The names of the persons owning more than 5% of the Utility's stock are:

Larry and Janice DeLucenay	100%
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(c) The Utility last filed for general rate relief with the Florida Public Service Commission in October of 1991. The last general rate increase request for MHU was approved by the Florida Public Service Commission by Order No. PSC-93-0295-FOF-WS issued in Docket No. 910637-WS on February 24, 1993.

(d) The address within the service area where the Amended Application is available for customer inspection during the time the rate Application is pending is:

Mad Hatter Utility, Inc.
2348 Raden Drive
Land O' Lakes, FL 34639

(e) The Utility is requesting rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment. The Utility is seeking rate relief in order to allow it to recover its expenses and earn a fair rate of return on its investment in all property considered 100% used and useful in the public service.

In an attempt to simplify this case as much as possible and to keep costs to a minimum, the Utility is seeking only final rate relief based upon a historic test year ended December 31, 2010 with the addition of a set of proforma adjustments related to several needed upgrades to the Utility's systems and operations. The Utility is proposing final revenue increases to take effect after completion of multiple improvements to its water and wastewater systems. All

of these proformas are undertaken to ensure the continued provision of safe, effective and efficient water and wastewater service to existing customers and are nonrevenue producing. The proformas are in the following categories:

The Utility is seeking revenue increases to recover the costs of the additional staffing increases necessary to alleviate the substantial under-staffing of field and office operations, and to maintain its required level of service. This added staffing is deemed necessary and prudent by the Utility's Consulting Engineer.

The Utility has been attempting to plan for the long-term provision of efficient, effective and quality service to its ratepayers in light of its need to provide for fire flow; peaking factors, and in light of its recently approved Water Use Permit with no change in allocation. Based upon the Utility's Consulting Engineer's recommendation, this will require interconnection and looping of the Utility's water systems and refurbishing of older sewer lines.

The Consulting Engineer has also determined that many of the Utility's existing lift stations were beyond their useful lives and in need of substantial upgrade.

The Utility transportation equipment is outdated and not sufficient for the Utility to continue to operate in an effective and efficient manner without the addition of several trucks. The Utility's Consulting Engineer has recommended that these changes are needed.

These five areas of proforma adjustments form the great majority of the underlying costs related to this rate increase.

As a result of strong recommendations from its Consulting Engineer for these changes, both in terms of capital improvements and the necessity for additional staffing, vehicles, and the like, the Utility has met with both commercial lenders and investment bankers and has been

assured that financing of the needed capital improvements will be available in the relatively near future. After financing is secured, the Utility will enter into a formal construction contracts; file and undergo permitting at both the state and local levels; and will then begin construction of the facilities. In total, the Utility expects these facilities to be completed and in service within 24 months of the date of filing of this Amended Application. The Utility has already been in numerous detailed discussions with the Contractor who has provided the estimates utilized in this filing, to form the basis for the required rate increase, in conjunction with the Utility's Consulting Engineer's analysis and opinions as outlined in the attached exhibits. A detailed explanation by this Licensed Professional Engineer of the need for these capital improvements and needed changes to operations are contained within **Exhibit "A"** hereto.

The Utility is hereby requesting that the needed rate increase outlined in the attached exhibits be implemented immediately after their completion, in order to avoid incurring any additional costs in the form of capitalized interests, while awaiting final Commission authorization to proceed.

(f) The Utility is not seeking interim rates.

(g) An Affidavit signed by the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is provided herewith as **Exhibit "B"**.

(h) The Utility requests that this case be processed using Proposed Agency Action as outlined in Section 367.081(8), F.S. The Applicant has chosen the Proposed Agency Action process rather than proceeding directly to hearing in hopes that because the case is predicated on needed operation, maintenance, and necessary capital improvements to the system, that there will

be no protests . If there will be no protests, this case can be concluded without undue expenditure of time or money.

2. The appropriate filing fee in accordance with Rule 25-30.020(2) is \$3,500 for water based upon the Utility having the existing capacity to serve between 2,000 and 4,000 ERCs during the test year. The appropriate filing fee for wastewater is \$2,000 based upon the Utility having the existing capacity to serve between 501 and 2,000 ERCs during the test year. A check for the total amount of \$5,500 was previously provided with the September 26, 2011 filing.

II. Additional Information

Sixteen copies of the Utility's Financial (Volume I) Minimum Filing Requirements are attached hereto. Two copies of the Rate and Engineering Minimum Filing Requirements (Volume II and Volume IIIA, IIIB, and IIIC) (Form PSC/WAW 20) were provided to the Commission as part of the Utility's initial filing on September 26, 2011, and are unchanged by this Amended Application. All of these documents together comprise **Composite Exhibit "C"** consisting of three volumes.

III.

The Utility is not aware of any deviations from policies, procedures, and guidelines prescribed by the Commission in the relevant rules or in the Utility's last rate case.

IV.

There has been one parcel of new land for treatment facilities recorded on the Utility's books since the Utility's last rate proceeding. This property was acquired in June of 2000 from the Florida DOT as a replacement water well site. It is currently utilized in providing service to customers of the Applicant. Copies of the document which shows that the Utility owns this land were provided

as Exhibit “D” with the Utility’s initial filing on September 26, 2011, and is unchanged by this Amended Application.

V.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) were provided as **Volume II of Composite Exhibit “C”** with the Utility’s initial filing on September 26, 2011 and are unchanged by this Amended Application.

VI.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. were provided as **Volumes III (A), (B) and (C) of Composite Exhibit “C”** with the Utility’s initial filing on September 26, 2011 and are unchanged by this Amended Application.

VII.

One copy of a detailed system map as required by Section 25-30.440(1)(a) and (b) was included in electronic form as **Exhibit “E”** with the Utility’s initial filing on September 26, 2011 and are unchanged by this Amended Application..

VIII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed final rates are attached hereto as **Exhibit “F”**.

IX.

The historic balances in the attached financial statements tie to the annual report balances. As such, a reconciliation of the annual report to the trial balance and MFRs is inapplicable and is not included.

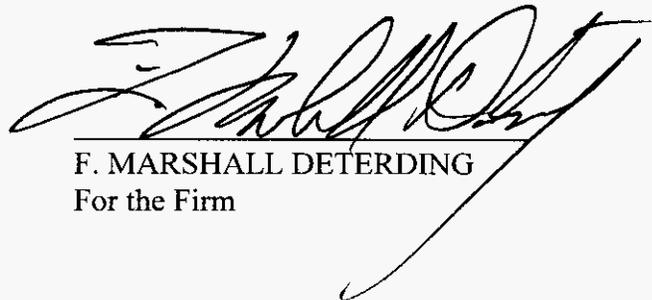
X.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water rate increase as requested in this Amended Application, in accordance with the schedules contained in **Volume I of Composite Exhibit "C"** and the tariffs contained in **Exhibit "F."** WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Amended Application to grant an increase in water and wastewater rates utilizing the Proposed Agency Action (PAA) procedure outlined in Section 367.081(8), F.S.
2. Grant final rates as requested herein and contained in the tariffs included in **Exhibit "F"**.
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 26th day of
October, 2011, by:

ROSE, SUNDSTROM & BENTLEY, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
(850) 877 - 6555



F. MARSHALL DETERDING
For the Firm

ENGINEERING REPORT

EXHIBIT "A"

DOCUMENT NUMBER - DATE

07907 OCT 26 =

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Elfers, Florida 34680
Tel: (727) 375-1101
Fax: (727) 478-0405
info@eagleconsultants.org

Consulting Engineers • Civil Engineers • Land Planners

Engineer's Narrative For The Mad Hatter Utility WWTP and Collection Systems

As the professional Engineer of record on many of the subject systems, general familiarity with same and close association with their owner(s) for over thirty-five (35) years I offer my recommendation in this Engineering report.

The inception of the utility provider originated in 1975 shortly after the construction of the first waste water treatment plant (WWTP). It has grown over the years to five (5) systems (Linda Lakes, Foxwood, Carpenters Run, Twin Lakes and Turtle Lakes Subdivisions). See Exhibit "A" for the System(s) Location Map.

It has historically been the goal of the owners/managers to furnish and maintain high integrity, reliable waste water service. Integrity of service during periods of severe stress (tropical storms, hurricanes, equipment malfunctions, etc) has been a major concern with the proposed provision of additional portable generators, portable generator receptacles and adequate alarms connected via radio/telephone to Mad Hatter's central office and staff cell phones.

I concur with the Pirnie Engineering "Systems Inspection Report" that all Mad Hatter systems have been and are being properly maintained, functioning well and conform to the requirements of all agencies with jurisdiction. With twenty-two (22) existing lift stations /wet wells and fourteen (14) have experienced years of deleterious effects of hydrogen sulfide gas and now require "epoxy lining" to prevent structural failure. The older lift stations when new did not have the option of maintenance efficient "rail systems". The rails provide ease (and safety) of access and ease of pump removal for maintenance and/or replacement. These items should be addressed to further assure system longevity.

Regarding the replacement of the Linda Lakes WWTP (the oldest of the Mad Hatter systems) as detailed and recommended in the Pirnie Engineering Report, as the original engineer of record, I suggest that the plants operation be replaced with an existing Lift Station upgrade and four (4) inch PVC force main and the waste water pumped directly into the Pasco County's nearby system forcemain. The Pirnie report in my opinion is not the best and most cost effective long range solution. Also, rather than replace the collection system piping, again listed as recommended in that Pirnie report, my review/recommendation and opinion is it would be most prudent and cost effective to retain the existing collection piping and rehabilitate it by utilizing an epoxy pipe lining (slip lining) process offering years of extended service life.

DOCUMENT NUMBER-DATE

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It should be noted historically Mad Hatter has operated with a minimal staff and equipment. A substantial, productive effort is expended by the owners who, as with the utility systems, are aging. Their years of "hands on" involvement in maintenance and activities reduces administrative time, thus my recommendations in staffing increase has been made.

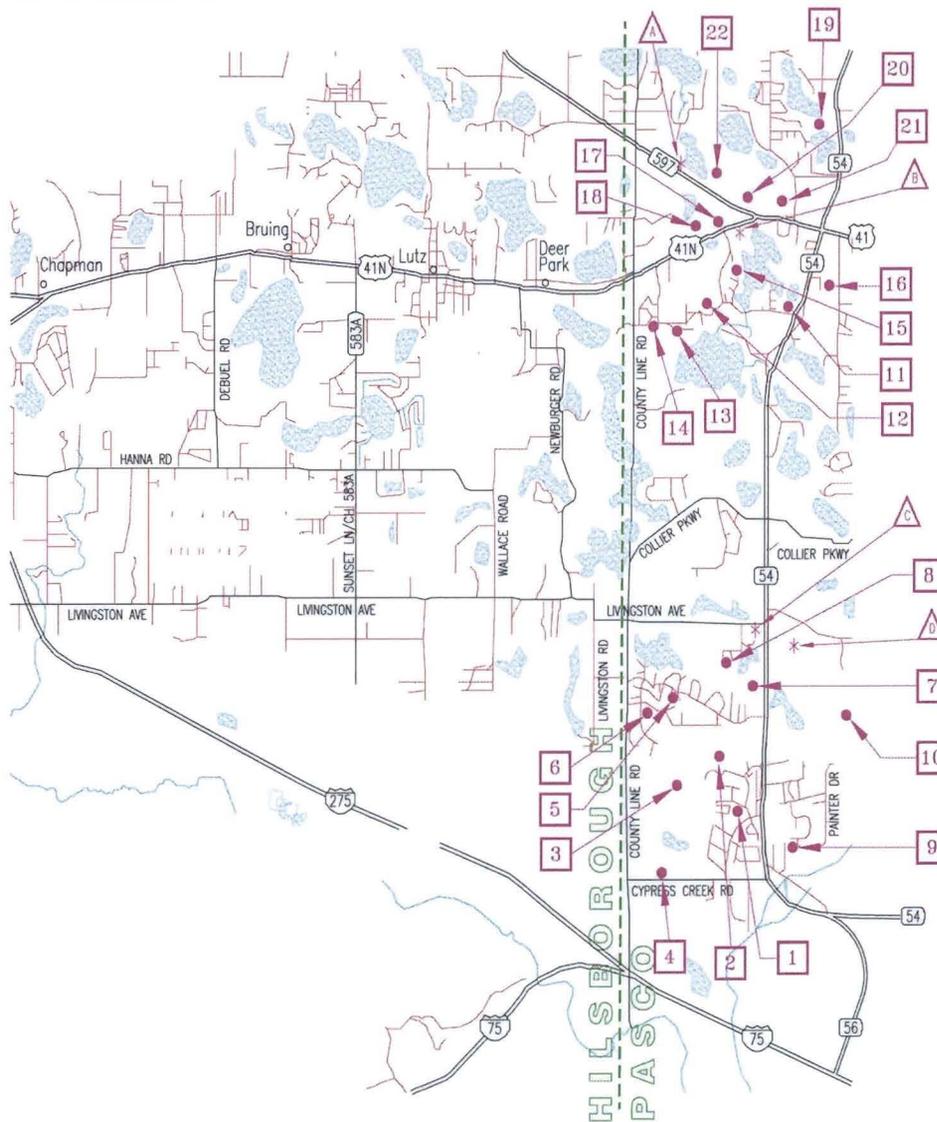
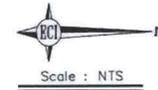
In summary my following recommendations and requirements:

- Approximately 3,100 linear feet of the Linda Lakes sanitary sewer pipe should be epoxy relined (slip lined) to alleviate infiltration/exfiltration and assure the systems integrity and longevity. Slip lining with epoxy sock linen is recommended.
(Estimated cost = \$398,000.00)
- Rehabilitate fourteen (14) of the twenty-two (22) lift stations including cleaning, blasting and epoxy coating, installation of guide rail systems, etc.
(Estimated cost = \$1,011,400.00)
- Replace the Linda Lakes WWTP with a lift station and construct 1,250 linear feet of 4" diameter PVC force main, including three (3) directional bore road crossings, and pump direct to the existing Pasco County system.
(Estimated cost = \$124,700.00)
- The recommendations for increased staffing and outlined added equipment/vehicles is required to assure a well run system meeting regulatory and customer service needs. Mad Hatter should be further staffed as recommended in its current rate application and efficiently equipped to current standards comparable to public sector waste water departments.
(Estimated cost = \$354,000.00)

I offer this as my professional opinion and recommendation for prudent project costs/system staffing expenditures, for addressing the best system upgrade, additional staffing, vehicle and equipment, as a minimum.

Larry D. Housel, P.E.
Project Engineer

EXHIBIT "A"



**MAD HATTER UTILITY & PARADISE LAKES UTILITY
LIFT STATIONS SYSTEM PLAN**

PASCO COUNTY

- | | |
|---|--|
| 1 EXISTING SANITARY LIFT STATION - 25 HP
"CARPENTERS RUN" SUBDIVISION
L.S. SITE
1630 BAKER ROAD | 12 EXISTING SANITARY LIFT STATION - 10 HP
"CYPRESS COVE #1" SUBDIVISION
L.S. SITE
1515 OSPREY LANE |
| 2 EXISTING SANITARY LIFT STATION - 25 HP
"OAK GROVE" SUBDIVISION
L.S. SITE # 1 (SCHOOL)
1430 OAK GROVE BOULEVARD | 13 EXISTING SANITARY LIFT STATION - 2 HP
"CYPRESS COVE #1" SUBDIVISION
L.S. SITE EASTWOOD
1338 FOXWOOD DRIVE/EASTWOOD |
| 3 EXISTING SANITARY LIFT STATION - 10 HP
"OAK GROVE" SUBDIVISION
L.S. SITE # 2
1202 OAK GROVE BOULEVARD | 14 EXISTING SANITARY LIFT STATION - 2 HP
"FOXWOOD" SUBDIVISION
STP/L.S. SITE, FOXWOOD
1140 FOXWOOD DRIVE |
| 4 EXISTING SANITARY LIFT STATION - 15 HP
"OAK GROVE" SUBDIVISION
L.S. SITE # 3
1143 CYPRESS CREEK ROAD | 15 EXISTING SANITARY LIFT STATION - 3 HP
"LAKE HERON" SUBDIVISION
L.S. SITE
1722 LAKE HERON DRIVE |
| 5 EXISTING SANITARY LIFT STATION - 30 HP
"TURTLE LAKES" SUBDIVISION
L.S. SITE #1
1256 FOGGY RIDGE PARKWAY | 16 EXISTING SANITARY LIFT STATION - 10 HP
"THOMAS PROPERTIES"
L.S. SITE
21440 CARSON/RADEN DRIVE |
| 6 EXISTING SANITARY LIFT STATION - 3 HP
"TURTLE LAKES" SUBDIVISION
L.S. SITE #2
1130 WINDSOR WAY | 17 EXISTING SANITARY LIFT STATION - 2 HP
"JUNCTION CENTER"
L.S. SITE
1619 U.S. HWY. 41 - JUNCTION CENTER |
| 7 EXISTING SANITARY LIFT STATION - 25 HP
"HIGHLAND OAKS" SUBDIVISION
L.S. SITE
1938 HIGHLAND OAKS BOULEVARD | 18 EXISTING SANITARY LIFT STATION - 15 HP
"SUPER WALMART" COMPLEX
L.S. @ SUPER WALMART
1619 LAND O' LAKES BLVD. |
| 8 EXISTING SANITARY LIFT STATION - 15 HP
"WOODRIDGE" SUBDIVISION
L.S. SITE
1342 WATERWOOD DRIVE | 19 EXISTING SANITARY LIFT STATION - 2 HP
"LINDA LAKES" SUBDIVISION
L.S. @ LINDA LAKES STP
2206 KAREN DRIVE |
| 9 EXISTING SANITARY LIFT STATION - 30 HP
"TWIN LAKES" SUBDIVISION
L.S. SITE
2306 BALSAM COURT | 20 EXISTING SANITARY LIFT STATION - 15 HP
"PARADISE LAKES" RESORT COMMUNITY
L.S. - MAIN
1901 BRINSON ROAD |
| 10 EXISTING SANITARY LIFT STATION - 50 HP
"TERRA BELLA" SUBDIVISION
L.S. TERRA BELLA / SWAMP SITE
CALVANO DRIVE - PHASE 3 - LOT 45 1/2 | 21 EXISTING SANITARY LIFT STATION - 2 HP
"PARADISE LAKES" RESORT COMMUNITY
L.S. - FOUNTAINS
1901 BRINSON ROAD |
| 11 EXISTING SANITARY LIFT STATION - 25 HP
L.S. SITE
21770 S.R. 54 | 22 EXISTING SANITARY LIFT STATION - 1 HP
"PARADISE LAKES" RESORT COMMUNITY
L.S. - ISLAND CLUB
1901 BRINSON ROAD |

**PRIVATE LIFT STATIONS NOT OWNED BY UTILITY BUT PUMPING
TO MAD HATTER SYSTEM(S)**

- | | |
|---|--|
| ▲ NORTH FORK PROFESSIONAL CENTER
1539 DALE MARRY HIGHWAY
LUTZ, FL 33548 | ▲ JOSEPH IZZO PROPERTY
1712 U.S. HIGHWAY 41
LUTZ, FL 33549 |
| ▲ 7-11 STORE #0027243
23434 S.R. 54
LUTZ, FL 33559 | ▲ TERRA BELLA "COMMUNITY PROPERTY
OWNERS ASSOCIATION"
23695 VENEZIA BOULEVARD
LAND O' LAKES, FL 34639 |

EAGLECONSULTANTS
CONSULTING ENGINEERS • CIVIL ENGINEERS • PLANNERS
10000 W. UNIVERSITY BLVD., SUITE 1000
LUTZ, FLORIDA 33549
OFFICE (727) 478-0403
FAX (727) 478-0407

MAD HATTER UTILITY & PARADISE LAKES UTILITY
MAD HATTER UTILITY, INC.
LAND O' LAKES, FL 34639

EXISTING S.S.T.P. LOCATION MAP

DATE	REVISIONS
10-5-11	

PROJECT NO.
10000

DRAWING NO.
C-1

AFFIDAVIT OF LARRY DELUCENAY, PRESIDENT

EXHIBIT "B"

DOCUMENT NUMBER-DATE

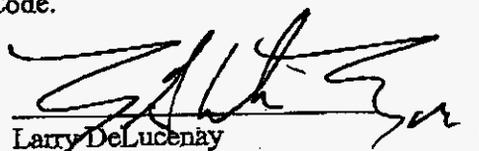
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AFFIDAVIT OF LARRY DELUCENAY

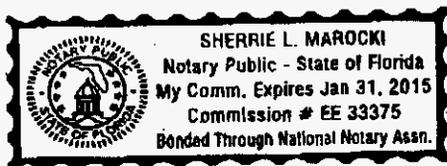
STATE OF Florida
COUNTY OF Pasco

BEFORE ME, personally appeared LARRY DELUCENAY, who is the President of Mad Hatter Utility, Inc., who states that Mad Hatter Utility, Inc. will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.


Larry DeLucenay

STATE OF ~~Fla~~ Florida
COUNTY OF Pasco

Sworn to and subscribed before me this 26 day of October, 2011, by Larry DeLucenay, President of Mad Hatter Utility, Inc., who is personally known to me or has produced _____ as identification.




NOTARY PUBLIC
Printed Name: Sherrie L. Marocki
My Commission Expires: 1/31/15

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VOLUME I

Financial Minimum Filing Requirements

PART OF COMPOSITE EXHIBIT "C"

DOCUMENT NUMBER-DATE

07907 OCT 26 =

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**CLASS A
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

Mad Hatter Utility, Inc.

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended 12/31/2010

DOCUMENT NUMBER-DATE

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**CLASS A
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

Mad Hatter Utility, Inc.

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended 12/31/2010



Carlstedt, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, CPA
Anthony Q. De Santis, CPA
Katherine U. Jackson, CPA
Robert H. Jackson, CPA
Jeffrey K. Jones, CPA

Cheryl T. Losee, CPA
Robert C. Nixon, CPA
Jeanette Sung, CPA
Holly M. Towner, CPA
James L. Wilson, CPA

September 19, 2011

Officers & Directors
Mad Hatter Utility, Inc.

We have compiled the rate case Financial, Rate, and Engineering Minimum Filing Requirements of Mad Hatter Utility, Inc., for the test year ended December 31, 2010 in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Mad Hatter Utility, Inc. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.



Carlstedt, Jackson, Nixon & Wilson

CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

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CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Company: Mad Hatter Utility, Inc.

Schedule: A-1

Docket No.: 100337-WS

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 4,432,612	\$ 10,826,532 (A)	\$ 15,259,144	A-5
2	Utility Land & Land Rights	205,611		205,611	A-5
3	Less: Non-Used & Useful Plant			-	A-7
4	Construction Work in Progress	-		-	-
5	Less: Accumulated Depreciation	(1,667,255)	(281,840) (B)	(1,949,095)	A-9
6	Less: CIAC	(1,929,813)		(1,929,813)	A-12
7	Accumulated Amortization of CIAC	974,478		974,478	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction	(57,327)		(57,327)	A-19
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	<u>\$ 1,958,306</u>	<u>\$ 10,544,692</u>	<u>\$ 12,502,998</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Total Company)

Schedule: A-2

Docket No.: 100337-WS

Page 1 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,091,092	\$ 1,827,600 (A)	\$ 3,918,692	A-6
2	Utility Land & Land Rights	-		-	A-6
3	Less: Non-Used & Useful Plant			-	A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation	(769,850)	(83,089) (B)	(852,939)	A-10
6	Less: CIAC	(1,741,952)		(1,741,952)	A-12
7	Accumulated Amortization of CIAC	888,489	-	888,489	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	<u>\$ 467,779</u>	<u>\$ 1,744,511</u>	<u>\$ 2,212,290</u>	

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)

Schedule: A-2

Docket No.: 100337-WS

Page 2 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,993,717	\$ 1,251,900 (A)	\$ 3,245,617	A-6
2	Utility Land & Land Rights	-		-	A-6
3	Less: Non-Used & Useful Plant			-	A-7
4	Construction Work in Progress			-	
5	Less: Accumulated Depreciation	(696,833)	(61,265) (B)	(758,098)	A-10
6	Less: CIAC	(1,686,167)		(1,686,167)	A-12
7	Accumulated Amortization of CIAC	840,008	-	840,008	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	<u>\$ 450,725</u>	<u>\$ 1,190,635</u>	<u>\$ 1,641,360</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Linda Lakes)

Schedule: A-2

Docket No.: 100337-WS

Page 3 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 97,375	\$ 575,700 (A)	\$ 673,075	A-6
2	Utility Land & Land Rights	-		-	A-6
3	Less: Non-Used & Useful Plant			-	A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation	(73,017)	(21,824) (B)	(94,841)	A-10
6	Less: CIAC	(55,785)		(55,785)	A-12
7	Accumulated Amortization of CIAC	48,481	-	48,481	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	<u>\$ 17,054</u>	<u>\$ 553,876</u>	<u>\$ 570,930</u>	

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater		Total
			Foxwood & Turtle Lakes	Linda Lakes	
1	<u>(A) Utility Plant in Service</u>				
2	Cost of Systems Interconnect Plan	\$ 10,533,032	\$ -	\$ -	\$ -
3	Cost of Supervisory Control and Data Acquisition System (SCADA)	187,500	187,500	-	187,500
4	Cost of Heavy Duty Vehicles for Utility Services including Auto Crane Equip.	106,000	53,000	53,000	106,000
5	Cost of Relining 8" Linda Lakes Wastewater Pipe	-	-	398,000	398,000
6	Cost of Rebuilding 14 of 21 Lift Stations	-	1,011,400	-	1,011,400
7	Cost of connecting Linda Lakes WW to Pasco County Utility	-	-	124,700	124,700
8	Total adjustments	<u>\$ 10,826,532</u>	<u>\$ 1,251,900</u>	<u>\$ 575,700</u>	<u>\$ 1,827,600</u>
9	<u>(B) Accumulated Depreciation of Utility Plant in Service</u>				
10	A/D on Systems Interconnect - 2.33% depreciation rate	\$ 245,420	\$ -	\$ -	\$ -
11	A/D on SCADA - 10% depreciation rate	18,750	18,750	-	18,750
12	A/D on Vehicles for Utility Services- 16.67% depreciation rate	17,670	8,835	8,835	17,670
13	A/D on Relining 8" Linda Lakes Wastewater Pipe- 2.22% Depr. Rate	-	-	8,836	8,836
14	A/D on Rebuilding 14 of 21 Lift Stations- 3.33% depreciation rate	-	33,680	-	33,680
15	A/D on connecting Linda Lakes WW to Pasco County Utility- 3.33% Depr. Rat	-	-	4,153	4,153
16	Total adjustments	<u>\$ 281,840</u>	<u>\$ 61,265</u>	<u>\$ 21,824</u>	<u>\$ 83,089</u>

