

**Diamond Williams**

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**From:** Dana Rudolf [DRudolf@RSBattorneys.com]  
**Sent:** Thursday, September 15, 2011 4:35 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** smlubertozzi@uiwater.com; keweeks@uiwater.com; pcflynn@uiwater.com; JDWilliams@uiwater.com; frankdenjup@att.net; dswain@milianswain.com; Bart Fletcher; Todd Brown; Jennifer Crawford; reilly.steve@leg.state.fl.us; Christian W. Marcelli; Martin Friedman  
**Subject:** Docket No. 110153-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in Wastewater Rate in Lee County, Florida  
**Attachments:** PSC Clerk 07 (Response to Audit Report-Eagle Ridge).ltr.pdf

- a) Christian W. Marcelli, Esquire  
Rose, Sundstrom & Bentley, LLP  
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Lake Mary, FL 32746  
(407) 830-6331  
[cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)
- b) Docket No. 110153-SU  
Utilities, Inc. of Eagle Ridge's Application for Increase in Wastewater Rate in Lee County, Florida
- c) Utilities, Inc. of Eagle Ridge
- d) 5 pages
- e) Response to Staff's audit report filed with the clerk on September 6, 2011.

DOCUMENT NUMBER-DATE

06655 SEP 15 =

FPSC-COMMISSION CLERK

9/15/2011

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**

www.rsattorneys.com

Please Respond to the Lake Mary Office

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September 15, 2011

ROBERT M.C. ROSE, (1924-2006)

**E-FILING**

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

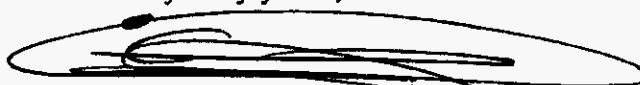
Re: Docket No.: 110153-SU; Application of Utilities, Inc. of Eagle Ridge for an Increase in Wastewater Rates in Lee County, Florida  
Our File No. 30057.197

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Utilities, Inc. of Florida, to Staff's audit report filed with the Clerk on September 6, 2011.

Feel free to contact us if you have any questions or concerns.

Very truly yours,



CHRISTIAN W. MARCELLI  
For The Firm

Enclosures

cc: Steven M. Lubertoizzi, Executive Director of Reg. Acct and Affairs (w/encs.) (via e-mail)  
Ms. Kirsten E. Weeks (w/enclosures) (via e-mail)  
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)  
John Williams, Director of Governmental Affairs (w/enclosures) (via e-mail)  
Mr. Frank Seidman (w/enclosures) (via e-mail)  
Ms. Deborah Swain (w/enclosures) (via e-mail)  
Mr. Bart Fletcher, Division of Economic Regulation (w/enclosures) (via e-mail)  
Mr. Todd Brown, Division of Economic Regulation (w/enclosures) (via e-mail)  
Jennifer Crawford, Esq., Office of General Counsel (w/enclosures) (via e-mail)  
Stephen C. Reilly, Associate Public Counsel (w/enclosures) (via e-mail)

DOCUMENT NUMBER DATE

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**UTILITIES, INC. OF EAGLE RIDGE  
DOCKET NO. 11013-SU  
RESPONSES TO AUDIT REPORT**

**Audit Finding No. 1 – Retirement of Telephone Equipment**

The Company agrees with Staff that the retirement could not be located. However, the retirement made to the UPIS account for communication equipment on the books of Water Service Corporation (WSC) was \$360,358.40. This amount is also the per books balance in communication equipment for WSC as of January 1, 2010, consisting of prior year additions of \$401,854.46 and a prior year retirement of \$41,496.06. \$366,946.17 of these additions were added prior to 1999, with the remaining (\$6,587.77) added in 2003, 2005, and 2007. Please see workpaper AF 1, attached hereto, for support for these amounts. Since the test year is the 12 months ending December 31, 2010, any asset placed in service prior to 2001 would be fully depreciated, based on a 10 year asset life. The remaining assets placed in service in 2003, 2005, and 2007 have been fully disposed of and are no longer in use, and should therefore be fully written off.

The appropriate amount to retire out of UPIS for the Altamonte Springs division is the amount the Company retired, which was \$66,110.31. These assets were fully depreciated at the beginning of the test year.

Accumulated depreciation and depreciation expense on both WSC and Altamonte Springs communication assets was adjusted in the Company's filing to reflect the appropriate month of the retirement and the appropriate depreciation rate. No further adjustment is required.

**Audit Finding No. 2 – Ordered Adjustments for Project Phoenix Not Booked**

The Company disagrees with audit finding no. 2 and argues for the full balance of Project Phoenix to be included at the headquarters level, with the appropriate 0.95% allocated to Eagle Ridge.

It is incorrect and contrary to Section 367.0813, Florida Statutes, to reduce the Phoenix balance for sold companies, as none of the Phoenix system was sold in conjunction with the divested companies. The total Phoenix balance is currently in service and benefiting ratepayers and it is arbitrary and inappropriate to reduce the balance. Doing so guarantees that the Company earns a subpar return on a Commission-approved investment.

In addition, reducing the Phoenix balance improperly assigns to ratepayers the gain on sale of divested systems in the amount of \$1,652,234 because it effectively "sells off" this amount of Phoenix with the divested companies. In Order No. PSC-03-1440-FOF-WS, pg. 129, in Docket No. 020071-WS, the Commission expressly states "it is clear that the courts have found that the rates paid by customers are only for the service received during a given period of time and that the rates paid by customers do not vest ratepayers with any ownership rights to property used to render service. Another compelling factor raised by witness Gower is that the customers pay rates based on original cost rather than on replacement values. We find that these are strong arguments to assign the gains to the shareholders."

Staff's adjustment captures the gains from the sale of divested systems for the benefit of current ratepayers, in violation of Section 367.0813, Florida Statutes, which states that "gains or losses from a purchase or condemnation of a utility's assets which results in the loss of customers served by such assets and the associated future revenue streams *shall be borne by the shareholders of the utility*" (emphasis added).

Even if the Commission believes it was not in error to capture shareholder gains for the benefit of the remaining systems, Staff has not established (nor attempted to establish) that the shareholders had *actually* recovered the Phoenix amounts previously allocated and now removed. The purchase and sale agreements for the divested subsidiaries clearly state that accounting and billing systems were excluded assets.<sup>1</sup> Shareholders do not recover the amounts allocated for the accounting and billing system when that accounting and billing system was expressly not a part of the sale. As a result, the gains captured for the benefit of the non-divested systems were not related to Project Phoenix.

To highlight the inequity of this adjustment, the question is posed that if the Company were to acquire customers, would the Commission require the Company to increase its Phoenix balance? Such practice would not be tolerated. However, the same arbitrary practice is occurring by reducing the Phoenix balance due to divestment. The Company cannot arbitrarily reduce the book value of an asset due to divestment of customers.

Based on these facts, it is inappropriate to reduce the Project Phoenix balance. The Phoenix balance should remain as is in the filing, and no adjustments are required.

**Audit Finding No. 3 – Depreciation Life of Project Phoenix**

The Company disagrees with audit finding no. 3. Staff has no basis for changing Phoenix to a ten year life; however an eight year life has already been established in previous dockets and is the life used for all other computer software booked to the same account as Phoenix.

**Audit Finding No. 4 – Employee Benefits**

The Company agrees with audit finding no. 4.

**Audit Finding No. 5 – Vehicle Differences**

The Company agrees with three out of the four differences in Staff's audit finding no. 5. The Company notes that only the transportation expense amount of \$1,911 is incorrect. This amount should be \$1,937. Please see the attached supporting document entitled AF 5.

In addition, the Company agrees with the schedule that Staff has provided in its audit finding no. 5 for vehicles, accumulated depreciation, and depreciation expense. However, the narrative portion for "effect on the filing" is incorrect. Accumulated depreciation should be decreased, which means debited, not credited, for \$68,785.

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<sup>1</sup> The purchase and sale agreements can be found at: Document ID No. 03890-09, filed April 27, 2009 in Docket No. 090232-WS and Document ID No. 09321-09, filed September 9, 2009 in Docket No. 090442-WS.

**Audit Finding No. 6 – Removal of Operating Expenses**

The Company agrees with audit finding no. 6.

**Audit Finding No. 7 – Prepaid – Other Expenses**

The Company agrees with this concept in theory, but believes that the calculations found on Workpaper AF7, attached hereto, are more appropriate. The Company's calculations would reduce amortization expense for prepaid expenses by \$237.71.

**WATER SERVICE CORPORATION**  
**COMMUNICATION EQUIPMENT A/C 1205 (10.0%)**

AF 1

	Additions	Depr Rate	12/31/2004 Accum Depr	2005 Depreciation	2006 Depreciation	2007 Depreciation	2008 Depreciation	2009 Depreciation	2010 Depreciation			
prior to 1990	114,707.76	10.00%	114,707.76									
1990	-	10.00%	-									
1991	1,122.40	10.00%	1,122.40									
1992	1,038.98	10.00%	1,038.98									
1993	1,507.42	10.00%	1,507.42									
1994	1,017.75	10.00%	1,017.75									
1995	-	10.00%	-									
1996	175,918.01	10.00%	149,530.01	17,592.00	8,796.00							
1997	66,093.53	10.00%	49,570.00	6,609.00	6,609.00	3,305.53						
1998	5,540.32	10.00%	3,601.00	554.00	554.00	554.00	277.32					
1999	-	10.00%	-	-	-	-	-	-				
2000	-	10.00%	-	-	-	-	-	-				
2001	-	10.00%	-	-	-	-	-	-				
2002	-	10.00%	-	-	-	-	-	-				
2003	11,254.94	10.00%	1,688.24	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00			
2004	-	10.00%	-	-	-	-	-	-	-			
2005	23,653.35	10.00%		1,182.67	2,365.00	2,365.00	2,365.00	2,365.00	2,365.00			
2006		10.00%			-	-	-	-	-			
2007		10.00%				-	-	-	-			
2008		10.00%					-	-	-			
2009		10.00%						-	-			
2010	356,031.73	10.00%										17,802.00
Retirement	(401,854.46)					(41,496.06)						(360,358.40)
<b>TOTAL</b>	<b>356,031.73</b>		<b>323,783.56</b>	<b>27,062.67</b>	<b>19,449.00</b>	<b>(34,146.53)</b>	<b>3,767.32</b>	<b>3,490.00</b>	<b>(339,066.40)</b>			
<u>Dec-09</u>	<u>Jan-10</u>	<u>Feb-10</u>	<u>Mar-10</u>	<u>Apr-10</u>	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Nov-10</u>	<u>Dec-10</u>
(343,406.02)	(343,696.85)	(343,987.69)	(344,278.52)	(344,569.35)	(344,860.19)	(345,151.02)	11,949.55	8,691.71	5,433.88	2,176.05	(1,081.79)	(4,339.62)

DOCUMENT NUMBER-DATE

06655 SEP 15 =

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REGIONAL COST CENTER  
 COMMUNICATION, A/C 1205 (10%)

AF 1

	Additions	Depr Rate	2007 Accum Depr	2008 Depreciation	2009 Depreciation	2010 Depreciation
prior to 2008	66,110.31	10.00%	65,069.87	1,040.44	-	-
2008	-	10.00%		-	-	-
2009	-	10.00%			-	-
2010	-	10.00%				-
Retirement	(66,110.31)					(66,110.31)
TOTAL	-		65,069.87	1,040.44	-	(66,110.31)

