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FILE

May 26, 2010

Renee Jenkins
Chief of Docketing
The Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43266-0573

Re: In The Matter Of The Application Of Aqua Ohio, Inc. For Authority To Increase Its Rates and Charges in the Lake Erie Division
PUCO Case No. 09-1044-WW-AIR

Dear Ms. Jenkins:

Please file and place on the docket the attached revised Cost of Service Study in the above-referenced case.

Do not hesitate to contact me with any questions or concerns.

Very truly yours,

Mark S. Yurick

MSY/cls
cc: All Parties

4823-6058-1126, v. 1

COST OF SERVICE STUDY

Title Sheet

(SEE ATTACHED NARRATIVE

AND SCHEDULES)

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION

TABLE 1

ALLOCATION RATIOS

	RATIO	BASE	EXTRA CAPACITY MAXIMUM DAY	EXTRA CAPACITY MAXIMUM HOUR
AVERAGE DAY	8.91	60.42%		
MAXIMUM DAY	14.74		39.58%	
AVERAGE DAY	8.91	48.15%		
MAXIMUM HOUR	18.50			51.85%

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF MAXIMUM DAY AND MAXIMUM HOUR USE

(Millions of Gallons)

Lake Erie Wes East & Sheppard Hills:	2005	2006	2007	2008	2009	2007 - 2009 Average
January	266.885	244.740	240.296	249.073	274.029	254.466
February	241.794	222.757	230.573	236.691	245.276	237.513
March	273.132	252.748	251.877	253.082	257.253	254.070
April	260.854	246.226	241.038	255.131	245.353	247.174
May	286.772	286.714	299.304	275.183	288.397	287.628
June	360.899	303.464	364.395	300.090	225.889	296.791
July	388.715	302.488	398.830	303.725	281.063	327.872
August	351.398	316.220	303.099	307.066	276.183	295.449
September	295.740	244.771	285.856	281.028	248.834	271.906
October	257.694	249.345	255.248	241.395	227.331	241.324
November	239.614	239.917	242.311	245.079	217.936	235.108
December	239.686	249.539	251.273	257.129	227.650	245.350
Total	3,463.183	3,158.929	3,364.100	3,204.672	3,015.194	3,194.651
Average Day	9.488	8.655	9.217	8.756	8.261	8.744
Maximum Day	17.114	14.337	16.370	12.540	11.220	13.370
Maximum Hour	19.000	24.000	17.568	18.000	14.400	16.656

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF MAXIMUM DAY AND MAXIMUM HOUR USE

Norlick:

(Millions of Gallons)

	2007	2008	2009	Average
January	0.737	0.741	0.708	0.728
February	0.737	0.676	0.593	0.668
March	0.740	0.760	0.707	0.735
April	0.787	0.759	0.677	0.741
May	1.010	0.963	0.817	0.929
June	1.782	0.946	0.949	1.225
July	2.029	1.474	1.217	1.573
August	1.184	2.178	1.189	1.517
September	0.914	1.035	0.949	0.965
October	0.881	0.803	0.739	0.807
November	0.755	0.811	0.703	0.756
December	0.771	0.740	0.768	0.759
Total	12.328	11.885	10.014	11.403
Average Day	0.034	0.032	0.027	0.031
Maximum Day	0.123	0.133	0.102	0.119
Maximum Hour	0.185	0.199	0.153	0.179

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF MAXIMUM DAY AND MAXIMUM HOUR USE

Seneca:

(Millions of Gallons)

	2007	2008	2009	Average
January	1.132	1.454	1.199	1.261
February	1.467	1.918	1.047	1.477
March	1.558	1.681	1.065	1.434
April	1.436	1.891	0.997	1.441
May	1.805	1.989	1.467	1.753
June	2.880	2.110	1.674	2.221
July	3.695	2.492	2.554	2.913
August	2.227	3.702	2.380	2.769
September	1.617	1.748	1.511	1.625
October	1.327	1.287	1.098	1.237
November	1.103	1.070	1.026	1.066
December	1.340	1.629	2.053	1.674
Total	21.586	22.971	18.072	20.871
Average Day	0.059	0.063	0.050	0.057
Maximum Day	0.200	0.225	0.200	0.208
Maximum Hour	0.300	0.338	0.299	0.312

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF MAXIMUM DAY AND MAXIMUM HOUR USE

Shepard Hills

(Millions of Gallons)

	2007	2008	2009	Average
January	1.365	1.492	1.512	1.456
February	1.371	1.503	1.331	1.402
March	1.49	1.433	1.426	1.450
April	1.457	1.458	1.416	1.444
May	1.74	1.652	1.673	1.688
June	1.967	1.755	1.699	1.807
July	2.094	1.703	1.664	1.820
August	1.76	1.946	1.671	1.792
September	1.645	1.641	1.540	1.609
October	1.528	1.535	1.564	1.542
November	1.473	1.508	1.435	1.472
December	1.585	1.542	1.494	1.540
Total	19.475	19.168	18.424	19.022
Average Day	0.053	0.052	0.050	0.052
Maximum Day	0.108	0.104	0.080	0.097
Maximum Hour	0.140	0.135	0.104	0.127

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF MAXIMUM DAY AND MAXIMUM HOUR USE

Auburn Lakes

(Millions of Gallons)

	2007	2008	2009	Average
January	2.426	2.316	2.537	2.426
February	1.820	1.490	2.150	1.820
March	1.620	0.881	2.358	1.620
April	2.000	1.684	2.316	2.000
May	2.524	2.340	2.707	2.524
June	2.551	2.381	2.721	2.551
July	2.604	2.542	2.665	2.604
August	2.696	2.755	2.637	2.696
September	1.963	2.426	2.636	2.342
October	2.239	2.142	1.996	2.126
November	2.067	2.080	1.686	1.944
December	2.470	2.436	2.302	2.403
Total	26.980	25.473	28.711	27.055
Average Day	0.074	0.070	0.079	0.074
Maximum Day	0.231	0.133	0.209	0.191
Maximum Hour	0.301	0.173	0.272	0.248

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF MAXIMUM DAY AND MAXIMUM HOUR USE

Ashtabula:

(Millions of Gallons)

	2007	2008	2009	Average
January	10.596	11.629	13.169	11.798
February	12.462	11.811	13.133	12.469
March	12.537	11.882	10.494	11.637
April	9.521	12.373	12.039	11.311
May	12.384	12.047	12.610	12.347
June	13.018	13.065	13.440	13.174
July	17.156	14.739	13.511	15.135
August	11.539	13.650	12.364	12.518
September	11.621	13.502	13.144	12.756
October	10.4	11.716	11.570	11.229
November	11.298	10.195	10.390	10.628
December	11.508	10.516	12.175	11.400
Total	144.040	147.125	148.039	146.401
Average Day	0.395	0.402	0.406	0.400
Maximum Day	0.738	0.751	0.758	0.749
Maximum Hour	0.959	0.977	0.986	0.974

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF MAXIMUM DAY AND MAXIMUM HOUR USE

Total Divisic

(Millions of Gallons)

	2007	2008	2009	Average
January	244.591	253.584	278.473	258.883
February	234.597	240.776	249.065	241.479
March	255.795	256.404	261.384	257.861
April	245.261	259.465	249.343	251.356
May	304.642	280.475	293.387	292.835
June	371.608	305.526	231.233	302.789
July	407.158	310.233	287.500	334.963
August	309.206	315.701	282.389	302.432
September	290.349	286.237	253.930	276.839
October	259.695	245.626	231.164	245.495
November	246.236	249.040	221.351	238.876
December	255.855	261.934	232.773	250.187
Total	3,424.993	3,265.001	3,071.991	3,253.995
Average Day	9.384	8.921	8.416	8.907
Maximum Day	17.771	13.887	12.569	14.742
Maximum Hour	19.454	19.822	16.214	18.497