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-4
Page 1 of 3
Preparer: CJNW

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/90 Balance per Order No. PSC-93-2095-FOF-WS	\$ 1,062,534	\$ 1,154,984
2	1991 Additions	45,784	69,927
3	1991 Retirements	-	-
4	1991 Adjustments	-	-
5	12/31/91 Balance	1,108,318	1,224,911
6	1992 Additions	28,803	61,762
7	1992 Retirements	(24,209)	(796,818)
8	1992 Adjustments	163,723	671,244
9	12/31/92 Balance	1,276,635	1,161,099
10	1993 Additions	32,693	6,753
11	1993 Retirements	-	(7,374)
12	1993 Adjustments	-	-
13	12/31/93 Balance	1,309,328	1,160,478
14	1994 Additions	54,666	47,857
15	1994 Retirements	(3,185)	(3,185)
16	1994 Adjustments	-	-
17	12/31/94 Balance	1,360,809	1,205,150
18	1995 Additions	96,057	42,899
19	1995 Retirements	(552)	-
20	1995 Adjustments	-	-
21	12/31/95 Balance	1,456,314	1,248,049
22	1996 Additions	43,493	16,995
23	1996 Retirements	-	-
24	1996 Adjustments	-	-
25	12/31/96 Balance	1,499,807	1,265,044
26	1997 Additions	23,080	350
27	1997 Retirements	-	-
28	1997 Adjustments	-	-
29	12/31/97 Balance	1,522,887	1,265,394

Supporting Schedules: A-5, A-6
Recap Schedules: A-18

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-4
Page 2 of 3
Preparer: CJNW

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/97 Balance	1,522,887	1,265,394
2	1998 Additions	28,306	1,561
3	1998 Retirements	-	-
4	1998 Adjustments	-	-
5	12/31/98 Balance	1,551,193	1,266,955
6	1999 Additions	68,672	24,307
7	1999 Retirements	-	-
8	1999 Adjustments	-	-
9	12/31/99 Balance	1,619,865	1,291,262
10	2000 Additions	73,271	43,516
11	2000 Retirements	-	-
12	2000 Adjustments	-	-
13	12/31/00 Balance	1,693,136	1,334,778
14	2001 Additions	1,411,071	628,769
15	2001 Retirements	(68,384)	(233,549)
16	2001 Adjustments	-	-
17	12/31/01 Balance	3,035,823	1,729,998
18	2002 Additions	84,668	6,704
19	2002 Retirements	(37,710)	-
20	2002 Adjustments	-	-
21	12/31/02 Balance	3,082,781	1,736,702
22	2003 Additions	40,779	18,130
23	2003 Retirements	-	-
24	2003 Adjustments	-	-
25	12/31/03 Balance	3,123,560	1,754,832
26	2004 Additions	284,699	210,963
27	2004 Retirements	-	-
28	2004 Adjustments	-	-
29	12/31/04 Balance	\$ 3,408,259	\$ 1,965,795

Supporting Schedules: A-5, A-6
Recap Schedules: A-18

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-4
Page 3 of 3
Preparer: CJNW

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/04 Balance	3,408,259	1,965,795
2	2005 Additions	198,333	42,259
3	2005 Retirements	-	-
4	2005 Adjustments	-	-
5	12/31/05 Balance	3,606,592	2,008,054
6	2006 Additions	56,737	9,709
7	2006 Retirements	(1,860)	-
8	2006 Adjustments	-	-
9	12/31/06 Balance	3,661,469	2,017,763
10	2007 Additions	222,553	15,249
11	2007 Retirements	-	-
12	2007 Adjustments	-	-
13	12/31/07 Balance	3,884,022	2,033,012
14	2008 Additions	72,690	48,637
15	2008 Retirements	-	-
16	2008 Adjustments	-	-
17	12/31/08 Balance	3,956,712	2,081,649
18	2009 Additions	674,798	8,933
19	2009 Retirements	-	-
20	2009 Adjustments	-	-
21	12/31/09 Balance	4,631,510	2,090,582
22	2010 Additions	16,694	1,327
23	2010 Retirements	-	-
24	2010 Adjustments	-	-
25	12/31/10 Balance	\$ 4,648,204	\$ 2,091,909

Supporting Schedules: A-5, A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account-Final Rates
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-5
Page 1 of 1
Preparer: CJN/W

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Recap Schedules: A-1, A-4

No.	Line Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)	(16)	(17)	(18)
		December 12/31/2009	January 1/31/2010	February 2/28/2010	March 3/31/2010	April 4/30/2010	May 5/31/2010	June 6/30/2010	July 7/31/2010	August 8/31/2010	September 9/30/2010	October 10/31/2010	November 11/30/2010	December 12/31/2010	13 month Average	Test Year Adjustments	Test Year Total	Non-Used & Useful %	Non-Used & Amount	
1	INTANGIBLE PLANT																			
2	301.1 Organization	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491	\$ 11,491		\$ 11,491		
3	302.1 Franchises	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541	72,541		72,541		
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT																			
6	303.2 Land & Land Rights	44,194	44,194	44,194	44,194	44,194	44,344	44,344	44,344	44,344	44,344	44,344	44,344	44,344	44,344	44,286		44,286		
7	304.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
10	307.2 Wells & Springs	593,145	593,145	593,145	593,145	593,145	595,280	595,280	595,280	595,280	595,280	595,280	595,280	595,280	595,280	594,459		594,459		
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
12	309.2 Supply Mains	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752	100,752		100,752		
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
14	311.2 Pumping Equipment	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035	158,035		158,035		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
16	WATER TREATMENT PLANT																			
17	303.3 Land & Land Rights	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325	161,325		161,325		
18	304.3 Structures & Improvements	120,672	120,672	120,672	120,672	120,672	120,672	120,672	120,672	120,672	120,672	120,672	120,672	125,272	125,272	121,734		121,734		
19	320.3 Water Treatment Equipment	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811	583,811		583,811		
20	339.3 Other Plant & Misc. Equipment	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703		26,703		
21	TRANSMISSION & DISTRIBUTION PLANT																			
22	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
23	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
24	330.4 Distr. Reservoirs & Standpipes	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523	76,523		76,523		
25	331.4 Transm. & Distribution Mains	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533	1,556,533		1,556,533		
26	333.4 Services	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252	150,252		150,252		
27	334.4 Meters & Meter Installations	449,452	449,452	449,452	449,452	449,452	450,182	450,889	453,139	452,804	452,873	453,867	454,371	454,392	455,691	452,049		452,049		
28	335.4 Hydrants	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667	64,667		64,667		
29	339.4 Other Plant & Misc. Equipment	878	878	878	878	878	878	878	878	878	878	878	878	878	878	878		878		
30	GENERAL PLANT																			
31	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
32	304.5 Structures & Improvements	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085	215,085		215,085		
33	340.5 Office Furniture & Equipment	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112	166,112		166,112		
34	341.5 Transportation Equipment	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755		59,755		
35	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
36	343.5 Tools, Shop & Garage Equipment	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316	7,316		7,316		
37	344.5 Laboratory Equipment	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439		439		
38	345.5 Power Operated Equipment	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829	11,829		11,829		
39	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
																	187,500	187,500		
42	TOTAL	\$ 4,631,610	\$ 4,631,547	\$ 4,631,799	\$ 4,631,799	\$ 4,632,240	\$ 4,635,232	\$ 4,637,482	\$ 4,640,717	\$ 4,640,788	\$ 4,641,780	\$ 4,648,884	\$ 4,646,905	\$ 4,648,204	\$ 4,638,223	\$ 10,826,532	\$ 15,464,755			

G

Schedule of Wastewater Plant in Service By Primary Account-Final Rates
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Total Company)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Schedule: A-6
Page 1 of 3
Preparer: CJNW

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	351.1 Organization	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799				16,799
3	352.1 Franchises	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538				24,538
4	389.1 Other Plant & Misc. Equipment																		
5	COLLECTION PLANT																		
6	353.2 Land & Land Rights																		
7	354.2 Structures & Improvements																		
8	360.2 Collection Sewers - Force	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465		1,136,100		1,532,565
9	351.2 Collection Sewers - Gravity	922,707	922,707	922,707	922,707	922,707	922,707	922,707	922,707	922,707	922,707	922,707	922,707	922,707	922,707		398,000		1,320,707
10	362.2 Special Collecting Structures																		
11	363.2 Services to Customers	96,611	96,611	96,611	96,611	96,611	96,611	96,611	96,611	96,611	96,611	96,611	96,611	96,611	96,611				96,611
12	364.2 Flow Measuring Devices	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529				6,529
13	365.2 Flow Measuring Installations																		
14	369.2 Other Plant & Misc. Equipment																		
15	SYSTEM PUMPING PLANT																		
16	353.3 Land & Land Rights																		
17	354.3 Structures & Improvements	56,081	56,081	56,081	56,081	56,081	56,081	56,081	56,081	56,081	56,081	56,081	56,081	56,081	56,081				56,081
18	370.3 Receiving Wells	220,129	220,129	220,129	220,129	220,129	220,129	220,129	220,129	220,129	220,129	220,129	220,129	220,129	220,129				220,129
19	371.3 Pumping Equipment	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664				14,664
20	389.3 Other Plant & Misc. Equipment																		
21	TREATMENT AND DISPOSAL PLANT																		
22	353.4 Land & Land Rights																		
23	354.4 Structures & Improvements	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198				21,198
24	355.4 Power Generation Equipment																		
25	380.4 Treatment & Disposal Equipment(1)	41,021	41,021	41,021	41,021	41,021	41,021	41,021	41,021	41,021	41,021	41,021	41,021	41,021	41,021				41,021
26	361.4 Plant Sewers	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490				3,490
27	362.4 Outfall Sewer Lines																		
28	369.4 Other Plant & Misc. Equipment																		
29	RECLAIMED WASTEWATER TREATMENT PLANT																		
30	353.5 Land & Land Rights																		
31	354.5 Structures & Improvements																		
32	355.5 Power Generation Equipment																		
33	371.5 Pumping Equipment																		
34	374.5 Reuse Distribution Reservoirs																		
35	380.5 Treatment & Disposal Equipment																		
36	361.5 Plant Sewers																		
37	369.5 Other Plant & Misc. Equipment																		
38	RECLAIMED WASTEWATER DISTRIBUTION PLANT																		
39	353.6 Land & Land Rights																		
40	354.6 Structures & Improvements																		
41	355.6 Power Generation Equipment																		
42	366.6 Reuse Services																		
43	367.6 Reuse Meters & Meter Installations																		
44	371.6 Pumping Equipment																		
45	375.6 Reuse Transmission & Distribution System																		
46	389.6 Other Plant & Misc. Equipment																		
47	GENERAL PLANT																		
48	353.7 Land & Land Rights																		
49	354.7 Structures & Improvements	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265				214,265
50	390.7 Office Furniture & Equipment	18,040	18,040	18,040	18,040	18,040	18,040	18,040	18,040	18,040	18,040	18,040	18,040	18,040	18,040				18,040
51	391.7 Transportation Equipment	27,281	27,281	27,281	27,281	27,281	27,281	27,281	27,281	27,281	27,281	27,281	27,281	27,281	27,281				27,281
52	392.7 Stores Equipment																106,000		133,281
53	393.7 Tools, Shop & Garage Equipment	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603				1,603
54	394.7 Laboratory Equipment	438	438	438	438	438	438	438	438	438	438	438	438	438	438				438
55	395.7 Power Operated Equipment	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723				8,723
56	396.7 Communication Equipment																		
57	397.7 Miscellaneous Equipment																		
58	398.7 Other Tangible Plant															187,500			187,500
59																			
60	TOTAL	\$ 2,090,582	\$ 2,090,582	\$ 2,090,582	\$ 2,090,582	\$ 2,090,582	\$ 2,090,582	\$ 2,090,582	\$ 2,090,582	\$ 2,091,909	\$ 2,091,909	\$ 2,091,909	\$ 2,091,909	\$ 2,091,909	\$ 2,091,092	\$ 1,827,600	\$ 3,918,692		

Schedule of Wastewater Plant in Service By Primary Account: Final Rates
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)
Docket No.: 100337-W5
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-6
Page 2 of 3
Preparer: CJNW

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	351.1 Organization	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799		16,799		
3	352.1 Franchises	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538	24,538		24,538		
4	389.1 Other Plant & Misc. Equipment																		
5	COLLECTION PLANT																		
6	353.2 Land & Land Rights																		
7	354.2 Structures & Improvements																		
8	380.2 Collection Sewers - Force	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465	396,465		396,465		
9	381.2 Collection Sewers - Gravity	870,705	870,705	870,705	870,705	870,705	870,705	870,705	870,705	870,705	870,705	870,705	870,705	870,705	870,705		870,705		
10	382.2 Special Collecting Structures																		
11	383.2 Services to Customers	96,811	96,811	96,811	96,811	96,811	96,811	96,811	96,811	96,811	96,811	96,811	96,811	96,811	96,811		96,811		
12	384.2 Flow Measuring Devices	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529	6,529		6,529		
13	385.2 Flow Measuring Installations																		
14	389.2 Other Plant & Misc. Equipment																		
15	SYSTEM PUMPING PLANT																		
16	353.3 Land & Land Rights																		
17	354.3 Structures & Improvements	45,862	45,862	45,862	45,862	45,862	45,862	45,862	45,862	47,189	47,189	47,189	47,189	47,189	46,372		46,372		
18	370.3 Receiving Wells	217,895	217,895	217,895	217,895	217,895	217,895	217,895	217,895	217,895	217,895	217,895	217,895	217,895	217,895		217,895		
19	371.3 Pumping Equipment	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664	14,664		14,664		
20	389.3 Other Plant & Misc. Equipment																		
21	TREATMENT AND DISPOSAL PLANT																		
22	353.4 Land & Land Rights																		
23	354.4 Structures & Improvements	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198	21,198		21,198		
24	355.4 Power Generation Equipment																		
25	380.4 Treatment & Disposal Equipment(1)	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563		12,563		
26	381.4 Plant Sewers																		
27	382.4 Outfall Sewer Lines																		
28	389.4 Other Plant & Misc. Equipment																		
29	RECLAIMED WASTEWATER TREATMENT PLANT																		
30	353.5 Land & Land Rights																		
31	354.5 Structures & Improvements																		
32	355.5 Power Generation Equipment																		
33	371.5 Pumping Equipment																		
34	374.5 Reuse Distribution Reservoirs																		
35	380.5 Treatment & Disposal Equipment																		
36	381.5 Plant Sewers																		
37	389.5 Other Plant & Misc. Equipment																		
38	RECLAIMED WASTEWATER DISTRIBUTION PLANT																		
39	353.6 Land & Land Rights																		
40	354.6 Structures & Improvements																		
41	355.6 Power Generation Equipment																		
42	386.6 Reuse Services																		
43	387.6 Reuse Meters & Meter Installations																		
44	371.6 Pumping Equipment																		
45	375.6 Reuse Transmission & Distribution System																		
46	389.6 Other Plant & Misc. Equipment																		
47	GENERAL PLANT																		
48	353.7 Land & Land Rights																		
49	354.7 Structures & Improvements	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265	214,265		214,265		
50	390.7 Office Furniture & Equipment	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822	17,822		17,822		
51	381.7 Transportation Equipment	26,934	26,934	26,934	26,934	26,934	26,934	26,934	26,934	26,934	26,934	26,934	26,934	26,934	26,934		26,934		
52	392.7 Stores Equipment																		
53	383.7 Tools, Shop & Garage Equipment	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548		1,548		
54	394.7 Laboratory Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422		422		
55	395.7 Power Operated Equipment	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387		8,387		
56	396.7 Communication Equipment																		
57	397.7 Miscellaneous Equipment																		
58	398.7 Other Tangible Plant																		
59																187,500	187,500		
60	TOTAL	\$ 1,993,207	\$ 1,993,207	\$ 1,993,207	\$ 1,993,207	\$ 1,993,207	\$ 1,993,207	\$ 1,993,207	\$ 1,993,207	\$ 1,994,534	\$ 1,994,534	\$ 1,994,534	\$ 1,994,534	\$ 1,994,534	\$ 1,993,717	\$ 1,251,900	\$ 3,245,617		

\$ -

Schedule of Wastewater Plant in Service By Primary Account-Final Rates
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Linda Lakes)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Schedule: A-8
Page 3 of 3
Preparer: CJNW

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	351.1 Organization																		
3	352.1 Franchises																		
4	389.1 Other Plant & Misc. Equipment																		
5	COLLECTION PLANT																		
6	353.2 Land & Land Rights																		
7	354.2 Structures & Improvements																		
8	360.2 Collection Sewers - Force																		
9	361.2 Collection Sewers - Gravity																		
10	362.2 Special Collecting Structures	52,002	52,002	52,002	52,002	52,002	52,002	52,002	52,002	52,002	52,002	52,002	52,002	52,002	52,002		124,700	124,700	
11	363.2 Services to Customers																388,000		450,002
12	364.2 Flow Measuring Devices																		
13	365.2 Flow Measuring Installations																		
14	389.2 Other Plant & Misc. Equipment																		
15	SYSTEM PUMPING PLANT																		
16	353.3 Land & Land Rights																		
17	354.3 Structures & Improvements																		
18	370.3 Receiving Walls	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219				10,219
19	371.3 Pumping Equipment	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234				2,234
20	389.3 Other Plant & Misc. Equipment																		
21	TREATMENT AND DISPOSAL PLANT																		
22	353.4 Land & Land Rights																		
23	354.4 Structures & Improvements																		
24	355.4 Power Generation Equipment																		
25	380.4 Treatment & Disposal Equipment(1)	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458				28,458
26	381.4 Plant Sewers	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490				3,490
27	382.4 Outfall Sewer Lines																		
28	389.4 Other Plant & Misc. Equipment																		
29	RECLAIMED WASTEWATER TREATMENT PLANT																		
30	353.5 Land & Land Rights																		
31	354.5 Structures & Improvements																		
32	355.5 Power Generation Equipment																		
33	371.5 Pumping Equipment																		
34	374.5 Reuse Distribution Reservoirs																		
35	380.5 Treatment & Disposal Equipment																		
36	381.5 Plant Sewers																		
37	389.5 Other Plant & Misc. Equipment																		
38	RECLAIMED WASTEWATER DISTRIBUTION PLANT																		
39	353.6 Land & Land Rights																		
40	354.6 Structures & Improvements																		
41	355.6 Power Generation Equipment																		
42	366.6 Reuse Services																		
43	367.6 Reuse Meters & Meter Installations																		
44	371.6 Pumping Equipment																		
45	375.6 Reuse Transmission & Distribution System																		
46	389.6 Other Plant & Misc. Equipment																		
47	GENERAL PLANT																		
48	353.7 Land & Land Rights																		
49	354.7 Structures & Improvements																		
50	380.7 Office Furniture & Equipment	218	218	218	218	218	218	218	218	218	218	218	218	218	218				218
51	381.7 Transportation Equipment	347	347	347	347	347	347	347	347	347	347	347	347	347	347				347
52	392.7 Stores Equipment																		
53	393.7 Tools, Shop & Garage Equipment	55	55	55	55	55	55	55	55	55	55	55	55	55	55				55
54	394.7 Laboratory Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	16				16
55	395.7 Power Operated Equipment	336	336	336	336	336	336	336	336	336	336	336	336	336	336				336
56	396.7 Communication Equipment																		
57	397.7 Miscellaneous Equipment																		
58	398.7 Other Tangible Plant																		
59																			
60	TOTAL	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 97,375	\$ 575,700	\$ 673,075		\$.

Company: Mad Hatter Utility, Inc.

Schedule: A-7

Docket No.: 100337-WS

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service	\$ 4,432,612	\$ 10,826,532	\$ 15,259,144
2	Land	205,611	-	205,611
3	Accumulated Depreciation	(1,667,255)	(281,840)	(1,949,095)
4	Other (Explain)			
5	Total	<u>\$ 2,970,968</u>	<u>\$ 10,544,692</u>	<u>\$ 13,515,660</u>
WASTEWATER				
6	Plant in Service	\$ 2,091,092	\$ 1,827,600	\$ 3,918,692
7	Land	-	-	-
8	Accumulated Depreciation	(769,850)	(83,089)	(852,939)
9	Other (Explain)			
10	Total	<u>\$ 1,321,242</u>	<u>\$ 1,744,511</u>	<u>\$ 3,065,753</u>

11 Note: The Utility considers its plant to be 100% used and useful

Supporting Schedules: A-5, A-6, A-9, A-10

Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-8
Page 1 of 3
Preparer: CJNW

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/90 Balance per Order No. PSC-93-2095-FOF-WS	\$ 179,009	\$ 192,258
2	1991 Additions	33,430	51,411
3	1991 Retirements	-	-
4	1991 Adjustments	-	-
5	12/31/91 Balance	212,439	243,669
6	1992 Additions	42,367	55,762
7	1992 Retirements	-	(177,639)
8	1992 Adjustments	11,512	149,724
9	12/31/92 Balance	266,318	271,516
10	1993 Additions	45,655	43,278
11	1993 Retirements	-	(7,052)
12	1993 Adjustments	-	-
13	12/31/93 Balance	311,973	307,742
14	1994 Additions	47,625	37,073
15	1994 Retirements	(3,185)	(3,185)
16	1994 Adjustments	-	-
17	12/31/94 Balance	356,413	341,630
18	1995 Additions	48,605	37,119
19	1995 Retirements	-	-
20	1995 Adjustments	(204)	(165)
21	12/31/95 Balance	404,814	378,584
22	1996 Additions	51,833	38,135
23	1996 Retirements	-	-
24	1996 Adjustments	-	-
25	12/31/96 Balance	456,647	416,719
26	1997 Additions	52,567	37,622
27	1997 Retirements	-	-
28	1997 Adjustments	-	-
29	12/31/97 Balance	509,214	454,341

Supporting Schedules: A-9, A-10
Recap Schedules: A-18

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-8
Page 2 of 3
Preparer: CJNW

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/97 Balance	509,214	454,341
2	1998 Additions	55,706	38,679
3	1998 Retirements	-	-
4	1998 Adjustments	-	-
5	12/31/98 Balance	564,920	493,020
6	1999 Additions	60,268	39,007
7	1999 Retirements	-	(646)
8	1999 Adjustments	-	-
9	12/31/99 Balance	625,188	531,381
10	2000 Additions	65,532	39,799
11	2000 Retirements	-	-
12	2000 Adjustments	-	-
13	12/31/00 Balance	690,720	571,180
14	2001 Additions	86,474	49,975
15	2001 Retirements	(68,384)	(233,549)
16	2001 Adjustments	(29,133)	(77,453)
17	12/31/01 Balance	679,677	310,153
18	2002 Additions	107,593	48,971
19	2002 Retirements	(37,710)	-
20	2002 Adjustments	24,000	-
21	12/31/02 Balance	773,560	359,124
22	2003 Additions	105,556	47,572
23	2003 Retirements	-	-
24	2003 Adjustments	(886)	-
25	12/31/03 Balance	878,230	406,696
26	2004 Additions	110,672	48,639
27	2004 Retirements	-	-
28	2004 Adjustments	-	-
29	12/31/04 Balance	\$ 988,902	\$ 455,335

Supporting Schedules: A-9, A-10
Recap Schedules: A-18

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-8
Page 3 of 3
Preparer: CJNW

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/04 Balance	988,902	455,335
2	2005 Additions	115,301	53,877
3	2005 Retirements	-	-
4	2005 Adjustments	-	-
5	12/31/05 Balance	1,104,203	509,212
6	2006 Additions	121,760	53,507
7	2006 Retirements	-	-
8	2006 Adjustments	-	-
9	12/31/06 Balance	1,225,963	562,719
10	2007 Additions	116,638	57,814
11	2007 Retirements	-	-
12	2007 Adjustments	(8)	-
13	12/31/07 Balance	1,342,593	620,533
14	2008 Additions	120,485	59,070
15	2008 Retirements	-	-
16	2008 Adjustments	-	-
17	12/31/08 Balance	1,463,078	679,603
18	2009 Additions	132,488	60,119
19	2009 Retirements	-	-
20	2009 Adjustments	-	-
21	12/31/09 Balance	1,595,566	739,722
22	2010 Additions	143,408	60,285
23	2010 Retirements	-	-
24	2010 Adjustments	-	-
25	12/31/10 Balance	\$ 1,738,974	\$ 800,007

Supporting Schedules: A-9, A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account - Final
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-9
Page 1 of 1
Preparer: CJNW