<u>Dec-09</u>	<u>Jan-10</u>	<u>Feb-10</u>	<u>Mar-10</u>	<u>Apr-10</u>	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Nov-10</u>	<u>Dec-10</u>
(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	(66,110.31)	-	-

UTILITIES, INC. OF EAGLE RIDGE - AUDIT RESPONSE  
 SUMMARY TRANSPORTATION ADJUSTMENT

AF 5

Transportation Expense  
NARUC 650/750 (JDE account 6215-6230)

	(a)	(b)	(c)
	Adjusted Transportation Exp. (per w/p a. column (p), line 332) + (per w/p d. column (c), line 42)	Per Books (TB)	Vehicle Dep. Exp. Adjustment (column (a) - (b))
(1) Water	\$0	\$0	\$0
(2) Wastewater	19,162	17,224	1,937



2011 RATE CASES SALARY ADJUSTMENT  
 DETAILED SALARY BY EMPLOYEE

AF 5  
 w/p a

<u>Totals</u>			(k)	(l)	(p)	
Name	Position	State	Department	Vehicle Number	Depreciation Start	Transportation Expense
(1) Andrejko, James	Controller	IL	611000			
(2) Arnoux, Diane L.	HR/Payroll Administrator	IL	611000			
(3) Chang, Tae	AP Clerk	IL	611000			
(4) Vacant	Fixed Asset Accounting Manager	IL	611000			
(5) Coughlin, Erin R.	Capital Projects Manager	IL	611000			
(6) Vacant	Capital Projects Assistant	IL	611000			
(7) Federico, Antoinette	AP Supervisor	IL	611000			
(8) Friedman, Avelina	Tax Specialist	IL	611000			
(9) Haynes Jr, John S.	Dir, Tax & Accounting Ops	IL	611000			
(10) Kersey, Justin P.	Corporate Staff Accountant I	IL	611000			
(11) Kim, Christine	Corporate Accounting Manager	IL	611000			
(12) Lingeman, Samuel W.	Senior Financial Analyst	IL	611000			
(13) Luppino, Nancy L.	AP Clerk	IL	611000			
(14) Luppino, Phyllis A.	AP Clerk	IL	611000			
(15) McLean, Pamela J.	Payroll Supervisor	IL	611000			
(16) Metcalf, Janice L.	AP Clerk	IL	611000			
(17) Miranda, Margarita	AP Clerk	IL	611000			
(18) Pietras, Victoria M.	Senior Corporate Accountant	IL	611000			
(19) Shimkus, Matthew D	Financial Plan & Analysis Mgr	IL	611000			
(20) Zavilla, Annette	AP Clerk	IL	611000			
(21) Stone, Leslie A.	Executive Assistant	IL	611500			
(22) Hoy, John P.	Chief Operating Officer	IL	612000			
(23) Japczyk, James F.	Chief Financial Officer	IL	612000			
(24) Sparrow, Lisa A	President & CEO	IL	612000			
(25) Stover, John R.	VP, General Counsel	IL	612000			
(26) Sudduth, Donald E.	VP, Corporate Development	FL	612000	0649	Jan-06	6,081
(27) Blomquist, Laura Louise	HR Generalist	IL	612500			
(28) Devine, James P.	HR Manager	IL	612500			
(29) McLoughlin, Kristi M	Benefits Administrator	IL	612500			
(30) Dave, Hardik	Desktop Support Analyst II	IL	613000			
(31) Ostler, Tom G.	IT Manager	IL	613000			
(32) Pannos, Nicholas James	Desktop Support Analyst II	IL	613000			
(33) Smutny, Thomas A.	Network Administrator	IL	613000			
(34) Bonagura, John F.	Regional Finance Manager	FL	613500			
(35) Durham, Rick J.	RVP	FL	613500	0853	Nov-07	6,081
(36) Flynn, Patrick C.	Regional Director	FL	613500	0512	Feb-05	6,081
(37) Haws, Scotty L.	Rgnl Compliance & Safety Advsr	FL	613500	0729	Dec-06	6,081
(38) Paule, Nancy P.	Receptionist	IL	613500			
(39) Rose, Kendra E.	Compliance & Safety Coord	IL	613500			
(40) Vacant	Operations Administration Mgr	IL	613500			
(41) Vacant	Operations Administrator	IL	613500			
(42) Barrett, Jason O.	Regulatory Staff Accountant II	IL	614000			
(43) Ciecierski, Daniel	Regulatory Staff Accountant I	IL	614000			
(44) Georgiev, Lena	Regulatory Accounting Manager	IL	614000			
(45) Lubertozzi, Steven M.	Exec Dir, Regulatory Account	IL	614000			
(46) Mehta, Dhvani S.	Regulatory Staff Accountant I	IL	614000			
(47) Nedved, Spencer L	Regulatory Staff Accountant I	IL	614000			
(48) Neyzelman, Dimitry	Senior Regulatory Accountant	IL	614000			
(49) Povich, Erin P.	Senior Regulatory Accountant	IL	614000			
(50) Shrake, Brian W.	Senior Regulatory Accountant	IL	614000			
(51) Valrie, Lawanda N.	Regulatory Assistant	IL	614000			
(52) Weeks, Kirsten E.	Regulatory Accounting Manager	IL	614000			
(53) Williams III, John D.	Dir, Governmental Affairs	FL	614000			
(54) Winans, Nicole D.	Regulatory Staff Accountant II	NV	614000			
(55) Yap Jr., Lowell M.	Regulatory Staff Accountant I	IL	614000			
(56) Abbott, Loretta E.	CSR II	FL	614500			
(57) Anderson, Tricia D.	CSR I	NC	614500			
(58) Bachmann, Lisa A	CSR I	FL	614500			
(59) Bennett, Kimberly J.	Customer Account Specialist	FL	614500			
(60) Calbreath, Stephanie R.	CSR II	NC	614500			
(61) Campbell, Pamela J.	CSR II	NV	614500			
(62) Chandler, Matthew R.	CSR II	FL	614500			
(63) Christian, Elise S.	Customer Relations Specialist	FL	614500			
(64) Collado, Madelin	CSR I	NC	614500			
(65) Deere, Brandi N	CSR I	FL	614500			
(66) Demonbreun, Sheri D.	CSR I	FL	614500			
(67) Dugan, Grace A.	Customer Care Manager	NV	614500			
(68) Harden, Cristina	CSR I	FL	614500			
(69) Iwinski, Cammy Andrea	CSR I	NV	614500			
(70) Jenkins, Ingrid E.	CSR II	NC	614500			
(71) Jones, Linda S.	CSR I	FL	614500			
(72) Jones, Lori Lynn	CSR I	FL	614500			
(73) Mayeski, Lorie L.	CSR II	FL	614500			
(74) Norris, Maxine N	CSR I	NC	614500			
(75) Orengo, Linette C	CSR I	FL	614500			

**2011 RATE CASES SALARY ADJUSTMENT  
DETAILED SALARY BY EMPLOYEE**

**AF 5  
w/p a**

(76)	Raponi, Ann M.	Customer Care Manager	FL	614500				
(77)	Roberts, Miranda Ann	CSR I	NV	614500				
(78)	Robinson, Shona N.	CSR II	NC	614500				
(79)	Robinson, Vanessa F.	CSR II	NC	614500				
(80)	Sasic, Karen L.	Director, Customer Care	FL	614500				
(81)	Self, Rose D.	Customer Care Manager	NC	614500				
(82)	Sillitoe, Jacqueline. M.	Customer Care Specialist	FL	614500				
(83)	Silva, Lisa M.	CSR II	NC	614500				
(84)	Tackett, Samantha R.	CSR I	NV	614500				
(85)	Thimmes, Karen L.	CSR I	FL	614500				
(86)	Trovinger, Ferrellyn L.	Lead CSR	FL	614500				
(87)	Volz, Deborah E.	CSR I	FL	614500				
(88)	Wilson, Vicki L.	CSR I	FL	614500				
(89)	Krugler, Adrienne R.	Billing Manager	IL	614600				
(90)	Sverida, Agnes	Asst Mgr of Billing	IL	614600				
(91)	Ceballos, Isabel	Collections Specialist	FL	614700				
(92)	Lybarger, Andrea	Collections Specialist	FL	614700				
(93)	Sowell, George William	Corporate Services Manager	SC	614700				
(94)	Alberigi, David J.	Field Tech I	FL	615000	0807		Jul-07	6,081
(95)	Anderson, Daniel S.	Lead Water-Wastewater Operator	FL	615000	0901		Dec-08	6,081
(96)	Austin, Arthur C.	Field Tech II	FL	615000	0514		Feb-05	6,081
(97)	Bailey, Alan R.	Water-Wastewater Operator II	FL	615000	0220		May-02	6,081
(98)	Boersma, David A.	Lead Water-Wastewater Operator	FL	615000	0454		Jun-04	6,081
(99)	Brown, Donna R.	Field Tech I	FL	615000	0812		Jul-07	6,081
(100)	Buono, Robert A.	Lead Water-Wastewater Operator	FL	615000	0831		Oct-07	6,081
(101)	Callahan, Robert L.	Field Tech II	FL	615000	0726		Dec-06	6,081
(102)	Cardinal, Anthony A.	Water-Wastewater Operator I	FL	615000	0657		May-06	6,081
(103)	Carver, Nathaniel Q.	Area Manager	FL	615000	0659		Jul-06	6,081
(104)	Chard, Ronald	Cross Connection Tech	FL	615000	0803		Aug-07	6,081
(105)	Cook, James H.	Lead Water-Wastewater Operator	FL	615000	0453		Jun-04	6,081
(106)	Cooper, Robert K.	Field Tech III	FL	615000	0431		Mar-04	6,081
(107)	Ebert, Harold	Field Tech II	FL	615000	0109		May-01	6,081
(108)	Ebert, Shawn M.	Field Tech II	FL	615000	0455		Jun-04	6,081
(109)	Eubanks, Brian J.	Water-Wastewater Operator II	FL	615000	0827		Nov-07	6,081
(110)	Figueroa, Pedro L.	Lead Water-Wastewater Operator	FL	615000	0703		Sep-06	6,081
(111)	Finch, Allan	Water-Wastewater Operator II	FL	615000	0102		Oct-00	6,081
(112)	Finehirsh, Jeffrey S.	Water-Wastewater Operator I	FL	615000	0637		Jan-06	6,081
(113)	Finigan, Michael A	Field Tech I	FL	615000	0429		Mar-04	6,081
(114)	Gentilucci, Domenic V	Area Manager	FL	615000	0864		Feb-08	6,081
(115)	Godwin, Patrick L.	Lead Water-Wastewater Operator	FL	615000	0638		Jan-06	6,081
(116)	Gongre, Bryan K	Regional Manager	FL	615000	0818		Sep-07	6,081
(117)	Gongre, Jeremy R.	Field Tech I	FL	615000	0301		Aug-02	6,081
(118)	Gosnell, Scotty G.	Lead Water-Wastewater Operator	FL	615000	0639		Jan-06	6,081
(119)	Grainger Jr, Leroy	Field Tech I	FL	615000	0610		Aug-05	6,081
(120)	Hamilton, Don L.	Water-Wastewater Operator II	FL	615000	0868		Feb-08	6,081
(121)	Hasty, Donald L.	Water-Wastewater Operator II	FL	615000	0739		Mar-07	6,081
(122)	Hermano, Rodel R	Field Tech I	FL	615000	0802		Aug-07	6,081
(123)	Hogue, Raymond H.	Water-Wastewater Operator II	FL	615000	0771		May-07	6,081
(124)	Hollister, Jimmie H.	Field Tech II	FL	615000	0612		Aug-05	6,081
(125)	Inclima, Luke John	Water-Wastewater Operator II	FL	615000	0461		Jul-04	6,081
(126)	Keys, Thomas E.	Water-Wastewater Operator II	FL	615000	9834		Aug-98	6,081
(127)	Lorenzo, Alexander	Water-Wastewater Operator II	FL	615000	0014		Jan-00	6,081
(128)	Marinelli, John A.	Area Manager	FL	615000	0509		Feb-05	6,081
(129)	McPhee, Allson S.	Lead Water-Wastewater Operator	FL	615000	0448		Jun-04	6,081
(130)	Morrell, Matthew J.	Field Tech II	FL	615000	0808		Jul-07	6,081
(131)	Murphy, Eric	Operator II	FL	615000				
(132)	Neal, William L.	Area Manager	FL	615000	0825		Nov-07	6,081
(133)	Overton, Michael A.	Cross Connection Tech	FL	615000	0833		Nov-07	6,081
(134)	Owens, Brian S.	Field Tech I	FL	615000	0741		Feb-07	6,081
(135)	Parrish, Raymond A.	Water-Wastewater Operator II	FL	615000	0702		Oct-06	6,081
(136)	Peaden II, Mark A.	Field Tech I	FL	615000	0730		Dec-06	6,081
(137)	Pfouts, Steve L.	Lead Water-Wastewater Operator	FL	615000	0704		Sep-06	6,081
(138)	Phillips, Christopher	Field Tech I	FL	615000	0503		Dec-04	6,081
(139)	Powell, Trevor B.	Water-Wastewater Operator II	FL	615000	0823		Nov-07	6,081
(140)	Radcliff, Max Lee	Lead Water-Wastewater Operator	FL	615000	0423		Mar-04	6,081
(141)	Raines, Craig A.	Water-Wastewater Operator II	FL	615000	0751		May-07	6,081
(142)	Remigio, Roberto V.	Field Tech I	FL	615000	0824		Nov-07	6,081
(143)	Richardson, James P.	Field Tech I	FL	615000	0533		Apr-05	6,081
(144)	Schneider, Keith C.	Water-Wastewater Operator II	FL	615000	0671		Apr-06	6,081
(145)	Schwades, Charles G.	Area Manager	FL	615000	0544		May-06	6,081
(146)	Shoffstall, David E.	Lead Water-Wastewater Operator	FL	615000	0608		Aug-05	6,081
(147)	Shue, Mickey A.	Field Tech II	FL	615000	0312		Aug-02	6,081
(148)	Sillitoe, Kathy A.	Water Conservation Coordinator	FL	615000	0428		Mar-04	6,081
(149)	Sillitoe, Terry W.	Water-Wastewater Operator II	FL	615000				
(150)	Smith, Donald D.	Field Tech II	FL	615000	0513		Dec-04	6,081
(151)	Straight, James L.	Water-Wastewater Operator I	FL	615000	0436		Mar-04	6,081
(152)	Sudol, Corey	Water-Wastewater Operator II	FL	615000	0636		Jan-06	6,081
(153)	Swegheimer, James A.	Lead Water-Wastewater Operator	FL	615000	0740		Mar-07	6,081
(154)	Szczepkowski, Stephen A.	Lead Water-Wastewater Operator	FL	615000	0705		Sep-06	6,081