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE 2
ALLOCATION OF PLANT INVESTMENT

ITEM	TOTAL	BASE	EXTRA CAPACITY MAXIMUM DAY	EXTRA CAPACITY MAXIMUM HOUR	CUSTOMER	DIRECT FIRE PROTECTION
Source of Supply	606,596	366,495	240,101			
Water Treatment	5,297,373	3,200,585	2,096,787			
Pumping Plant - Max Day	2,139,598	1,292,710	846,888			
Pumping Plant - Max Hour	349,474	211,146	138,327			
Distribution Storage	3,908,829	1,882,272		2,026,557		
T&D Mains	19,182,441	9,237,186		9,945,255		
Services & Meters	7,441,876				7,441,876	
Hydrants	2,247,656					2,247,656
General Plant	3,694,489	1,452,749	298,089	1,074,219	667,752	201,680
Other Investments	(3,592,573)	(1,412,673)	(289,866)	(1,044,586)	(649,332)	(196,116)
TOTAL	41,275,759	16,230,470	3,330,327	12,001,445	7,460,297	2,253,220

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
ALLOCATION OF UTILITY PLANT

Acct. No.	Account	Cost 12/31/09	C.A.C. & C.I.A.C.	Depreciation Reserve 12/31/09	Net Plant
	SOURCE OF SUPPLY:				
310	Land & Land Rights	231,679	0	0	231,679
311	Structures & Imp.	69,579	0	21,137	48,442
313	Lake, River & Other Intake	1,141,060	58,527	875,549	206,984
314	Wells & Springs	40,786	0	21,389	19,397
316	Supply Mains	135,368	0	35,275	100,093
	Subtotal	1,618,472	58,527	953,349	606,596
	WATER TREATMENT:				
330	Land & Land Rights	270,785	0	0	270,785
331	Structures & Imp.	1,621,265	179,637	508,726	932,902
332	Water Treatment Equip.	8,687,236	825,200	3,784,951	4,077,085
	Subtotal	10,579,286	1,004,837	4,293,676	5,280,772
	PUMPING PLANT:				
320	Land & Land Rights	4,894	0	0	4,894
321	Structures & Imp. Max Hou:	688,384	112,421	235,946	340,017
322	Structures & Imp. Max Day	493,409	0	149,826	343,583
323/325	Pumping Equip. - Max Hour	263,413	190,320	64,323	8,770
323/325	Pumping Equip. - Max Day	2,370,715	0	578,907	1,791,807
	Subtotal	3,820,814	302,741	1,029,003	2,489,070
	STORAGE:				
340	Land & Land Rights	409,538	1,651	0	407,886
341	Structures & Imp.	546,325	0	100,929	445,396
342	Reservoirs & Tanks	4,549,717	251,996	1,242,174	3,055,547
	Subtotal	5,505,579	253,647	1,343,104	3,908,829
	T&D MAINS:				
340	Land & Land Rights	0	0	0	0
343	T & D Mains	44,730,210	21,643,358	3,904,411	19,182,441
	Subtotal	44,730,210	21,643,358	3,904,411	19,182,441

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
ALLOCATION OF UTILITY PLANT

Acct. No.	Account	Cost 12/31/09	C.A.C. & C.I.A.C.	Reserve 12/31/09	Net Plant
	SERVICES & METERS:				
345	Services	7,223,727	785,511	2,703,948	3,734,268
346	Meters	2,989,415	0	1,353,332	1,636,083
347	Meter Installations	2,294,673	0	223,148	2,071,525
	Subtotal	12,507,815	785,511	4,280,428	7,441,876
	HYDRANTS:				
348	Hydrants	5,166,357	2,001,530	917,170	2,247,656
	Subtotal	5,166,357	2,001,530	917,170	2,247,656
	GENERAL PLANT:				
301	Organization	40,804	0	7,800	33,003
302	Franchises	145,695	0	148,876	(3,182)
303	Misc. Intangible Plant	2,253,940	0	504,041	1,749,900
389	Land & Land Rights	232,699	0	0	232,699
390	Structures & Imp.	702,646	2,000	421,638	279,009
391	Office Furn. & Equip	662,463	0	469,707	192,756
392	Transportation Equip	803,154	0	392,279	410,875
393	Stores Equip.	5,159	0	7,009	(1,849)
394	Tools & Work Equip.	333,060	0	139,469	193,591
395	Laboratory Equipment	96,959	0	80,359	16,600
396	Power Operated Equip.	761,438	0	381,063	380,375
397	Communication Equipment	626,462	0	409,010	217,452
398	Miscellaneous Equipment	44,216	0	34,357	9,859
	Subtotal	6,708,696	2,000	2,995,607	3,711,090
	TOTAL PLANT	90,637,229	26,052,151	19,716,747	44,868,331

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE 3
ALLOCATION OF OPERATION AND MAINTENANCE EXPENSES

ITEM	TOTAL	BASE	MAXIMUM DAY	MAXIMUM HOUR	CUSTOMER	DIRECT FIRE PROTECTION
Source of Supply	328,649	198,564	130,085			
Pumping	744,104	449,575	294,529			
Treatment	937,283	566,291	370,992			
Mains	593,001	285,556		307,445		
Storage	359,879	173,297		186,581		
Hydrants	14,595					14,595
Services & Meters	280,887				280,887	
Customer Accounts	1,201,092				1,201,092	
Administrative & General	2,629,189	986,521	469,066	291,264	873,733	8,605
TOTAL	7,088,679	2,659,804	1,264,672	785,290	2,355,713	23,200

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
ALLOCATION OF OPERATION & MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2009

Account	Amount	Allocation Category	Labor
SOURCE OF SUPPLY EXPENSES			
Operation	328,649	Source of Supply	
Maintenance	0	Source of Supply	0
Subtotal	328,649		
POWER & PUMPING EXPENSES			
Operation	744,104	Pumping	
Maintenance	0	Pumping	0
Subtotal	744,104		
WATER TREATMENT EXPENSES			
Operation	719,398	Treatment	360,125
Maintenance	217,885	Treatment	83,949
Subtotal	937,283		
TRANS. & DIST. EXPENSES			
Operations			
Supervision & Engineering	0	T & D Gen. Allocation	
Storage Facilities	0	Storage	
Mains	224,162	Mains	223,712
Meters & Customer Installati(	224,162	Services & Meters	223,712
Miscellaneous	116,176	T & D Gen. Allocation	
Rents	99,998	T & D Gen. Allocation	
Subtotal T & D Operations	664,498		
Maintenance			
Supervision & Engineering	0	T & D Gen. Allocation	
Structures and Improvements	0	T & D Gen. Allocation	
Storage Facilities	297,560	Storage	
Mains	266,151	Mains	53,715
Service Lines	8,085	Services & Meters	8,085
Meters	0	Services & Meters	
Hydrants	12,068	Hydrants	5,745
Subtotal T & D Maintenance	583,864		
Subtotal T & D Expenses	1,248,362		

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
ALLOCATION OF OPERATION & MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2009