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 6/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	301.1 Organization	\$ 8,865	\$ 8,888	\$ 8,912	\$ 8,938	\$ 8,960	\$ 8,984	\$ 9,008	\$ 9,032	\$ 9,056	\$ 9,080	\$ 9,104	\$ 9,128	\$ 9,152	\$ 9,008		\$ 9,008		
3	302.1 Franchises	17,317	17,488	17,619	17,770	17,921	18,072	18,223	18,374	18,525	18,676	18,827	18,979	19,131	18,223		18,223		
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT																		
7	304.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	65,353	67,002	68,651	70,300	71,949	73,598	75,247	76,896	78,545	80,194	81,843	83,492	85,141	75,247		75,247		
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	3,301	3,541	3,781	4,021	4,261	4,501	4,741	4,981	5,221	5,461	5,701	5,942	6,183	4,741		4,741		
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	110,272	110,930	111,588	112,246	112,904	113,562	114,220	114,879	115,538	116,197	116,856	117,515	118,174	114,222		114,222		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT																		
18	304.3 Structures & Improvements	47,586	48,439	49,292	50,145	50,998	51,851	52,705	53,559	54,413	55,267	56,121	56,975	57,829	52,706		52,706		
19	320.3 Water Treatment Equipment	488,415	490,201	491,987	493,773	495,559	497,346	499,133	500,920	502,707	504,494	506,281	508,068	509,855	499,134		499,134		
20	339.3 Other Plant & Misc. Equipment	12,280	12,349	12,438	12,527	12,616	12,705	12,794	12,883	12,972	13,061	13,150	13,239	13,328	12,794		12,794		
21	TRANSMISSION & DISTRIBUTION PLANT																		
23	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	11,312	11,484	11,656	11,828	12,000	12,172	12,344	12,516	12,688	12,860	13,032	13,205	13,378	12,344		12,344		
25	331.4 Transm. & Distribution Mains	398,506	399,609	400,712	401,815	402,918	404,021	405,124	406,227	407,331	408,435	409,539	410,643	411,747	405,125	245,420	650,545		
26	333.4 Services	35,179	37,414	39,649	41,884	44,119	46,354	48,589	50,824	53,059	55,295	57,531	59,767	62,003	48,590		48,590		
27	334.4 Meters & Meter Installations	228,832	230,696	232,560	234,424	236,288	238,152	240,017	241,882	243,747	245,612	247,477	249,342	251,207	240,018		240,018		
28	335.4 Hydrants	16,303	16,422	16,541	16,660	16,779	16,898	17,018	17,138	17,258	17,378	17,498	17,618	17,738	17,019		17,019		
29	339.4 Other Plant & Misc. Equipment	818	820	823	826	829	832	835	838	841	844	847	850	853	835		835		
30	GENERAL PLANT																		
32	304.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	72,132	73,041	73,951	74,861	75,771	76,681	77,591	78,501	79,411	80,321	81,231	82,141	83,051	77,591		77,591		
34	341.5 Transportation Equipment	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	17,670	77,425		
35	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	6,422	6,456	6,491	6,526	6,561	6,596	6,631	6,666	6,701	6,736	6,771	6,806	6,841	6,631		6,631		
37	344.5 Laboratory Equipment	439	439	439	439	439	439	439	439	439	439	439	439	439	439		439		
38	345.5 Power Operated Equipment	12,499	12,554	12,609	12,665	12,721	12,777	12,833	12,889	12,945	13,001	13,057	13,113	13,169	12,833		12,833		
39	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,750	18,750		
42	TOTAL	\$ 1,595,586	\$ 1,607,508	\$ 1,619,454	\$ 1,631,401	\$ 1,643,348	\$ 1,655,296	\$ 1,667,247	\$ 1,679,199	\$ 1,691,152	\$ 1,703,106	\$ 1,715,060	\$ 1,727,017	\$ 1,738,974	\$ 1,667,255	\$ 281,840	\$ 1,949,095		

Schedule of Wastewater Accumulated Depreciation By Primary Account - Final
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Total Company)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-10
Page 1 of 3
Preparer: C.JNW

Recap Schedules: A-1, A-8

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	351.1 Organization	13,356	13,391	13,426	13,461	13,496	13,531	13,566	13,601	13,636	13,671	13,706	13,741	13,776	13,566		13,566		
3	352.1 Franchises	13,616	13,667	13,718	13,769	13,820	13,871	13,922	13,973	14,024	14,075	14,126	14,177	14,229	13,922		13,922		
4	389.1 Other Plant & Misc. Equipment																		
5	COLLECTION PLANT																		
7	354.2 Structures & Improvements																		
8	380.2 Collection Sewers - Force																		
9	361.2 Collection Sewers - Gravity	139,531	140,631	141,731	142,831	143,931	145,031	146,131	147,231	148,331	149,431	150,531	151,632	152,733	146,131	37,833	183,964		
10	362.2 Special Collecting Structures	333,972	335,678	337,384	339,090	340,797	342,504	344,211	345,918	347,625	349,332	351,039	352,747	354,455	344,211	8,836	353,047		
11	363.2 Services to Customers	26,457	26,688	26,879	27,090	27,302	27,514	27,726	27,938	28,150	28,362	28,574	28,786	28,998	27,726		27,726		
12	364.2 Flow Measuring Devices	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530		6,530		
13	365.2 Flow Measuring Installations																		
14	389.2 Other Plant & Misc. Equipment																		
15	SYSTEM PUMPING PLANT																		
17	354.3 Structures & Improvements	2,789	2,814	2,839	2,865	2,891	2,917	2,943	2,969	2,995	3,021	3,047	3,073	3,099	2,943		2,943		
18	370.3 Receiving Wells	63,377	63,987	64,597	65,207	65,817	66,428	67,039	67,650	68,261	68,872	69,483	70,095	70,707	67,040		67,040		
19	371.3 Pumping Equipment	6,418	6,485	6,553	6,621	6,689	6,757	6,825	6,893	6,961	7,029	7,097	7,165	7,233	6,825		6,825		
20	389.3 Other Plant & Misc. Equipment																		
21	TREATMENT AND DISPOSAL PLANT																		
23	354.4 Structures & Improvements																		
24	355.4 Power Generation Equipment																		
25	380.4 Treatment & Disposal Equipment(1)	30,918	30,976	31,034	31,092	31,150	31,208	31,266	31,324	31,382	31,440	31,499	31,558	31,617	31,266		31,266		
26	381.4 Plant Sewers	1,569	1,577	1,585	1,593	1,601	1,609	1,617	1,625	1,633	1,642	1,651	1,660	1,669	1,618		1,618		
27	382.4 Outfall Sewer Lines																		
28	389.4 Other Plant & Misc. Equipment																		
29	RECLAIMED WASTEWATER TREATMENT PLANT																		
31	354.5 Structures & Improvements																		
32	355.5 Power Generation Equipment																		
33	371.5 Pumping Equipment																		
34	374.5 Reuse Distribution Reservoirs																		
35	380.5 Treatment & Disposal Equipment																		
36	381.5 Plant Sewers																		
37	389.5 Other Plant & Misc. Equipment																		
38	RECLAIMED WASTEWATER DISTRIBUTION PLANT																		
40	354.6 Structures & Improvements																		
41	355.6 Power Generation Equipment																		
42	366.6 Reuse Services																		
43	367.6 Reuse Meters & Meter Installations																		
44	371.6 Pumping Equipment																		
45	375.6 Reuse Transmission & Distribution System																		
46	389.6 Other Plant & Misc. Equipment																		
48	GENERAL PLANT																		
50	354.7 Structures & Improvements	51,713	52,447	53,181	53,915	54,649	55,383	56,117	56,851	57,586	58,321	59,056	59,791	60,526	56,118		56,118		
51	390.7 Office Furniture & Equipment	11,638	11,725	11,812	11,899	11,986	12,073	12,160	12,247	12,334	12,421	12,508	12,595	12,682	12,160		12,160		
62	391.7 Transportation Equipment	26,726	27,052	27,378	27,704	28,030	28,356	28,682	29,008	29,334	29,660	29,987	30,314	30,641	28,882	17,670	46,352		
63	392.7 Stores Equipment																		
64	393.7 Tools, Shop & Garage Equipment	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603		1,603		
55	394.7 Laboratory Equipment	786	786	786	786	786	786	786	786	786	786	786	786	786	786		786		
56	395.7 Power Operated Equipment	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723		8,723		
57	396.7 Communication Equipment																		
58	397.7 Miscellaneous Equipment																		
59	398.7 Other Tangible Plant															18,750	18,750		
60	TOTAL	\$ 739,722	\$ 744,740	\$ 749,758	\$ 754,776	\$ 759,801	\$ 764,824	\$ 769,847	\$ 774,870	\$ 779,894	\$ 784,919	\$ 789,946	\$ 794,976	\$ 800,007	\$ 789,850	\$ 83,089	\$ 852,939		

Schedule of Wastewater Accumulated Depreciation By Primary Account - Interim
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-10
Page 2 of 3
Preparer: CJNW

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Recap Schedules: A-1, A-8

No.	Line Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)	(16)	(17)	(18)			
		December 12/31/2009	January 1/31/2010	February 2/28/2010	March 3/31/2010	April 4/30/2010	May 5/31/2010	June 6/30/2010	July 7/31/2010	August 8/31/2010	September 9/30/2010	October 10/31/2010	November 11/30/2010	December 12/31/2010	13 month Average	Test Year Adjustments	Test Year Total	Non-Used & Useful %	Non-Used & Amount				
1	INTANGIBLE PLANT																						
2	351.1 Organization	13,356	13,391	13,426	13,461	13,496	13,531	13,566	13,601	13,636	13,671	13,706	13,741	13,776	13,811					13,566			
3	352.1 Franchises	13,616	13,667	13,718	13,769	13,820	13,871	13,922	13,973	14,024	14,075	14,126	14,177	14,229	13,922						13,922		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	COLLECTION PLANT																						
7	354.2 Structures & Improvements																						
8	360.2 Collection Sewers - Force	139,531	140,631	141,731	142,831	143,931	145,031	146,131	147,231	148,331	149,431	150,531	151,632	152,733	148,131	33,680					179,811		
9	361.2 Collection Sewers - Gravity	295,959	297,569	299,179	300,789	302,400	304,011	305,622	307,233	308,844	310,455	312,066	313,677	315,288	305,622							305,622	
10	362.2 Special Collecting Structures																						
11	363.2 Services to Customers	26,457	26,668	26,879	27,090	27,302	27,514	27,726	27,938	28,150	28,362	28,574	28,786	28,998	27,726							27,726	
12	364.2 Flow Measuring Devices	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530							6,530	
13	365.2 Flow Measuring Installations																						
14	389.2 Other Plant & Misc. Equipment																						
15	SYSTEM PUMPING PLANT																						
17	354.3 Structures & Improvements																						
18	370.3 Receiving Wells	62,992	63,596	64,200	64,804	65,408	66,013	66,618	67,223	67,828	68,433	69,038	69,643	70,248	66,619							66,619	
19	371.3 Pumping Equipment	6,418	6,485	6,553	6,621	6,689	6,757	6,825	6,893	6,961	7,029	7,097	7,165	7,233	6,825							6,825	
20	389.3 Other Plant & Misc. Equipment																						
21	TREATMENT AND DISPOSAL PLANT																						
23	354.4 Structures & Improvements																						
24	355.4 Power Generation Equipment																						
25	380.4 Treatment & Disposal Equipment(1)	2,460	2,518	2,576	2,634	2,692	2,750	2,808	2,866	2,924	2,982	3,041	3,100	3,159	2,808							2,808	
26	381.4 Plant Sewers																						
27	382.4 Outfall Sewer Lines																						
28	389.4 Other Plant & Misc. Equipment																						
29	RECLAIMED WASTEWATER TREATMENT PLANT																						
31	354.6 Structures & Improvements																						
32	355.6 Power Generation Equipment																						
33	371.5 Pumping Equipment																						
34	374.6 Reuse Distribution Reservoirs																						
35	380.5 Treatment & Disposal Equipment																						
36	381.5 Plant Sewers																						
37	389.5 Other Plant & Misc. Equipment																						
38	RECLAIMED WASTEWATER DISTRIBUTION PLANT																						
40	354.8 Structures & Improvements																						
41	355.8 Power Generation Equipment																						
42	366.8 Reuse Services																						
43	367.8 Reuse Meters & Meter Installations																						
44	371.6 Pumping Equipment																						
45	375.6 Reuse Transmission & Distribution System																						
46	389.6 Other Plant & Misc. Equipment																						
48	GENERAL PLANT																						
50	354.7 Structures & Improvements	51,713	52,447	53,181	53,915	54,649	55,383	56,117	56,851	57,586	58,321	59,056	59,791	60,526	56,118							56,118	
51	390.7 Office Furniture & Equipment	11,405	11,492	11,579	11,666	11,753	11,840	11,927	12,014	12,101	12,188	12,275	12,362	12,449	11,927								11,927
52	391.7 Transportation Equipment	26,726	27,052	27,378	27,704	28,030	28,356	28,682	29,008	29,334	29,660	29,987	30,314	30,641	28,682	8,835							37,517
53	392.7 Stores Equipment																						
54	393.7 Tools, Shop & Garage Equipment	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548								1,548
55	394.7 Laboratory Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422								422
56	395.7 Power Operated Equipment	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387								8,387
57	396.7 Communication Equipment																						
58	397.7 Miscellaneous Equipment																						
59	398.7 Other Tangible Plant																						
60	TOTAL	\$ 687,520	\$ 672,403	\$ 677,287	\$ 682,171	\$ 687,057	\$ 691,944	\$ 696,831	\$ 701,718	\$ 706,606	\$ 711,494	\$ 716,384	\$ 721,275	\$ 726,167	\$ 696,833	\$ 61,265	\$ 758,098						

Schedule of Wastewater Accumulated Depreciation By Primary Account - Final
Thirteen Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Linda Lakes)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-10
Page 3 of 3
Preparer: CJNW

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Recap Schedules: A-1, A-8

No.	Line Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)	(16)	(17)	(18)
		December 12/31/2009	January 1/31/2010	February 2/28/2010	March 3/31/2010	April 4/30/2010	May 5/31/2010	June 6/30/2010	July 7/31/2010	August 8/31/2010	September 9/30/2010	October 10/31/2010	November 11/30/2010	December 12/31/2010	13 month Average	Test Year Adjustments	Test Year Total	Non-Used & Useful %	Non-Used & Amount	
1	INTANGIBLE PLANT																			
2	351.1 Organization																			
3	352.1 Franchises																			
4	389.1 Other Plant & Misc. Equipment																			
5	COLLECTION PLANT																			
7	354.2 Structures & Improvements																			
8	360.2 Collection Sewers - Force																			
9	361.2 Collection Sewers - Gravity	38,013	38,109	38,205	38,301	38,397	38,493	38,589	38,685	38,781	38,877	38,973	39,070	39,167	38,589		4,153	4,153		
10	362.2 Special Collecting Structures																8,836	47,425		
11	363.2 Services to Customers																			
12	364.2 Flow Measuring Devices																			
13	365.2 Flow Measuring Installations																			
14	389.2 Other Plant & Misc. Equipment																			
15	SYSTEM PUMPING PLANT																			
17	354.3 Structures & Improvements	2,789	2,814	2,839	2,865	2,891	2,917	2,943	2,969	2,995	3,021	3,047	3,073	3,099	2,943		2,943			
18	370.3 Receiving Wells	385	391	397	403	409	415	421	427	433	439	445	452	459	421					2,943
19	371.3 Pumping Equipment																			421
20	389.3 Other Plant & Misc. Equipment																			
21	TREATMENT AND DISPOSAL PLANT																			
23	354.4 Structures & Improvements																			
24	355.4 Power Generation Equipment																			
25	380.4 Treatment & Disposal Equipment(1)	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458				28,458
26	381.4 Plant Sewers	1,569	1,577	1,585	1,593	1,601	1,609	1,617	1,625	1,633	1,642	1,651	1,660	1,669	1,618					1,618
27	382.4 Outfall Sewer Lines																			
28	389.4 Other Plant & Misc. Equipment																			
29	RECLAIMED WASTEWATER TREATMENT PLANT																			
31	354.5 Structures & Improvements																			
32	355.5 Reuse Power Generation Equipment																			
33	371.5 Reuse Pumping Equipment																			
34	374.5 Reuse Distribution Reservoirs																			
35	380.5 Reuse Treatment & Disposal Equipment																			
38	381.5 Reuse Plant Sewers																			
37	389.5 Other Plant & Misc. Equipment																			
38	RECLAIMED WASTEWATER DISTRIBUTION PLANT																			
40	354.6 Structures & Improvements																			
41	355.6 Power Generation Equipment																			
42	366.6 Reuse Services																			
43	367.6 Reuse Meters & Meter Installations																			
44	371.6 Pumping Equipment																			
45	375.6 Reuse Transmission &																			
46	Distribution System																			
47	389.6 Other Plant & Misc. Equipment																			
48	GENERAL PLANT																			
50	354.7 Structures & Improvements																			
51	390.7 Office Furniture & Equipment	233	233	233	233	233	233	233	233	233	233	233	233	233	233	233				233
52	391.7 Transportation Equipment																			
53	392.7 Stores Equipment																	8,835		8,835
54	393.7 Tools, Shop & Garage Equipment	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55				55
55	394.7 Laboratory Equipment	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364				364
56	395.7 Power Operated Equipment	336	336	336	336	336	336	336	336	336	336	336	336	336	336	336				336
57	396.7 Communication Equipment																			
58	397.7 Miscellaneous Equipment																			
59	398.7 Other Tangible Plant																			
60	TOTAL	\$ 72,202	\$ 72,337	\$ 72,472	\$ 72,608	\$ 72,744	\$ 72,880	\$ 73,016	\$ 73,152	\$ 73,288	\$ 73,425	\$ 73,562	\$ 73,701	\$ 73,840	\$ 73,017	\$ 21,824	\$ 84,841		\$ -	

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-11
Page 1 of 3

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/90 Balance per Order No. PSC-93-2095-FOF-WS	\$ 798,171	\$ 853,569
2	1991 Additions	68,330	95,351
3	1991 Retirements	-	-
4	1991 Adjustments	-	-
5	12/31/91 Balance	866,501	948,920
6	1992 Additions	34,146	35,534
7	1992 Retirements	-	-
8	1992 Adjustments	34,188	27,015
9	12/31/92 Balance	934,835	1,011,469
10	1993 Additions	12,670	-
11	1993 Retirements	-	-
12	1993 Adjustments	-	-
13	12/31/93 Balance	947,505	1,011,469
14	1994 Additions	8,980	-
15	1994 Retirements	-	-
16	1994 Adjustments	-	-
17	12/31/94 Balance	956,485	1,011,469
18	1995 Additions	8,275	-
19	1995 Retirements	-	-
20	1995 Adjustments	-	-
21	12/31/95 Balance	964,760	1,011,469
22	1996 Additions	4,680	-
23	1996 Retirements	-	-
24	1996 Adjustments	-	-
25	12/31/96 Balance	969,440	1,011,469
26	1997 Additions	6,175	-
27	1997 Retirements	-	-
28	1997 Adjustments	-	-
29	12/31/97 Balance	975,615	1,011,469
30	1998 Additions	1,530	-
31	1998 Retirements	-	-
32	1998 Adjustments	-	-
33	12/31/98 Balance	\$ 977,145	\$ 1,011,469

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-11
Page 2 of 3

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/98 Balance	977,145	1,011,469
2	1999 Additions	2,225	-
3	1999 Retirements	-	-
4	1999 Adjustments	-	-
5	12/31/99 Balance	979,370	1,011,469
6	2000 Additions	70,624	-
7	2000 Retirements	-	-
8	2000 Adjustments	-	-
9	12/31/00 Balance	1,049,994	1,011,469
10	2001 Additions	563,451	591,833
11	2001 Retirements	-	-
12	2001 Adjustments	-	-
13	12/31/01 Balance	1,613,445	1,603,302
14	2002 Additions	8,310	-
15	2002 Retirements	-	-
16	2002 Adjustments	-	-
17	12/31/02 Balance	1,621,755	1,603,302
18	2003 Additions	12,940	-
19	2003 Retirements	-	-
20	2003 Adjustments	-	-
21	12/31/03 Balance	1,634,695	1,603,302
22	2004 Additions	68,110	-
23	2004 Retirements	-	-
24	2004 Adjustments	-	-
25	12/31/04 Balance	\$ 1,702,805	\$ 1,603,302

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-11
Page 3 of 3

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/04 Balance	1,702,805	1,603,302
2	2005 Additions	24,659	-
3	2005 Retirements	-	-
4	2005 Adjustments	-	-
5	12/31/05 Balance	1,727,464	1,603,302
6	2006 Additions	34,520	8,550
7	2006 Retirements	-	-
8	2006 Adjustments	-	-
9	12/31/06 Balance	1,761,984	1,611,852
10	2007 Additions	131,829	129,555
11	2007 Retirements	-	-
12	2007 Adjustments	-	-
13	12/31/07 Balance	1,893,813	1,741,407
14	2008 Additions	19,969	-
15	2008 Retirements	-	-
16	2008 Adjustments	-	-
17	12/31/08 Balance	1,913,782	1,741,407
18	2009 Additions	13,969	536
19	2009 Retirements	-	-
20	2009 Adjustments	-	-
21	12/31/09 Balance	1,927,751	1,741,943
22	2010 Additions	4,697	116
23	2010 Retirements	-	-
24	2010 Adjustments	-	-
25	12/31/10 Balance	<u>\$ 1,932,448</u>	<u>\$ 1,742,059</u>

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Total Company)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim Final
Historic Projected

Schedule: A-12
Page 1 of 3
Preparer: CJRW

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average
WATER															
1	Plant Capacity Charges	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,116	\$ 770,232	\$ 770,125
2	Tap-in Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Service Connection fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meter Installation Fees	234,980	234,980	234,980	234,980	234,980	235,161	236,871	237,707	238,543	239,561	239,561	239,561	239,561	237,033
6	Contributed Lines	922,655	922,655	922,655	922,655	922,655	922,655	922,655	922,655	922,655	922,655	922,655	922,655	922,655	922,655
7	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ 1,927,751	\$ 1,927,751	\$ 1,927,751	\$ 1,927,751	\$ 1,927,751	\$ 1,927,932	\$ 1,928,642	\$ 1,930,478	\$ 1,931,314	\$ 1,932,332	\$ 1,932,332	\$ 1,932,332	\$ 1,932,448	\$ 1,929,813
WASTEWATER															
9	Plant Capacity Fees	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,722	\$ 826,615
10	Tap-in Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Reclaimed Water Meter Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Contributed Lines	915,337	915,337	915,337	915,337	915,337	915,337	915,337	915,337	915,337	915,337	915,337	915,337	915,337	915,337
13	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,741,943	\$ 1,742,059	\$ 1,741,952
Recap Schedules: A-1,A-2,A-11															

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Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average
WATER															
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-In Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Service Connection fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Contributed Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
9	Plant Capacity Fees	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,606	\$ 826,722	\$ 826,616
10	Tap-In Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Reclaimed Water Meter Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Contributed Lines	859,552	859,552	859,552	859,552	859,552	859,552	859,552	859,552	859,552	859,552	859,552	859,552	859,552	859,552
13	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,158	\$ 1,686,274	\$ 1,686,167
Recap Schedules: A-1,A-2,A-11															

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average
WATER															
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Service Connection fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Contributed Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
9	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Tap-in Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Reclaimed Water Meter Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Contributed Lines	55,785	55,785	55,785	55,785	55,785	55,785	55,785	55,785	55,785	55,785	55,785	55,785	55,785	55,785
13	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785	\$ 55,785

Recap Schedules: A-1,A-2,A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-13
Page 1 of 3
Preparer: CJNW

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/90 Balance per Order No. PSC-93-2095-FOF-WS	\$ 89,610	\$ 118,799
2	1991 Additions	24,218	30,189
3	1991 Retirements	-	-
4	1991 Adjustments	-	-
5	12/31/91 Balance	113,828	148,988
6	1992 Additions	34,076	38,585
7	1992 Retirements	-	(48,104)
8	1992 Adjustments	10,917	24,256
9	12/31/92 Balance	158,821	163,725
10	1993 Additions	35,576	37,913
11	1993 Retirements	-	-
12	1993 Adjustments	-	-
13	12/31/93 Balance	194,397	201,638
14	1994 Additions	40,305	33,576
15	1994 Retirements	-	-
16	1994 Adjustments	-	-
17	12/31/94 Balance	234,702	235,214
18	1995 Additions	32,917	41,292
19	1995 Retirements	-	-
20	1995 Adjustments	-	-
21	12/31/95 Balance	267,619	276,506
22	1996 Additions	33,175	41,292
23	1996 Retirements	-	-
24	1996 Adjustments	-	-
25	12/31/96 Balance	300,794	317,798
26	1997 Additions	33,379	41,292
27	1997 Retirements	-	-
28	1997 Adjustments	-	-
29	12/31/97 Balance	334,173	359,090

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-13
Page 2 of 3
Preparer: CJNW

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/97 Balance	334,173	359,090
2	1998 Additions	36,907	37,910
3	1998 Retirements	-	-
4	1998 Adjustments	-	-
5	12/31/98 Balance	371,080	397,000
6	1999 Additions	37,020	37,875
7	1999 Retirements	-	-
8	1999 Adjustments	-	-
9	12/31/99 Balance	408,100	434,875
10	2000 Additions	39,358	37,875
11	2000 Retirements	-	-
12	2000 Adjustments	-	-
13	12/31/00 Balance	447,458	472,750
14	2001 Additions	36,307	36,607
15	2001 Retirements	-	-
16	2001 Adjustments	-	-
17	12/31/01 Balance	483,765	509,357
18	2002 Additions	52,205	43,289
19	2002 Retirements	-	-
20	2002 Adjustments	-	-
21	12/31/02 Balance	535,970	552,646
22	2003 Additions	52,738	43,289
23	2003 Retirements	-	-
24	2003 Adjustments	-	-
25	12/31/03 Balance	588,708	595,935
26	2004 Additions	53,488	43,289
27	2004 Retirements	-	-
28	2004 Adjustments	-	-
29	12/31/04 Balance	642,196	639,224

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-13
Page 3 of 3
Preparer: CJNW

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/04 Balance	642,196	639,224
2	2005 Additions	57,027	42,807
3	2005 Retirements	-	-
4	2005 Adjustments	-	-
5	12/31/05 Balance	699,223	682,031
6	2006 Additions	59,142	43,096
7	2006 Retirements	-	-
8	2006 Adjustments	-	-
9	12/31/06 Balance	758,365	725,127
10	2007 Additions	59,915	45,116
11	2007 Retirements	-	-
12	2007 Adjustments	-	-
13	12/31/07 Balance	818,280	770,243
14	2008 Additions	63,206	46,845
15	2008 Retirements	-	-
16	2008 Adjustments	-	-
17	12/31/08 Balance	881,486	817,088
18	2009 Additions	60,496	47,547
19	2009 Retirements	-	-
20	2009 Adjustments	-	-
21	12/31/09 Balance	941,982	864,635
22	2010 Additions	65,000	47,714
23	2010 Retirements	-	-
24	2010 Adjustments	-	-
25	12/31/10 Balance	<u>\$ 1,006,982</u>	<u>\$ 912,349</u>

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC By Classification
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Total Company)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-14
Page 1 of 3
Preparer: CJNW

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average
WATER															
1	Plant Capacity Charges	\$ 353,896	\$ 355,909	\$ 357,922	\$ 359,935	\$ 361,949	\$ 363,963	\$ 365,977	\$ 367,991	\$ 370,005	\$ 372,019	\$ 374,033	\$ 376,047	\$ 378,061	\$ 365,977
2	Tap-In Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Service Connection fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meter Installation Fees	116,235	117,223	118,211	119,199	120,188	121,177	122,166	123,155	124,144	125,133	126,122	127,111	128,099	122,166
6	Contributed Lines	471,851	474,265	476,679	479,093	481,507	483,921	486,335	488,749	491,163	493,577	495,992	498,407	500,822	486,335
7	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ 941,982	\$ 947,397	\$ 952,812	\$ 958,227	\$ 963,644	\$ 969,061	\$ 974,478	\$ 979,895	\$ 985,312	\$ 990,729	\$ 996,147	\$ 1,001,565	\$ 1,006,982	\$ 974,478
WASTEWATER															
9	Plant Capacity Fees	\$ 395,152	\$ 397,038	\$ 398,924	\$ 400,810	\$ 402,696	\$ 404,582	\$ 406,468	\$ 408,354	\$ 410,240	\$ 412,126	\$ 414,013	\$ 415,900	\$ 417,787	406,468
10	Tap-In Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Reuse Meter Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Contributed Lines	469,483	471,572	473,661	475,750	477,839	479,929	482,019	484,109	486,199	488,290	490,381	492,472	494,562	482,021
14	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total	\$ 864,635	\$ 868,610	\$ 872,585	\$ 876,560	\$ 880,535	\$ 884,511	\$ 888,487	\$ 892,463	\$ 896,439	\$ 900,416	\$ 904,394	\$ 908,372	\$ 912,349	\$ 888,489

Recap Schedules: A-1,A-2,A-11

Schedule of Accumulated Amortization of CIAC By Classification
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim Final
Historic Projected

Schedule: A-14
Page 2 of 3
Preparer: CJNW

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average
WATER															
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Service Connection fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Contributed Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
9	Plant Capacity Fees	\$ 395,152	\$ 397,038	\$ 398,924	\$ 400,810	\$ 402,696	\$ 404,582	\$ 406,468	\$ 408,354	\$ 410,240	\$ 412,126	\$ 414,013	\$ 415,900	\$ 417,787	406,468
10	Tap-in Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Reuse Meter Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Contributed Lines	421,765	423,727	425,689	427,651	429,613	431,576	433,539	435,502	437,465	439,428	441,391	443,354	445,316	433,540
14	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total	\$ 816,917	\$ 820,765	\$ 824,613	\$ 828,461	\$ 832,309	\$ 836,158	\$ 840,007	\$ 843,856	\$ 847,705	\$ 851,554	\$ 855,404	\$ 859,254	\$ 863,103	\$ 840,008

Recap Schedules: A-1,A-2,A-11

Schedule of Accumulated Amortization of CIAC By Classification
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Linda Lakes)
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-14
Page 3 of 3
Preparer: CJNW

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(14) 13 month Average
WATER															
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-In Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Service Connection fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Contributed Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
9	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Tap-In Fees/System Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Reuse Meter Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Contributed Lines	47,718	47,845	47,972	48,099	48,226	48,353	48,480	48,607	48,734	48,862	48,990	49,118	49,246	48,481
14	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total	\$ 47,718	\$ 47,845	\$ 47,972	\$ 48,099	\$ 48,226	\$ 48,353	\$ 48,480	\$ 48,607	\$ 48,734	\$ 48,862	\$ 48,990	\$ 49,118	\$ 49,246	\$ 48,481

Recap Schedules: A-1,A-2,A-11

Company: Mad Hatter Utility, Inc.