**2011 RATE CASES SALARY ADJUSTMENT  
 DETAILED SALARY BY EMPLOYEE**

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(155)	Van Meter, Nathan Z.	Lead Water-Wastewater Operator	FL	615000	0062	Jun-00	6,081
(156)	Watkins, Cedric	Field Tech II	FL	615000	0829	Nov-07	6,081
(157)	White, Ronald D.	Field Tech II	FL	615000	0811	Jul-07	6,081
(158)	Wilson, Michael A.	Regional Manager	FL	615000	0728	Dec-06	6,081
(159)	Worrell, David R.	Water-Wastewater Operator II	FL	615000	0828	Nov-07	6,081
(160)	Wright, Thomas L.	Field Tech I	FL	615000	0731	Dec-06	6,081
(161)	Vacant	Field Tech I	FL	615000			
(162)	Vacant	Lead Water-Wastewater Operator	FL	615000			
(163)	Vacant	Water-Wastewater Operator I	FL	615000			
(164)	Dipasquale, Susan M.	Administrative Assistant	FL	615500			
(165)	Hanks, Peggy J.	Administrative Assistant	FL	615500			
(166)							<u>\$419,581</u>

**2011 RATE CASES SALARY ADJUSTMENT  
DETAILED SALARY BY EMPLOYEE**

**AF 5  
w/p a**

<u>Utilities, Inc. of Eagle Ridge - Audit Response</u>				(k)	(l)	(p)
Name	Position	State	Vehicle Number	Depreciation Start	Transportation Expense	
(167) Andrejko, James	Controller	IL	611000			
(168) Arnoux, Diane L.	HR/Payroll Administrator	IL	611000			
(169) Chang, Tae	AP Clerk	IL	611000			
(170) Vacant	Fixed Asset Accounting Manager	IL	611000			
(171) Coughlin, Erin R.	Capital Projects Manager	IL	611000			
(172) Vacant	Capital Projects Assistant	IL	611000			
(173) Federico, Antoinette	AP Supervisor	IL	611000			
(174) Friedman, Avelina	Tax Specialist	IL	611000			
(175) Haynes Jr, John S.	Dir, Tax & Accounting Ops	IL	611000			
(176) Kersey, Justin P.	Corporate Staff Accountant I	IL	611000			
(177) Kim, Christine	Corporate Accounting Manager	IL	611000			
(178) Lingeman, Samuel W.	Senior Financial Analyst	IL	611000			
(179) Luppino, Nancy L.	AP Clerk	IL	611000			
(180) Luppino, Phyllis A.	AP Clerk	IL	611000			
(181) McLean, Pamela J.	Payroll Supervisor	IL	611000			
(182) Metcalf, Janice L.	AP Clerk	IL	611000			
(183) Miranda, Margarita	AP Clerk	IL	611000			
(184) Pietras, Victoria M.	Senior Corporate Accountant	IL	611000			
(185) Shimkus, Matthew D	Financial Plan & Analysis Mgr	IL	611000			
(186) Zavilla, Annette	AP Clerk	IL	611000			
(187) Stone, Leslie A.	Executive Assistant	IL	61500			
(188) Hoy, John P.	Chief Operating Officer	IL	612000			
(189) Japczyk, James F.	Chief Financial Officer	IL	612000			
(190) Sparrow, Lisa A	President & CEO	IL	612000			
(191) Stover, John R.	VP, General Counsel	IL	612000			
(192) Sudduth, Donald E.	VP, Corporate Development	FL	612000	0649	Jan-06	57
(193) Blomquist, Laura Louise	HR Generalist	IL	612500			
(194) Devine, James P.	HR Manager	IL	612500			
(195) McLoughlin, Kristi M	Benefits Administrator	IL	612500			
(196) Dave, Hardik	Desktop Support Analyst II	IL	613000			
(197) Ostler, Tom G.	IT Manager	IL	613000			
(198) Pannos, Nicholas James	Desktop Support Analyst II	IL	613000			
(199) Smutny, Thomas A.	Network Administrator	IL	613000			
(200) Bonagura, John F.	Regional Finance Manager	FL	613500			
(201) Durham, Rick J.	RVP	FL	613500	0853	Nov-07	96
(202) Flynn, Patrick C.	Regional Director	FL	613500	0512	Feb-05	162
(203) Haws, Scotty L.	Rgnl Compliance & Safety Advsr	FL	613500	0729	Dec-06	96
(204) Paule, Nancy P.	Receptionist	IL	613500			
(205) Rose, Kendra E.	Compliance & Safety Coord	IL	613500			
(206) Vacant	Operations Administration Mgr	IL	613500			
(207) Vacant	Operations Administrator	IL	613500			
(208) Barrett, Jason O.	Regulatory Staff Accountant II	IL	614000			
(209) Ciecierski, Daniel	Regulatory Staff Accountant I	IL	614000			
(210) Georgiev, Lena	Regulatory Accounting Manager	IL	614000			
(211) Lubertozzi, Steven M.	Exec Dir, Regulatory Account	IL	614000			
(212) Mehta, Dhvani S.	Regulatory Staff Accountant I	IL	614000			
(213) Nedved, Spencer L.	Regulatory Staff Accountant I	IL	614000			
(214) Neyzelman, Dimitry	Senior Regulatory Accountant	IL	614000			
(215) Povich, Erin P.	Senior Regulatory Accountant	IL	614000			
(216) Shrake, Brian W.	Senior Regulatory Accountant	IL	614000			
(217) Valrie, Lawanda N.	Regulatory Assistant	IL	614000			
(218) Weeks, Kirsten E.	Regulatory Accounting Manager	IL	614000			
(219) Williams III, John D.	Dir, Governmental Affairs	FL	614000			
(220) Winans, Nicole D.	Regulatory Staff Accountant II	NV	614000			
(221) Yap Jr., Lowell M.	Regulatory Staff Accountant I	IL	614000			
(222) Abbott, Loretta E.	CSR II	FL	614500			
(223) Anderson, Tricia D.	CSR I	NC	614500			
(224) Bachmann, Lisa A	CSR I	FL	614500			
(225) Bennett, Kimberly J.	Customer Account Specialist	FL	614500			
(226) Calbreath, Stephanie R.	CSR II	NC	614500			
(227) Campbell, Pamela J.	CSR II	NV	614500			
(228) Chandler, Matthew R.	CSR II	FL	614500			
(229) Christian, Elise S.	Customer Relations Specialist	FL	614500			
(230) Collado, Madelin	CSR I	NC	614500			
(231) Deere, Brandi N	CSR I	FL	614500			
(232) Démonbreun, Sheri D.	CSR I	FL	614500			
(233) Dugan, Grace A.	Customer Care Manager	NV	614500			
(234) Harden, Cristina	CSR I	FL	614500			
(235) Iwinski, Cammy Andrea	CSR I	NV	614500			
(236) Jenkins, Ingrid E.	CSR II	NC	614500			
(237) Jones, Linda S.	CSR I	FL	614500			
(238) Jones, Lori Lynn	CSR I	FL	614500			
(239) Mayeski, Lorie L.	CSR II	FL	614500			
(240) Norris, Maxine N	CSR I	NC	614500			
(241) Orengo, Linette C	CSR I	FL	614500			