Account	Amount	Allocation Category	
CUSTOMER ACCT. & COLLECT.			
Supervision Labor	0		
Supervision Expenses	0		
Meter Reading Labor	0		
Meter Reading Expenses	0		
Customer Records & Collection L	335,074		335,074
Customer Records & Collection E:	644,547		
Uncollectable Accounts	96,821		
Miscellaneous Customer Labor	0		
Miscellaneous Customer Expense	124,650		
Total Customer Billing & Acct.	1,201,092	Customer	
ADMIN., SALES & GEN. EXP.			
Admin. and General Expenses	1,680,021		177,515
Rate Case Expense	68,800		
Pension Cost Adjustment	512,862		
Post Retirement Benefit Adj.	24,132		
Hospitalization Adjustment	343,374		
Subtotal	2,629,189	General	
Total Expenses	7,088,679		1,471,632

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
ALLOCATION OF OPERATION & MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2009
ALLOCATION OF T&D GENERAL TO FUNCTIONAL CATEGORIES

Category	Amount	%	T & D General	Total
Storage	297,560	28.83%	62,319	359,879
Hydrants	12,068	1.17%	2,527	14,595
Mains	490,313	47.50%	102,688	593,001
Services & Meters	232,247	22.50%	48,640	280,887
Total T & D	1,032,188	100.00%	216,174	1,248,362

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION

TABLE 4

SUMMARY OF ALLOCATIONS TO FUNCTIONAL COST COMPONENTS

ITEM	TOTAL	BASE	EXTRA CAPACITY		CUSTOMER	DIRECT FIRE PROTECTION
			MAXIMUM DAY	MAXIMUM HOUR		
Operation & Maintenance	7,088,679	2,659,804	1,264,672	785,290	2,355,713	23,200
Income & Property Tax	4,128,834	1,623,542	333,134	1,200,510	746,257	225,391
Other Taxes	1,055,427	396,016	188,296	116,921	350,740	3,454
Income Available For Fixed Charges	3,561,580	1,400,486	287,365	1,035,574	643,730	194,425
Depreciation Expense	1,737,497	683,219	140,190	505,199	314,040	94,849
TOTAL	17,572,017	6,763,067	2,213,657	3,643,495	4,410,480	541,319

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
ALLOCATION OF TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2009

Other Tax	Total Tax	Prop. Tax	Other Taxes
Local Property Tax	$ 2,887,624	$ 2,887,624	
Excise Tax	$ 829,948		$ 829,948
P U C O & O C C Fees	$ 20,948		$ 20,948
Payroll Taxes	$ 169,053		$ 169,053
Other Taxes	$ 35,478	-	$ 35,478
Total Taxes Other than Income	$ 3,943,051	$ 2,887,624	$1,055,427

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE 5
ESTIMATED UNITS OF SERVICE

CUSTOMER CLASS	TOTAL ANNUAL WATER USE (MG)	AVERAGE DAY WATER USE (MGD)	MAXIMUM DAY			MAXIMUM HOUR			CUST. EQUIV. UNITS	FIRE PROT. EQUIV. UNITS
			CAP. FACT. (%)	TOTAL CAP. (MGD)	EXTRA CAP. (MGD)	CAP. FACT. (%)	TOTAL CAP. (MGD)	EXTRA CAP. (MGD)		
Residential	2,443	6.69	200	13.38	6.69	250	16.73	10.04	31,737	
Commercial	503	1.38	120	1.65	0.28	135	1.86	0.48	3,306	
Industrial	146	0.40	115	0.46	0.06	125	0.50	0.10	565	
Public	86	0.24	120	0.28	0.05	135	0.32	0.08	857	
Utility	77	0.21	125	0.26	0.05	135	0.28	0.07	23	
Private Fire Prot.	0	0.00		0.25	0.25		0.864	0.86		18,271
Public Fire Prot.	0	0.00		0.75	0.75		2.592	2.59		54,818
TOTAL	3,254	8.92		17.04	8.13		23.15	14.23	36,488	73,089

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
CALCULATION OF CUSTOMER EQUIVALENT UNITS

CUSTOMER CLASS AND METER SIZE	Units	Factor	CEQ
Residential:			
5/8"	28,603	1.00	28,603
1"	396	2.50	990
1-1/2"	347	5.00	1,735
2"	38	8.00	304
3"	2	15.00	30
4"	3	25.00	75
Total Residential	29,389		31,737
Commercial:			
5/8"	1,063	1.00	1,063
1"	314	2.50	785
1-1/2"	142	5.00	710
2"	76	8.00	608
3"	6	15.00	90
6"	1	50.00	50
Total Commercial	1,602		3,306
Industrial:			
5/8"	32	1.00	32
1"	28	2.50	70
1-1/2"	22	5.00	110
2"	21	8.00	168
3"	4	15.00	60
4"	1	25.00	25
6"	2	50.00	100
Total Industrial	110		565
Public:			
5/8"	35	1.00	35
1"	34	2.50	85
1-1/2"	25	5.00	125
2"	44	8.00	352
3"	4	15.00	60
4"	4	25.00	100
6"	2	50.00	100
Total Public	148		857
Utility:			
2"	1	8.0	8
3"	1	15.0	15
4"	-	25.0	-
6"	-	50.0	-
Total Other Utilities	2		23
Total Erie Division	31,251		36,488

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
CALCULATION OF FIRE PROTECTION EQUIVALENT UNITS

WP5b

Type of Service	Number	Factor (1)	Equiv. Units
Public Hydrants	4,361	12.57	54,818
Sub-Total Public	4,361		54,818
Private Hydrants	803	12.57	10,098
1-1/4" Hose Connection	24	1.23	30
1-1/2" Hose Connection	249	1.77	441
2" Hose Connection	26	3.14	83
2-1/2" Hose Connection	107	4.91	525
2" Prv. Service Line	0	3.14	0
4" Prv. Service Line	32	12.57	401
6" Prv. Service Line	237	28.27	6,694
Sub-Total Private	1,479		18,271
Total	5,840		73,089

(1) Based on Crossectional Area with 4" Effective Area being used for Fire Hydrants

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
ALLOCATION OF PUMPAGE TO CUSTOMER CLASS

WP5c

CUSTOMER CLASS	Consum. CCF	Percent	Pumpage (1,000 Gal.)
Residential	2,574,894	75.06%	2,442,566
Commercial	530,066	15.45%	502,825
Industrial	153,836	4.48%	145,930
Public	90,822	2.65%	86,154
Utility	80,665	2.35%	76,519
Total	3,430,283	100.00%	3,253,995

AQUA OHIO, INC., LAKE ERIE DIVISIOI WP5d

Fire Hydrant Flow Rates

Hydrant	Available Flow
Mentor:	
1	3,900
2	1,900
3	1,300
4	4,700
5	2,300
6	1,800
7	4,800
8	4,300
9	5,200
10	6,000
11	3,300
12	2,400
13	3,900
14	3,800
15	3,700
16	4,500
17	2,100
18	3,900
19	3,000
20	1,100
21	4,500
22	3,600
Jefferson & Jefferson TWSP.:	
1	800
2	2,900
3	1,200
4	1,100
5	1,200
6	1,300
7	400
8	600
9	1,100
10	350
Kirkland & Kirkland Hills:	
1	2,000
2	1,900
3	1,600
4	1,200
5	1,200
6	1,800
7	1,900
8	1,500
9	2,100
10	1,700
11	2,900
12	4,500
13	2,396

Hydrant	Available Flow
Mentor on the Lake:	
1	4300
2	9700
3	9700
4	9400
5	8500
6	7000
7	6200
8	4300
9	2900
10	6800
11	3300
12	1700
Concord TWSP.:	
1	1100
2	1700
3	1000
4	3700
5	1600
6	2700
7	1100
8	2400
9	5400
10	2300
11	1500
12	2700
13	3300
14	2700
15	1900
16	2000
Maximum	9,700
Minimum	350
Median	2,400