Schedule: A-15

Docket No.: 100337-WS

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: CJNW

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Line
No.

1 The Company is not authorized to charge AFUDC; therefore, this Schedule is not applicable.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-16
Page 1 of 3
Preparer: CJNW

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/90 Balance per Order No. PSC-93-2095-FOF-WS	\$ -	\$ -
2	1991 Receipts	-	-
3	1991 Payments	-	-
4	1991 Adjustments	-	-
5	12/31/91 Balance	-	-
6	1992 Receipts	-	-
7	1992 Payments	-	-
8	1992 Adjustments	-	-
9	12/31/92 Balance	-	-
10	1993 Receipts	-	-
11	1993 Payments	-	-
12	1993 Adjustments	-	-
13	12/31/93 Balance	-	-
14	1994 Receipts	-	-
15	1994 Payments	-	-
16	1994 Adjustments	-	-
17	12/31/94 Balance	-	-
18	1995 Receipts	-	-
19	1995 Payments	-	-
20	1995 Adjustments	-	-
21	12/31/95 Balance	-	-
22	1996 Receipts	-	-
23	1996 Payments	-	-
24	1996 Adjustments	-	-
25	12/31/96 Balance	-	-
26	1997 Receipts	-	-
27	1997 Payments	-	-
28	1997 Adjustments	-	-
29	12/31/97 Balance	-	-
Recap Schedules: A-1, A-2, A-19			

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.

Schedule: A-16

Docket No.: 100337-WS

Page 2 of 3

Test Year Ended: December 31, 2010

Preparer: CJNW

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/1997 Balance	-	-
2	1998 Receipts	-	-
3	1998 Payments	-	-
4	1998 Adjustments	-	-
5	12/31/1998 Balance	-	-
6	1999 Receipts	-	-
7	1999 Payments	-	-
8	1999 Adjustments	-	-
9	12/31/1999 Balance	-	-
10	2000 Receipts	-	-
11	2000 Payments	-	-
12	2000 Adjustments	-	-
13	12/31/2000 Balance	-	-
14	2001 Receipts	-	-
15	2001 Payments	-	-
16	2001 Adjustments	-	-
17	12/31/2001 Balance	-	-
18	2002 Receipts	4,500	-
19	2002 Payments	-	-
20	2002 Adjustments	-	-
21	12/31/2002 Balance	4,500	-
22	2003 Receipts	10,000	-
23	2003 Payments	-	-
24	2003 Adjustments	-	-
25	12/31/2003 Balance	14,500	-
26	2004 Receipts	12,150	-
27	2004 Payments	-	-
28	2004 Adjustments	-	-
29	12/31/2004 Balance	26,650	-

Recap Schedules: A-1, A-2, A-19

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: A-16
Page 3 of 3
Preparer: CJNW

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2004 Balance	26,650	-
2	2005 Receipts	-	-
3	2005 Payments	-	-
4	2005 Adjustments	-	-
5	12/31/2005 Balance	26,650	-
6	2006 Receipts	-	-
7	2006 Payments	-	-
8	2006 Adjustments	-	-
9	12/31/2006 Balance	26,650	-
10	2007 Receipts	-	-
11	2007 Payments	-	-
12	2007 Adjustments	-	-
13	12/31/2007 Balance	26,650	-
14	2008 Receipts	-	-
15	2008 Payments	-	-
16	2008 Adjustments	-	-
17	12/31/2008 Balance	26,650	-
18	2009 Receipts	-	-
19	2009 Payments	-	-
20	2009 Adjustments	-	-
21	12/31/2009 Balance	26,650	-
22	2010 Receipts	38,200	-
23	2010 Payments	-	-
24	2010 Adjustments	-	-
25	12/31/2010 Balance	\$ 64,850	\$ -

Recap Schedules: A-1, A-2, A-19

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-17
 Page 1 of 1
 Preparer: CJNW
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No		13-Month Average	Water	Wastewater		
				Foxwood & Turtle Lakes	Linda Lakes	Total
1						
2						
3	Cash	\$ 212,120				
4	Accounts Receivable	160,989				
5	Accts. Rec'b - Other	(20,826)				
6	Accts. Rec'b - Assoc Company	182,319				
7	Miscellaneous Current & Accrued Assets	4,235				
8	Other deferred debits					
9	Deferred Permitting Costs	24,361				
10	Total Current Assets	563,198				
11	Accounts Payable	655,862				
12	Accrued Taxes	8,638				
13	Accrued Interest	83,663				
14	Misc. Current and Accrued Liabilities	71,745				
15	Total Current Liabilities	819,908				
16	Total balance sheet working capital (1)	\$ (256,710)				
17	Allocated Based on O&M Expense (B-5 and B-6)	1,680,358	567,534	1,087,307	25,517	1,112,824
18	Equals working capital	\$ (256,710)	\$ (86,703)	\$ (166,109)	\$ (3,898)	\$ (170,007)
19	Note: (1) Balance Sheet working capital is negative; therefore, no provision for working capital is included in rate base.					

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-18
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(15) 13 month Average
1	Utility Plant in Service	\$ 6,722,092	\$ 6,722,129	\$ 6,722,381	\$ 6,722,381	\$ 6,722,822	\$ 6,725,814	\$ 6,728,064	\$ 6,731,299	\$ 6,732,695	\$ 6,733,689	\$ 6,738,793	\$ 6,738,814	\$ 6,740,113	6,729,314
2	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Plant Held for Future Use	157,539	157,539	157,539	157,539	157,539	157,539	157,539	157,539	157,539	157,539	157,539	157,539	157,539	157,539
4	GROSS UTILITY PLANT	6,879,631	6,879,668	6,879,920	6,879,920	6,880,361	6,883,353	6,885,603	6,888,838	6,890,234	6,891,228	6,896,332	6,896,353	6,897,652	6,886,853
5	Less: Accumulated Depreciation	(2,335,288)	(2,352,248)	(2,369,213)	(2,385,180)	(2,403,149)	(2,420,120)	(2,437,094)	(2,454,069)	(2,471,046)	(2,488,025)	(2,505,006)	(2,521,993)	(2,538,981)	(2,437,109)
6	NET UTILITY PLANT	4,544,343	4,527,420	4,510,707	4,493,740	4,477,212	4,463,233	4,448,509	4,434,769	4,419,188	4,403,203	4,391,326	4,374,360	4,358,671	4,449,744
7	Cash	224,089	238,199	195,338	274,289	151,023	191,141	257,584	245,755	167,781	171,488	184,035	203,956	252,902	212,120
8	Other Special Deposits	111,638	115,698	58,759	93,530	95,135	97,100	99,887	103,891	201,889	204,012	209,009	212,229	214,023	139,738
9	Temporary Cash Investments	61,064	61,064	61,064	61,064	61,064	61,064	61,064	61,064	61,064	61,064	61,064	61,064	61,064	61,064
10	Accounts Receivable	183,492	170,739	171,646	43,186	162,207	181,925	78,278	188,700	180,869	198,214	186,847	192,612	174,145	160,989
11	Allowance for Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Accts. Rec'b - Other	(41,996)	(41,996)	(42,096)	(42,096)	(41,496)	(41,496)	(41,496)	(41,496)	17,205	11,555	11,555	11,555	11,555	(20,826)
13	Accrued Interest Rec'b	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Accts. Rec'b - Assoc Company	182,319	182,319	182,319	182,319	182,319	182,319	182,319	182,319	182,319	182,319	182,319	182,319	182,319	182,319
15	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prepayments	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833
17	Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Miscellaneous Current & Accrued Assets	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,389	4,389	4,389	4,235
19	TOTAL CURRENT ASSETS	708,626	734,045	635,052	620,314	618,274	680,075	645,458	748,255	819,129	836,674	843,051	871,957	904,230	743,472
20	Net nonutility property	81,045	80,800	80,555	80,310	80,065	79,820	79,574	79,328	79,082	78,836	78,590	78,344	78,098	79,573
21	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Clearing Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Deferred Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Other Miscellaneous Deferred Debits	26,575	26,206	25,837	25,468	25,099	24,730	24,361	23,992	23,623	23,254	22,885	22,516	22,146	24,361
26	Accum. Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL OTHER ASSETS	107,620	107,006	106,392	105,778	105,164	104,550	103,935	103,320	102,705	102,090	101,475	100,860	100,244	103,934
28	TOTAL ASSETS	\$ 5,360,591	\$ 5,368,471	\$ 5,252,151	\$ 5,219,832	\$ 5,200,850	\$ 5,247,858	\$ 5,197,902	\$ 5,286,344	\$ 5,341,022	\$ 5,341,967	\$ 5,335,852	\$ 5,347,177	\$ 5,363,145	\$ 5,297,150

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commiss

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-19
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermedate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) December 12/31/2009	(3) January 1/31/2010	(4) February 2/28/2010	(5) March 3/31/2010	(6) April 4/30/2010	(7) May 5/31/2010	(8) June 6/30/2010	(9) July 7/31/2010	(10) August 8/31/2010	(11) September 9/30/2010	(12) October 10/31/2010	(13) November 11/30/2010	(14) December 12/31/2010	(15) 13 month Average
1	Common Stock Issued	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83
2	Preferred Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Other Paid-in Capital	135,146	135,146	135,146	135,146	135,146	135,146	135,146	135,146	135,146	135,146	135,146	135,146	135,146	135,146
4	Retained Earnings	1,159,652	1,152,603	1,161,657	1,124,950	1,124,997	1,152,863	1,041,347	1,109,069	1,136,559	1,186,806	1,221,085	1,181,415	1,064,354	1,139,781
5	Reacquired Capital Stock	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)	(51,380)
6	TOTAL EQUITY CAPITAL	1,243,501	1,236,452	1,245,506	1,208,799	1,208,846	1,236,512	1,125,196	1,192,918	1,220,408	1,270,655	1,304,934	1,265,264	1,148,203	1,223,630
7	Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Long-Term Debt	767,025	775,051	765,962	756,819	747,622	738,370	729,064	719,702	710,285	700,813	691,284	681,958	672,249	727,400
11	TOTAL LONG-TERM DEBT	767,025	775,051	765,962	756,819	747,622	738,370	729,064	719,702	710,285	700,813	691,284	681,958	672,249	727,400
12	Accounts Payable	600,846	659,009	531,216	538,103	535,855	574,165	650,614	689,951	739,182	708,076	685,735	754,855	858,793	655,862
13	Notes Payable Assoc. Com	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173	8,173
14	Accounts Payable - Assoc. Coa.	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)	(1,115)
15	Customer Deposits	127,015	128,507	129,337	130,304	128,844	128,272	130,172	128,889	128,937	128,897	130,172	130,654	131,039	129,295
16	Accrued Taxes	46,676	3,314	3,382	3,449	3,517	3,585	3,585	4,370	53	(255)	(658)	(543)	41,824	8,638
17	Current Portion Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Accrued Interest	83,268	83,268	83,268	83,268	83,268	83,268	83,268	83,268	83,268	83,268	83,268	83,268	88,397	83,663
19	Misc. Current and Accrued Liabilities	71,745	71,745	71,745	71,745	71,745	71,745	71,745	71,745	71,745	71,745	71,745	71,745	71,745	71,745
20	TOTAL CURRENT & ACCRUED LIABILITIES	936,608	952,901	826,006	833,927	830,087	868,093	946,442	985,081	1,030,243	998,789	977,320	1,047,037	1,198,856	956,261
21	Advances for Construction	26,650	26,650	46,650	61,650	64,850	64,850	64,850	64,850	64,850	64,850	64,850	64,850	64,850	57,327
22	Prepaid Capacity Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Contributed Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL DEFERRED CREDITS & OPER. RESERVES	26,650	26,650	46,650	61,650	64,850	64,850	64,850	64,850	64,850	64,850	64,850	64,850	64,850	57,327
26	Contributions In Aid of Construction	3,669,694	3,669,694	3,669,694	3,669,694	3,669,694	3,669,875	3,671,585	3,672,421	3,673,257	3,674,275	3,674,275	3,674,275	3,674,507	3,671,765
27	Less: Accum. Amortization of CIAC	(1,806,617)	(1,816,007)	(1,825,397)	(1,834,787)	(1,844,179)	(1,853,572)	(1,862,965)	(1,872,358)	(1,881,751)	(1,891,145)	(1,900,541)	(1,909,937)	(1,919,331)	(1,862,968)
28	Accumulated Deferred Income Taxes	523,730	523,730	523,730	523,730	523,730	523,730	523,730	523,730	523,730	523,730	523,730	523,730	523,811	523,736
29	Total Equity Capital and Liabilities	\$ 5,360,591	\$ 5,368,471	\$ 5,252,151	\$ 5,219,832	\$ 5,200,650	\$ 5,247,858	\$ 5,197,902	\$ 5,286,344	\$ 5,341,022	\$ 5,341,967	\$ 5,335,852	\$ 5,347,177	\$ 5,363,145	\$ 5,297,151

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.

Schedule: B-1

Docket No.: 100337-WS

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim Final

Historic Projected

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 744,343	\$ 6,111 (A)	\$ 750,454	\$ 1,750,375 (E)	\$ 2,500,829	B-4, E-13
2	Operation & Maintenance	567,534	143,233 (B)	710,767		710,767	B-5, B-3
3	Depreciation	143,408	281,840 (C)	425,248		425,248	B-13, B-3
4	CIAC Amortization	(65,000)		(65,000)		(65,000)	
5	Taxes Other Than Income	94,818	179,938 (D)	274,756	78,767 (F)	353,523	B-15, B-3
6	Provision for Income Taxes		-	-	38,542 (G)	38,542	C-1, B-3
7	OPERATING EXPENSES	740,760	605,011	1,345,771	117,309	1,463,080	
8	NET OPERATING INCOME	\$ 3,583	\$ (598,900)	\$ (595,317)	\$ 1,633,066	\$ 1,037,749	
9	RATE BASE	\$ 1,958,306		\$ 12,502,998		\$ 12,502,998	
10	RATE OF RETURN	0.18 %		-- %		8.30 %	

Company: Mad Hatter Utility, Inc. (Total Company)

Schedule: B-2

Docket No.: 100337-WS

Page 1 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,216,048	\$ 6,063 (A)	\$ 1,222,111	\$ 513,919 (E)	\$ 1,736,030	B-4, E-13
2	Operation & Maintenance	1,112,824	174,110 (B)	1,286,934		1,286,934	B-6, B-3
3	Depreciation	60,285	83,089 (C)	143,374		143,374	B-14, B-3
4	CIAC Amortization	(47,715)		(47,715)		(47,715)	
5	Taxes Other Than Income	105,826	35,908 (D)	141,734	23,126 (F)	164,860	B-15, B-3
6	Provision for Income Taxes	-	-	-	4,957 (G)	4,957	C-1, B-3
7	OPERATING EXPENSES	1,231,220	293,107	1,524,327	28,083	1,552,410	
8	NET OPERATING INCOME	\$ (15,172)	\$ (287,044)	\$ (302,216)	\$ 485,836	\$ 183,620	
9	RATE BASE	\$ 467,779		\$ 2,212,290		\$ 2,212,290	
10	RATE OF RETURN	--	%	--	%	8.30	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)

Schedule: B-2

Docket No.: 100337-WS

Page 2 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,195,499	\$ 5,539 (A)	\$ 1,201,038	\$ 319,555 (E)	\$ 1,520,593	B-4, E-13
2	Operation & Maintenance	1,087,307	77,969 (B)	1,165,276		1,165,276	B-6, B-3
3	Depreciation	58,647	61,265 (C)	119,912		119,912	B-14, B-3
4	CIAC Amortization	(46,187)		(46,187)		(46,187)	
5	Taxes Other Than Income	105,429	22,352 (D)	127,781	14,381 (F)	142,162	B-15, B-3(a)
6	Provision for Income Taxes	-	-	-	3,197 (G)	3,197	C-1, B-3(a)
7	OPERATING EXPENSES	1,205,196	161,586	1,366,782	17,578	1,384,360	
8	NET OPERATING INCOME	\$ (9,697)	\$ (156,047)	\$ (165,744)	\$ 301,977	\$ 136,233	
9	RATE BASE	\$ 450,725		\$ 1,641,360		\$ 1,641,360	
10	RATE OF RETURN	--	%	--	%	8.30	%

Company: Mad Hatter Utility, Inc. (Linda Lakes)
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-2
 Page 3 of 3
 Preparer: CJNW

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 20,549	\$ 524 (A)	\$ 21,073	\$ 194,365 (E)	\$ 215,438	B-4, E-13
2	Operation & Maintenance	25,517	96,141 (B)	121,658		121,658	B-6, B-3
3	Depreciation	1,638	21,824 (C)	23,462		23,462	B-14, B-3
4	CIAC Amortization	(1,528)		(1,528)		(1,528)	
5	Taxes Other Than Income	397	13,556 (D)	13,953	8,746 (F)	22,699	B-15, B-3
6	Provision for Income Taxes	-	-	-	1,760 (G)	1,760	C-1, B-3
7	OPERATING EXPENSES	26,024	131,521	157,545	10,506	168,051	
8	NET OPERATING INCOME	\$ (5,475)	\$ (130,997)	\$ (136,472)	\$ 183,859	\$ 47,387	
9	RATE BASE	\$ 17,054		\$ 570,930		\$ 570,930	
10	RATE OF RETURN	-	%	-	%	8.30	%

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 1 of 2
 Preparer: CJNW

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater		
			Foxwood & Turtle Lakes	Linda Lakes	Total
1	(A) <u>Annualize Operating Revenues</u>				
2	Annualized Test Year Revenues per E-2(a)	\$ 750,454	\$ 1,201,038	\$ 21,073	\$ 1,222,111
3	Unadjusted Test Year Revenues	744,343	1,195,499	20,549	1,216,048
4	Total Adjustment Required	\$ 6,111	\$ 5,539	\$ 524	\$ 6,063
5	(B) <u>Operations & Maintenance (O & M) Expenses</u>				
6	1) <u>Proforma adjustments to O&M expenses</u>				
7	a) Amortization of rate case expense (666, 766)				
8	Amortization per Schedule B-10	\$ 20,535	\$ 16,620	\$ 345	\$ 16,965
9	Less: Test year amortization	-	-	-	-
10	Net rate case amortization	20,535	16,620	345	16,965
11	b) Additional Employees				
12	2 Field Technicians at \$25.00/hr (Based on 40hrs per week)	52,000	26,000	26,000	52,000
13	1 Field Helper at \$15.00/hr (Based on 40hrs per week)	15,600	7,800	7,800	15,600
14	1 Accountant/Bookkeeper Salary	25,000	12,500	12,500	25,000
15	Total Additional Salaries & Wages (601 & 701)	92,600	46,300	46,300	92,600
16	c) Cost for Benefits and W.C. Insurance				
17	Benefits Per Book	37,995	37,995	-	37,995
18	W.C. Insurance Per Book	5,495	5,495	-	5,495
19	Total	43,490	43,490	-	43,490
20	Total Salaries & Wages Per Book	186,377	186,377	-	186,377
21	Factor for Benefits and W.C Insurance	23.0%	23.0%	23.0%	23.0%
22	Benefits and W.C Ins. For Additional Employees				
23	Benefits	18,529	9,265	9,265	18,529
24	W.C Insurance	2,769	1,384	1,384	2,769
25	Total Additional Benefits and W.C Insurance				
26	23% of Additional Salaries & Wages	21,298	10,649	10,649	21,298
27	d) Purchased Wastewater Charge				
28	2010 Linda Lakes gallons(000) treated per F-2	N/A	N/A	7,424	N/A
29	Pasco County Bulk Wastewater Rate per 1,000 Gal.			\$ 3.64	
30	Capital Recovery Surcharge \$1.00 per 1,000 Gal.			\$ 1.00	
31	Total Purchase Wastewater (710)	-	-	34,447	34,447
32	e) New Vehicle's Insurance & Maintenance Cost (650 & 750)	8,800	4,400	4,400	8,800
33	Total adjustments to O & M Expense	\$ 143,233	\$ 77,969	\$ 96,141	\$ 174,110
34	(C) <u>Depreciation Expense</u>				
35	1) Proforma depreciation of Systems Interconnect Plan per A-3	\$ 245,420	\$ -	\$ -	\$ -
36	2) Proforma depreciation of Systems Interconnect Plan per A-3	18,750	18,750	-	18,750
37	3) Proforma depreciation of Vehicles per A-3	17,670	8,835	8,835	17,670
38	4) Proforma depreciation of Relining 8" Wastewater Pipe per A-3	-	-	8,836	8,836
39	5) Proforma depreciation of Rebuilt Liftstations per A-3	-	33,680	-	33,680
40	6) Proforma depreciation of LL connection to Pasco Utility per A-3	-	-	4,153	4,153
41	Total Depreciation expense adjustments	\$ 281,840	\$ 61,265	\$ 21,824	\$ 83,089

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historic Projected

Schedule: B-3
 Page 2 of 2
 Preparer: CJNW

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater		
			Foxwood & Turtle Lakes	Linda Lakes	Total
1	(D) <u>Taxes Other Than Income</u>				
2	1) Reclass Regulatory Assessment Fees (RAF's)				
3	from Foxwood & Turtle Lakes to Linda Lakes	\$ -	\$ (925)	\$ 925	\$ -
4	2) RAF's associated with revenue adjustments	275	249	24	273
5	3) Property taxes				
6	Total plant additions per A-3	10,826,532	1,251,900	575,700	1,827,600
7	Total depreciation to plant additions per A-3	(281,840)	(61,265)	(21,824)	(83,089)
8	Net (decrease) increase in plant for tangible tax	10,544,692	1,190,635	553,876	1,744,511
9	Pasco County millage rate	16.36640	16.36640	16.36640	16.36640
10	Total increase in tangible taxes	172,579	19,486	9,065	28,551
11	4) Increase in Payroll Taxes				
12	Additional Salaries & Wages	92,600	46,300	46,300	92,600
13	Payroll Tax Rate %	7.65	7.65	7.65	7.65
14	Total Payroll Taxes for Additional Salaries & Wages	7,084	3,542	3,542	7,084
15	Total increase in Taxes Other Than Income	\$ 179,938	\$ 22,352	\$ 13,556	\$ 35,908
16	(E) <u>Revenue Increase</u>				
17	Increase in revenue required by the Utility to realize a				
18	8.30 % rate of return	\$ 1,750,375	\$ 319,555	\$ 194,365	\$ 513,919
19	(F) <u>Taxes Other Than Income</u>				
20	(1) Regulatory Assessment Fees (RAF's)				
21	Total revenue requested	\$ 2,500,829	\$ 1,520,593	\$ 215,438	\$ 1,736,030
22	RAF rate	0.045	0.045	0.045	0.045
23	Total RAF's	112,537	68,427	9,695	78,122
24	Adjusted test year RAF's	(33,770)	(54,046)	(949)	(54,995)
25	Adjustment required	\$ 78,767	\$ 14,381	\$ 8,746	\$ 23,127
26	(G) <u>Provision for Income Taxes</u>				
27	Deferred tax per C-1	\$ 62,764	\$ 12,206	\$ 5,591	\$ 17,797
28	Test year deferred income taxes	-	-	-	-
29	Net change in deferred taxes	62,764	12,206	5,591	17,797
30	Income taxes per C-1	(24,222)	(9,009)	(3,831)	(12,840)
31	Parent debt adjustment	-	-	-	-
32	Income tax adjustment	\$ 38,542	\$ 3,197	\$ 1,760	\$ 4,957

Company: Mad Hatter Utility, Inc. (Total Company)

Schedule: B-4

— Docket No.: 100337-WS

Page 1 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Recap Schedules: B-1,B-2

— Historic [X] Projected []

— Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	-	521.1 Flat Rate - Residential	-	-
2	461.1 Metered - Residential	\$ 637,654	521.2 Flat Rate - Commercial	-	-
3	461.2 Metered - Commercial	97,039	521.3 Flat Rate - Industrial	-	-
4	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	-	-
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-	-
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	\$ 1,054,534	-
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	161,514	-
9	464 Other Sales - Public Authorities	-	522.3 Measured - Industrial	-	-
10	465 Irrigation Customers	-	522.4 Measured - Public Authority	-	-
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-	-
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-	-
13			524 Revenues from Other Systems	-	-
14	TOTAL WATER SALES	<u>734,693</u>	525 Interdepartmental Sales	-	-
15	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>1,216,048</u>	
16	470 Forfeited Discounts	-	OTHER SEWER REVENUES		
17	471 Misc. Service Revenues	8,153	531 Sale of Sludge	-	-
18	472 Rents From Water Property	-	532 Forfeited Discounts	-	-
19	473 Interdepartmental Rents	-	534 Rents From Sewer Property	-	-
20	474 Other Water Revenues	1,497	535 Interdepartmental Rents	-	-
21			536 Other Sewer Revenues	-	-
22	TOTAL OTHER		TOTAL OTHER		
23	WATER REVENUES	<u>9,650</u>	SEWER REVENUES	<u>-</u>	
24					
25					
26		<u>\$ 744,343</u>			
27			TOTAL SEWER		
28			OPERATING REVENUES	<u>\$ 1,216,048</u>	

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)

Schedule: B-4

Docket No.: 100337-WS

Page 2 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Recap Schedules: B-1,B-2

Historic [X] Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES	(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater
1	460 Unmetered Water Revenue	-	521.1 Flat Rate - Residential	-
2	461.1 Metered - Residential	-	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	-	521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	\$ 1,037,826
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	157,673
9	464 Other Sales - Public Authorities	-	522.3 Measured - Industrial	-
10	465 Irrigation Customers	-	522.4 Measured - Public Authority	-
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-
13			524 Revenues from Other Systems	-
14	TOTAL WATER SALES		525 Interdepartmental Sales	-
15	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>1,195,499</u>
16	470 Forfeited Discounts	-		
17	471 Misc. Service Revenues	-	OTHER SEWER REVENUES	
18	472 Rents From Water Property	-	531 Sale of Sludge	-
19	473 Interdepartmental Rents	-	532 Forfeited Discounts	-
20	474 Other Water Revenues	-	534 Rents From Sewer Property	-
21			535 Interdepartmental Rents	-
22	TOTAL OTHER		536 Other Sewer Revenues	-
23	WATER REVENUES			
24			TOTAL OTHER	
25			SEWER REVENUES	
26		\$ -		
27			TOTAL SEWER	
28			OPERATING REVENUES	<u>\$ 1,195,499</u>

Company: Mad Hatter Utility, Inc. (Linda Lakes)

Schedule: B-4

Docket No.: 100337-WS

Page 3 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Recap Schedules: B-1,B-2

Historic [X] Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	-	521.1 Flat Rate - Residential	-	
2	461.1 Metered - Residential	-	521.2 Flat Rate - Commercial	-	
3	461.2 Metered - Commercial	-	521.3 Flat Rate - Industrial	-	
4	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	-	
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-	
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-	
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	\$ 16,708	
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	3,841	
9	464 Other Sales - Public Authorities	-	522.3 Measured - Industrial	-	
10	465 Irrigation Customers	-	522.4 Measured - Public Authority	-	
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-	
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-	
13			524 Revenues from Other Systems	-	
14	TOTAL WATER SALES		525 Interdepartmental Sales	-	
15	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>20,549</u>	
16	470 Forfeited Discounts	-	OTHER SEWER REVENUES		
17	471 Misc. Service Revenues	-	531 Sale of Sludge	-	
18	472 Rents From Water Property	-	532 Forfeited Discounts	-	
19	473 Interdepartmental Rents	-	534 Rents From Sewer Property	-	
20	474 Other Water Revenues	-	535 Interdepartmental Rents	-	
21			536 Other Sewer Revenues	-	
22	TOTAL OTHER				
23	WATER REVENUES		TOTAL OTHER		
24			SEWER REVENUES		
25					
26		\$ -			
27			TOTAL SEWER		
28			OPERATING REVENUES	<u>\$ 20,549</u>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.

Schedule: B-5

Docket No.: 100337-WS

Page 1 of 1

Schedule Year Ended: December 31, 2010

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: CJNW

Interim [] Final [X]

Recap Schedules: B-1

Historic [X] Projected []

49

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		JANUARY 2010	FEBRUARY 2010	MARCH 2010	APRIL 2010	MAY 2010	JUNE 2010	JULY 2010	AUGUST 2010	SEPTEMBER 2010	OCTOBER 2010	NOVEMBER 2010	DECEMBER 2010	Total Annual	Test Year Adjustments	Adjusted Annual	Proforma Adjustments	Proforma Annual
1	601 Salaries & Wages - Employees	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,126	\$ 11,128	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 133,508	\$	\$ 133,508	\$ 92,600	\$ 226,108
2	603 Salaries & Wages - Officers, Etc.	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,405	4,405	4,405	52,869		52,869		52,869
3	604 Employee Pensions & Benefits	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,167	3,167	3,167	37,995		37,995	18,529	56,524
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
5	615 Purchased Power	3,028	3,081	3,498	3,438	3,896	5,127	3,960	3,833	4,333	4,326	4,550	4,658	47,704		47,704		47,704
6	616 Fuel for Power Purchased	-	(138)	-	-	-	-	-	-	-	-	-	-	(138)		(138)		(138)
7	618 Chemicals	1,789	790	2,548	1,050	3,842	1,700	1,783	2,039	3,049	1,810	3,091	2,029	25,538		25,538		25,538
8	620 Materials & Supplies	2,051	1,410	2,111	2,540	1,762	2,135	1,178	6,345	2,389	898	2,371	3,076	28,266		28,266		28,266
9	631 Contractual Services - Engr.	187	38	625	6,989	9,136	3,382	270	500	5,819	1,250	-	750	28,946		28,946		28,946
10	632 Contractual Services - Acct.	-	-	-	588	10,009	1,813	1,910	590	-	365	412	-	15,687		15,687		15,687
11	633 Contractual Services - Legal	2,226	891	201	1,364	4,085	2,934	2,343	1,051	507	957	1,130	1,382	19,081		19,081		19,081
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
14	636 Contractual Services - Other	4,839	9,038	13,754	9,462	4,860	11,032	5,274	(1,256)	11,252	(1,341)	6,549	13,473	86,936		86,936		86,936
15	641 Rental of Building/Real Prop.	-	-	-	111	-	-	-	-	-	-	-	-	111		111		111
16	642 Rental of Equipment	32	118	1	-	-	-	-	-	-	-	-	-	151		151		151
17	650 Transportation Expenses	1,269	1,470	987	1,147	1,463	910	1,392	312	2,318	331	1,270	1,955	14,824		14,824	8,800	23,624
18	656 Insurance - Vehicle	-	20	-	3,288	-	(774)	-	-	-	-	-	-	2,534		2,534		2,534
19	657 Insurance - General Liability	-	390	-	-	-	3,998	7,564	-	-	-	-	-	11,952		11,952		11,952
20	658 Insurance - Workman's Comp.	457	458	458	458	458	458	458	458	458	458	458	458	5,495		5,495	2,789	8,284
21	659 Insurance - Other	-	-	82	-	-	-	-	-	-	-	-	-	82		82		82
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-		-	20,535	20,535
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
25	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
26	675 Miscellaneous Expenses	2,528	10,241	3,270	2,523	4,917	3,804	5,506	2,287	5,781	6,450	4,482	4,204	55,993		55,993		55,993
27	TOTAL	\$ 37,113	\$ 46,484	\$ 46,228	\$ 51,653	\$ 63,126	\$ 65,217	\$ 50,346	\$ 34,857	\$ 54,804	\$ 34,202	\$ 43,011	\$ 50,893	\$ 567,534	\$ -	\$ 567,534	\$ 143,233	\$ 710,767

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Total Company)

Docket No.: 100337-WS

Schedule Year Ended: December 31, 2010

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6

Page 1 of 3

Preparer: CJNW

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) JANUARY 2010	(3) FEBRUARY 2010	(4) MARCH 2010	(5) APRIL 2010	(6) MAY 2010	(7) JUNE 2010	(8) JULY 2010	(9) AUGUST 2010	(10) SEPTEMBER 2010	(11) OCTOBER 2010	(12) NOVEMBER 2010	(13) DECEMBER 2010	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual	(17) Proforma Adjustments	(18) Proforma Annual
1	701 Salaries & Wages - Employees	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 133,508		\$ 133,508	\$ 82,600	\$ 226,108
2	703 Salaries & Wages - Officers, Etc.	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,405	4,405	4,405	52,969		52,969	-	52,969
3	704 Employee Pensions & Benefits	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,167	3,167	3,167	37,995		37,995	18,529	56,524
4	710 Purchased Sewage Treatment	59,468	59,468	59,468	59,468	28,442	70,182	47,943	61,443	11,513	86,178	61,004	50,670	653,247		653,247	34,447	687,694
5	711 Sludge Removal Expense	1,557	1,240	1,240	2,118	960	3,117	2,310	1,140	660	5,501	960	1,635	22,438		22,438	-	22,438
6	715 Purchased Power	1,427	1,888	2,474	2,208	2,384	2,041	2,257	2,631	2,532	2,356	3,675	3,042	28,914		28,914	-	28,914
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8	718 Chemicals	129	783	121	333	394	210	268	245	-	636	202	1,021	4,342		4,342	-	4,342
9	720 Materials & Supplies	578	628	637	380	580	910	85	50	966	306	203	249	5,572		5,572	-	5,572
10	731 Contractual Services - Engr.	188	38	625	-	150	437	1,215	-	380	-	-	-	3,033		3,033	-	3,033
11	732 Contractual Services - Acct.	-	-	-	587	10,009	1,813	1,910	590	-	365	412	-	15,686		15,686	-	15,686
12	733 Contractual Services - Legal	2,228	891	201	1,364	4,085	2,934	2,343	1,051	507	957	1,130	1,392	19,081		19,081	-	19,081
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
14	735 Contractual Service - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
15	736 Contractual Services - Other	2,883	1,853	2,327	8,175	1,790	8,579	1,154	1,920	11,666	1,246	2,808	12,088	54,587		54,587	-	54,587
16	741 Rental of Building/Real Prop.	-	-	-	111	-	-	-	-	-	-	-	-	111		111	-	111
17	742 Rental of Equipment	32	32	-	-	-	-	-	-	-	-	-	-	64		64	-	64
18	750 Transportation Expenses	1,289	1,470	987	1,147	1,483	910	1,393	312	2,318	331	1,231	1,955	14,788		14,788	8,800	23,588
19	756 Insurance - Vehicle	-	20	-	3,289	-	(774)	-	-	-	-	-	-	2,535		2,535	-	2,535
20	757 Insurance - General Liability	-	390	-	-	-	3,998	7,584	-	-	-	-	-	11,952		11,952	-	11,952
21	758 Insurance - Workman's Comp.	457	458	458	458	458	458	458	458	458	458	458	458	5,495		5,495	2,769	8,264
22	759 Insurance - Other	-	-	82	-	-	-	-	-	-	-	-	-	82		82	-	82
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-		-	16,965	16,965
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
27	775 Miscellaneous Expenses	2,023	5,434	2,935	2,154	4,537	3,435	5,104	1,622	5,328	6,157	3,971	3,827	46,527		46,527	-	46,527
28	TOTAL	\$ 91,034	\$ 93,291	\$ 90,252	\$ 100,487	\$ 71,950	\$ 114,948	\$ 82,702	\$ 90,160	\$ 55,026	\$ 123,189	\$ 94,750	\$ 95,035	\$ 1,112,824		\$ 1,112,824	\$ 174,110	\$ 1,286,934

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)

Schedule: B-6

Docket No.: 100337-WS

Page 2 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Recap Schedules: B-2

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		JANUARY 2010	FEBRUARY 2010	MARCH 2010	APRIL 2010	MAY 2010	JUNE 2010	JULY 2010	AUGUST 2010	SEPTEMBER 2010	OCTOBER 2010	NOVEMBER 2010	DECEMBER 2010	Total Annual	Test Year Adjustments	Adjusted Annual	Proforma Adjustments	Proforma Annual
1	701 Salaries & Wages - Employees	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,125	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 11,126	\$ 133,508		\$ 133,508	\$ 48,300	\$ 179,808
2	703 Salaries & Wages - Officers, Etc.	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,406	4,405	4,405	4,405	52,869		52,869		52,869
3	704 Employee Pensions & Benefits	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,167	3,167	3,167	3,167	37,995		37,995	9,265	47,260
4	710 Purchased Sewage Treatment	59,468	59,468	59,468	59,468	26,442	70,182	47,943	61,443	11,513	88,178	81,004	50,870	653,247		653,247		653,247
5	711 Sludge Removal Expense	720	960	960	2,118	960	2,200	1,680	720	240	3,383	960	1,109	16,010		16,010		16,010
6	715 Purchased Power	1,427	1,701	2,272	2,029	2,195	1,862	2,109	2,126	2,288	2,136	3,090	2,763	25,998		25,998		25,998
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
8	718 Chemicals	129	783	121	333	394	210	269	245	-	636	202	1,021	4,342		4,342		4,342
9	720 Materials & Supplies	578	628	637	380	580	910	85	50	966	306	203	249	5,572		5,572		5,572
10	731 Contractual Services - Engr.	188	38	625	-	150	437	-	-	-	-	-	-	1,438		1,438		1,438
11	732 Contractual Services - Acct.	-	-	-	587	10,009	1,813	1,910	590	-	365	412	-	15,686		15,686		15,686
12	733 Contractual Services - Legal	2,228	891	201	1,364	4,066	2,934	2,343	1,051	507	957	1,130	1,392	19,081		19,081		19,081
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
15	736 Contractual Services - Other	2,243	1,280	1,348	7,067	926	5,834	411	1,224	8,210	(138)	425	11,179	40,009		40,009		40,009
16	741 Rental of Building/Real Prop.	-	-	-	111	-	-	-	-	-	-	-	-	111		111		111
17	742 Rental of Equipment	32	32	-	-	-	-	-	-	-	-	-	-	64		64		64
18	750 Transportation Expenses	1,289	1,470	987	1,147	1,483	910	1,393	312	2,318	331	1,231	1,955	14,786		14,786	4,400	19,186
19	756 Insurance - Vehicle	-	20	-	3,289	-	(774)	-	-	-	-	-	-	2,535		2,535		2,535
20	757 Insurance - General Liability	-	390	-	-	-	3,998	7,564	-	-	-	-	-	11,952		11,952		11,952
21	758 Insurance - Workman's Comp.	457	458	458	458	458	458	458	458	458	458	458	458	5,495		5,495	1,384	6,879
22	759 Insurance - Other	-	-	82	-	-	-	-	-	-	-	-	-	82		82		82
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-		-	16,620	16,620
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
27	775 Miscellaneous Expenses	2,023	5,434	2,935	2,154	4,537	3,435	5,104	1,622	5,328	6,157	3,871	3,827	46,527		46,527		46,527
28	TOTAL	\$ 89,457	\$ 92,250	\$ 88,791	\$ 99,202	\$ 70,897	\$ 113,107	\$ 89,966	\$ 88,539	\$ 50,526	\$ 119,467	\$ 91,784	\$ 93,321	\$ 1,087,307	\$ -	\$ 1,087,307	\$ 77,966	\$ 1,165,276

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Linda Lakes)

Schedule: B-6

Docket No.: 100337-WS

Page 3 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Recap Schedules: B-2

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		JANUARY 2010	FEBRUARY 2010	MARCH 2010	APRIL 2010	MAY 2010	JUNE 2010	JULY 2010	AUGUST 2010	SEPTEMBER 2010	OCTOBER 2010	NOVEMBER 2010	DECEMBER 2010	Total Annual	Test Year Adjustments	Adjusted Annual	Proforma Adjustments	Proforma Annual
1	701 Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	\$ -	48,300	\$ 46,300
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,265	9,265
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,447	34,447
5	711 Sludge Removal Expense	837	280	280	-	-	917	630	420	420	2,118	-	526	6,428	-	5,428	-	6,428
6	715 Purchased Power	-	188	202	177	189	179	148	505	244	220	585	278	2,916	-	2,916	-	2,916
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	731 Contractual Services - Engr.	-	-	-	-	-	-	1,215	-	380	-	-	-	1,595	-	1,595	-	1,595
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Service - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	740	573	979	1,108	864	745	743	696	3,456	1,384	2,381	909	14,578	-	14,578	-	14,578
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,400	4,400
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,384	1,384
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	345	345
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	775 Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL	\$ 1,577	\$ 1,041	\$ 1,461	\$ 1,285	\$ 1,053	\$ 1,841	\$ 2,738	\$ 1,621	\$ 4,500	\$ 3,722	\$ 2,968	\$ 1,714	\$ 25,517	\$ -	\$ 25,517	\$ 96,141	\$ 121,658

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Total Company)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule: B-8
 Page 1 of 3
 Preparer: CJNW

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/09	(3) Current TY 12/31/10	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/10	(6) Proforma Adj per B-3	(7) Proforma TY 12/31/10	(8) \$ Difference	(9) % Difference	(10) Explanation
1	701 Salaries & Wages - Employees	\$ 49,815	\$ 133,508	\$ -	\$ 133,508	\$ 92,600	\$ 226,108	\$ 176,293	353.90 %	
2	703 Salaries & Wages - Officers, Etc.	21,000	52,869	-	52,869	-	52,869	31,869	151.76	
3	704 Employee Pensions & Benefits	-	37,995	-	37,995	18,529	56,524	56,524	100.00	
4	710 Purchased Sewage Treatment	292,001	653,247	-	653,247	34,447	687,694	395,693	135.51	
5	711 Sludge Removal Expense	214	22,438	-	22,438	-	22,438	22,224	10,365.05	Uncontrollable increase in sludge processing and hauling costs
6	715 Purchased Power	10,073	28,914	-	28,914	-	28,914	18,841	187.04	
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	
8	718 Chemicals	850	4,342	-	4,342	-	4,342	3,492	410.82	Uncontrollable increase in chemicals expense
9	720 Materials & Supplies	6,582	5,572	-	5,572	-	5,572	(1,010)	(15.34)	
10	731 Contractual Services - Engr.	(19,166)	3,033	-	3,033	-	3,033	22,199	(115.82)	
11	732 Contractual Services - Acct.	11,004	15,686	-	15,686	-	15,686	4,682	42.55	
12	733 Contractual Services - Legal	(4,900)	19,081	-	19,081	-	19,081	23,981	(489.41)	Increase in routine legal expense due to increased service area growth and water use regulations
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	
15	736 Contractual Services - Other	34,145	54,587	-	54,587	-	54,587	20,442	59.87	
16	741 Rental of Building/Real Prop.	6,438	111	-	111	-	111	(6,327)	(98.28)	
17	742 Rental of Equipment	(817)	64	-	64	-	64	681	(107.83)	
18	750 Transportation Expenses	6,593	14,786	-	14,786	8,800	23,586	16,993	257.74	
19	756 Insurance - Vehicle	1,667	2,535	-	2,535	-	2,535	868	52.07	
20	757 Insurance - General Liability	1,566	11,952	-	11,952	-	11,952	10,386	663.22	Uncontrollable increase in insurance costs / Increase coverage for plant growth.
21	758 Insurance - Workman's Comp.	995	5,495	-	5,495	2,769	8,264	7,269	730.53	
22	759 Insurance - Other	3,837	82	-	82	-	82	(3,755)	(97.86)	
23	760 Advertising Expense	515	-	-	-	-	-	(515)	(100.00)	
24	766 Reg. Comm. Exp. - Rate Case Amc	19,480	-	-	-	16,965	16,965	(2,515)	(12.91)	
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	
26	770 Bad Debt Expense	3,016	-	-	-	-	-	(3,016)	(100.00)	
27	775 Miscellaneous Expenses	10,645	46,527	-	46,527	-	46,527	35,882	337.09	Account coding differences and customer growth
28	TOTAL	\$ 455,553	\$ 1,112,824	\$ -	\$ 1,112,824	\$ 174,110	\$ 1,286,934	\$ 831,381	182.50 %	
29	Total Customers (ERC's)	1,384			3,191		3,191	1,807	130.56 %	
30	Consumer Price Index - U	130.70			218.06		218.06	87.36	66.84 %	
31	Benchmark Index: Increase in Customer ERC's							2.3056		
32	Increase in CPI							1.6684		
33								3.8467		
34										

Note: Although there is variation among accounts, total test year O&M expense growth is significantly less than the growth in customers and inflation.

Actual Increase	2.8250
Benchmark	3.8467
Under Benchmark	(1.0217)

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule: B-9
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	Water Resource			
2	Associate	Water Engineering	\$ 22,054	Water Utility Plant Permit Renewal Project

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule: B-10
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	Carlstedt, Jackson,	Robert C. Nixon	\$ 220	\$ 30,000	Accounting and preparation of MFR's
2	Nixon & Wilson	David A. Wessman	80	30,000	
3				\$ 60,000	
4	Rose Sundstrom & Bentl	F. Marshall Deterding	320	80,000	Legal
5	Mad Hatter Utility Co.	Company Expense		10,000	Filing Fees, notices(Postage & Printing)
6					
7				\$ 150,000	
8	Estimate Through				
9	<input checked="" type="checkbox"/> PAA				
10	<input type="checkbox"/> Commission Hearing				
11	Amortization Period 4 Years				
12	Explanation if different from Section 367.0816, Florida				

14	Amortization of Rate Case Expense:	(A) Water	(B) Wastewater		(C) Total
15			Foxwood & Turtle Lakes	Linda Lakes	
16	Prior unamortized rate case expense	-	-	-	-
17	Current rate case expense	\$ 82,140	\$ 66,480	\$ 1,380	\$ 150,000
18	Total projected rate case expense	\$ 82,140	\$ 66,480	\$ 1,380	\$ 150,000
19	Annual amortization over 4 years	\$ 20,535	\$ 16,620	\$ 345	\$ 37,500
20	Method of allocation between systems:				
21	(Provide calculation)				
22	Total ERC's at 12/31/10	3,862	3,126	65	7,053
23	Percentage of total ERC's at 12/31/10	0.5476	0.4432	0.0092	1.0000

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: B-11
Page 1 of 1
Preparer: CJNW

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line
No.

- 1 No major maintenance expenses greater than 2% of test year revenues were incurred in the proceeding 2 years
- 2 prior to the test year, the test year, or the year subsequent to the test year.