2011 RATE CASES SALARY ADJUSTMENT  
 DETAILED SALARY BY EMPLOYEE

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(242)	Raponi, Ann M.	Customer Care Manager	FL	614500			
(243)	Roberts, Miranda Ann	CSR I	NV	614500			
(244)	Robinson, Shona N.	CSR II	NC	614500			
(245)	Robinson, Vanessa F.	CSR II	NC	614500			
(246)	Sasic, Karen L.	Director, Customer Care	FL	614500			
(247)	Self, Rose D.	Customer Care Manager	NC	614500			
(248)	Sillitoe, Jacqueline. M.	Customer Care Specialist	FL	614500			
(249)	Silva, Lisa M.	CSR II	NC	614500			
(250)	Tackett, Samantha R.	CSR I	NV	614500			
(251)	Thimmes, Karen L.	CSR I	FL	614500			
(252)	Trovinger, Ferrellyn L.	Lead CSR	FL	614500			
(253)	Volz, Deborah E.	CSR I	FL	614500			
(254)	Wilson, Vicki L.	CSR I	FL	614500			
(255)	Krugler, Adrienne R.	Billing Manager	IL	614600			
(256)	Sverida, Agnes	Asst Mgr of Billing	IL	614600			
(257)	Ceballos, Isabel	Collections Specialist	FL	614700			
(258)	Lybarger, Andrea	Collections Specialist	FL	614700			
(259)	Sowell, George William	Corporate Services Manager	SC	614700			
(260)	Alberigi, David J.	Field Tech I	FL	615000			
(261)	Anderson, Daniel S.	Lead Water-Wastewater Operator	FL	615000			
(262)	Austin, Arthur C.	Field Tech II	FL	615000			
(263)	Bailey, Alan R.	Water-Wastewater Operator II	FL	615000			
(264)	Boersma, David A.	Lead Water-Wastewater Operator	FL	615000	0454	Jun-04	6,081
(265)	Brown, Donna R.	Field Tech I	FL	615000			
(266)	Buono, Robert A.	Lead Water-Wastewater Operator	FL	615000			
(267)	Callahan, Robert L.	Field Tech II	FL	615000			
(268)	Cardinal, Anthony A.	Water-Wastewater Operator I	FL	615000			
(269)	Carver, Nathaniel Q.	Area Manager	FL	615000			
(270)	Chard, Ronald	Cross Connection Tech	FL	615000	0803	Aug-07	857
(271)	Cook, James H.	Lead Water-Wastewater Operator	FL	615000			
(272)	Cooper, Robert K.	Field Tech III	FL	615000			
(273)	Ebert, Harold	Field Tech II	FL	615000			
(274)	Ebert, Shawn M.	Field Tech II	FL	615000			
(275)	Eubanks, Brian J.	Water-Wastewater Operator II	FL	615000			
(276)	Figueroa, Pedro L.	Lead Water-Wastewater Operator	FL	615000			
(277)	Finch, Allan	Water-Wastewater Operator II	FL	615000			
(278)	Finehirsh, Jeffrey S.	Water-Wastewater Operator I	FL	615000			
(279)	Finigan, Michael A	Field Tech I	FL	615000			
(280)	Gentilucci, Domenic V	Area Manager	FL	615000			
(281)	Godwin, Patrick L.	Lead Water-Wastewater Operator	FL	615000			
(282)	Gongre, Bryan K	Regional Manager	FL	615000			
(283)	Gongre, Jeremy R.	Field Tech I	FL	615000			
(284)	Gosnell, Scotty G.	Lead Water-Wastewater Operator	FL	615000			
(285)	Grainger Jr, Leroy	Field Tech I	FL	615000			
(286)	Hamilton, Don L.	Water-Wastewater Operator II	FL	615000			
(287)	Hasty, Donald L.	Water-Wastewater Operator II	FL	615000			
(288)	Hermano, Rodel R	Field Tech I	FL	615000			
(289)	Hogue, Raymond H.	Water-Wastewater Operator II	FL	615000			
(290)	Hollister, Jimmie H.	Field Tech II	FL	615000			
(291)	Inclima, Luke John	Water-Wastewater Operator II	FL	615000			
(292)	Keys, Thomas E.	Water-Wastewater Operator II	FL	615000			
(293)	Lorenzo, Alexander	Water-Wastewater Operator II	FL	615000			
(294)	Marinelli, John A.	Area Manager	FL	615000			
(295)	McPhee, Allson S.	Lead Water-Wastewater Operator	FL	615000			
(296)	Morrell, Matthew J.	Field Tech II	FL	615000			
(297)	Murphy, Eric	Operator II	FL	615000			
(298)	Neal, William L.	Area Manager	FL	615000			
(299)	Overton, Michael A.	Cross Connection Tech	FL	615000			
(300)	Owens, Brian S.	Field Tech I	FL	615000			
(301)	Parrish, Raymond A.	Water-Wastewater Operator II	FL	615000			
(302)	Peaden II, Mark A.	Field Tech I	FL	615000			
(303)	Pfouts, Steve L.	Lead Water-Wastewater Operator	FL	615000			
(304)	Phillips, Christopher	Field Tech I	FL	615000			
(305)	Powell, Trevor B.	Water-Wastewater Operator II	FL	615000			
(306)	Radcliff, Max Lee	Lead Water-Wastewater Operator	FL	615000	0423	Mar-04	6,081
(307)	Raines, Craig A.	Water-Wastewater Operator II	FL	615000			
(308)	Remigio, Roberto V.	Field Tech I	FL	615000			
(309)	Richardson, James P.	Field Tech I	FL	615000			
(310)	Schneider, Keith C.	Water-Wastewater Operator II	FL	615000			
(311)	Schwades, Charles G.	Area Manager	FL	615000			
(312)	Shoffstall, David E.	Lead Water-Wastewater Operator	FL	615000			
(313)	Shue, Mickey A.	Field Tech II	FL	615000			
(314)	Sillitoe, Kathy A.	Water Conservation Coordinator	FL	615000			
(315)	Sillitoe, Terry W.	Water-Wastewater Operator II	FL	615000			
(316)	Smith, Donald D.	Field Tech II	FL	615000			
(317)	Straight, James L.	Water-Wastewater Operator I	FL	615000			
(318)	Sudol, Corey	Water-Wastewater Operator II	FL	615000			
(319)	Swegheimer, James A.	Lead Water-Wastewater Operator	FL	615000			
(320)	Szczepkowski, Stephen A.	Lead Water-Wastewater Operator	FL	615000			

**2011 RATE CASES SALARY ADJUSTMENT  
 DETAILED SALARY BY EMPLOYEE**

**AF 5  
 w/p a**

(321)	Van Meter, Nathan Z.	Lead Water-Wastewater Operator	FL	615000			
(322)	Watkins, Cedric	Field Tech II	FL	615000			
(323)	White, Ronald D.	Field Tech II	FL	615000			
(324)	Wilson, Michael A.	Regional Manager	FL	615000	0728	Dec-06	820
(325)	Worrell, David R.	Water-Wastewater Operator II	FL	615000			
(326)	Wright, Thomas L.	Field Tech I	FL	615000			
(327)	Vacant	Field Tech I	FL	615000			
(328)	Vacant	Lead Water-Wastewater Operator	FL	615000			
(329)	Vacant	Water-Wastewater Operator I	FL	615000			
(330)	Dipasquale, Susan M.	Administrative Assistant	FL	615500			
(331)	Hanks, Peggy J.	Administrative Assistant	FL	615500			
(332)							<u><u>\$14,251</u></u>

**2011 RATE CASES SALARY ADJUSTMENT  
ADDITIONAL VEHICLE AVERAGES**

**AF 5  
w/p d**

<b>Totals</b>		(r)
<u>Vehicle Number</u>	<u>Depreciation Start</u>	<u>Transportation Expense</u>
(1) 0035	Mar-00	\$6,081
(2) 0217	May-02	6,081
(3) 0015	Mar-01	6,081
(4) 0655	Mar-06	6,081
(5) 0710	May-06	6,081
(6) 8926	Jan-89	6,081
(7) 0508	Feb-05	6,081
(8) 0691	Apr-07	6,081
(9) 0382	Oct-03	6,081
(10) 0433	Dec-03	6,081
(11) 0772	May-07	6,081
(12) 0809	Jul-07	6,081
(13) 0826	Nov-07	6,081
(14) 0019	Jul-01	6,081
(15) 0016	Jan-00	6,081
(16) 0650	Jan-06	6,081
(17) 0130	Sep-01	6,081
(18) 0675	May-06	6,081
(19) 0855	Nov-07	6,081
(20) 0688	Sep-06	6,081
(21)		<u>\$121,618</u>

**2011 RATE CASES SALARY ADJUSTMENT  
ADDITIONAL VEHICLE AVERAGES**

**AF 5  
w/p d**

**Eagle Ridge - Audit Response**

(r)

	<u>Vehicle Number</u>	<u>Depreciation Start</u>	<u>Transportation Expense</u>
(22)	0035	Mar-00	\$246
(23)	0217	May-02	246
(24)	0015	May-01	246
(25)	0655	Mar-06	246
(26)	0710	May-06	246
(27)	8926	Jan-89	246
(28)	0508	Feb-05	246
(29)	0691	Apr-07	246
(30)	0382	Oct-03	246
(31)	0433	Dec-03	246
(32)	0772	May-07	246
(33)	0809	Jul-07	246
(34)	0826	Nov-07	246
(35)	0019	Jul-01	246
(36)	0016	Jan-00	246
(37)	0650	Jan-06	246
(38)	0130	Sep-01	246
(39)	0675	May-06	246
(40)	0855	Nov-07	246
(41)	0688	Sep-06	246
(42)			<u>246</u>
			<u>\$4,910</u>



ERC COUNT 12/10  
CORPORATE

AF 5  
w/p g

<u>Company</u>	<u>ERC</u>	<u>ERC Percentage</u>
00110	2,677.00	1.01%
00111	437.00	0.17%
00112	53.00	0.02%
00113	258.60	0.10%
00114	362.50	0.14%
00117	82.50	0.03%
00118	751.00	0.28%
00119	3,058.10	1.16%
00120	345.00	0.13%
00121	2,064.00	0.78%
00122	1,406.50	0.53%
00123	348.00	0.13%
00124	288.00	0.11%
00125	195.00	0.07%
00126	68.00	0.03%
00127	220.00	0.08%
00128	2,336.50	0.89%
00129	243.00	0.09%
00130	455.20	0.17%
00131	968.80	0.37%
00132	118.00	0.04%
00133	637.00	0.24%
00134	357.00	0.14%
00150	6,172.60	2.34%
00151	372.00	0.14%
00152	1,825.00	0.69%
00181	378.40	0.14%
00182	31,516.40	11.95%
00183	12,823.20	4.86%
00187	3,003.00	1.14%
00188	3,353.00	1.27%
00190	353.00	0.13%
00191	2,687.53	1.02%
00192	256.00	0.10%
00220	553.00	0.21%
00241	2,094.20	0.79%
00242	251.00	0.10%
00246	1,664.50	0.63%
00248	2,412.70	0.91%
00249	2,493.60	0.95%
00250	3,355.00	1.27%
00251	12,255.80	4.65%
00252	9,392.10	3.56%
00254	753.30	0.29%
00255	20,994.40	7.96%
00256	1,064.10	0.40%
00257	438.40	0.17%
00259	1,520.80	0.58%
00260	2,718.00	1.03%
00262	353.80	0.13%
00286	924.00	0.35%
00287	1,491.00	0.57%
00288	2,200.50	0.83%

ERC COUNT 12/10  
CORPORATE

AF 5  
w/p g

<u>Company</u>	<u>ERC</u>	<u>ERC Percentage</u>
00300	1,002.60	0.38%
00315	775.50	0.29%
00316	2,315.00	0.88%
00317	3,347.50	1.27%
00332	169.00	0.06%
00333	5,486.50	2.08%
00345	7,375.90	2.80%
00356	10,092.50	3.83%
00357	12,611.80	4.78%
00385	10,173.40	3.86%
00386	2,080.00	0.79%
00400	20,535.40	7.79%
00401	6,760.50	2.56%
00402	171.00	0.06%
00403	1,081.60	0.41%
00406	3,435.00	1.30%
00425	8,667.60	3.29%
00450	3,335.50	1.26%
00451	4,519.70	1.71%
00452	584.00	0.22%
00453	11,576.10	4.39%
00900	271.00	0.10%
	<u>263,767.13</u>	