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE 6
UNIT COSTS OF SERVICE

ITEM	TOTAL	BASE	EXTRA CAPACITY MAXIMUM DAY	EXTRA CAPACITY MAXIMUM HOUR	CUSTOMER	DIRECT FIRE PROTECTION
Units of Service		3,254	8.13	14.23	36,488	73,089
Operation & Maint.	7,088,679	2,659,804	1,264,672	785,290	2,355,713	23,200
Unit Cost of Service		$817.397	$155,612.241	$55,177.607	$64.561	$0.317
Income & Prop. Taxes	4,128,834	1,623,542	333,134	1,200,510	746,257	225,391
Unit Cost of Service		498.938	40,990.675	84,352.627	20.452	3.084
Other Taxes	1,055,427	396,016	188,296	116,921	350,740	3,454
Unit Cost of Service		121.701	23,168.966	8,215.344	9.612	0.047
Income Available For Fixed Charges	3,561,580	1,400,486	287,365	1,035,574	643,730	194,425
Unit Cost of Service		430.390	35,359.036	72,763.563	17.642	2.660
Depreciation Expense	1,737,497	683,219	140,190	505,199	314,040	94,849
Unit Cost of Service		209.963	17,249.708	35,497.298	8.607	1.298
TOTAL UNIT COST OF SERVICE		$2,078.389	$272,380.627	$256,006.439	$120.875	$7.406

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION

TABLE 7

DISTRIBUTION OF COSTS OF SERVICE TO CUSTOMER CLASS

CUSTOMER CLASS	BASE	EXTRA CAPACITY MAXIMUM DAY	EXTRA CAPACITY MAXIMUM HOUR	CUSTOMER	DIRECT FIRE PROTECTION	TOTAL	PERCENT OF TOTAL
Unit Cost of Service	2,078.389	272,380.627	256,006.439	120.875	7.406		
Residential	2,443	6.69	10.04	31,737	0		
Cost of Service	5,076,602	1,822,761	2,569,778	3,836,203	0	13,305,343	75.72%
Commercial	503	0.28	0.48	3,306	0		
Cost of Service	1,045,066	75,046	123,436	399,612	0	1,643,161	9.35%
Industrial	146	0.06	0.10	565	0		
Cost of Service	303,300	16,335	25,588	68,294	0	413,517	2.35%
Public	86	0.05	0.08	857	0		
Cost of Service	179,063	12,859	21,150	103,590	0	316,660	1.80%
Utility	77	0.052	0.073	23	0		
Cost of Service	159,037	14,276	18,784	2,780	0	194,877	1.11%
Private Fire Protection	0	0.25	0.86	0	18,271		
Cost of Service	0	68,092	221,178	0	135,323	424,593	2.42%
Public Fire Protection	0	0.75	2.59	0	54,818		
Cost of Service	0	204,289	663,580	0	405,996	1,273,865	7.25%
TOTAL COST OF SERVICE	6,763,067	2,213,657	3,643,495	4,410,480	541,319	17,572,017	100.00%

TABLE 8
AQUA OHIO WATER COMPANY
LAKE DIVISION
Case No. 09-1044 WW-AIR

Summary-Current Rate Pro Forma

	No. Bills	Units	Consumption 100cf 1st Blk	2nd Blk	3rd Blk	Total	Revenue
Lake Erie East							
Residential	13,685	1,142	70,282	2,060	177	72,519	$439,242
Commercial	1,610	135	8,999	4,321	12,230	25,550	109,529
Industrial	168	14	2,054	3,032	6,270	11,356	48,867
Public	246	22	2,213	3,291	7,600	13,104	54,672
Utiltiy	12	1	237	899	53,195	54,331	142,399
Total East	15,721	1,314	83,785	13,603	79,472	176,860	794,710
Auburn Lakes							
Residential	36	3	0	0	0	0	177,076
Total Auburn Lakes	36	3	0	0	0	0	177,076
Norlick							
Residential	1,308	109	0	0	0	0	39,240
Total Norlick	1,308	109	0	0	0	0	39,240
Seneca							
Residential	3,168	264	0	0	0	0	95,040
Res. Yard Hydrants	24	2	0	0	0	0	258
Commercial	36	3	0	0	0	0	1,389
Availability	3,180	265	0	0	0	0	18,221
1/2 Availability	0	0	0	0	0	0	0
Total Seneca	6,408	534	0	0	0	0	114,907
Lake Erie West							
Residential	338,918	28,247	2,309,430	164,513	28,432	2,502,375	10,271,003
Commercial	17,567	1,467	135,573	162,737	206,206	504,516	1,563,000
Industrial	1,117	96	12,870	29,227	100,383	142,480	390,230
Public	1,481	126	16,706	28,085	32,927	77,718	257,514
Utility	12	1	240	876	1,044	2,160	6,076
Total West	359,095	29,937	2,474,819	385,438	368,992	3,229,249	12,487,823
Other Utility:							
Painesville	0	0	11,720	0	0	11,720	12,306
Pine Crest	0	0	12,454	0	0	12,454	29,861
Lake County	0	0	0	0	0	0	0
Total Other Utility	0	0	24,174	0	0	24,174	42,167
Total Division							
Residential	360,319	30,032	2,379,712	166,573	28,609	2,574,894	11,040,080
Commercial	19,213	1,605	144,572	167,058	218,436	530,066	1,673,917
Industrial	1,285	110	14,924	32,259	106,653	153,836	439,097
Public	1,727	148	18,919	31,376	40,527	90,822	312,186
Utility	24	2	24,651	1,775	54,239	80,665	190,642
Total Division	382,568	31,897	2,582,778 100 cf	399,041 100 cf	448,464 100 cf	3,430,283 100 cf	13,655,923
SIC (3%)							404,365
Total Pro Forma Current Rates							$14,060,288

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE
BILLING ANALYSIS
FOR 12 MONTHS ENDED 12/31/09
AT CURRENT RATES

WEST

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	329,681	27,474	8.00	2,637,448
1"	4,636	387	15.37	71,255
1-1/2"	4,139	345	30.61	126,695
2"	434	37	51.79	22,477
3"	15	2	112.82	1,692
4"	13	2	198.08	2,575
Subtotal Customer Charges	338,918	28,247		2,862,142
1st Blk (CCF)		2,309,430	2.9971	6,921,593
2nd Blk		164,513	2.5475	419,097
3rd Blk		28,432	2.3977	68,171
Total Consumption Charages		2,502,375 100cf		7,408,861
Total Residential				10,271,003
Commercial:				
5/8"	11,577	965	8.00	92,616
1"	3,457	289	15.37	53,134
1-1/2"	1,588	133	30.61	48,609
2"	884	74	51.79	45,782
3"	59	5	112.82	6,656
6"	2	1	441.96	884
Subtotal Commercial	17,567	1,467		247,681
1st Blk (CCF)		135,573	2.9971	406,326
2nd Blk		162,737	2.5475	414,573
3rd Blk		206,206	2.3977	494,420
Total Consumption Charages		504,516 100 cf		1,315,318
Total Commercial				1,563,000