Allocation of Expenses

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-12
 Page 1 of 1
 Preparer: CJNW

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 of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct. No.	(1) (2) (3) Allocation Percentages			(4) Total	(5) Description of Allocation Method	(6) (7) (8) Amounts Allocated			(9) Total
		Water	Sewer	Other (1)			Water	Sewer	Other	
1	601 / 701	50%	50%	0%	100%	Approx. equal to No. of Customers.	133,508	133,508	-	267,016
2										
3	603 / 703	50%	50%	0%	100%	Approx. equal to No. of Customers.	52,869	52,869	-	105,738
4										
5	604 / 704	50%	50%	0%	100%	Approx. equal to No. of Customers.	37,995	37,995	-	75,990
6										
7	632 / 732	50%	50%	0%	100%	Approx. equal to No. of Customers.	15,687	15,686	-	31,373
8										
9	633 / 733	50%	50%	0%	100%	Approx. equal to No. of Customers.	19,081	19,081	-	38,162
10										
11	650 / 750	50%	50%	0%	100%	Approx. equal to No. of Customers.	14,824	14,786	-	29,610
12										
13	656 / 756	50%	50%	0%	100%	Approx. equal to No. of Customers.	2,534	2,535	-	5,069
14										
15	657 / 757	50%	50%	0%	100%	Approx. equal to No. of Customers.	11,952	11,952	-	23,904
16										
17	658 / 758	50%	50%	0%	100%	Approx. equal to No. of Customers.	5,495	5,495	-	10,990
18										
19	659 / 759	50%	50%	0%	100%	Approx. equal to No. of Customers.	82	82	-	164

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: CJNW
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ 287		287		
3	302.1 Franchises	1,814		1,814		
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	-				
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	19,788		19,788		
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	2,882		2,882		
13	310.2 Power Generation Equipment	-				
14	311.2 Pumping Equipment	7,902		7,902		
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	10,243		10,243		
19	320.3 Water Treatment Equipment	21,440		21,440		
20	339.3 Other Plant & Misc. Equipment	1,068		1,068		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	2,066		2,066		
25	331.4 Transm. & Distribution Mains	13,241	245,420	258,661		
26	333.4 Services	26,824		26,824		
27	334.4 Meters & Meter Installations	22,375		22,375		
28	335.4 Hydrants	1,435		1,435		
29	339.4 Other Plant & Misc. Equipment	35		35		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	10,919		10,919		
34	341.5 Transportation Equipment	-	17,670	17,670		
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	419		419		
37	344.5 Laboratory Equipment	-				
38	345.5 Power Operated Equipment	670		670		
39	346.5 Communication Equipment	-				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-	18,750	18,750		-
42	TOTAL	143,408	281,840	425,248		-
43	LESS: AMORTIZATION OF CIAC	(65,000)	-	(65,000)		-
44	NET DEPRECIATION EXPENSE - WATER	\$ 78,408	\$ 281,840	\$ 360,248		\$ -

Company: Mad Hatter Utility, Inc. (Total Company)
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-14
 Page 1 of 3
 Preparer: CJNW
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 420		420		
3	352.1 Franchises	613		613		
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	-				
8	360.2 Collection Sewers - Force	13,202	37,833	51,035		
9	361.2 Collection Sewers - Gravity	20,483	8,836	29,319		
10	362.2 Special Collecting Structures	-				
11	363.2 Services to Customers	2,541		2,541		
12	364.2 Flow Measuring Devices	-				
13	365.2 Flow Measuring Installations	-				
14	389.2 Other Plant & Misc. Equipment	-				
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-				
17	354.3 Structures & Improvements	310		310		
18	370.3 Receiving Wells	7,330		7,330		
19	371.3 Pumping Equipment	815		815		
20	389.3 Other Plant & Misc. Equipment	-				
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	-				
23	354.4 Structures & Improvements	-				
24	355.4 Power Generation Equipment	-				
25	380.4 Treatment & Disposal Equipment(1)	699		699		
26	381.4 Plant Sewers	100		100		
27	382.4 Outfall Sewer Lines	-				
28	389.4 Other Plant & Misc. Equipment	-				
29	GENERAL PLANT					
30	353.7 Land & Land Rights	-				
31	354.7 Structures & Improvements	8,813		8,813		
32	390.7 Office Furniture & Equipment	1,044		1,044		
33	391.7 Transportation Equipment	3,915	17,670	21,585		
34	392.7 Stores Equipment	-				
35	393.7 Tools, Shop & Garage Equipment	-				
36	394.7 Laboratory Equipment	-				
37	395.7 Power Operated Equipment	-				
38	396.7 Communication Equipment	-				
39	397.7 Miscellaneous Equipment	-				
40	398.7 Other Tangible Plant	-	18,750	18,750		
41	TOTAL	60,285	83,089	143,374		
42	LESS: AMORTIZATION OF CIAC	(47,715)		(47,715)		
43	NET DEPRECIATION EXPENSE - SEWER	\$ 12,570	\$ 83,089	\$ 95,659		\$ -

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)

Schedule: B-14

Docket No.: 100337-WS

Page 2 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Recap Schedules: B-2

Historic [X] Projected []

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 420		420		
3	352.1 Franchises	613		613		
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	-				
8	360.2 Collection Sewers - Force	13,202	33,680	46,882		
9	361.2 Collection Sewers - Gravity	19,329		19,329		
10	362.2 Special Collecting Structures	-				
11	363.2 Services to Customers	2,541		2,541		
12	364.2 Flow Measuring Devices	-				
13	365.2 Flow Measuring Installations	-				
14	389.2 Other Plant & Misc. Equipment	-				
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-				
17	354.3 Structures & Improvements	-				
18	370.3 Receiving Wells	7,256		7,256		
19	371.3 Pumping Equipment	815		815		
20	389.3 Other Plant & Misc. Equipment	-				
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	-				
23	354.4 Structures & Improvements	-				
24	355.4 Power Generation Equipment	-				
25	380.4 Treatment & Disposal Equipment	699		699		
26	381.4 Plant Sewers	-				
27	382.4 Outfall Sewer Lines	-				
28	389.4 Other Plant & Misc. Equipment	-				
29	GENERAL PLANT					
30	353.7 Land & Land Rights	-				
31	354.7 Structures & Improvements	8,813		8,813		
32	390.7 Office Furniture & Equipment	1,044		1,044		
33	391.7 Transportation Equipment	3,915	8,835	12,750		
34	392.7 Stores Equipment	-				
35	393.7 Tools, Shop & Garage Equipment	-				
36	394.7 Laboratory Equipment	-				
37	395.7 Power Operated Equipment	-				
38	396.7 Communication Equipment	-				
39	397.7 Miscellaneous Equipment	-				
40	398.7 Other Tangible Plant	-	18,750	18,750		
41	TOTAL	58,647	61,265	119,912		
42	LESS: AMORTIZATION OF CIAC	(46,187)		(46,187)		
43	NET DEPRECIATION EXPENSE - SEWER	\$ 12,460	\$ 61,265	\$ 73,725		\$ -

Company: Mad Hatter Utility, Inc. (Linda Lakes)

Schedule: B-14

Docket No.: 100337-WS

Page 3 of 3

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Recap Schedules: B-2

Historic [X] Projected []

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ -				
3	352.1 Franchises	-				
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	-				
8	360.2 Collection Sewers - Force	-	4,153	4,153		
9	361.2 Collection Sewers - Gravity	1,154	8,836	9,990		
10	362.2 Special Collecting Structures	-				
11	363.2 Services to Customers	-				
12	364.2 Flow Measuring Devices	-				
13	365.2 Flow Measuring Installations	-				
14	389.2 Other Plant & Misc. Equipment	-				
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-				
17	354.3 Structures & Improvements	310		310		
18	370.3 Receiving Wells	74		74		
19	371.3 Pumping Equipment	-				
20	389.3 Other Plant & Misc. Equipment	-				
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	-				
23	354.4 Structures & Improvements	-				
24	355.4 Power Generation Equipment	-				
25	380.4 Treatment & Disposal Equipment(1)	-				
26	381.4 Plant Sewers	100		100		
27	382.4 Outfall Sewer Lines	-				
28	389.4 Other Plant & Misc. Equipment	-				
29	GENERAL PLANT					
30	353.7 Land & Land Rights	-				
31	354.7 Structures & Improvements	-				
32	390.7 Office Furniture & Equipment	-				
33	391.7 Transportation Equipment	-	8,835	8,835		
34	392.7 Stores Equipment	-				
35	393.7 Tools, Shop & Garage Equipment	-				
36	394.7 Laboratory Equipment	-				
37	395.7 Power Operated Equipment	-				
38	396.7 Communication Equipment	-				
39	397.7 Miscellaneous Equipment	-				
40	398.7 Other Tangible Plant	-				
41	TOTAL	1,638	21,824	23,462		
42	LESS: AMORTIZATION OF CIAC	(1,528)		(1,528)		
43	NET DEPRECIATION EXPENSE - SEWER	\$ 110	\$ 21,824	\$ 21,934		\$ -

Company: Mad Hatter Utility, Inc. (Total Company)
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-15
 Page 1 of 3
 Preparer: CJNW
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 33,495	\$ 23,374	\$ 29,898	\$ 8,051	\$ 94,818
2	Adjustments to Test Year (Explain)					
3	RAFs assoc. with revenue adjustment	275				275
4	Increase in tangible tax per B-3			172,579		172,579
5	Increase in payroll taxes per B-3		7,084			7,084
6	Total Test Year Adjustments	275	7,084	172,579	-	179,938
7	Adjusted Test Year	33,770	30,458	202,477	8,051	274,756
8	RAFs Assoc. with Revenue Increase	78,767	-	-	-	78,767
9	Total Balance	\$ 112,537	\$ 30,458	\$ 202,477	\$ 8,051	\$ 353,523
SEWER						
10	Test Year Per Books	\$ 54,722	\$ 23,374	\$ 27,730	\$ -	\$ 105,826
11	Adjustments to Test Year (Explain)					
12	RAFs assoc. with revenue adjustment	273				273
13	RAFs assoc. with Linda Lakes Rev.	-				-
14	Increase in tangible tax per B-3			28,551		28,551
15	Increase in payroll taxes per B-3		7,084	-	-	7,084
16	Total Test Year Adjustments	273	7,084	28,551	-	35,908
17	Adjusted Test Year	54,995	30,458	56,281	-	141,734
18	RAFs Assoc. with Revenue Increase	23,127	-	-	-	23,127
19	Total Balance	\$ 78,122	\$ 30,458	\$ 56,281	\$ -	\$ 164,861

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-15
 Page 2 of 3
 Preparer: CJNW
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	-
2	Adjustments to Test Year (Explain)					
3	RAFs assoc. with revenue adjustment	-				-
4	Increase in tangible tax per B-3			-		-
5	Increase in payroll taxes per B-3					-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 54,722	\$ 23,374	\$ 27,333		\$ 105,429
11	Adjustments to Test Year (Explain)					
12	RAFs assoc. with revenue adjustment	249				249
13	RAFs assoc. with Linda Lakes Rev.	(925)				(925)
14	Increase in tangible tax per B-3			19,486		19,486
15	Increase in payroll taxes per B-3		3,542			3,542
16	Total Test Year Adjustments	(676)	3,542	19,486	-	22,352
17	Adjusted Test Year	54,046	26,916	46,819	-	127,781
18	RAFs Assoc. with Revenue Increase	14,381	-	-	-	14,381
19	Total Balance	\$ 68,427	\$ 26,916	\$ 46,819	\$ -	\$ 142,162

Company: Mad Hatter Utility, Inc. (Linda Lakes)
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-15
 Page 3 of 3
 Preparer: CJNW
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
2	Adjustments to Test Year (Explain)					
3	RAFs assoc. with revenue adjustment	-				-
4	Increase in tangible tax per B-3			-		-
5	Increase in payroll taxes per B-3					-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ -	\$ -	\$ 397	\$ -	\$ 397
11	Adjustments to Test Year (Explain)					
12	RAFs assoc. with revenue adjustment	24				24
13	RAFs assoc. with Linda Lakes Rev.	925				925
14	Increase in tangible tax per B-3			9,065		9,065
15	Increase in payroll taxes per B-3		3,542	-	-	3,542
16	Total Test Year Adjustments	949	3,542	9,065	-	13,556
17	Adjusted Test Year	949	3,542	9,462	-	13,953
18	RAFs Assoc. with Revenue Increase	8,746	-	-	-	8,746
19	Total Balance	\$ 9,695	\$ 3,542	\$ 9,462	\$ -	\$ 22,699

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer	
							Foxwood & Turtle Lakes	Linda Lakes
1	Current Tax Expense	C-2	\$ (34,237)	\$ (2,826)	\$ (37,062)	\$ (24,222)	\$ (9,009)	\$ (3,831)
2	Deferred Income Tax Expense	C-5	1,363	79,198	80,561	62,764	12,206	5,591
3	ITC Realized This Year	C-7						
4	ITC Amortization	C-7						
5	(3% ITC and IRC 46(f)(2))							
6	Parent Debt Adjustment	C-8	-	-	-	-	-	-
7	Total Income Tax Expense		\$ (32,874)	\$ 76,372	\$ 43,499	\$ 38,542	\$ 3,197	\$ 1,760

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer	
					Foxwood & Turtle Lakes	Linda Lakes
1	\$ (11,589)	\$ 1,232,958	\$ 1,221,369	\$ 1,037,749	\$ 136,233	\$ 47,387
2	-	-	-	-	-	-
3	(11,589)	1,232,958	1,221,369	1,037,749	136,233	47,387
4	75,773	1,025,000	1,100,773	935,327	122,737	42,709
5	(87,362)	207,958	120,596	102,422	13,496	4,678
6	Schedule M Adjustments:					
7	-	-	-	-	-	-
8	3,622	210,465	214,087	166,792	32,437	14,858
9	3,622	210,465	214,087	166,792	32,437	14,858
10	(90,984)	(2,507)	(93,491)	(64,370)	(18,941)	(10,180)
11	-	5,000	5,000	-	5,000	-
12	(90,984)	(7,507)	(98,491)	(64,370)	(23,941)	(10,180)
13	(5,004)	(413)	(5,417)	(3,540)	(1,317)	(560)
14	-	-	-	-	-	-
15	-	-	-	-	-	-
16	(5,004)	(413)	(5,417)	(3,540)	(1,317)	(560)
17	(85,980)	(7,094)	(93,074)	(60,830)	(22,624)	(9,620)
18	0.34	0.34	0.34	0.34	0.34	0.34
19	(29,233)	(2,413)	(31,645)	(20,682)	(7,692)	(3,271)
20	-	-	-	-	-	-
21	-	-	-	-	-	-
22	(29,233)	(2,413)	(31,645)	(20,682)	(7,692)	(3,271)
23	Summary:					
24	(5,004)	(413)	(5,417)	(3,540)	(1,317)	(560)
25	(29,233)	(2,413)	(31,645)	(20,682)	(7,692)	(3,271)
26	\$ (34,237)	\$ (2,826)	\$ (37,062)	\$ (24,222)	\$ (9,009)	\$ (3,831)
27	Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-2, B-3 and C-5.					

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: CJNW

Company: Mad Hatter Utility, Inc.

Docket No.: 100337-WS

Schedule Year Ended: December 31, 2010

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2.

Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer	
						Foxwood & Turtle Lakes	Linda Lakes
1	Interest on Long-Term Debt	\$ 75,773	\$ 1,000,000	\$ 1,075,773	\$ 914,084	\$ 119,949	\$ 41,740
2	Amortization of Debt Premium, Disc. and Expense Net		25,000	25,000	21,243	2,788	969
3	Interest on Short-Term Debt						
4	Other Interest Expense			-			
5	AFUDC			-			
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A					
7	Total Used For Tax Calculation	\$ 75,773	\$ 1,025,000	\$ 1,100,773	\$ 935,327	\$ 122,737	\$ 42,709

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	\$ -	This Schedule is not applicable			
9 Short-Term Debt	-				
10 Preferred Stock	-				
11 Common Equity	-				
12 Total	\$ -	\$ -	\$ -	\$ -	\$ -
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 1)	-				
15 Interest Adjustment (To Line 6)	\$ -				

Note: Interest is allocated to water and sewer based on the ratio of rate base as follows:

	Total	Water	Foxwood & Turtle Lakes	Linda Lakes
Rate Base	14,715,288	12,502,998	1,641,360	570,930
Percent	100%	84.97%	11.15%	3.88%
Interest	\$ 1,100,773	\$ 935,327	\$ 122,736	\$ 42,710

Supporting Schedules: D-1,C-8

Recap Schedules: C-2

Company: Mad Hatter Utility, Inc.

Schedule: C-4

Docket No.: 100337-WS

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line

No.

1 There are no permanent book/tax differences

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer	
						Foxwood & Turtle Lakes	Linda Lakes
1	Timing Differences:						
2	Tax Depreciation and Amortization	\$ 94,600	\$ 575,394	\$ 669,994	\$ 527,040	\$ 106,162	\$ 36,792
3	Book Depreciation and Amortization	90,978	364,929	455,907	360,248	73,725	21,934
4	Difference	3,622	210,465	214,087	166,792	32,437	14,858
5	Other Timing Differences (Itemize):						
6	Allowance for bad debts			-			
7	Amortization of taxable CIAC			-			
8	Total Timing Differences (To C-2)	3,622	210,465	214,087	166,792	32,437	14,858
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes (Line 8 x Line 9)	199	11,576	11,775	9,174	1,784	817
11	(Limited by NOL)	-	-	-	-	-	-
12	Timing Differences For Federal Taxes						
13	(Line 8 - Line 10)	3,423	198,889	202,312	157,618	30,653	14,041
14	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34
15	Federal Deferred Taxes (Line 11 x Line 13)	1,164	67,622	68,786	53,590	10,422	4,774
16	Add: State Deferred Taxes (Line 10)	199	11,576	11,775	9,174	1,784	817
17	Total Deferred Tax Expense (To C-1)	\$ 1,363	\$ 79,198	\$ 80,561	\$ 62,764	\$ 12,206	\$ 5,591

18 Note (1): Tax depreciation on proforma plant additions per A-3 and proforma increase to book depreciation per B-1, B-2 and B-3.

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: CJNW

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

Line No.	Year	Account No. 190.0001			Account No. 281.0001			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	1990	-	-	-	-	-	-	-	-	-
2	1991	-	-	-	-	-	-	-	-	-
3	1992	-	-	-	-	-	-	-	-	-
4	1993	-	-	-	-	-	-	-	-	-
5	1994	-	-	-	-	-	-	-	-	-
6	1995	-	-	-	-	-	-	-	-	-
7	1996	-	-	-	-	-	-	-	-	-
8	1997	-	-	-	-	-	-	-	-	-
9	1998	-	-	-	\$ 3,145	\$ 18,398	\$ 21,543	\$ 3,145	\$ 18,398	\$ 21,543
10	1999	-	-	-	-	-	-	-	-	-
11	2000	-	-	-	88,805	519,445	608,250	88,805	519,445	608,250
12	2001	-	-	-	88,805	519,445	608,250	88,805	519,445	608,250
13	2002	-	-	-	86,599	506,544	593,143	86,599	506,544	593,143
14	2003	-	-	-	75,817	443,479	519,296	75,817	443,479	519,296
15	2004	-	-	-	75,926	444,114	520,040	75,926	444,114	520,040
16	2005	-	-	-	74,464	435,562	510,026	74,464	435,562	510,026
17	2006	-	-	-	74,203	434,035	508,238	74,203	434,035	508,238
18	2007	-	-	-	73,564	430,297	503,861	73,564	430,297	503,861
19	2008	-	-	-	73,628	424,815	498,443	73,628	424,815	498,443
20	2009	-	-	-	104,746	418,984	523,730	104,746	418,984	523,730
21	2010	-	-	-	104,762	419,049	523,811	104,762	419,049	523,811
22	Proforma 2010	-	-	-	116,338	486,671	603,009	116,338	486,671	603,009

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Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: CJNW

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

Line No.	Year	Account No. 190.0001 Deferred Tax Debits					Account No. 282.00					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
1	1990	-				-					-	
2	1991	-				-					-	
3	1992	-				-					-	
4	1993	-				-					-	
5	1994	-				-					-	
6	1995	-				-					-	
7	1996	-				-					-	
8	1997	-				-					-	
9	1998	-				-	\$		\$	3,145	\$	3,145
10	1999	-				-	3,145		(3,145)		-	
11	2000	-				-		88,805			88,805	
12	2001	-				-	88,805				88,805	
13	2002	-				-	88,805	(2,206)			86,599	
14	2003	-				-	86,599	(10,782)			75,817	
15	2004	-				-	75,817	109			75,926	
16	2005	-				-	75,926	(1,462)			74,464	
17	2006	-				-	74,464	(261)			74,203	
18	2007	-				-	74,203	(639)			73,564	
19	2008	-				-	73,564	64			73,628	
20	2009	-				-	73,628	31,118			104,746	
21	2010	-				-	104,746	16			104,762	
22	Proforma 2010						104,762	11,576			116,338	
23	Tax Depreciation on Proforma Additions			\$	575,394							
24	Book Depreciation on Proforma Additions				<u>364,929</u>							
25	Timing Difference				210,465							
26	State Tax Rate				<u>0.055</u>							
27	State Deferred Taxes			\$	<u>11,576</u>							

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: CJNW

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

Line No.	Year	Account No. 190.0001 Deferred Tax Debits					Account No. 282.00				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1990	-									
2	1991	-									
3	1992	-									
4	1993	-									
5	1994	-									
6	1995	-									
7	1996	-									
8	1997	-									
9	1998	-									
10	1999	-					\$ -	\$ 18,398		\$ 18,398	
11	2000	-					18,398	(18,398)			
12	2001	-						519,445			519,445
13	2002	-					519,445	-			519,445
14	2003	-					519,445	(12,901)			506,544
15	2004	-					506,544	(63,065)			443,479
16	2005	-					443,479	635			444,114
17	2006	-					444,114	(8,552)			435,562
18	2007	-					435,562	(1,527)			434,035
19	2008	-					434,035	(3,738)			430,297
20	2009	-					430,297	(5,482)			424,815
21	2010	-					424,815	(5,831)			418,984
22	Proforma 2010						418,984	65			419,049
							419,049	67,622			486,671
23	Tax Depreciation on Proforma Additions			\$ 575,394							
24	Book Depreciation on Proforma Additions			<u>364,929</u>							
25	Timing Difference			210,465							
26	Less: State Deferred Taxes			<u>11,576</u>							
27	Timing Differences For Federal Taxes			198,889							
28	Federal Tax Rate			<u>0.340</u>							
29	Federal Deferred Taxes			<u>\$ 67,622</u>							

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Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 12/31/2010

Schedule: C-7
 Page 2 of 4
 Preparer: CJNW

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

1 The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
12/31/2010

Schedule: C-7
Page 3 of 4
Preparer: CJNW

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Line
No.

1 The Company has no Investment Tax Credits

Mad Hatter Utility, Inc.
100337-WS
12/31/2010

Schedule: C-7
Page 4 of 4
Preparer: CJNW

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Line
No.

1 The Company has not filed a Section 46(f) investment tax credit election.

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010

Schedule: C-8
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:	N/A		
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt:		%	%	%
2					
3					
4	Short-Term Debt				
5	Preferred Stock				
6	Common Equity - Common Stock				
7	Retained Earnings - Parent Only		-		
8	Deferred Income Tax	-			
9	Other Paid in Capital	-			
10	Total	\$ -	- %		- %
11	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
12	X Equity of Subsidiary (To C-1)				
13	Note: Mad Hatter is neither the parent nor subsidiary of any other company.				

Supporting Schedules: None
 Recap Schedules: C-3

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010

Schedule: C-9
Page 1 of 1
Preparer: CJNW

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

**Line
No.**

- 1 Copies of the tax returns are available at the Company's office and will be furnished to the Commission Auditors
- 2 upon request.

Miscellaneous Tax Information

Florida Public Service Commission

**Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010**

**Schedule: C-10
Page 1 of 1
Preparer: CJNW**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- (1) What tax years are currently open with the Internal Revenue Service?**
2008 - 2010

- (2) Is the treatment of customer deposits at issue with the IRS?**
No

- (3) Is the treatment of contributions in aid of construction at issue with the IRS?**
No

- (4) Is the treatment of unbilled revenues at issue with the IRS?**
No

Miscellaneous Tax Information

Florida Public Service Commission

Mad Hatter Utility, Inc.

Schedule: C-10

Docket No.: 100337-WS

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: CJNW

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- (1) **What tax years are currently open with the Internal Revenue Service?**
2008 - 2010

- (2) **Is the treatment of customer deposits at issue with the IRS?**
No

- (3) **Is the treatment of contributions in aid of construction at issue with the IRS?**
No

- (4) **Is the treatment of unbilled revenues at issue with the IRS?**
No

Schedule of Requested Cost of Capital (Final Rates)
13-Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: D-1
Page 1 of 1
Preparer: CJNW

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	\$ 12,791,702	86.93 %	8.46 %	7.35 %
2	Short-Term Debt	8,390	0.06	8.00	-
3	Preferred Stock				
4	Customer Deposits	129,295	0.88	6.00	0.05
5	Common Equity	1,182,967	8.04	11.16	0.90
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	602,934	4.10	-	0.00
8	Other (Explain)				
9	Total	<u>\$ 14,715,288</u>	<u>100.01 %</u>		<u>8.30 %</u>

Reconciliation of Capital Structure to Requested Rate Base (Final)
13-Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Schedule: D-2
Page 1 of 1
Preparer: CJNW

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) Prorata %	(5) Prorata Amount	
1	Long-Term Debt	\$ 727,400	\$ 12,500,000 (1)	91.48 %	(435,698)	12,791,702
2	Short-Term Debt	8,173		0.06	217	8,390
3	Preferred Stock					
4	Common Equity	1,223,630		8.46	(40,663)	1,182,967
5	Customer Deposits	129,295			-	129,295
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	523,736	79,198 (2)		-	602,934
9	Total	\$ 2,612,234	\$ 12,579,198	100.00 %	\$ (476,144)	\$ 14,715,288

10 * List corresponding adjustments to rate base below:

11	Description	Amount
12	(1) Proforma taxable bond issue to fund proposed plant improvements.	\$ 12,500,000
13	(2) Increase in deferred taxes for depreciation differences on proforma plant improvements.	\$ 79,198

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Company: Mad Hatter Utility, Inc.

Docket No.: 100337-WS

Schedule Year Ended: December 31, 2010

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3

Page 1 of 1

Preparer: CJNW

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 The Company has no preferred stock; therefore, this schedule is not applicable.

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: D-4
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) 13-Month Average Amt. Outstanding	(4) Effective Cost Rate
1	Larry & Janice DeLucenay	\$ 654	open	\$ 8,173	8 %
2	Totals	\$ 654		\$ 8,173	8 %

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5
Page 1 of 1
Preparer: CJNW

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Average Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
Actual												
1	Capital City Bank	10/04-										
2	7.13%, 10 years	10/14	\$ 910,000	\$ 493,319	\$ 127,523					\$ 35,174	\$ 35,174	7.13 %
3	SunTrust Bank	10/08-										
4	6.99%, 5 years	10/13	263,679	233,854	35,013					16,346	16,346	6.99 %
5	SunTrust Bank	02/05-										
6	7.14%, 5 years	01/11	26,081	227	-					16	16	7.14 %
7	Total actual		1,199,760	727,400	162,536					51,536	51,536	7.08
Proforma												
8	20 year taxable bond											
9	issue to finance capital											
10	improvements		12,500,000	12,500,000	1,273,153	-	\$ 500,000	-	\$ 25,000	1,000,000	1,025,000	8.54 %
12	Total		\$ 13,699,760	\$ 13,227,400	\$ 1,435,689	\$ -	\$ 500,000	\$ -	\$ 25,000	\$ 1,051,536	\$ 1,076,536	8.46 %
13	13-Month Average Balance			\$ 727,400								

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt
13-Month Average

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Schedule Year Ended: December 31, 2010
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-6
Page 1 of 1
Preparer: CJNW

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Principal		Amount	Unamortized	Unamortized	Annual	Annual	Basis of	Interest	Total	
Line	Description, Coupon	Issue	Amount	Principal	Outstanding	Discount	Issuing	Amortization	Amort. of	Variable	Cost	Interest	Effective
No.	Rate, Years of Life	Date-	(Face	Amount	Within	(Premium)	Expense	(Premium)	Expense on	Rate	(Test Year	Cost	Cost Rate
		Date	Value)	Outstanding	One Year	With Col(4)	Associated	on Principal	Principal	(i.e. Prime	Cost Rate x	(8)+(9)+(11)	((12)/((4)-(6)-(7)))
							With Col(4)	Outstanding	Outstanding	+ 2%)	Col. (4))		

1 The Utility does not have any variable rate long term debt; therefore, this schedule is not applicable

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: D-7
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Interest Expense
1	12/31/10	\$ 127,015	\$ 32,775	\$ 28,751	\$ 131,039	\$ 23,085
2	Total	<u>\$ 127,015</u>	<u>\$ 32,775</u>	<u>\$ 28,751</u>	<u>\$ 131,039</u>	<u>\$ 23,085</u>
3	13-Month Average Balance				<u>\$ 129,295</u>	
4	Effective Interest Rate					
5	(Interest/Simple Average Balance)				<u>17.85</u>	%
6	Note: An interest rate of 6% will be used on Schedules D-1, D-1(a), D-2, and D-2(a)					

Recap Schedules: A-19, D-2

Mad Hatter Utility, Inc.