ERC COUNT 12/10  
RVP ALLOCATED EMPLOYEES

AF 5  
w/p g-1

<u>Company</u>	<u>ERC</u>	<u>RC Percentage</u>
00241	2,094.2	1.33%
00242	251.0	0.16%
00246	1,664.5	1.06%
00248	2,412.7	1.53%
00249	2,493.6	1.58%
00250	3,355.0	2.13%
00251	12,255.8	7.79%
00252	9,392.1	5.97%
00254	753.3	0.48%
00255	20,994.4	13.34%
00256	1,064.1	0.68%
00257	438.4	0.28%
00259	1,520.8	0.97%
00260	2,718.0	1.73%
00262	353.8	0.22%
00356	10,092.5	6.41%
00357	12,611.8	8.01%
00385	10,173.4	6.46%
00386	2,080.0	1.32%
00400	20,535.4	13.05%
00401	6,760.5	4.30%
00402	171.0	0.11%
00403	1,081.6	0.69%
00406	3,435.0	2.18%
00425	8,667.6	5.51%
00450	3,335.5	2.12%
00451	4,519.7	2.87%
00452	584.0	0.37%
00453	11,576.1	7.36%
	<u>157,385.8</u>	

ERC COUNT 12/10  
RVP ALLOCATED EMPLOYEES

AF 5  
w/p g-2

<u>Company</u>	<u>ERC</u>	<u>RC Percentage</u>
00241	2,094.2	2.23%
00242	251.0	0.27%
00246	1,664.5	1.78%
00248	2,412.7	2.57%
00249	2,493.6	2.66%
00250	3,355.0	3.58%
00251	12,255.8	13.07%
00252	9,392.1	10.02%
00254	753.3	0.80%
00255	20,994.4	22.40%
00256	1,064.1	1.14%
00257	438.4	0.47%
00259	1,520.8	1.62%
00260	2,718.0	2.90%
00262	353.8	0.38%
00400	20,535.4	21.91%
00401	6,760.5	7.21%
00402	171.0	0.18%
00403	1,081.6	1.15%
00406	3,435.0	3.66%
	<u>93,745.2</u>	

ERC COUNT 12/10  
RVP ALLOCATED EMPLOYEES

AF 5  
w/p g-3

<u>Company</u>	<u>ERC</u>	<u>ERC Percentage</u>
00241	2,094.2	3.39%
00242	251.0	0.41%
00246	1,664.5	2.70%
00248	2,412.7	3.91%
00249	2,493.6	4.04%
00250	3,355.0	5.43%
00251	12,255.8	19.84%
00252	9,392.1	15.21%
00254	753.3	1.22%
00255	20,994.4	33.99%
00256	1,064.1	1.72%
00257	438.4	0.71%
00259	1,520.8	2.46%
00260	2,718.0	4.40%
00262	353.8	0.57%
	<u>61,761.7</u>	<u>100.00%</u>

ERC COUNT 12/10  
 FLORIDA FIELD EMPLOYEES

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 w/p h

<u>Alberigi, David J.</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
251100	Four Lakes	W	67.0	0.43%	
251101	Lake Saunders	W	43.0	0.28%	
251102	LUSI South	W	3,099.8	19.90%	
251103	LUSI South	S	3,023.8	19.42%	
251106	LUSI North	W	6,022.2	38.67%	78.69%
252129	Golden Hills	W	524.2	3.37%	
252130	Golden Hills	S	76.4	0.49%	3.86%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Anderson, Daniel S.</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
252129	Golden Hills	W	524.2	15.80%	
252130	Golden Hills	S	76.4	2.30%	18.10%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	44.39%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	37.52%	81.90%
			<b>3,318.6</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Austin, Arthur C.</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
251100	Four Lakes	W	67.0	0.43%	
251101	Lake Saunders	W	43.0	0.28%	
251102	LUSI South	W	3,999.8	19.90%	
251103	LUSI South	S	3,023.8	19.42%	
251104	LUSI South	R			
251106	LUSI North	W	6,022.2	38.67%	78.69%
252129	Golden Hills	W	524.2	3.37%	
252130	Golden Hills	S	76.4	0.49%	3.86%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Bailey, Alan R.</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
255100	Sanlando Utilities Corp	W	11,792.8	56.17%	
255101	Sanlando Utilities Corp	S	9,170.6	43.68%	
255102	Sanlando Utilities Corp	R	31.0	0.15%	100.00%
			<b>20,994.4</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Boersma, David A.</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
249100	Utilities Inc of Eagle Ridge	S	1,585.6	63.59%	
249101	Cross Creek	S	908.0	36.41%	100.00%
			<b>2,493.6</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Brown, Donna R.</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	
252123	Crescent Heights	W	258.5	0.96%	
252124	Davis Shores	W	43.0	0.16%	15.93%
255100	Sanlando Utilities Corp	W	11,792.8		
255101	Sanlando Utilities Corp	S	9,170.6		
255102	Sanlando Utilities Corp	R	31.0	77.89%	77.89%
			<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Buono, Robert A.</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
259100	Labrador Utilities Inc	W	766.5	50.40%	
259101	Labrador Utilities Inc	S	754.3	49.60%	100.00%
			<b>1,520.80</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Callahan, Robert L.</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	
252123	Crescent Heights	W	258.5	0.96%	
252124	Davis Shores	W	43.0	0.16%	15.93%
255100	Sanlando Utilities Corp	W	11,792.8	43.75%	

255101 Sanlando Utilities Corp	S	9,170.6	34.02%	
255102 Sanlando Utilities Corp	R	31.0	0.12%	77.89%
		<b>26,953.40</b>	<b>100.00%</b>	<b>100.00%</b>

**Cardinal, Anthony A.**

		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
		Utilities Inc of Florida			
252106	W	Orangewood	1,734.3	38.57%	
252107	S	Orangewood	158.0	3.51%	
252125	W	Summertree	1,187.4	26.40%	
252126	S	Summertree	986.4	21.93%	
252128	W	Lake Tarpon	430.9	9.58%	100.00%
			<b>4,497.0</b>	<b>100.00%</b>	<b>100.00%</b>

**Carver, Nathaniel O.**

		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
246100	S	Utilities Inc of Longwood	1,664.5	5.49%	5.49%
250100	S	Mid-County Services Inc	3,355.0	11.07%	11.07%
252110	W	Weathersfield	1,159.0	3.82%	
252111	S	Weathersfield	1,147.5	3.79%	
252113	W	Oakland Shores	229.5	0.76%	
252114	W	Little Wekiva	57.0	0.19%	
252115	W	Park Ridge	99.0	0.33%	
252116	W	Phillips	80.0	0.26%	
252117	W	Crystal Lake	171.0	0.56%	
252118	W	Ravenna Park	340.0	1.12%	
252119	S	Ravenna Park	240.0	0.79%	
252121	W	Bear Lake Manor	217.5	0.72%	
252122	W	Jansen	252.5	0.83%	
252123	W	Crescent Heights	258.5	0.85%	
252124	W	Davis Shores	43.0	0.14%	
255100	W	Sanlando Utilities Corp	11,792.8	38.91%	
255101	S	Sanlando Utilities Corp	9,170.6	30.26%	
255102	R	Sanlando Utilities Corp	31.0	0.10%	69.27%
			<b>30,308.4</b>	<b>100.00%</b>	<b>85.83%</b>

**Chard, Ronald S.**

		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
241100	S	Tierra Verde Utilities Inc	2,094.2	11.84%	11.84%
242100	W	Lake Placid Utilities Inc	125.5	0.71%	
242101	S	Lake Placid Utilities Inc	125.5	0.71%	1.42%
248100	W	Cypress Lakes Utilities Inc	1,257.6	7.11%	
248101	S	Cypress Lakes Utilities Inc	1,155.1	6.53%	13.64%
249100	S	Utilities Inc of Eagle Ridge	1,585.6	8.96%	
249101	S	Cross Creek	908.0	5.13%	14.10%
250100	S	Mid-County Services Inc	3,355.0	18.97%	18.97%
252106	W	Orangewood	1,734.3	9.80%	
252107	S	Orangewood	158.0	0.89%	
252125	W	Summertree	1,187.4	6.71%	
252126	S	Summertree	986.4	5.58%	
252128	W	Lake Tarpon	430.9	2.44%	25.42%
256100	S	Util Inc of Sandalhaven	1,064.1	6.02%	6.02%
259100	W	Labrador Utilities Inc	766.5	4.33%	
259101	S	Labrador Utilities Inc	754.3	4.25%	8.60%
			<b>17,688.4</b>	<b>100.00%</b>	<b>100.00%</b>

**Cook, James H.**

		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
257100	W	Bayside Utility Services Inc	220.2	27.80%	
257101	S	Bayside Utility Services Inc	218.2	27.54%	55.34%
262100	W	Sandy Creek Utility Serv Inc	193.8	24.46%	
262101	S	Sandy Creek Utility Serv Inc	160.0	20.20%	44.66%
			<b>792.2</b>	<b>100.00%</b>	<b>100.00%</b>



<u>Cooper, Robert K.</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	
252123	Crescent Heights	W	258.5	0.96%	
252124	Davis Shores	W	43.0	0.16%	15.93%
255100	Sanlando Utilities Corp	W	11,792.8	43.75%	
255101	Sanlando Utilities Corp	S	9,170.6	34.02%	
255102	Sanlando Utilities Corp	R	31.0	0.12%	77.89%
			<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Ebert, Harold B.</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
255100	Sanlando Utilities Corp	W	11,792.8	99.74%	
255102	Sanlando Utilities Corp	R	31.0	0.26%	100.00%
			<b>11,823.8</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Ebert, Shawn M.</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	
252123	Crescent Heights	W	258.5	0.96%	
252124	Davis Shores	W	43.0	0.16%	15.93%
255100	Sanlando Utilities Corp	W	11,792.8	43.75%	
255101	Sanlando Utilities Corp	S	9,170.6	34.02%	
255102	Sanlando Utilities Corp	R	31.0	0.12%	77.89%
			<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Eubanks, Brian J.</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
251100	Four Lakes	W	67.0	0.55%	
251101	Lake Saunders	W	43.0	0.35%	
251102	LUSI South	W	3,099.8	25.29%	
251103	LUSI South	S	3,023.8	24.67%	
251106	LUSI North	W	6,022.2	49.14%	100.00%
			<b>12,255.8</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Figueroa, Pedro</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
252110	Weathersfield	W	1,159.0	26.99%	
252111	Weathersfield	S	1,147.5	26.72%	
252113	Oakland Shores	W	229.5	5.34%	
252114	Little Wekiva	W	57.0	1.33%	
252115	Park Ridge	W	99.0	2.31%	
252116	Phillips	W	80.0	1.86%	
252117	Crystal Lake	W	171.0	3.98%	
252118	Ravenna Park	W	340.0	7.92%	
252119	Ravenna Park	S	240.0	5.59%	
252121	Bear Lake Manor	W	217.5	5.06%	
252122	Jansen	W	252.5	5.88%	
252123	Crescent Heights	W	258.5	6.02%	
252124	Davis Shores	W	43.0	1.00%	100.00%