Industrial:				
5/8"	341	29	8.00	2,728
1"	278	24	15.37	4,273
1-1/2"	232	20	30.61	7,102
2"	206	18	51.79	10,669
3"	36	3	112.82	4,062
4"	12	1	198.08	2,377
6"	12	1	441.96	5,304
Subtotal Industrial	1,117	96		36,513
1st Blk (CCF)		12,870	2.9971	38,573
2nd Blk		29,227	2.5475	74,456
3rd Blk		100,383	2.3977	240,688
Total Consumption Charages		142,480 100 cf		353,717
Total Industrial				390,230
Public:				
5/8"	309	26	8.00	2,472
1"	356	30	15.37	5,472
1-1/2"	278	24	30.61	8,510
2"	476	40	51.79	24,652
3"	24	2	112.82	2,708
4"	15	2	198.08	2,971
6"	23	2	441.96	10,165
Subtotal Public	1,481	126		56,949
1st Blk (CCF)		16,706	2.9971	50,070
2nd Blk		28,085	2.5475	71,547
3rd Blk		32,927	2.3977	78,949
Total Consumption Charages		77,718 100 cf		200,565
Total Public				257,514
Sale for Resale:				
2"	12	1	51.79	621
3"	0	0	112.82	0
4"	0	0	0.00	0
6"	0	0	0.00	0
Subtotal Sale for Resale	12	1		621
1st Blk (CCF)		240	2.9971	719
2nd Blk		876	2.5475	2,232
3rd Blk		1,044	2.3977	2,503
Total Consumption Charages		2,160 100 cf		5,454
Total Sales for Resale				6,076

Other:

Location		Current Rate	100 Cubic Ft	Current Revenue	Proposed Rate	Proposed Revenue
Painesville (52 W 34)		$1.0500	11,720	12306	$ 1.0500	12,306
No Meter Chg						
Pine Crest (52 W 35) Aqua lowest Vol rate		$2.3977	12,454	29861	2.4652	30,702
Lake County (52 W 31) Contract Rate $ 1.21		$1.2100	0	0	$ 1.2100	0
Total			24,174	42,167		43,008
Total West	359,095	29,937		12,529,990		

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE
BILLING ANALYSIS
FOR 12 MONTHS ENDED 12/31/09
AT CURRENT RATES

EAST
(Includes Senneca, Norlick & Auburn Lakes Condos)

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	13,547	1,129	9.25	125,310
1"	97	9	17.78	1,725
1-1/2"	24	2	35.40	850
2"	5	1	59.88	299
3"	0	0	130.44	0
4"	12	1	229.03	2,748
Subtotal Residential	13,685	1,142		130,932
1st Blk (CCF)		70,282	4.2627	299,591
2nd Blk		2,060	4.0127	8,266
3rd Blk		177	2.5607	453
Total Consumption Charages		72,519 100 cf		308,310
Total Residential				439,242
Commercial:				
5/8"	1,175	98	9.25	10,869
1"	295	25	17.78	5,245
1-1/2"	107	9	35.40	3,788
2"	24	2	59.88	1,437
3"	9	1	130.44	1,174
4"	0	0	229.03	0
Subtotal Commercial	1,610	135		22,513
1st Blk (CCF)		8,999	4.2627	38,360
2nd Blk		4,321	4.0127	17,339
3rd Blk		12,230	2.5607	31,317
Total Consumption Charages		25,550 100 cf		87,016
Total Commercial				109,529

Industrial:				
5/8"	36	3	9.25	333
1"	48	4	17.78	853
1-1/2"	24	2	35.40	850
2"	36	3	59.88	2,156
3"	12	1	130.44	1,565
4"	0	0	229.03	0
6"	12	1	511.02	6,132
Subtotal Industrial	168	14		11,889
1st Blk (CCF)		2,054	4.2627	8,756
2nd Blk		3,032	4.0127	12,167
3rd Blk		6,270	2.5607	16,056
Total Consumption Charages		11,356 100 cf		36,978
Total Industrial				48,867
Public:				
5/8"	108	9	9.25	999
1"	37	4	17.78	658
1-1/2"	12	1	35.40	425
2"	48	4	59.88	2,874
3"	18	2	130.44	2,348
4"	23	2	229.03	5,268
6"	0	0	511.02	0
Subtotal Public	246	22		12,572
1st Blk (CCF)		2,213	4.2627	9,433
2nd Blk		3,291	4.0127	13,206
3rd Blk		7,600	2.5607	19,461
Total Consumption Charages		13,104 100 cf		42,100
Total Public				54,672
Sale for Resale:				
2"	0	0	59.88	0
3"	12	1	130.44	1,565
4"	0	0	229.03	0
Subtotal Sale for Resale	12	1		1,565
1st Blk (CCF)		237	4.2627	1,010
2nd Blk		899	4.0127	3,607
3rd Blk		53,195	2.5607	136,216
Total Consumption Charages		54,331 100 cf		140,834
Total Sales for Resale				142,399

Seneca, Norlick, & Auburn Hills Condos

Seneca				
Residential 5/8 "				
Seneca	3,168	264	30.00	95,040
Avail Seneca	3,180	265	5.73	18,221
Hydr Seneca	24	2	10.73	258
1/2 Avail Seneca	0	0	2.86	0
	6,372	531		113,519
Commercial 5/8 "	36	3	38.57	1,389
Total Seneca	6,408	534		114,907
Norlick Residential	1,308	109	30.00	39,240
Auburn Lakes Condo's *				
Woods at Auburn Lakes	12	1	6,198.45	74,381
Auburn Lakes	12	1	6,638.34	79,660
Auburn Crossing	12	1	1,919.52	23,034
Total Auburn Lakes Condo's	36	3		177,076
* $ 39.99 per Unit per Month				
Total Flat Rate Customers	7,752	646		331,223
Total East	23,473	1,960		1,125,933

TABLE 9
AQUA OHIO WATER COMPANY
LAKE DIVISION
Case No. 09-1044-WW-AIR

Summary-Proposed

	No. Bills	Units	Consumption 100cf 1st Blk	2nd Blk	3rd Blk	Total	Revenue
Lake Erie East							
Residential	13,685	1,142	70,282	2,060	177	72,519	484,968
Commercial	1,610	135	8,999	4,321	12,230	25,550	125,001
Industrial	168	14	2,054	3,032	6,270	11,356	54,690
Public	246	22	2,213	3,291	7,600	13,104	61,879
Utiltiy	12	1	237	899	53,195	54,331	161,275
Total East	15,721	1,314	83,785	13,603	79,472	176,860	887,813
Auburn Lakes							
Residential	36	3	0	0	0	0	177,076
Total Auburn Lakes	36	3	0	0	0	0	177,076
Norlick							
Residential	1,308	109	0	0	0	0	47,088
Total Norlick	1,308	109	0	0	0	0	47,088
Seneca							
Residential	3,168	264	0	0	0	0	114,048
Res. Yard Hydrants	24	2	0	0	0	0	265
Commercial	36	3	0	0	0	0	1,764
Availability	3,180	265	0	0	0	0	0
1/2 Availability	0	0	0	0	0	0	0
Total Seneca	6,408	534	0	0	0	0	116,077
Lake Erie West							
Residential	338,918	28,247	2,309,430	164,513	28,432	2,502,375	12,659,572
Commercial	17,567	1,467	135,573	162,737	206,206	504,516	1,959,857
Industrial	1,117	96	12,870	29,227	100,383	142,480	481,541
Public	1,481	126	16,706	28,085	32,927	77,718	325,016
Utility	12	1	240	876	1,044	2,160	7,598
Total West	359,095	29,937	2,474,819	385,438	368,992	3,229,249	15,433,584
Other Utility:							
Painesville	0	0	11,720	0	0	11,720	12,306
Pine Crest	0	0	12,454	0	0	12,454	36,132
Lake County	0	0	0	0	0	0	0
Total Other Utility	0	0	24,174	0	0	24,174	48,438
Total Division							
Residential	360,319	30,032	2,379,712	166,573	28,609	2,574,894	13,483,018
Commercial	19,213	1,605	144,572	167,058	218,436	530,066	2,086,623
Industrial	1,285	110	14,924	32,259	106,653	153,836	536,230
Public	1,727	148	18,919	31,376	40,527	90,822	386,895
Utility	24	2	24,651	1,775	54,239	80,665	217,310
Total Division	382,568	31,897	2,582,778 100 cf	399,041 100 cf	448,464 100 cf	3,430,283 100 cf	16,710,077