Docket No.: 100337-WS

Test Year Ended: December 31, 2010

Water [X] or Sewer []

Schedule: E-1

Page 1 of 3

Preparer: CJNW

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Present Rates (1)	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	5/8" x 3/4"	\$ 7.65	\$ 7.72	N/A	\$ 24.94
3	1"	19.13	19.30	N/A	62.35
4	1 1/2"	38.28	38.61	N/A	124.70
5	2"	61.25	61.78	N/A	199.52
6	3"	122.46	123.53	N/A	374.10
7	4"	191.36	193.02	N/A	623.50
8	6"	382.72	386.05	N/A	1,247.00
9	Gallorage Charge				
10	(per 1000 gallons)	1.28	1.29	N/A	4.60
11	General Service				
12	5/8" x 3/4"	7.65	7.72	N/A	24.94
13	1"	19.13	19.30	N/A	62.35
14	1 1/2"	38.28	38.61	N/A	124.70
15	2"	61.25	61.78	N/A	199.52
16	3"	122.46	123.53	N/A	374.10
17	4"	191.36	193.02	N/A	623.50
18	6"	382.72	386.05	N/A	1,247.00
19	Gallorage Charge				
20	(per 1000 gallons)	1.28	1.29	N/A	4.60
21	Multi-Residential				
22	5/8" x 3/4"	7.65	7.72	N/A	24.94
23	1"	19.13	19.30	N/A	62.35
24	1 1/2"	38.28	38.61	N/A	124.70
25	2"	61.25	61.78	N/A	199.52
26	3"	122.46	123.53	N/A	374.10
27	4"	191.36	193.02	N/A	623.50
28	6"	382.72	386.05	N/A	1,247.00
29	Gallorage Charge				
30	(per 1000 gallons)	1.28	1.29	N/A	4.60

31 Note (1): Present rates per Authority No. WS-11-0066, effective August 28, 2011.

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-1
 Page 1 of 3
 Preparer: CJNW

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Present Rates (1)	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	5/8" x 3/4"	\$ 7.65	\$ 7.72	N/A	\$ 24.94
3	1"	19.13	19.30	N/A	62.35
4	1 1/2"	38.28	38.61	N/A	124.70
5	2"	61.25	61.78	N/A	199.52
6	3"	122.46	123.53	N/A	374.10
7	4"	191.36	193.02	N/A	623.50
8	6"	382.72	386.05	N/A	1,247.00
9	Gallage Charge				
10	(per 1000 gallons)	1.28	1.29	N/A	4.60
11	General Service				
12	5/8" x 3/4"	7.65	7.72	N/A	24.94
13	1"	19.13	19.30	N/A	62.35
14	1 1/2"	38.28	38.61	N/A	124.70
15	2"	61.25	61.78	N/A	199.52
16	3"	122.46	123.53	N/A	374.10
17	4"	191.36	193.02	N/A	623.50
18	6"	382.72	386.05	N/A	1,247.00
19	Gallage Charge				
20	(per 1000 gallons)	1.28	1.29	N/A	4.60
21	Multi-Residential				
22	5/8" x 3/4"	7.65	7.72	N/A	24.94
23	1"	19.13	19.30	N/A	62.35
24	1 1/2"	38.28	38.61	N/A	124.70
25	2"	61.25	61.78	N/A	199.52
26	3"	122.46	123.53	N/A	374.10
27	4"	191.36	193.02	N/A	623.50
28	6"	382.72	386.05	N/A	1,247.00
29	Gallage Charge				
30	(per 1000 gallons)	1.28	1.29	N/A	4.60

31 Note (1): Present rates per Authority No. WS-11-0066, effective August 28, 2011.

Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)

Docket No.: 100337-WS

Test Year Ended: December 31, 2010

Water [] or Sewer [X]

Schedule: E-1

Page 2 of 3

Preparer: CJNW

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Present Rates (1)	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	All meter sizes	\$ 11.29	\$ 11.34	N/A	\$ 19.31
3	Gallorage Charge (per 1000 gallons)				
4	8,000 gallons maximum	4.06	4.08	N/A	5.35
5	General Service				
6	5/8" x 3/4"	11.29	11.34	N/A	19.31
7	1"	28.19	28.31	N/A	48.28
8	1 1/2"	56.39	56.63	N/A	96.55
9	2"	90.19	90.57	N/A	154.48
10	3"	180.81	181.17	N/A	289.65
11	4"	281.90	283.08	N/A	482.75
12	6"	563.81	566.18	N/A	965.50
13	Gallorage Charge				
14	(per 1000 gallons)	4.93	4.95	N/A	6.28
15	Multi-Residential				
16	5/8" x 3/4"	11.29	11.34	N/A	19.31
17	1"	28.19	28.31	N/A	48.28
18	1 1/2"	56.39	56.63	N/A	96.55
19	2"	90.19	90.57	N/A	154.48
20	3"	180.41	181.17	N/A	289.65
21	4"	281.90	283.08	N/A	482.75
22	6"	563.81	566.18	N/A	965.50
23	Gallorage Charge				
24	(per 1000 gallons)	4.93	4.95	N/A	6.28

25 Note (1): Present rates per Authority No. WS-11-0066, effective August 28, 2011.

Mad Hatter Utility, Inc. (Linda Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Schedule: E-1
 Page 3 of 3
 Preparer: CJNW

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Present Rates (1)	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	All meter sizes	\$ 12.49	\$ 12.63	N/A	\$ 19.31
3	Gallonage Charge (per 1000 gallons)				
4	8,000 gallons maximum	3.00	3.03	N/A	5.35
5	General Service				
6	5/8" x 3/4"	12.74	12.89	N/A	19.31
7	1"	31.86	32.22	N/A	48.28
8	1 1/2"	63.71	64.44	N/A	96.55
9	2"	101.94	103.10	N/A	154.48
10	3"	203.91	206.23	N/A	289.65
11	4"	318.60	322.23	N/A	482.75
12	6"	637.19	644.45	N/A	965.50
13	Gallonage Charge	3.67	3.71	N/A	6.28
14	(per 1000 gallons)				
15	Multi-Residential				
16	5/8" x 3/4"	12.74	12.89	N/A	19.31
17	1"	31.86	32.22	N/A	48.28
18	1 1/2"	63.71	64.44	N/A	96.55
19	2"	101.94	103.10	N/A	154.48
20	3"	203.91	206.23	N/A	289.65
21	4"	318.60	322.23	N/A	482.75
22	6"	637.19	644.45	N/A	965.50
23	Gallonage Charge				
24	(per 1000 gallons)	3.67	3.71	N/A	6.28

25 Note (1): Present rates per Authority No. WS-11-0066, effective August 28, 2011.

26 (2) The proposed rates for Linda Lakes is the same as Foxwood and Turtle Lakes since all systems
 27 will purchase wastewater treatment from Pasco County Utility

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-2
 Page 1 of 4
 Preparer: CJNW

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	39,308		\$ 7.65	\$ 300,706
3	M Gallons		261,557	1.28	334,793
4	Total Residential	<u>39,308</u>	<u>261,557</u>		<u>\$ 635,499</u>
5	Average Bill				<u>\$ 16.17</u>
6	General Service				
7	5/8" X 3/4"	1,066		7.65	8,155
8	M Gallons		4,847	1.28	6,204
9	1"	695		19.13	13,295
10	M Gallons		7,515	1.28	9,619
11	1 1/2"	245		38.28	9,379
12	M Gallons		11,287	1.28	14,447
13	2"	141		61.25	8,636
14	M Gallons		9,052	1.28	11,587
15	3"	-		122.46	-
16	M Gallons		-	1.28	-
17	4"	24		191.36	4,593
18	M Gallons		2,773	1.28	3,549
19	6"	-		382.72	-
20	M Gallons		-	1.28	-
21	Total Gen. Serv.	<u>2,171</u>	<u>35,474</u>		<u>\$ 89,464</u>
22	Average Bill				<u>\$ 41.21</u>
23	Other water revenues				<u>9,650</u>
24	Total Revenue				<u>734,613</u>
25	Total revenue per books				<u>744,343</u>
26	Immaterial difference				<u>\$ (9,730)</u>

Mad Hatter Utility, Inc. (Total Company)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Schedule: E-2
 Page 2 of 4
 Preparer: CJNW

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates (1)	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	33,261		\$ -	\$ -
3	M Gallons		163,087		
4	Total Residential	33,261	163,087		\$ -
5	Average Bill				\$ -
6	General Service				
7	5/8" X 3/4"	782		-	-
8	M Gallons		2,896	-	-
9	1"	536		-	-
10	M Gallons		4,441	-	-
11	1 1/2"	130		-	-
12	M Gallons		7,120	-	-
13	2"	121		-	-
14	M Gallons		8,218	-	-
15	3"	-		-	-
16	M Gallons		-	-	-
17	4"	12		-	-
18	M Gallons		260	-	-
19	6"	-		-	-
20	M Gallons		-	-	-
21	Total Gen. Serv.	1,581	22,935		\$ -
22	Average Bill				\$ -
23	Miscellaneous service revenues				-
24	Total Historic Revenue (1)				1,208,252
25	Total revenue per books				1,216,048
26	Immaterial difference				\$ (7,796)

27 Note: (1) During the test year Linda Lakes had different rates than the Foxwood and Turtle Lakes system. A revenue
 28 calculation for each system has been completed on page 3 and 4 of this schedule.

Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Schedule: E-2
 Page 3 of 4
 Preparer: CJNW

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	32,594		\$ 11.29	\$ 367,986
3	M Gallons		163,087	4.06	662,133
4	Total Residential	32,594	163,087		\$ 1,030,119
5	Average Bill				\$ 31.60
6	General Service				
7	5/8" X 3/4"	782		11.29	8,829
8	M Gallons		2,896	4.93	14,277
9	1"	512		28.19	14,433
10	M Gallons		4,441	4.93	21,894
11	1 1/2"	118		56.39	6,654
12	M Gallons		7,120	4.93	35,102
13	2"	121		90.19	10,913
14	M Gallons		8,218	4.93	40,515
15	3"	-		180.81	-
16	M Gallons		-	4.93	-
17	4"	12		281.90	3,383
18	M Gallons		260	4.93	1,282
19	6"	-		563.81	-
20	M Gallons		-	4.93	-
21	Total Gen. Serv.	1,545	22,935		\$ 157,282
22	Average Bill				\$ 101.80
23	Miscellaneous service revenues				-
24	Total Historic Revenue				1,187,401
25	Total revenue per books				1,195,499
26	Immaterial difference				\$ (8,098)

Mad Hatter Utility, Inc. (Linda Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Schedule: E-2
 Page 4 of 4
 Preparer: CJNW

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	667		\$ 12.49	\$ 8,331
3	M Gallons		2,894	3.00	8,682
4	Total Residential	667	2,894		\$ 17,013
5	Average Bill				\$ 25.51
6	General Service				
7	5/8" X 3/4"	-		12.74	-
8	M Gallons		-	3.67	-
9	1"	24		31.86	765
10	M Gallons		214	3.67	785
11	1 1/2"	12		63.71	765
12	M Gallons		415	3.67	1,523
13	2"	-		101.94	-
14	M Gallons		-	3.67	-
15	3"	-		203.91	-
16	M Gallons		-	3.67	-
17	4"	-		318.60	-
18	M Gallons		-	3.67	-
19	6"	-		637.19	-
20	M Gallons		-	3.67	-
21	Total Gen. Serv.	36	629		\$ 3,838
22	Average Bill				\$ 106.61
23	Miscellaneous service revenues				-
24	Total Historic Revenue				20,851
25	Total revenue per books				20,549
26	Immaterial difference				\$ 302

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-2(a)
 Page 1 of 4
 Preparer: CJNW

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Present Rates	(5) Test Year Revenue	(4) Proposed Rates	(5) Proposed Revenue
1	Residential						
2	5/8" x 3/4"	39,308		\$ 7.72	\$ 303,458	\$ 24.94	\$ 980,342
3	M Gallons		261,557	1.29	337,409	4.60	1,203,162
4	Total Residential	39,308	261,557		\$ 640,867		\$ 2,183,504
5	Average Bill				\$ 16.30		\$ 55.55
6	General Service						
7	5/8" X 3/4"	1,066		7.72	8,230	24.94	\$ 26,586
8	M Gallons		4,847	1.29	6,253	4.60	22,296
9	1"	695		19.30	13,414	62.35	43,333
10	M Gallons		7,515	1.29	9,694	4.60	34,569
11	1 1/2"	245		38.61	9,459	124.70	30,552
12	M Gallons		11,287	1.29	14,560	4.60	51,920
13	2"	141		61.78	8,711	199.52	28,132
14	M Gallons		9,052	1.29	11,677	4.60	41,639
15	3"	-		123.53	-	374.10	0
16	M Gallons		-	1.29	-	4.60	-
17	4"	24		193.02	4,632	623.50	14,964
18	M Gallons		2,773	1.29	3,577	4.60	12,756
19	6"	0		386.05	0	1,247.00	0
20	M Gallons		-	1.29	-	4.60	-
21	Total Gen. Serv.	2,171	35,474		\$ 90,207		\$ 306,747
22	Average Bill				\$ 41.55		\$ 141.29
23	Other water revenue				9,650		9,650
24	Total revenue per billing analysis				740,724		2,499,901
25	Add immaterial difference (Schedule E-2 (Page 1 of 3))				9,730		
26	Total revenue per books/proposed				750,454		2,500,829
27	Adjusted test year revenue				\$ 750,454		
28	Immaterial difference						\$ (928)

Mad Hatter Utility, Inc. (Total Company)

Schedule: E-2(a)

Docket No.: 100337-WS

Page 2 of 4

Test Year Ended: December 31, 2010

Preparer: CJNW

Water [] or Sewer [X]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Present Rates	(5) Annualized Revenue (1)	(4) Proposed Rates	(5) Proposed Revenue
1	Residential						
2	5/8" x 3/4"	33,261		\$ -	\$ -	19.31	\$ 642,270
3	M Gallons		163,087	-	-	5.35	872,515
4	Total Residential	33,261	163,087		\$ -		\$ 1,514,785
5	Average Bill				\$ -		\$ 45.54
6	General Service						
7	5/8" X 3/4"	782		-	-	19.31	15,100
8	M Gallons		2,896	-	-	6.28	18,187
9	1"	536		-	-	48.28	25,878
10	M Gallons		4,441	-	-	6.28	27,889
11	1 1/2"	130		-	-	96.55	12,552
12	M Gallons		7,120	-	-	6.28	44,714
13	2"	121		-	-	154.48	18,692
14	M Gallons		8,218	-	-	6.28	51,609
15	3"	-		-	-	289.65	-
16	M Gallons		-	-	-	6.28	-
17	4"	12		-	-	482.75	5,793
18	M Gallons		260	-	-	6.28	1,633
19	6"	0		-	-	965.50	-
20	M Gallons		-	-	-	6.28	-
21	Total Gen. Serv.	1,581	22,935		\$ -		\$ 222,047
22	Average Bill				\$ -		\$ 140.45
23	Other sewer revenue				-		-
24	Total revenue at test year/proposed rates				-		1,736,832
25	Add immaterial difference (Schedule E-2 (Page 2 of 3))				-		-
26	Total revenue per books/proposed				-		1,736,030
27	Adjusted test year revenue				\$ -		
28	Immaterial difference						\$ 802
29	Note: (1) During the test year Linda Lakes had different rates than the Foxwood and Turtle Lakes system. An						
30	annualized revenue calculation for each system has been completed on page 3 and 4 of this schedule.						

Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Schedule: E-2(a)
 Page 3 of 4
 Preparer: CJNW

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Present Rates	(5) Annualized Revenue	(4) Proposed Rates (1)	(5) Proposed Revenue
1	Residential						
2	5/8" x 3/4"	32,594		\$ 11.34	\$ 369,616	\$ -	\$ -
3	M Gallons		163,087	4.08	665,395	-	-
4	Total Residential	32,594	163,087		\$ 1,035,011		\$ -
5	Average Bill				\$ 31.75		\$ -
6	General Service						
7	5/8" X 3/4"	782		11.34	8,868	-	-
8	M Gallons		2,896	4.95	14,335	-	-
9	1"	512		28.31	14,495	-	-
10	M Gallons		4,441	4.95	21,983	-	-
11	1 1/2"	118		56.63	6,682	-	-
12	M Gallons		7,120	4.95	35,244	-	-
13	2"	121		90.57	10,959	-	-
14	M Gallons		8,218	4.95	40,679	-	-
15	3"	-		181.17	-	-	-
16	M Gallons		-	4.95	-	-	-
17	4"	12		283.08	3,397	-	-
18	M Gallons		260	4.95	1,287	-	-
19	6"	0		566.18	-	-	-
20	M Gallons		-	4.95	-	-	-
21	Total Gen. Serv.	1,545	22,935		\$ 157,929		\$ -
22	Average Bill				\$ 102.22		\$ -
23	Other sewer revenue				-		-
24	Total revenue at test year				1,192,940		-
25	Add immaterial difference (Schedule E-2 (Page 2 of 3))				8,098		-
26	Total revenue per books				1,201,038		-
27	Adjusted test year revenue				\$ 1,201,038		-
28	Immaterial difference						\$ -

Note: (1) Since all wastewater treatment will be purchased from Paso County Utilities the proposed rates are the same for each system. The proposed rates and proposed revenue calculation are shown on page 2 of this schedule.

Mad Hatter Utility, Inc. (Linda Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Schedule: E-2(a)
 Page 4 of 4
 Preparer: CJNW

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Present Rates	(5) Annualized Revenue	(4) Proposed Rates (1)	(5) Proposed Revenue
1	Residential						
2	5/8" x 3/4"	667		\$ 12.63	8,424	\$ -	-
3	M Gallons		2,894	3.03	8,769	-	-
4	Total Residential	667	2,894		\$ 17,193		\$ -
5	Average Bill				\$ 25.78		\$ -
6	General Service						
7	5/8" X 3/4"	-		12.89	-	-	\$ -
8	M Gallons			3.71	-	-	-
9	1"	24		32.22	773	-	-
10	M Gallons		214	3.71	794	-	-
11	1 1/2"	12		64.44	773	-	-
12	M Gallons		415	3.71	1,540	-	-
13	2"	-		103.10	-	-	-
14	M Gallons			3.71	-	-	-
15	3"	-		206.23	-	-	-
16	M Gallons			3.71	-	-	-
17	4"	-		322.23	-	-	-
18	M Gallons			3.71	-	-	-
19	6"	-		644.45	-	-	-
20	M Gallons			3.71	-	-	-
21	Total Gen. Serv.	36	629		\$ 3,880		\$ -
22	Average Bill				\$ 107.78		\$ -
23	Other sewer revenue				-		-
24	Total revenue at test year/proposed rates				\$ 21,073		-
25	Total revenue proposed						-
26	Immaterial difference						\$ -
27	Note: (1) Since all wastewater treatment will be purchased from Paso County Utilities the proposed rates are the same for each system. The proposed rates and proposed revenue calculation are shown on page 2 of this schedule.						
28							

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-3
 Page 1 of 4
 Preparer: CJNW

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Fire Protection	(6) Other Unmetered (1)	(7) Total
1	January, 2010	3,300	174	N/A	N/A	N/A	3,474
2	February	3,284	174				3,458
3	March	3,294	178				3,472
4	April	3,293	179				3,472
5	May	3,288	179				3,467
6	June	3,285	184				3,469
7	July	3,278	184				3,462
8	August	3,273	183				3,456
9	September	3,267	185				3,452
10	October	3,271	184				3,455
11	November	3,251	187				3,438
12	December	3,224	180		-		3,404
13	Total	39,308	2,171	-	-	-	41,479

Company: Mad Hatter Utility, Inc. (Total Company)

Schedule: E-3

Docket No.: 100337-WS

Page 2 of 4

Test Year Ended: December 31, 2010

Preparer: CJNW

Water [] or Sewer [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	January, 2010	2,793	132	N/A	N/A	2,925
2	February	2,784	141			2,925
3	March	2,788	142			2,930
4	April	2,788	139			2,927
5	May	2,785	135			2,920
6	June	2,776	134			2,910
7	July	2,773	131			2,904
8	August	2,769	128			2,897
9	September	2,761	126			2,887
10	October	2,766	125			2,891
11	November	2,750	127			2,877
12	December	2,728	121			2,849
13	Total	33,261	1,581	-	-	34,842

Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)

Schedule: E-3

Docket No.: 100337-WS

Page 3 of 4

Test Year Ended: December 31, 2010

Preparer: CJNW

Water [] or Sewer [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	January, 2010	2,733	129	N/A	N/A	2,862
2	February	2,725	138			2,863
3	March	2,732	139			2,871
4	April	2,732	136			2,868
5	May	2,730	132			2,862
6	June	2,721	131			2,852
7	July	2,718	128			2,846
8	August	2,714	125			2,839
9	September	2,706	123			2,829
10	October	2,711	122			2,833
11	November	2,696	124			2,820
12	December	2,676	118			2,794
13	Total	32,594	1,545	-	-	34,139

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Mad Hatter Utility, Inc. (Linda Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [] or Sewer [X]

Schedule: E-3
 Page 4 of 4
 Preparer: CJNW

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	January, 2010	60	3	N/A	N/A	63
2	February	59	3			62
3	March	56	3			59
4	April	56	3			59
5	May	55	3			58
6	June	55	3			58
7	July	55	3			58
8	August	55	3			58
9	September	55	3			58
10	October	55	3			58
11	November	54	3			57
12	December	52	3			55
13	Total	667	36	-	-	703

Miscellaneous Service Charges

Florida Public Service Commission

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-4
 Page 1 of 2
 Preparer: CJNW

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 20	\$ 20	\$ 20	\$ 20
2	Normal Reconnection	20	20	20	20
3	Violation Reconnection	20	20	20	20
4	Premises Visit	20	40	20	40
5	Other Charges (List)				

Miscellaneous Service Charges

Florida Public Service Commission

Mad Hatter Utility, Inc.
 100337-WS
 12/31/2010
 Water [] or Sewer [X]

Schedule: E-4
 Page 2 of 2
 Preparer: CJNW

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 20	\$ 20	\$ 20	\$ 20
2	Normal Reconnection	20	20	20	20
3	Violation Reconnection	20	20	20	20
4	Premises Visit	20	40	20	40
5	Other Charges (List)				

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-5
 Page 1 of 2
 Preparer: CJNW

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges (1)	(6) Total
1	\$ 5,060	\$ 2,673	\$ 420	\$ -	\$ 1,497	\$ 9,650
2	Other charges as follows:					
3	Penalties for late payments				\$ -	
4	Returned Check fees				1,497	
5	Rents from water property				-	
6	Total other charges				\$ 1,497	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 12/31/2010
 Water [] or Sewer [X]

Schedule: E-5
 Page 2 of 2
 Preparer: CJNW

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	None				\$ -	\$ -

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule: E-6
Page 1 of 1
Preparer: CJNW

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4"	Standard	106

Mad Hatter Utility, Inc.

Schedule: E-7

Docket No.: 100337-WS

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: CJNW

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	The Company does not serve any private fire protection customers; therefore, this schedule		
2	is not applicable.		
Total			<hr/> <hr/>

Contracts and Agreements Schedule

Florida Public Service Commission

**Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010**

**Schedule: E-8
Page 1 of 1
Preparer: CJNW**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		The Company has no outstanding contracts or agreements; therefore, this schedule is not applicable.

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule: E-9
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
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1 The Utility does not collect or pay any tax or franchise fees; therefore, this schedule is not applicable.

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 2
 Preparer: CJNW

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580,F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (300 GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (300 GPD)		
or-per Lot		
Multifamily - Per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"		
3/4"		
1"		
1-1/4"		
1-1/2"		
2"		
Over 2"		
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Note: There is no change proposed for service availability charges, therefore this schedule is not required.

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 12/31/2010
 Water [] or Sewer [X]

Schedule: E-10
 Page 2 of 2
 Preparer: CJNW

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580,F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (___ GPD)		
or per Lot		
All others-per Gallon/Day		
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (<u>250</u> GPD)		
or-per Lot		
Multifamily-per ERC (___ GPD)		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (<u>250</u> GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Note: There is no change proposed for service availability charges, therefore this schedule is not required.

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010
Water [X] or Sewer [X]
Historic [X] or Projected []

Schedule: E-11
Page 1 of 1
Preparer: CJNW

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	---------------------------	--------------------	------------------------	--------------	--------------

- 1 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable.

Mad Hatter Utility, Inc.

Docket No.: 100337-WS

Test Year Ended: December 31, 2010

Water [X] or Sewer [X]

Schedule: E-12

Page 1 of 1

Preparer: CJNW

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

**Line
No.**

- 1 The Company does not serve any industrial customers; therefore, this schedule is not applicable.

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: CJNW

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010
 Water [x] or Sewer [x]

Schedule: E-14
 Page 1 of 1
 Preparer: CJNW

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule F-1
Page 1 of 1
Preparer: CJNW

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Month/Year	Raw Water Pumped (000)	Total Gallons Pumped (000)	Gallons Purchased (000)	Gallons Sold (000)	Other Uses (000)	Unaccounted For Water (2)+(3)-(4)-(5)	% Unaccounted For Water
1	1/10	27,732	27,732		21,595		6,137	22.13 %
2	2/10	26,519	26,519		21,308		5,211	19.65
3	3/10	27,351	27,351		19,020		8,331	30.46
4	4/10	29,425	29,425		22,731		6,694	22.75
5	5/10	27,715	27,715		29,840		(2,125)	(7.67)
6	6/10	27,559	27,559		26,929		630	2.29
7	7/10	28,473	28,473		27,268		1,205	4.23
8	8/10	27,993	27,993		22,001		5,992	21.41
9	9/10	25,358	25,358		28,988		(3,630)	(14.32)
10	10/10	27,811	27,811		26,577		1,234	4.44
11	11/10	27,948	27,948		27,151		797	2.85
12	12/10	26,336	26,336	-	23,623		2,713	10.30
13	Total	330,220	330,220	-	297,031	-	33,189	10.05 %

Gallons of Wastewater Treated
In Thousands of Gallons

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule F-2
Page 1 of 1
Preparer: CJNW

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 DER.