		4,294.5	100.00%	100.00%
<b>Finch, Allan</b>		<b>System</b>		
255100	Sanlando Utilities Corp	W	11,792.8	56.17%
255101	Sanlando Utilities Corp	S	9,170.6	43.68%
255102	Sanlando Utilities Corp	R	31.0	0.15%
			20,994.4	100.00%
			100.00%	100.00%
<b>Finchirsh, Jeffrey S.</b>		<b>System</b>		
241100	Tierra Verde Utilities Inc	S	2,094.2	21.06%
250100	Mid-County Services Inc	S	3,355.0	33.73%
252106	Orangewood	W	1,734.3	17.44%
252107	Orangewood	S	158.0	1.59%
252125	Summertree	W	1,187.4	11.94%
252126	Summertree	S	986.4	9.92%
252128	Lake Tarpon	W	430.9	4.33%
			9,946.2	100.00%
			100.00%	100.00%
<b>Finigan, Michael A.</b>		<b>System</b>		
246100	Utilities Inc of Longwood	S	1,664.5	6.18%
252110	Weathersfield	W	1,159.0	4.30%
252111	Weathersfield	S	1,147.5	4.26%
252113	Oakland Shores	W	229.5	0.85%
252114	Little Wekiva	W	57.0	0.21%
252115	Park Ridge	W	99.0	0.37%
252116	Phillips	W	80.0	0.30%
252117	Crystal Lake	W	171.0	0.63%
252118	Ravenna Park	W	340.0	1.26%
252119	Ravenna Park	S	240.0	0.89%
252121	Bear Lake Manor	W	217.5	0.81%
252122	Jansen	W	252.5	0.94%
252123	Crescent Heights	W	258.5	0.96%
252124	Davis Shores	W	43.0	0.16%
255100	Sanlando Utilities Corp	W	11,792.8	43.75%
255101	Sanlando Utilities Corp	S	9,170.6	34.02%
255102	Sanlando Utilities Corp	R	31.0	0.12%
			26,953.4	100.00%
			100.00%	100.00%
<b>Gentilucci, Domenic V.</b>		<b>System</b>		
251100	Four Lakes	W	67.0	0.43%
251101	Lake Saunders	W	43.0	0.28%
251102	LUSI South	W	3,099.8	19.90%
251103	LUSI South	S	3,023.8	19.42%
251106	LUSI North	W	6,022.2	38.67%
252129	Golden Hills	W	524.2	3.37%
252130	Golden Hills	S	76.4	0.49%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	9.46%
260101	Utilities Inc Of Pennbrooke	S	1,245.0	7.99%
			15,574.4	100.00%
			100.00%	100.00%
<b>Godwin, Patrick L.</b>		<b>System</b>		
256100	Util Inc of Sandalhaven	S	1,064.1	100.00%
			1,064.1	100.00%
			100.00%	100.00%
<b>Gongre, Bryan K.</b>		<b>System</b>		
246100	Utilities Inc of Longwood	S	1,664.5	3.91%
251100	Four Lakes	W	67.0	0.16%
251101	Lake Saunders	W	43.0	0.10%
251102	LUSI South	W	3,099.8	7.29%
251103	LUSI South	S	3,023.8	7.11%
251106	LUSI North	W	6,022.2	14.16%
252110	Weathersfield	W	1,159.0	2.73%

252111	Weathersfield	S	1,147.5	2.70%	
252113	Oakland Shores	W	229.5	0.54%	
252114	Little Wekiva	W	57.0	0.13%	
252115	Park Ridge	W	99.0	0.23%	
252116	Phillips	W	80.0	0.19%	
252117	Crystal Lake	W	171.0	0.40%	
252118	Ravenna Park	W	340.0	0.80%	
252119	Ravenna Park	S	240.0	0.56%	
252121	Bear Lake Manor	W	217.5	0.51%	
252122	Jansen	W	252.5	0.59%	
252123	Crescent Heights	W	258.5	0.61%	
252124	Davis Shores	W	43.0	0.10%	
252129	Golden Hills	W	524.2	1.23%	
252130	Golden Hills	S	76.4	0.18%	11.51%
255100	Sanlando Utilities Corp	W	11,792.8	27.73%	
255101	Sanlando Utilities Corp	S	9,170.6	21.56%	
255102	Sanlando Utilities Corp	R	31.0	0.07%	49.37%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	3.46%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	2.93%	6.39%
			<b>42,527.8</b>	<b>100.00%</b>	<b>100.00%</b>

**Gongre, Jeremy R.**

<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>		
252106	Orangewood	W	1,734.3	22.66%	
252107	Orangewood	S	158.0	2.06%	
252125	Summertree	W	1,187.4	15.51%	
252126	Summertree	S	986.4	12.89%	
252128	Lake Tarpon	W	430.9	5.63%	58.76%
257100	Bayside Utility Services Inc	W	220.2	2.88%	
257101	Bayside Utility Services Inc	S	218.2	2.85%	5.73%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	19.25%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	16.27%	35.51%
			<b>7,653.4</b>	<b>100.00%</b>	<b>100.00%</b>

**Gosnell, Scotty R.**

<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>		
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	
252123	Crescent Heights	W	258.5	0.96%	
252124	Davis Shores	W	43.0	0.16%	15.93%
255100	Sanlando Utilities Corp	W	11,792.8	43.75%	
255101	Sanlando Utilities Corp	S	9,170.6	34.02%	
255102	Sanlando Utilities Corp	R	31.0	0.12%	77.89%
			<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>

**Grainger Jr, LeRoy**

<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>		
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	

	252123	Crescent Heights	W	258.5	0.96%	
	252124	Davis Shores	W	43.0	0.16%	15.93%
	255100	Sanlando Utilities Corp	W	11,792.8	43.75%	
	255101	Sanlando Utilities Corp	S	9,170.6	34.02%	
	255102	Sanlando Utilities Corp	R	31.0	0.12%	77.89%
				<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Hamilton, Don L.</b>		<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	248100	Cypress Lakes Utilities Inc	W	1,257.6	31.97%	
	248101	Cypress Lakes Utilities Inc	S	1,155.1	29.37%	61.34%
	259100	Labrador Utilities Inc	W	766.5	19.49%	
	259101	Labrador Utilities Inc	S	754.3	19.18%	38.66%
				<b>3,933.5</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Hasty, Donald L.</b>		<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	246100	Utilities Inc of Longwood	S	1,664.5	6.45%	6.45%
	252110	Weathersfield	W	1,159.0	4.49%	
	252113	Oakland Shores	W	229.5	0.89%	
	252114	Little Wekiva	W	57.0	0.22%	
	252115	Park Ridge	W	99.0	0.38%	
	252116	Phillips	W	80.0	0.31%	
	252117	Crystal Lake	W	171.0	0.66%	
	252118	Ravenna Park	W	340.0	1.32%	
	252119	Ravenna Park	S	240.0	0.93%	
	252121	Bear Lake Manor	W	217.5	0.84%	
	252122	Jansen	W	252.5	0.98%	
	252123	Crescent Heights	W	258.5	1.00%	
	252124	Davis Shores	W	43.0	0.17%	12.19%
	255100	Sanlando Utilities Corp	W	11,792.8	45.70%	
	255101	Sanlando Utilities Corp	S	9,170.6	35.54%	
	255102	Sanlando Utilities Corp	R	31.0	0.12%	81.36%
				<b>25,805.9</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Hernando, Rodel R.</b>		<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
	252110	Weathersfield	W	1,159.0	4.30%	
	252111	Weathersfield	S	1,147.5	4.26%	
	252113	Oakland Shores	W	229.5	0.85%	
	252114	Little Wekiva	W	57.0	0.21%	
	252115	Park Ridge	W	99.0	0.37%	
	252116	Phillips	W	80.0	0.30%	
	252117	Crystal Lake	W	171.0	0.63%	
	252118	Ravenna Park	W	340.0	1.26%	
	252119	Ravenna Park	S	240.0	0.89%	
	252121	Bear Lake Manor	W	217.5	0.81%	
	252122	Jansen	W	252.5	0.94%	
	252123	Crescent Heights	W	258.5	0.96%	
	252124	Davis Shores	W	43.0	0.16%	15.93%
	255100	Sanlando Utilities Corp	W	11,792.8	43.75%	
	255101	Sanlando Utilities Corp	S	9,170.6	34.02%	
	255102	Sanlando Utilities Corp	R	31.0	0.12%	77.89%
				<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Hogue, Raymond H.</b>		<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	246100	Utilities Inc of Longwood	S	1,664.5	36.41%	36.41%
	252110	Weathersfield		1,159.0	25.35%	
	252113	Oakland Shores		229.5	5.02%	
	252114	Little Wekiva		57.0	1.25%	
	252115	Park Ridge		99.0	2.17%	
	252116	Phillips		80.0	1.75%	
	252117	Crystal Lake		171.0	3.74%	
	252118	Ravenna Park		340.0	7.44%	
	252121	Bear Lake Manor		217.5	4.76%	
	252122	Jansen		252.5	5.52%	
	252123	Crescent Heights		258.5	5.65%	

	252124 Davis Shores		43.0	0.94%	63.59%
			<b>4,571.5</b>	<b>100%</b>	<b>100%</b>
<b>Hollister, Jimmie H.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	246100 Utilities Inc of Longwood	S	1,664.5	10.05%	10.05%
	251100 Four Lakes	W	67.0	0.40%	
	251101 Lake Sounders	W	43.0	0.26%	
	251102 LUSI South	W	3,099.8	18.73%	
	251106 LUSI North	W	6,022.2	36.38%	55.77%
	252110 Weathersfield	W	1,159.0	7.00%	
	252113 Oakland Shores	W	229.5	1.39%	
	252114 Little Wekiva	W	57.0	0.34%	
	252115 Park Ridge	W	99.0	0.60%	
	252116 Phillips	W	80.0	0.48%	
	252117 Crystal Lake	W	171.0	1.03%	
	252118 Ravenna Park	W	340.0	2.05%	
	252121 Bear Lake Manor	W	217.5	1.31%	
	252122 Jansen	W	252.5	1.53%	
	252123 Crescent Heights	W	258.5	1.56%	
	252124 Davis Shores	W	43.0	0.26%	
	252129 Golden Hills	W	524.2	3.17%	20.73%
	254101 Hutchinson Island Irrigat Co	W	753.3	4.55%	4.55%
	260100 Utilities Inc Of Pennbrooke	W	1,473.0	8.90%	8.90%
			<b>16,554.0</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Inclima Jr, Luke J.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	241100 Tierra Verde Utilities Inc	S	2,094.2	38.43%	38.43%
	250100 Mid-County Services Inc	S	3,355.0	61.57%	61.57%
			<b>5,449.2</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Keys, Thomas E.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	255100 Sanlando Utilities Corp	W	11,792.8	56.17%	
	255101 Sanlando Utilities Corp	S	9,170.6	43.68%	
	255102 Sanlando Utilities Corp	R	31.0	0.15%	100.00%
			<b>20,994.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Lorenzo, Alexander</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	255100 Sanlando Utilities Corp	W	11,792.8	56.17%	
	255101 Sanlando Utilities Corp	S	9,170.6	43.68%	
	255102 Sanlando Utilities Corp	R	31.0	0.15%	100.00%
			<b>20,994.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Marinelli, John A.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	246100 Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
	252110 Weathersfield	W	1,159.0	4.30%	
	252111 Weathersfield	S	1,147.5	4.26%	
	252113 Oakland Shores	W	229.5	0.85%	
	252114 Little Wekiva	W	57.0	0.21%	
	252115 Park Ridge	W	99.0	0.37%	
	252116 Phillips	W	80.0	0.30%	
	252117 Crystal Lake	W	171.0	0.63%	
	252118 Ravenna Park	W	340.0	1.26%	
	252119 Ravenna Park	S	240.0	0.89%	
	252121 Bear Lake Manor	W	217.5	0.81%	
	252122 Jansen	W	252.5	0.94%	
	252123 Crescent Heights	W	258.5	0.96%	
	252124 Davis Shores	W	43.0	0.16%	15.93%
	255100 Sanlando Utilities Corp	W	11,792.8	43.75%	
	255101 Sanlando Utilities Corp	S	9,170.6	34.02%	
	255102 Sanlando Utilities Corp	R	31.0	0.12%	77.89%
			<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b>McPhee, Allison S.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	