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE
BILLING ANALYSIS
FOR 12 MONTHS ENDED 12/31/09
AT PROPOSED RATES

WEST

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	329,681	27,474	9.52	3,138,563
1"	4,636	387	23.80	110,337
1-1/2"	4,139	345	47.60	197,016
2"	434	37	76.16	33,053
3"	15	2	142.80	2,142
4"	13	2	238.00	3,094
Subtotal Customer Charges	338,918	28,247		3,484,206
1st Blk (CCF)		2,309,430	3.7125	8,573,759
2nd Blk		164,513	3.1555	519,121
3rd Blk		28,432	2.9012	82,487
Total Consumption Charages		2,502,375		9,175,367
Total Residential				12,659,572
Commercial:				
5/8"	11,577	965	9.52	110,213
1"	3,457	289	23.80	82,277
1-1/2"	1,588	133	47.60	75,589
2"	884	74	76.16	67,325
3"	59	5	142.80	8,425
6"	2	1	476.00	952
Subtotal Commercial	17,567	1,467		344,781
1st Blk (CCF)		135,573	3.7125	503,315
2nd Blk		162,737	3.1555	513,517
3rd Blk		206,206	2.9012	598,245
Total Consumption Charages		504,516 100 cf		1,615,076
Total Commercial				1,959,857

Industrial:				
5/8"	341	29	9.52	3,246
1"	278	24	23.80	6,616
1-1/2"	232	20	47.60	11,043
2"	206	18	76.16	15,689
3"	36	3	142.80	5,141
4"	12	1	238.00	2,856
6"	12	1	476.00	5,712
Subtotal Industrial	1,117	96		50,304
1st Blk (CCF)		12,870	3.7125	47,780
2nd Blk		29,227	3.1555	92,226
3rd Blk		100,383	2.9012	291,231
Total Consumption Charages		142,480 100 cf		431,237
Total Industrial				481,541
Public:				
5/8"	309	26	9.52	2,942
1"	356	30	23.80	8,473
1-1/2"	278	24	47.60	13,233
2"	476	40	76.16	36,252
3"	24	2	142.80	3,427
4"	15	2	238.00	3,570
6"	23	2	476.00	10,948
Subtotal Public	1,481	126		78,845
1st Blk (CCF)		16,706	3.7125	62,021
2nd Blk		28,085	3.1555	88,622
3rd Blk		32,927	2.9012	95,528
Total Consumption Charages		77,718 100 cf		246,171
Total Public				325,016
Sale for Resale:				
2"	12	1	76.16	914
3"	0	0	142.80	0
4"	0	0	0.00	0
6"	0	0	0.00	0
Subtotal Sale for Resale	12	1		914
1st Blk (CCF)		240	3.7125	891
2nd Blk		876	3.1555	2,764
3rd Blk		1,044	2.9012	3,029
Total Consumption Charages		2,160 100 cf		6,684
Total Sales for Resale				7,598

Location		Current Rate	100 Cubic Ft	Current Revenue	Proposed Rate	Proposed Revenue
Painesville (52 W 34)		1.0500	11,720	12306	$1.0500	12,306
No Meter Chg						
Pine Crest (52 W 35) Aqua lowest Vol rate		2.3977	12,454	29861	2.9012	36,132
Lake County (52 W 31) Contract Rate $ 1.21		1.2100	0	0	$1.2100	0
			24,174			48,438
Total West	359,095	29,937		15,482,021		

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION

TABLE

BILLING ANALYSIS

FOR 12 MONTHS ENDED 12/31/09

AT PROPOSED RATES

EAST

Includes Senneca, Norlick & Auburn Lakes Condos)

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	13,547	1,129	9.52	128,967
1"	97	9	23.80	2,309
1-1/2"	24	2	47.60	1,142
2"	5	1	76.16	381
3"	0	0	142.80	0
4"	12	1	238.00	2,856
Subtotal Residential	13,685	1,142		135,655
1st Blk (CCF)		70,282	4.8296	339,434
2nd Blk		2,060	4.5463	9,365
3rd Blk		177	2.9012	514
Total Consumption Charages		72,519		349,313
Total Residential				484,968
Commercial:				
5/8"	1,175	98	9.52	11,186
1"	295	25	23.80	7,021
1-1/2"	107	9	47.60	5,093
2"	24	2	76.16	1,828
3"	9	1	142.80	1,285
4"	0	0	238.00	0
Subtotal Commercial	1,610	135		26,413
1st Blk (CCF)		8,999	4.8296	43,462
2nd Blk		4,321	4.5463	19,645
3rd Blk		12,230	2.9012	35,482
Total Consumption Charages		25,550 100 cf		98,588
Total Commercial				125,001

Industrial:					
5/8"	36	3	9.52	343	
1"	48	4	23.80	1,142	
1-1/2"	24	2	47.60	1,142	
2"	36	3	76.16	2,742	
3"	12	1	142.80	1,714	
4"	0	0	238.00	0	
6"	12	1	476.00	5,712	
Subtotal Industrial	168	14		12,795	
1st Blk (CCF)		2,054	4.8296	9,920	
2nd Blk		3,032	4.5463	13,784	
3rd Blk		6,270	2.9012	18,191	
Total Consumption Charages		11,356 100 cf		41,895	
Total Industrial				54,690	
Public:					
5/8"	108	9	9.52	1,028	
1"	37	4	23.80	881	
1-1/2"	12	1	47.60	571	
2"	48	4	76.16	3,656	
3"	18	2	142.80	2,570	
4"	23	2	238.00	5,474	
6"	0	0	476.00	0	
Subtotal Public	246	22		14,180	4,124
1st Blk (CCF)		2,213	4.8296	10,688	
2nd Blk		3,291	4.5463	14,962	
3rd Blk		7,600	2.9012	22,049	
Total Consumption Charages		13,104 100 cf		47,699	
Total Public				61,879	
Sale for Resale:					
2"	0	0	76.16	0	
3"	12	1	142.80	1,714	
4"	0	0	238.00	0	
Subtotal Sale for Resale	12	1		1,714	
1st Blk (CCF)		237	4.8296	1,145	
2nd Blk		899	4.5463	4,087	
3rd Blk		53,195	2.9012	154,329	
Total Consumption Charages		54,331 100 cf		159,561	
Total Sales for Resale				161,275	

Seneca,Norlick & Auburn Lakes

Senneca				
Residential 5/8 "				
Seneca	3,168	264	36.0000	114,048
Avail Seneca	3,180	265	0.0000	0
Hydr Seneca	24	2	11.0500	265
1/2 Avail Seneca	0	0	0.0000	0
	6,372	531		114,313
Commercial 5/8 "	36	3	49.0000	1,764
Total Senneca	6,408	534		116,077
Norlick Residential	1,308	109	36.0000	47,088
Auburn Lakes Condo's *				
Woods at Auburn Lakes	12	1	6198.45	74,381
Auburn Lakes	12	1	6638.34	79,660
Auburn Crossing	12	1	1919.52	23,034
Total Auburn Lakes Condo's	36	3		177,076
Total Flat Rate Customers	7,752	646		340,241
Total East	23,473	1,960		1,228,053