Line No.	Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
		Linda Lakes	N/A	N/A	N/A		
1	1/10	527				527	13,215
2	2/10	480				480	13,215
3	3/10	677				677	13,215
4	4/10	734				734	13,215
5	5/10	709				709	5,876
6	6/10	331				331	15,596
7	7/10	813				813	10,654
8	8/10	928				928	13,654
9	9/10	554				554	10,831
10	10/10	617				617	10,687
11	11/10	551				551	13,437
12	12/10	503				503	11,161
13	Total	<u>7,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,424</u>	<u>144,756</u>

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-3
 Page 1 of 3
 Preparer: CJNW

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.		DATE	GPD (000's)
1	Foxwood / Cypress Cove PWS# 6510 0620		
2	Finished Water Pumped		
3	1. Plant Capacity - See note on limiting conditions Schedule F-5		2,862
4			
5	The hydraulic rated capacity. If different from that shown on the		
6	DER operating or construction permit, provide an explanation.		
7	2. Maximum Day	7-11-10	275
8	The single day with the highest pumpage rate for the test year.		
9	Explain, on a separate page, if fire flow, line-breaks or other		
10	unusual occurrences affected the flow this day.		
11	(There is no record of any unusual occurrences)		
12	3. Five-Day Max Month	(1) 7-11-10	275
13	The five days with the highest pumpage rate from the month with	(2) 7-12-10	275
14	the highest pumpage rate during the test year. Explain, on a	(3) 7-10-10	261
15	separate page, if fire flow, line-breaks or other unusual	(4) 7-7-10	261
16	occurrences affected the flows on these days.	(5) 7-8-11	263
17	(There is no record of any unusual occurrences)	AVERAGE	267
18	4. Five-Day Max Year	(1) 7-11-10	275
19	The five days with the highest pumpage rate from any one month in	(2) 8-11-10	221
20	the test year. Provide an explanation if fire flow, line-breaks or	(3) 9-11-10	222
21	other unusual occurrences affected the flows on these days.	(4) 10-23-10	222
22		(5) 12-10-10	216
23	(There is no record of any unusual occurrences)	AVERAGE	231
24	5. Average Daily Flow		189
25	6. Required Fire Flow (1000 gpm for 2 hours)		120
26	The standards will be those as set by the Insurance Service		
27	Organization or by a governmental agency ordinance. Provide		
28	documents to support this calculation.		

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-3
 Page 2 of 3
 Preparer: CJNW

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.		DATE	GPD (000's)
1	<u>Twin Palms / Turtle Lakes / Carpenter's Run PWS# 651 2064</u>		
2	<u>Finished Water Pumped</u>		
3	1. Plant Capacity - See note on limiting conditions Schedule F-5		<u>7,597</u>
4			
5	The hydraulic rated capacity. If different from that shown on the		
6	DER operating or construction permit, provide an explanation.		
7	2. Maximum Day	4-24-10	<u>794</u>
8	The single day with the highest pumpage rate for the test year.		
9	Explain, on a separate page, if fire flow, line-breaks or other		
10	unusual occurrences affected the flow this day.		
11	(There is no record of any unusual occurrences)		
12	3. Five-Day Max Month	(1) 4-2-10	<u>791</u>
13	The five days with the highest pumpage rate from the month with	(2) <u>4-15-10</u>	<u>793</u>
14	the highest pumpage rate during the test year. Explain, on a	(3) <u>4-24-10</u>	<u>794</u>
15	separate page, if fire flow, line-breaks or other unusual	(4) <u>4-25-10</u>	<u>790</u>
16	occurrences affected the flows on these days.	(5) <u>4-26-10</u>	<u>790</u>
17	(There is no record of any unusual occurrences)	AVERAGE	<u>792</u>
18	4. Five-Day Max Year	(1) 4-24-10	<u>794</u>
19		(2) <u>2-9-10</u>	<u>774</u>
20	The five days with the highest pumpage rate from any one month in	(3) <u>6-21-10</u>	<u>760</u>
21	the test year. Provide an explanation if fire flow, line-breaks or	(4) <u>11-11-10</u>	<u>747</u>
22	other unusual occurrences affected the flows on these days.	(5) <u>8-14-10</u>	<u>743</u>
23	(There is no record of any unusual occurrences)	AVERAGE	<u>764</u>
24	5. Average Daily Flow		<u>705</u>
25	6. Required Fire Flow (1000 gpm for 2 hours)		<u>120</u>
26	The standards will be those as set by the Insurance Service		
27	Organization or by a governmental agency ordinance. Provide		
28	documents to support this calculation.		

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-3
 Page 3 of 3
 Preparer: CJNW

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.		DATE	GPD (000's)
1	<u>Linda Lakes PWS# 651 2064</u>		
2	<u>Finished Water Pumped</u>		
3	1. Plant Capacity - See note on limiting conditions Schedule F-5		<u>72</u>
4			
5	The hydraulic rated capacity. If different from that shown on the		
6	DER operating or construction permit, provide an explanation.		
7	2. Maximum Day	4-6-10	<u>17</u>
8	The single day with the highest pumpage rate for the test year.		
9	Explain, on a separate page, if fire flow, line-breaks or other		
10	unusual occurrences affected the flow this day.		
11	(There is no record of any unusual occurrences)		
12	3. Five-Day Max Month	(1) 5-6-10	<u>17</u>
13	The five days with the highest pumpage rate from the month with	(2) 5-7-10	<u>17</u>
14	the highest pumpage rate during the test year. Explain, on a	(3) 5-8-10	<u>17</u>
15	separate page, if fire flow, line-breaks or other unusual	(4) 5-1-10	<u>15</u>
16	occurrences affected the flows on these days.	(5) 5-2-10	<u>15</u>
17	(There is no record of any unusual occurrences)	AVERAGE	<u>16</u>
18	4. Five-Day Max Year	(1) 5-8-10	<u>17</u>
19	The five days with the highest pumpage rate from any one month in	(2) 4-10-10	<u>16</u>
20	the test year. Provide an explanation if fire flow, line-breaks or	(3) 7-31-10	<u>16</u>
21	other unusual occurrences affected the flows on these days.	(4) 3-10-10	<u>15</u>
22		(5) 2-10-10	<u>14</u>
23	(There is no record of any unusual occurrences)	AVERAGE	<u>16</u>
24	5. Average Daily Flow		<u>11</u>
25	6. Required Fire Flow (1000 gpm for 2 hours)		<u>120</u>
26	The standards will be those as set by the Insurance Service		
27	Organization or by a governmental agency ordinance. Provide		
28	documents to support this calculation.		

Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-4
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.	MONTH	GPD (000's)
1		
2		20
3		
4		
5		
6	8-10	20.340
7	July, Aug. Sept.	24.945
8		20.340

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule F-5
Page 1 of 2
Preparer: CJNW

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.		
1	Mad Hatter provides water through three separate treatment systems which are not presently inter-connected:	
2	Western System - This system serves the Foxwood & Cypress Cove subdivisions, which are presently	
3	built-out. The DEP rated capacity is 2.862 MGD, but is limited by the recently issued WUP of 1.0 MGD	
4	annual average and a peak month average of 1.3 MGD applicable to all three Mad Hatter systems. This	
5	system has no storage other than Hydro pneumatic tanks.	
6	Eastern System - This system serves the Carpenter's Run, Twin Palms & Turtle Lakes subdivisions. The	
7	Turtle Lakes system is built out. There are treatment facilities at each system which are looped together.	
8	Although the DEP rated capacity is 7.597 MGD, the capacity of this system is limited to the recently	
9	issued WUP of 1.0 MGD annual average and a peak month average of 1.3 MGD applicable to all three	
10	Mad Hatter systems. This system has no storage other than Hydro pneumatic tanks.	
11	Linda Lakes System - This system serves the small subdivision of Linda lakes and has been built out for a	
12	number of years. Although the DEP rated capacity is 72,000 GPD, this system is also subject to the	
13	recently issued WUP of 1.0 MGD average annual and a peak month average of 1.3 MGD. This system has	
14	no storage other than a Hydro pneumatic tank.	
15	Rule 25-30.4325 requires that treatment used & useful calculations are to be based on peak demand	
16	(expressed in gallons per day) divided by the firm reliable capacity of the treatment system. Because the	
17	systems are not inter-connected, the system peak day cannot be determined on a single maximum day basis	
18	as required by Rule 25-30.4325 (7)(a) 1. However, Subsection (7)(b) 2. allows that where actual single day	
19	maximum flow data is not available, maximum day flow may be calculated based on 787.5 gallons per day	
20	per ERC.	
21	Firm reliable capacity is defined in Subsection (6) as the pumping capacity of the wells (excluding the	
22	largest well) expressed in gallons per minute for systems with no storage capacity (Subsection (6)(a). As	
23	noted above, the WUP limits system wide water withdrawal to 1.0 MGD annual average and peak month of	
24	1.3 MGD. Therefore the pumping capacity to determine firm reliable capacity of the system is not applicable	
25	due to Mad Hatter's regulatory limitations.	
26	Used and useful calculations are therefore based on the limiting factor of the WUP applicable to all three of	
27	Mad Hatter's systems and the calculated maximum day flow as follows:	
28	Maximum day flow:	
29	Peak flow per day per ERC per Rule 25-30.4325(7)(b) 2.	787.5
30	No of ERC's	<u>3,862</u>
31	Maximum daily flow (000)	<u>3,041</u>

Recap Schedules: A-5,A-9,B-13

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule F-5
Page 2 of 2
Preparer: CJNW

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

<u>Line No.</u>		
1	Firm reliable capacity:	
2	Maximum month allowable GPD water withdrawal per WUP (000)	<u>1,300</u>
3	Used and useful Percentage:	
4	Maximum daily flow per above	3,041
5	Required fire flow (1,000 GPM for 2 hours)	<u>120</u>
6	Total Maximum day flow	<u>3,161</u>
7	Divide by maximum month water withdrawal per WUP	<u>1,300</u>
8	Percent at used and useful	<u>243.15%</u>

Used and Useful Calculations
Wastewater Treatment Plant

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule F-6
Page 1 of 1
Preparer: CJNW

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year

Line No.		<u>Gallons per day</u>
1	<u>Linda Lakes treatment plant</u>	
2	1) DEP Permitted capacity of Plant	
3	(3 Month Average Daily Flow (3MADF))	<u>20,000</u>
4	3) 3 Month Average Daily Flow	
5	(July, August, September 2010)	<u>24,946</u>
6	4) Used & Useful calculation:	
7	Three Month Average Daily Flow	<u>24,946</u>
8	Divide by permitted capacity	<u>20,000</u>
9	Percent used and useful Average	<u>124.73</u> %
10	Note: All customers outside of the Linda Lakes Subdivision are served through purchased	
11	wastewater treatment from Pasco County Florida.	

Mad Hatter Utility, Inc.
Docket No.: 100337-WS
Test Year Ended: December 31, 2010

Schedule F-7
Page 1 of 1
Preparer: CJNW

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

-
- | <u>Line</u>
<u>No.</u> | |
|---------------------------|---|
| 1 | Virtually all of the water distribution and wastewater collection systems were contributed by developers. |
| 2 | Mad Hatter is not a developer or affiliated with developers. Therefore, the systems are 100% used and useful |
| 3 | since they are fully off-set by CIAC. |
| 4 | The proposed investment to loop the existing water treatment and supply systems will be 100% used and useful |
| 5 | to existing customers. The inter-connection will enable the Company to utilize water from all of its system |
| 6 | sources and efficiently meet the criteria of its WUP. In addition, since no further water withdrawal allocations |
| 7 | will be allowed by the Southwest Florida Water Management District in future permitting, the Utility must be able |
| 8 | to purchase water from other sources to supply the water demands in its service area. The inter-connection of |
| 9 | the systems will allow for future construction of inter-connects with water suppliers at reasonable costs. See |
| 10 | engineering evaluation filed as Exhibit A. |

Mad Hatter Utility, Inc.

Schedule F-8

Docket No.: 100337-WS

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: CJNW

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Line
No.

1 No margin of reserve is required due to lack of growth.

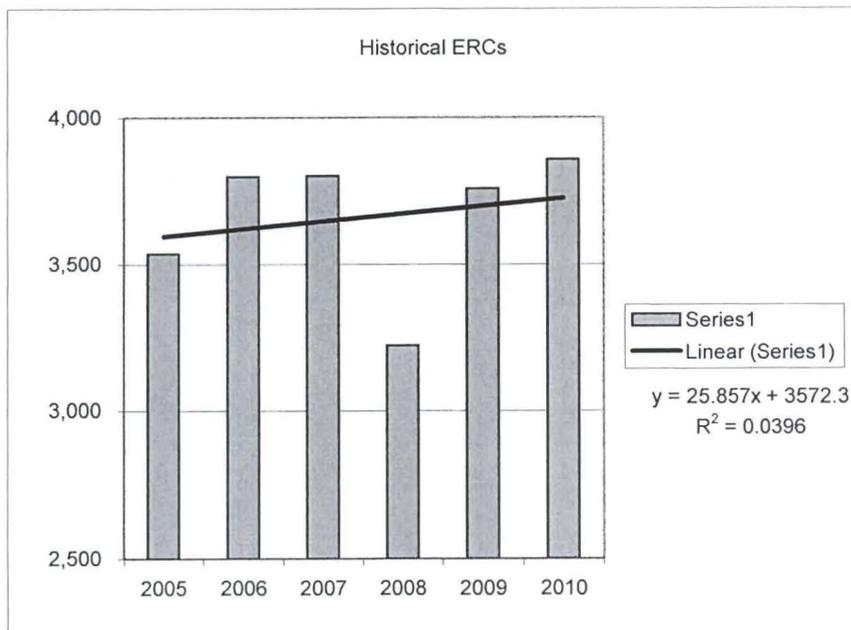
Mad Hatter Utility, Inc.
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-9
 Page 1 of 1
 Preparer: CJNW

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Total SFR ERC's (Note 1)			Total Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2005	3,214	3,827	3,521	357,233	101	357,233	3,537	---
2	2006	3,827	3,752	3,790	425,521	112	425,521	3,799	7.4 %
3	2007	3,752	3,829	3,791	395,363	104	395,363	3,802	0.1
4	2008	3,829	3,684	3,757	369,935	98	315,728	3,222	(15.3)
5	2009	3,684	3,851	3,768	315,728	84	315,728	3,759	16.7
6	2010	3,851	3,862	3,857	297,031	77	297,031	3,858	2.6
7	Average Growth Through 5-Year Period (Col. 8)								<u>1.815 %</u>

Data Year	Flow	ERC	% increase
2005	357,233	3,537	N/A
2006	425,521	3,799	7.4
2007	395,363	3,802	0.1
2008	369,935	3,222	(15.3)
2009	315,728	3,759	16.7
2010	297,031	3,858	2.6



Average yearly % increase (by linear regression) = 0.7310%
 2010 (end of year) ERC's = 3702

Note (1): Residential sales only are not available; therefore, total gallons sold are used.

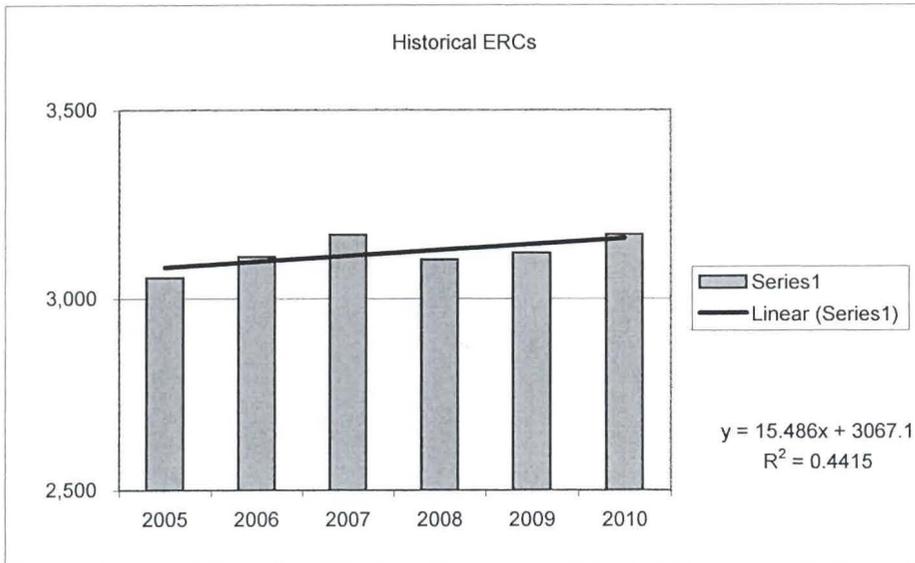
Company: Mad Hatter Utility, Inc. (Total Company)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-10
 Page 1 of 3
 Preparer: CJNW

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Total SFR ERC's (Note 1)			Total Gallons Treated	Gallons/ERC (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2005	2,927	3,125	3,026	143,577	47	143,577	3,055	---
2	2006	3,125	3,120	3,123	167,965	54	167,965	3,110	1.800 %
3	2007	3,120	3,193	3,157	221,850	70	221,850	3,169	1.897
4	2008	3,193	3,046	3,120	285,490	92	285,490	3,103	(2.083)
5	2009	3,046	3,184	3,115	284,021	91	284,021	3,121	0.580
6	2010	3,184	3,191	3,188	152,180	48	152,180	3,170	1.570
Average Growth Through 5-Year Period (Col. 8)									<u>0.753 %</u>

Data Year	Flow	ERC	% increase
2005	143,577	3,055	N/A
2006	167,965	3,110	1.8
2007	221,850	3,169	1.9
2008	285,490	3,103	(2.1)
2009	284,021	3,121	0.6
2010	152,180	3,170	1.6



Average yearly % increase
 (by linear regression) =
0.5070%
 2010 (end of year)
 ERC's = 3145

Note (1): Residential gallons treated only are not available; therefore, total gallons treated are used.

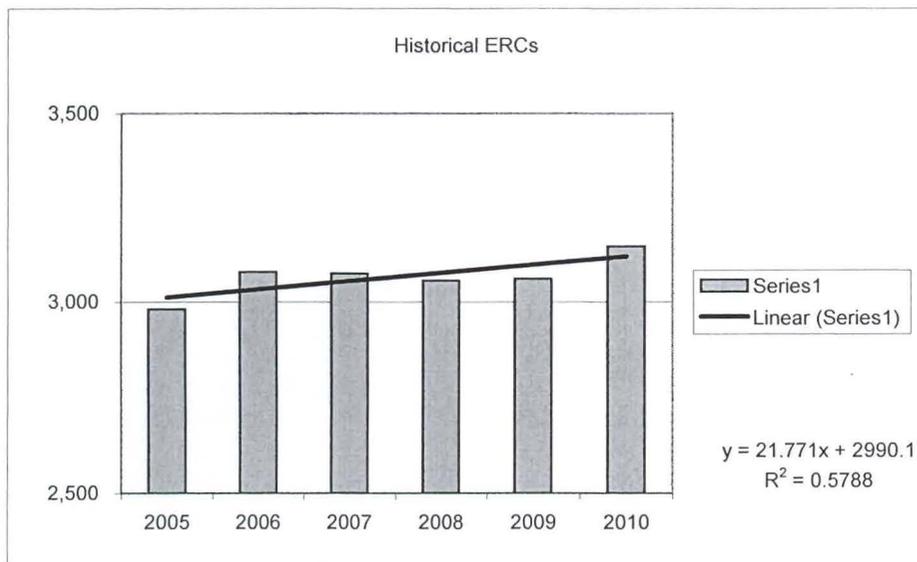
Company: Mad Hatter Utility, Inc. (Foxwood & Turtle Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-10
 Page 2 of 3
 Preparer: CJNW

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) Total SFR ERC's (Note 1)			(5) Total Gallons Treated	(6) Gallons/ERC (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2005	2,856	3,054	2,955	137,092	46	137,092	2,980	---
2	2006	3,054	3,049	3,052	163,207	53	163,207	3,079	3.322 %
3	2007	3,049	3,122	3,086	215,250	70	215,250	3,075	(0.130)
4	2008	3,122	2,981	3,052	278,117	91	278,117	3,056	(0.618)
5	2009	2,981	3,119	3,050	278,580	91	278,580	3,061	0.164
6	2010	3,119	3,126	3,123	144,756	46	144,756	3,147	2.810
Average Growth Through 5-Year Period (Col. 8)									<u>1.121 %</u>

Data Year	Flow	ERC	% increase
2005	137,092	2,980	N/A
2006	163,207	3,079	3.3
2007	215,250	3,075	(0.1)
2008	278,117	3,056	(0.6)
2009	278,580	3,061	0.2
2010	144,756	3,147	2.8



Average yearly % increase
 (by linear regression) =
0.7310%
 2010 (end of year)
 ERC's = 3099

Note (1): Residential gallons treated only are not available; therefore, total gallons treated are used.

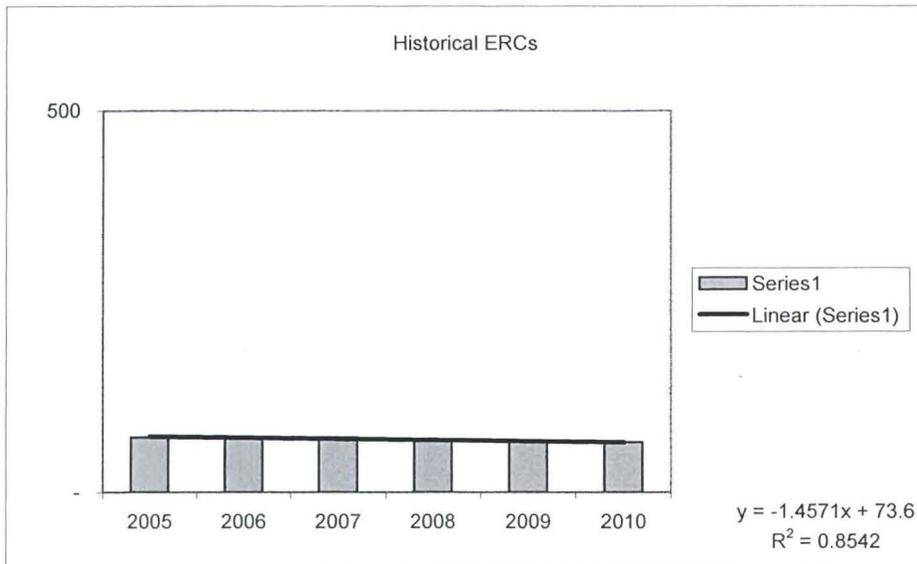
Company: Mad Hatter Utility, Inc. (Linda Lakes)
 Docket No.: 100337-WS
 Test Year Ended: December 31, 2010

Schedule F-10
 Page 3 of 3
 Preparer: CJNW

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Total SFR ERC's (Note 1)			Total Gallons Treated	Gallons/ERC (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2005	71	71	71	6,485	91	6,485	71	---
2	2006	71	71	71	4,758	67	4,758	71	- %
3	2007	71	71	71	6,600	93	6,600	71	-
4	2008	71	65	68	7,373	108	7,373	68	(4.225)
5	2009	65	65	65	5,441	84	5,441	65	(4.412)
6	2010	65	65	65	7,424	114	7,424	65	-
Average Growth Through 5-Year Period (Col. 8)									<u>(1.690) %</u>

Data	Year	Flow	ERC	% increase
	2005	6,485	71	N/A
	2006	4,758	71	-
	2007	6,600	71	-
	2008	7,373	68	(4.2)
	2009	5,441	65	(4.4)
	2010	7,424	65	-



Average yearly % increase
 (by linear regression) =
-2.0520%

2010 (end of year)
 ERC's = 66

Note (1): Residential gallons treated only are not available; therefore, total gallons treated are used.

Tariffs– Proposed Final Rates

(Original and 2 copies only)

EXHIBIT “F”

FOXWOOD DIVISION

GENERAL SERVICE - WATER
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 24.94
1"	62.35
1-1/2"	124.70
2"	199.52
3"	374.10
4"	623.50
6"	1,247.00
Gallonage Charge (per 1,000 gallons)	\$ 4.60

MINIMUM CHARGE - Base Facility Charge, per month

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, service may then be discontinued.

EFFECTIVE DATE - Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase President
TITLE

LINDA LAKES DIVISION

GENERAL SERVICE - WATER

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 24.94
1"	62.35
1-1/2"	124.70
2"	199.52
3"	374.10
4"	623.50
6"	1,247.00
Gallonage Charge (per 1,000 gallons)	\$ 4.60

MINIMUM CHARGE - Base Facility Charge, per month

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, service may then be discontinued.

EFFECTIVE DATE - Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase President
TITLE

TURTLE LAKES DIVISION

GENERAL SERVICE - WATER

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 24.94
1"	62.35
1-1/2"	124.70
2"	199.52
3"	374.10
4"	623.50
6"	1,247.00
Gallonage Charge (per 1,000 gallons)	\$ 4.60

MINIMUM CHARGE - Base Facility Charge, per month

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, service may then be discontinued.

EFFECTIVE DATE - Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase President
TITLE

FOXWOOD DIVISION

RESIDENTIAL SERVICE - WATER
RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
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EFFECTIVE DATE - Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase President
TITLE

LINDA LAKES DIVISION

RESIDENTIAL SERVICE - WATER

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

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EFFECTIVE DATE -

Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase

President
TITLE

TURTLE LAKES DIVISION

RESIDENTIAL SERVICE - WATER

RATE SCHEDULE RS

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EFFECTIVE DATE - Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase President
TITLE

FOXWOOD DIVISION

MULTI-RESIDENTIAL SERVICE - WATER
RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To any master-metered residential customer including by not limited to Condominiums, Apartments and Mobile Home Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 24.94
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EFFECTIVE DATE - Larry DeLucenay
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LINDA LAKES DIVISION

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EFFECTIVE DATE - Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase President
TITLE

FOXWOOD DIVISION

GENERAL SERVICE - WASTEWATER
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 19.31
1"	48.28
1-1/2"	96.55
2"	154.48
3"	289.65
4"	482.75
6"	965.50
Gallonage Charge (per 1,000 gallons)	\$ 6.28

MINIMUM CHARGE - Base Facility Charge per month

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, service may then be discontinued.

EFFECTIVE DATE - Larry DeLucenay
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TYPE OF FILING - 2011 Rate Increase President
TITLE

LINDA LAKES DIVISION

GENERAL SERVICE - WASTEWATER
RATE SCHEDULE GS

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GENERAL SERVICE - WASTEWATER

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TYPE OF FILING - 2011 Rate Increase President
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FOXWOOD DIVISION

RESIDENTIAL SERVICE - WASTEWATER

RATE SCHEDULE RS

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RATE -

Meter Size

Base Facility Charge

All Meter Sizes:

\$ 19.31

Gallonage Charge
per 1,000 gallons

\$ 5.35
(Maximum 8,000 gallons)

MINIMUM CHARGE - Base Facility Charge, per month

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, service may then be discontinued.

EFFECTIVE DATE -

Larry DeLucenay
ISSUING OFFICER

TYPE OF FILING - 2011 Rate Increase

President
TITLE

LINDA LAKES DIVISION

RESIDENTIAL SERVICE - WASTEWATER

RATE SCHEDULE RS

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TYPE OF FILING - 2011 Rate Increase

President
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TURTLE LAKES DIVISION

RESIDENTIAL SERVICE - WASTEWATER

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FOXWOOD DIVISION

MULTI-RESIDENTIAL SERVICE - WASTEWATER
RATE SCHEDULE MS

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TYPE OF FILING - 2011 Rate Increase

Larry DeLucenay
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President
TITLE

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