260100	Utilities Inc Of Pennbrooke	W	1,473.0	54.19%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	45.81%	100.00%
			<b>2,718.0</b>	<b>100.00%</b>	<b>100.00%</b>

**Morrell, Matthew J.**

			<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	
252123	Crescent Heights	W	258.5	0.96%	
252124	Davis Shores	W	43.0	0.16%	15.93%
255100	Sanlando Utilities Corp	W	11,792.8	43.75%	
255101	Sanlando Utilities Corp	S	9,170.6	34.02%	
255102	Sanlando Utilities Corp	R	31.0	0.12%	77.89%
			<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>

**Murphy, Eric**

			<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
242100	Lake Placid Utilities Inc	W	125.5	3.30%	
242101	Lake Placid Utilities Inc	S	125.5	3.30%	6.59%
249100	Utilities Inc of Eagle Ridge	S	1,585.6	41.63%	
249101	Cross Creek	S	908.0	23.84%	65.47%
256100	Util Inc of Sandalhaven	S	1,064.1	27.94%	27.94%
			<b>3,808.7</b>	<b>100.00%</b>	<b>100.00%</b>

**Neal, William L.**

			<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
241100	Tierra Verde Utilities Inc	S	2,094.2	14.27%	14.27%
248100	Cypress Lakes Utilities Inc	W	1,257.6	8.57%	
248101	Cypress Lakes Utilities Inc	S	1,155.1	7.87%	16.44%
250100	Mid-County Services Inc	S	3,355.0	22.87%	22.87%
252106	Orangewood	W	1,734.3	11.82%	
252107	Orangewood	S	158.0	1.08%	
252125	Summertree	W	1,187.4	8.09%	
252126	Summertree	S	986.4	6.72%	
252128	Lake Tarpon	W	430.9	2.94%	30.65%
257100	Bayside Utility Services Inc	W	220.2	1.50%	
257101	Bayside Utility Services Inc	S	218.2	1.49%	2.99%
259100	Labrador Utilities Inc	W	766.5	5.22%	
259101	Labrador Utilities Inc	S	754.3	5.14%	10.37%
262100	Sandy Creek Utility Serv Inc	W	193.8	1.32%	
262101	Sandy Creek Utility Serv Inc	S	160.0	1.09%	2.41%
			<b>14,671.9</b>	<b>100.00%</b>	<b>100.00%</b>

**Overton, Michael A.**

			<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
251100	Four Lakes	W	67.0	0.26%	
251101	Lake Saunders	W	43.0	0.17%	
251102	LUSI South	W	3,099.8	11.94%	
251104	LUSI South	R			
251106	LUSI North	W	6,022.2	23.20%	35.56%
252110	Weathersfield	W	1,159.0	4.46%	
252113	Oakland Shores	W	229.5	0.88%	
252114	Little Wekiva	W	57.0	0.22%	
252115	Park Ridge	W	99.0	0.38%	
252116	Phillips	W	80.0	0.31%	

252117	Crystal Lake	W	171.0	0.66%	
252118	Ravenna Park	W	340.0	1.31%	
252121	Bear Lake Manor	W	217.5	0.84%	
252122	Jansen	W	252.5	0.97%	
252123	Crescent Heights	W	258.5	1.00%	
252124	Davis Shores	W	43.0	0.17%	
252129	Golden Hills	W	524.2	2.02%	13.22%
255100	Sanlando Utilities Corp	W	11,792.8	45.43%	
255102	Sanlando Utilities Corp	R	31.0	0.12%	45.55%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	5.67%	5.67%
			<b>25,960.0</b>	<b>100.00%</b>	<b>100.00%</b>

**Owens, Michael A**

		<b>System</b>	<b>ERC Count (t)</b>	<b>Percentage to Total</b>	
252106	Orangewood	W	1,734.3	32.79%	
252107	Orangewood	S	158.0	2.99%	
252125	Summertree	W	1,187.4	22.45%	
252126	Summertree	S	986.4	18.65%	
252128	Lake Tarpon	W	430.9	8.15%	85.02%
257100	Bayside Utility Services Inc	W	220.2	4.16%	
257101	Bayside Utility Services Inc	S	218.2	4.13%	8.29%
262100	Sandy Creek Utility Serv Inc	W	193.8	3.66%	
262101	Sandy Creek Utility Serv Inc	S	160.0	3.03%	6.69%
			<b>5,289.2</b>	<b>100.00%</b>	<b>100.00%</b>

**Parrish, Raymond**

		<b>System</b>	<b>ERC Count (t)</b>	<b>Percentage to Total</b>	
251100	Four Lakes	W	67.0	0.45%	
251101	Lake Saunders	W	43.0	0.29%	
251102	LUSI South	W	3,099.8	20.70%	
251103	LUSI South	S	3,023.8	20.19%	
251106	LUSI North	W	6,022.2	40.22%	81.85%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	9.84%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	8.31%	18.15%
			<b>14,973.8</b>	<b>100.00%</b>	<b>100.00%</b>

**Peaden II, Mark A**

		<b>System</b>	<b>ERC Count (t)</b>	<b>Percentage to Total</b>	
257100	Bayside Utility Services Inc	W	220.2	27.80%	
257101	Bayside Utility Services Inc	S	218.2	27.54%	55.34%
262100	Sandy Creek Utility Serv Inc	W	193.8	24.46%	
262101	Sandy Creek Utility Serv Inc	S	160.0	20.20%	44.66%
			<b>792.2</b>	<b>100.00%</b>	<b>100.00%</b>

**Pfouts, Steve L.**

		<b>System</b>	<b>ERC Count (t)</b>	<b>Percentage to Total</b>	
251100	Four Lakes	W	67.0	0.43%	
251101	Lake Saunders	W	43.0	0.28%	
251102	LUSI South	W	3,099.8	19.90%	
251103	LUSI South	S	3,023.8	19.42%	
251104	LUSI South	R			
251106	LUSI North	W	6,022.2	38.67%	78.69%
252129	Golden Hills	W	524.2	3.37%	
252130	Golden Hills	S	76.4	0.49%	3.86%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>

**Phillips, Christopher R.**

		<b>System</b>	<b>ERC Count (t)</b>	<b>Percentage to Total</b>	
246100	Utilities Inc of Longwood	S	1,664.5	10.05%	10.05%
251100	Four Lakes	W	67.0	0.40%	
251101	Lake Saunders	W	43.0	0.26%	
251102	LUSI South	W	3,099.8	18.73%	
251106	LUSI North	W	6,022.2	36.38%	55.77%
252110	Weathersfield	W	1,159.0	7.00%	

252113	Oakland Shores	W	229.5	1.39%	
252114	Little Wekiva	W	57.0	0.34%	
252115	Park Ridge	W	99.0	0.60%	
252116	Phillips	W	80.0	0.48%	
252117	Crystal Lake	W	171.0	1.03%	
252118	Ravenna Park	W	340.0	2.05%	
252121	Bear Lake Manor	W	217.5	1.31%	
252122	Jansen	W	252.5	1.53%	
252123	Crescent Heights	W	258.5	1.56%	
252124	Davis Shores	W	43.0	0.26%	
252129	Golden Hills	W	524.2	3.17%	20.73%
254101	ACME FL Legends Irrigation	W	753.3	4.55%	4.55%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	8.90%	8.90%
			<b>16,554.0</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Powell, Trevor B.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
251100	Four Lakes	W	67.0	0.55%	
251101	Lake Saunders	W	43.0	0.35%	
251102	LUSI South	W	3,099.8	25.29%	
251103	LUSI South	S	3,023.8	24.67%	
251104	LUSI South	R			
251106	LUSI North	W	6,022.2	49.14%	100.00%
			<b>12,255.8</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Radcliff, Max</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
249100	Utilities Inc of Eagle Ridge		1,585.6	63.59%	
249101	Cross Creek	S	908.0	36.41%	100.00%
			<b>2,493.6</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Raines, Craig</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
251100	Four Lakes	W	67.0	0.55%	
251101	Lake Saunders	W	43.0	0.35%	
251102	LUSI South	W	3,099.8	25.29%	
251103	LUSI South	S	3,023.8	24.67%	
251104	LUSI South	R			
251106	LUSI North	W	6,022.2	49.14%	100.00%
			<b>12,255.8</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Remigio, Roberto V.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
255100	Sanlando Utilities Corp	W	11,792.8	99.74%	
255102	Sanlando Utilities Corp	S	31.0	0.26%	100.00%
			<b>11,823.8</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Richardson, James P.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
251100	Four Lakes	W	67.0	0.43%	
251101	Lake Saunders	W	43.0	0.28%	
251102	LUSI South	W	3,099.8	19.90%	
251103	LUSI South	S	3,023.8	19.42%	
251104	LUSI South	R			
251106	LUSI North	W	6,022.2	38.67%	78.69%
252129	Golden Hills	W	524.2	3.37%	
252130	Golden Hills	S	76.4	0.49%	3.86%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Schneider, Keith C.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
252106	Orangewood	W	1,734.3	38.57%	
252107	Orangewood	S	158.0	3.51%	
252125	Summertree	W	1,187.4	26.40%	
252126	Summertree	S	986.4	21.93%	
252128	Lake Tarpon	W	430.9	9.58%	100.00%
			<b>4,497.0</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Schwades, Charles, G.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	