* $ 39.99 per Unit per Month

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
Calculation of Private Fire Protection Revenues
TABLE 10
Case No. 09-1044-WW-AIR

Current Rates

Description	Bill Count	Quanity (1)	Annual Rate	Pro Forma Revenue
East:				
Private Fire Hydrants	222	19	567.48	$10,508
4" Fire Lines	12	1	692.28	692
6" Fire Lines	134	11	944.88	10,572
Total East	368	31		21,772
West:				
Private Fire Hydrants	9418	785	458.88	360,144
4" Fire Lines	371	31	203.64	6,296
6" Fire Lines	2707	226	458.88	103,516
1 1/4" Hose Connection	290	24	19.80	479
1 1/2" Hose Connection	2988	249	28.56	7,111
2" Hose Connection	316	26	50.76	1,337
2 1/2" Hose Connection	1284	107	79.56	8,513
Total West	17,374	1,448		487,395
Total Lake Erie Division	17,742	1,479		$509,167
SIC				15,275
Total Including SIC				$524,442

Proposed Rates

Description	Bill Count	Quanity	Annual Rate	REVENUE
East:				
Private Fire Hydrants	222	19	584.40	$10,821
4" Fire Lines	12	1	713.04	713
6" Fire Lines	134	11	973.20	10,888
Total East	368	31		22,423
West:				
Private Fire Hydrants	9418	785	584.40	458,657
4" Fire Lines	371	31	272.02	8,410
6" Fire Lines	2707	226	612.97	138,276
1 1/4" Hose Connection	290	24	26.44	639
1 1/2" Hose Connection	2988	249	38.15	9,499
2" Hose Connection	316	26	67.80	1,785
2 1/2" Hose Connection	1284	107	106.27	11,371
Total West	17,374	1,448		628,637
Total Lake Erie Division	17,742	1,479		$651,060

(1) Not Rounded (Nunber of Bills/12)

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
TABLE 11
CALCULATION of CUSTOMER CHARGE for 5/8" METER

Account	Description	Company Values	Source
	Variable Expenses Per Meter Size Rate Base (Net of Depr. Reserve):		
345	Services	$ 3,734,268	WP 2a Page 2 of 2
346	Meters	1,636,083	WP 2a Page 2 of 2
347	Meter Installations	2,071,525	WP 2a Page 2 of 2
389	Land & Land Rights	232,699	WP 2a Page 2 of 2
390	Structures & Imp.	279,009	WP 2a Page 2 of 2
391	Office Furn. & Equip	192,756	WP 2a Page 2 of 2
	Customer Rate Base	$ 8,146,340	
	Requested Rate of Return	8.63%	Schedule D-1
	Return on Customer Plant	$ 703,029	
	Operations and Maintenance Expense Accounts:		
	Transmission & Distribution		
663	Meter and Cust. Installation Expense	$ 224,162	WP 3a Page 1 of 2
675	Service Maintenance	8,085	WP 3a Page 1 of 2
676	Meter Maintenance	-	WP 3a Page 1 of 2
	Total Transmission & Distribution	$ 232,247	

Variable Taxes	Company		Customer Conversion Factor	Company Values	Source
Property	$ 2,887,624	x	0.1816	524,280	WP 4a
PUCO & OCC Taxes	$ 20,948	x	0.1816	3,803	WP 4a
Excise	$ 829,948	x	0.1816	150,686	WP 4a
Federal Income Taxes	$ 1,241,210	x	0.1816	225,355	Schedule C-1
Total Customer Variable Taxes				$ 904,125	

Customer Conversion Factor = $\frac{\text{Customer Plant}}{\text{Total Net Plant}}$ = $\frac{\$\ 8,146,340}{44,868,331}$ = 0.1816 WP 2a Page 2 of 2

Account	Description	Company Values	Source
	Related Depreciation Expenses (Plant)		
345	Services	$ 161,599	Schedule B-3.2 Page 5 & 11 of 11
346	Meters	104,928	Schedule B-3.2 Page 5 of 11
347	Meter Installations	99,818	Schedule B-3.2 Page 5 of 11
389	Land & Land Rights	-	Schedule B-3.2 Page 6 of 11
390	Structures & Imp.	6,362	Schedule B-3.2 Page 6, 9 & 11 of 11
391	Office Furn. & Equip	58,635	Schedule B-3.2 Page 6 & 9 of 11
	Total Related Depreciation Expenses	$ 431,342	

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
TABLE 11
CALCULATION of CUSTOMER CHARGE for 5/8" METER

Account	Description			Company Values	
	Summary of Variable Expenses Per Meter Size Rate Base:				
	Return on Customers Plant			$ 703,029	
	Total O & M - Transmission & Distribution			232,247	
	Total Customer Taxes			904,125	
	Depreciation Expense			431,342	
	Total Customer Variable Costs			$ 2,270,743	
	Total Equivalent 5/8" Meters			36,488	WP 5a
	Monthly Customer Variable Charges (($2,277,260/35,631)/12)			$ 5.1861	
	Fixed Expenses per Meter Size				
	Customer Accounts:				
901	Supervision			$ -	WP 3a Page 2 of 2
902	Meter Reading Expenses			-	WP 3a Page 2 of 2
903	Customer Records & CollectionMiscellaneous			979,621	WP 3a Page 2 of 2
905	Miscellaneous Customer Expense			124,650	WP 3a Page 2 of 2
	Total			$ 1,104,271	
		Company	Customer Conversion Factor		
	Payroll Taxes	$ 1,987,960 x	0.2277	$ 452,636	See Footnote (1) Below
	Customer Conversion Factor =	Cust. Labor Exp. / Total Payroll Exp. =	$ 335,074 / 1,471,632 = 0.2277		WP 3a Page 2 of 2 / WP 3a Page 2 of 2
	Total Customer Fixed Costs			$ 1,556,907	
	Total Customer Monthly Bills			382,568	Table 10 Page 2 of 2
	Monthly Customer Fixed Charges ($ 1,556,907 / 382,568)			$ 4.0696	
	Customer Variable per Meter Size			$ 5.1861	
	Customer Fixed per Meter Size			$ 4.0696	
	Monthly Customer Charges for 5/8" Meters			$ 9.26	

(1)	Payroll Taxes	169,053	WP 4a
	Pension Cost Adjustment	512,862	WP 3a Page 2 of 2
	Hospitalization Adjustment	343,374	WP 3a Page 2 of 2
	925-3 Worker's Compensation	79,126	Schedule C-2.1 Page 4 of 8
	926-2 Employee Welfare Expenses	3,177	Schedule C-2.1 Page 4 of 8
	926-3 Employee Insurance Benefits	343,374	Schedule C-2.1 Page 4 of 8
	926-4 Employee Pensions	483,579	Schedule C-2.1 Page 4 of 8
	926-5 Employee Postretirement Benefits	24,132	Schedule C-2.1 Page 4 of 8
	926-6 Employee Thrift Plan	29,283	Schedule C-2.1 Page 4 of 8
	Total Payroll Taxes	1,987,960	