	251100 Four Lakes	W	67.0	0.43%	
	251101 Lake Saunders	W	43.0	0.28%	
	251102 LUSI South	W	3,099.8	19.90%	
	251103 LUSI South	S	3,023.8	19.42%	
	251106 LUSI North	W	6,022.2	38.67%	78.69%
	252129 Golden Hills	W	524.2	3.37%	
	252130 Golden Hills	S	76.4	0.49%	3.86%
	260100 Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
	260101 Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Shoffstall, David</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	248100 Cypress Lakes Utilities Inc	W	1,257.6	52.12%	
	248101 Cypress Lakes Utilities Inc	S	1,155.1	47.88%	100.00%
			<b>2,412.7</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Shuc, Mickey A.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	246100 Utilities Inc of Longwood	S	1,664.5	6.58%	6.58%
	252110 Weathersfield	W	1,159.0	4.58%	
	252111 Weathersfield	S	1,147.5	4.54%	
	252113 Oakland Shores	W	229.5	0.91%	
	252114 Little Wekiva	W	57.0	0.23%	
	252115 Park Ridge	W	99.0	0.39%	
	252116 Phillips	W	80.0	0.32%	
	252117 Crystal Lake	W	171.0	0.68%	
	252118 Ravenna Park	W	340.0	1.34%	
	252119 Ravenna Park	S	240.0	0.95%	
	252121 Bear Lake Manor	W	217.5	0.86%	
	252122 Jansen	W	252.5	1.00%	
	252123 Crescent Heights	W	258.5	1.02%	
	252124 Davis Shores	W	43.0	0.17%	16.98%
	255100 Sanlando Utilities Corp	W	11,792.8	46.63%	
	255101 Sanlando Utilities Corp	S	9,170.6	36.26%	
	255102 Sanlando Utilities Corp	R	31.0	0.12%	83.02%
			<b>25,288.9</b>	<b>106.58%</b>	<b>106.58%</b>
<b>Sillitoe, Kathy A.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	251100 Four Lakes	W	67.0	0.52%	
	251101 Lake Saunders	W	43.0	0.33%	
	251102 LUSI South	W	3,099.8	23.83%	
	251103 LUSI South	S	3,023.8	23.24%	
	251104 LUSI South	R			
	251106 LUSI North	W	6,022.2	46.29%	94.21%
	254101 ACME FL Legends Irrigation	U	753.3	5.79%	5.79%
			<b>13,009.1</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Sillitoe, Terry W.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	252110 Weathersfield	W	1,159.0	8.05%	
	252113 Oakland Shores	W	229.5	1.59%	
	252114 Little Wekiva	W	57.0	0.40%	
	252115 Park Ridge	W	99.0	0.69%	
	252116 Phillips	W	80.0	0.56%	
	252117 Crystal Lake	W	171.0	1.19%	
	252118 Ravenna Park	W	340.0	2.36%	
	252121 Bear Lake Manor	W	217.5	1.51%	
	252122 Jansen	W	252.5	1.75%	18.10%
	255100 Sanlando Utilities Corp	W	11,792.8	81.90%	81.90%
			<b>14,398.3</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Smith, Donald D.</b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	251100 Four Lakes	W	67.0	0.43%	
	251101 Lake Saunders	W	43.0	0.28%	
	251102 LUSI South	W	3,099.8	19.90%	
	251103 LUSI South	S	3,023.8	19.42%	
	251104 LUSI South	R			

	251106 LUSI North	W	6,022.2	38.67%	78.69%
	252129 Golden Hills	W	524.2	3.37%	
	252130 Golden Hills	S	76.4	0.49%	3.86%
	260100 Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
	260101 Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Straight, James L.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	241100 Tierra Verde Utilities Inc	S	2,094.2	38.43%	38.43%
	250100 Mid-County Services Inc	S	3,355.0	61.57%	61.57%
			<b>5,449.2</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Sudol, Corey F.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	255100 Sanlando Utilities Corp	W	11,792.8	56.17%	
	255101 Sanlando Utilities Corp	S	9,170.6	43.68%	
	255102 Sanlando Utilities Corp	R	31.0	0.15%	100.00%
			<b>20,994.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Swegheimer, James A.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	255100 Sanlando Utilities Corp	W	11,792.8	56.17%	
	255101 Sanlando Utilities Corp	S	9,170.6	43.68%	
	255102 Sanlando Utilities Corp	R	31.0	0.15%	100.00%
			<b>20,994.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Szczepkowski, Stephen A.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	250100 Mid-County Services Inc	S	3,355.0	100.00%	100.00%
			<b>3,355.0</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Van Meter Jr, Nathan Z.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	246100 Utilities Inc of Longwood	S	1,664.5	100.00%	100.00%
			<b>1,664.5</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Watkins, Cedric D.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	251100 Four Lakes	W	67.0	0.43%	
	251101 Lake Saunders	W	43.0	0.28%	
	251102 LUSI South	W	3,099.8	19.90%	
	251103 LUSI South	S	3,023.8	19.42%	
	251106 LUSI North	W	6,022.2	38.67%	78.69%
	252129 Golden Hills	W	524.2	3.37%	
	252130 Golden Hills	S	76.4	0.49%	3.86%
	260100 Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
	260101 Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>White, Ronald D.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	251100 Four Lakes	W	67.0	0.43%	
	251101 Lake Saunders	W	43.0	0.28%	
	251102 LUSI South	W	3,099.8	19.90%	
	251103 LUSI South	S	3,023.8	19.42%	
	251104 LUSI South	R			
	251106 LUSI North	W	6,022.2	38.67%	78.69%
	252129 Golden Hills	W	524.2	3.37%	
	252130 Golden Hills	S	76.4	0.49%	3.86%
	260100 Utilities Inc Of Pennbrooke	W	1,473.0	9.46%	
	260101 Utilities Inc Of Pennbrooke	S	1,245.0	7.99%	17.45%
			<b>15,574.4</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Wilson, Michael A.</u></b>	<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
	241100 Tierra Verde Utilities Inc	S	2,094.2	11.33%	11.33%

242100	Lake Placid Utilities Inc	W	125.5	0.68%	
242101	Lake Placid Utilities Inc	S	125.5	0.68%	1.36%
248100	Cypress Lakes Utilities Inc	W	1,257.6	6.80%	
248101	Cypress Lakes Utilities Inc	S	1,155.1	6.25%	13.06%
249100	Utilities Inc of Eagle Ridge	S	1,585.6	8.58%	
249101	Cross Creek	S	908.0	4.91%	13.49%
250100	Mid-County Services Inc	S	3,355.0	18.15%	18.15%
252106	Orangewood	W	1,734.3	9.38%	
252107	Orangewood	S	158.0	0.85%	
252125	Summertree	W	1,187.4	6.43%	
252126	Summertree	S	986.4	5.34%	
252128	Lake Tarpon	W	430.9	2.33%	24.33%
256100	Util Inc of Sandalhaven	S	1,064.1	5.76%	5.76%
257100	Bayside Utility Services Inc	W	220.2	1.19%	
257101	Bayside Utility Services Inc	S	218.2	1.18%	2.37%
259100	Labrador Utilities Inc	W	766.5	4.15%	
259101	Labrador Utilities Inc	S	754.3	4.08%	8.23%
262100	Sandy Creek Utility Serv Inc	W	193.8	1.05%	
262101	Sandy Creek Utility Serv Inc	S	160.0	0.87%	1.91%
			<b>18,480.6</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Worrell, David R.</b>			<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>
241100	Tierra Verde Utilities Inc	S	2,094.2	38.43%	38.43%
250100	Mid-County Services Inc	S	3,355.0	61.57%	61.57%
			<b>5,449.2</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Wright, Thomas L.</b>			<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>
251100	Four Lakes	W	67.0	0.41%	
251101	Lake Saunders	W	43.0	0.26%	
251102	LUSI South	W	3,099.8	18.98%	
251103	LUSI South	S	3,023.8	18.52%	
251106	LUSI North	W	6,022.2	36.88%	75.06%
252129	Golden Hills	W	524.2	3.21%	
252130	Golden Hills	S	76.4	0.47%	3.68%
254101	ACME FL Legends Irrigation	W	753.3	4.61%	4.61%
260100	Utilities Inc Of Pennbrooke	W	1,473.0	9.02%	
260101	Utilities Inc Of Pennbrooke	S	1,245.0	7.63%	16.65%
			<b>16,327.7</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Vacant Field Tech I - Gongre RM</b>			<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>
246100	Utilities Inc of Longwood	S	1,664.5	6.18%	6.18%
252110	Weathersfield	W	1,159.0	4.30%	
252111	Weathersfield	S	1,147.5	4.26%	
252113	Oakland Shores	W	229.5	0.85%	
252114	Little Wekiva	W	57.0	0.21%	
252115	Park Ridge	W	99.0	0.37%	
252116	Phillips	W	80.0	0.30%	
252117	Crystal Lake	W	171.0	0.63%	
252118	Ravenna Park	W	340.0	1.26%	
252119	Ravenna Park	S	240.0	0.89%	
252121	Bear Lake Manor	W	217.5	0.81%	
252122	Jansen	W	252.5	0.94%	
252123	Crescent Heights	W	258.5	0.96%	
252124	Davis Shores	W	43.0	0.16%	15.93%
255100	Sanlando Utilities Corp	W	11,792.8	43.75%	
255101	Sanlando Utilities Corp	S	9,170.6	34.02%	
255102	Sanlando Utilities Corp	R	31.0	0.12%	77.89%
			<b>26,953.4</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Vacant Lead Operator - Wilson RM</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>		
	252106	Orangewood	W	1,734.3	38.57%	
	252107	Orangewood	S	158.0	3.51%	
	252125	Summertree	W	1,187.4	26.40%	
	252126	Summertree	S	986.4	21.93%	
	252128	Lake Tarpon	W	430.9	9.58%	100.00%
				<b>4,497.0</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Vacant Operator I - Wilson RM</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>		
	242100	Lake Placid Utilities Inc	W	125.5	3.30%	
	242101	Lake Placid Utilities Inc	S	125.5	3.30%	6.59%
	249100	Utilities Inc of Eagle Ridge	S	1,585.6	41.63%	
	249101	Cross Creek	S	908.0	23.84%	65.47%
	256100	Util Inc of Sandalhaven	S	1,064.1	27.94%	27.94%
				<b>3,808.7</b>	<b>100.00%</b>	<b>100.00%</b>

**WATER SERVICE CORPORATION  
RECALCULATION OF PREPAID EXPENSES**

AF 7

	Start Date	End Date	GL Expense A/C	Amount of Prepaid	Amortization Prior to 01/10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total TV Amort Exp
IT Costs - Reclasses	Apr-10	Mar-11	5735	(11,392.43)	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,401.84)
IT Costs - Reclasses	Jul-10	Jun-11	5735	(30,938.60)	-	-	-	-	(933.54)	(933.54)	(933.54)	(933.54)	(933.54)	(933.54)	(933.54)	(933.54)	(933.54)	(15,489.30)
IT Costs - Reclasses	Dec-10	Nov-11	5735	(30,796.49)	-	-	-	-	-	-	-	(2,576.55)	(2,576.55)	(2,576.55)	(2,576.55)	(2,576.55)	(2,576.55)	(2,566.37)
IT Costs - Reclasses	Dec-10	Nov-11	5735	39,796.49	-	-	-	-	-	-	-	-	-	-	-	-	-	1,283.19
				(42,121.03)	-	-	-	-	(933.54)	(933.54)	(933.54)	(3,510.09)	(3,510.09)	(3,510.09)	(3,510.09)	(3,510.09)	(4,793.27)	(25,144.32)

**EAGLE RIDGE - AUDIT RESPONSE  
RECALCULATION OF PREPAID EXPENSES**

AF 7

	Start Date	End Date	GL Expense A/C	Amount of Prepaid	Amortization Prior to 01/10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total TV Amort Exp
IT Costs - Reclasses	Apr-10	Mar-11	5735	(105.91)	-	-	-	-	-	-	-	-	-	-	-	-	-	(79.43)
IT Costs - Reclasses	Jul-10	Jun-11	5735	(292.30)	-	-	-	-	(8.83)	(8.83)	-	(8.83)	(8.83)	(8.83)	(8.83)	(8.83)	(8.83)	(146.15)
IT Costs - Reclasses	Dec-10	Nov-11	5735	(201.14)	-	-	-	-	-	-	-	(24.36)	(24.36)	(24.36)	(24.36)	(24.36)	(24.36)	(24.26)
IT Costs - Reclasses	Dec-10	Nov-11	5735	291.14	-	-	-	-	-	-	-	-	-	-	-	-	-	12.13
				(308.20)	-	-	-	-	(8.83)	(8.83)	(8.83)	(32.16)	(33.18)	(33.18)	(33.18)	(33.18)	(45.31)	(237.71)