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
TABLE 12
COMPARISON OF PRESENT & PROPOSED TARIFF

EAST	Current Monthly Rate	Proposed Monthly Rate	% Increase
Customer Charges:			
5/8" or 5/8" x 3/4"	9.25	9.52	2.92%
1"	17.78	23.80	33.86%
1-1/2"	35.40	47.60	34.46%
2"	59.88	76.16	27.19%
3"	130.44	142.80	9.48%
4"	229.03	238.00	3.92%
6"	511.02	476.00	-6.85%
Consumption Charge:	Rate per 100 CF		
1st 2,000 CF Per Month	4.2627	4.8296	13.30%
Next 8,000 CF Per Month	4.0127	4.5463	13.30%
Over 10,000 CF Per Month	2.5607	2.9012	13.30%
	Rate per 1000 Gals		
1st 14,960 Gals Per Month	5.6991	6.4566	13.29%
Next 59,840 Gals Per Month	5.3649	6.0779	13.29%
Over 74,800 Gals Per Month	3.4233	3.8786	13.30%
Private Fire Service:			
Priate Fire Hydrant	47.29	48.70	2.98%
2" Service Line	39.38	40.56	3.00%
4" Service Line	57.69	59.42	3.00%
6" Service Line	78.74	81.10	3.00%
1-1/4" Hose Connection	12.99	13.37	2.93%
1-1/2" Hose Connection	16.52	17.01	2.97%
2" Hose Connection	20.08	20.68	2.99%
2-1/2" Hose Connection	23.60	24.30	2.97%

WEST	Current Monthly Rate		Proposed Monthly Rate	% Increase
Customer Charges:				
5/8" or 5/8" x 3/4"	8.00		9.52	19.00%
1"	15.37		23.80	54.85%
1-1/2"	30.61		47.60	55.50%
2"	51.79		76.16	47.06%
3"	112.82		142.80	26.57%
4"	198.08		238.00	20.15%
6"	441.96		476.00	7.70%
Consumption Charge:		Rate per 100 CF		
1st 2,000 CF Per Month	2.9971		3.7125	23.87%
Next 8,000 CF Per Month	2.5475		3.1555	23.87%
Over 10,000 CF Per Month	2.3977		2.9012	21.00%
		Rate per 1000 Gals		
1st 14,960 Gals Per Month	4.0067		4.9632	23.87%
Next 59,840 Gals Per Month	3.4064		4.2186	23.84%
Over 74,800 Gals Per Month	3.2055		3.8786	21.00%
Private Fire Service:				
Priate Fire Hydrant	38.24		48.70	27.35%
2" Service Line	4.25		5.73	34.82%
4" Service Line	16.97		22.67	33.58%
6" Service Line	38.24		51.08	33.58%
1-1/4" Hose Connection	1.65		2.20	33.54%
1-1/2" Hose Connection	2.38		3.18	33.58%
2" Hose Connection	4.23		5.65	33.57%
2-1/2" Hose Connection	6.63		8.86	33.57%
Norlick	Monthly			
Flat Rate Service Per Custopmer	30.00		36.00	20.00%
Seneca	Monthly			
Residential Flat Rate	30.00		36.00	20.00%
Commercial Flat Rate	38.57		49.00	27.04%
Yard Hydrant	10.73		11.05	2.98%
Availability	5.73		0.00	-100.00%
Auburn Hills Condos				
Monthly Fee per Unit	39.99		39.99	0.00%

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE 13
SUMMARY OF REVENUES AT PRESENT, PROPOSED & COST OF SERVICE RATES

Customer Class	Pro Forma Current Rates	Percent	12 Months Ending 12/31/09 Adjusted Cost of Service Amount	Percent	Proposed Rates Amount	Percent	Percent Increase
Metered Revenue:							
Residential	11,040,080	77.0%	14,196,797	80.8%	13,483,018	76.7%	22.1%
Commercial	1,673,917	11.7%	1,753,252	10.0%	2,086,623	11.9%	24.7%
Industrial	439,097	3.1%	441,223	2.5%	536,230	3.1%	22.1%
Public	312,186	2.2%	337,877	1.9%	386,895	2.2%	23.9%
Utility	190,642	1.3%	207,934	1.2%	217,310	1.2%	14.0%
Total Metered	13,655,923	95.2%	16,937,083	96.4%	16,710,077	95.1%	22.4%
Private Fire Protection	509,167	3.6%	419,384	2.4%	651,060	3.7%	27.9%
Public Fire Protection	0	0.0%	0	0.0%	0	0.0%	0.0%
SIC	419,640	NA	NA	NA	0	NA	NA
Other Revenues	176,147	1.2%	215,550	1.2%	215,550	1.2%	NA
Total Revenues	14,760,877	100.0%	17,572,017	100.0%	17,576,686	100.0%	19.1%

Adjustment to Cost of Service Study
To Allocate Public Fire Protection Costs
To Metered Rate Classes

	Original Cost of Service	% For Metered	Adjustment	Adjusted for Public Fire
Residential	13,305,343	83.8%	1,067,764	14,373,107
Commercial	1,643,161	10.4%	131,865	1,775,026
Industrial	413,517	2.6%	33,185	446,702
Public	316,660	2.0%	25,412	342,073
Utility	194,877	1.2%	15,639	210,517
Private Fire	424,593		0	424,593
Public Fire	1,273,865		(1,273,865)	0
Total	17,572,017	100.0%		17,572,017

Adjustment to Cost of Service Study **WP13b**
To Subtract Other Revenues from Class Revenues

	Adjusted Cost of Service	% For Metered	Adjustment	Adjusted for Public Fire
Residential	$14,373,107	81.8%	($176,310)	$14,196,797
Commercial	1,775,026	10.1%	(21,774)	$1,753,252
Industrial	446,702	2.5%	(5,480)	$441,223
Public	342,073	1.9%	(4,196)	$337,877
Utility	210,517	1.2%	(2,582)	$207,934
Private Fire	424,593	2.4%	(5,208)	$419,384
Other Revenues	0	0.0%	215,550	215,550
Total	$17,572,017	100.0%	($0)	$17,572,017

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
NOTICE OF INTENT
For The Twelve Months Ended December 31, 2009

		ADJUSTED TEST YEAR 12/31/2009
EXPNESES ARE FOR TEST YEAR		
Purchased Water	602	277,743.00
Supervision & Eng. Labor	600-1	-
Supervision & Eng. Expenses	600-2	-
Operation Labor	601-1	-
Operation Expenses	601-2	14,689.00
Miscellaneous Labor	603-1	-
Miscellaneous Expenses	603-2	36,217.00
Rents	604	-
TOTAL SOURCE OF SUPPLY		328,649.00
Supervision & Eng. Labor	620-1	-
Supervision & Eng. Expenses	620-2	-
Pumping Labor	624-1	-
Pumping Expenses	624-2	16,253.00
TOTAL PUMPING		16,253.00
POWER PURCHASED FOR PUMPING	623	727,851.00
Supervision & Eng. Labor	640-1	#REF!
Supervision & Eng. Expenses	640-2	-
Operation Labor	642-1	360,125.00
Operation Expenses	642-2	100,006.00
Chemicals	641	219,435.00
Miscellaneous Labor	643-1	-
Miscellaneous Expenses	643-2	39,832.00
TOTAL WATER TREATMENT		#REF!

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AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
NOTICE OF INTENT
For The Twelve Months Ended December 31, 2009

Supervision & Eng. Labor	660-1	-		
Supervision & Eng. Expenses	660-2	-		
Storage Facilities Labor	661-1	-		
Storage Facilities Expenses	661-2	-		
Trans. & Dist. Lines Labor	662-1	447,424.00		
Trans. & Dist. Lines Expenses	662-2	900.00		
Meter Labor	663-1	-		
Meter Expenses	663-2	-		
Customer Installation Labor	664-1	-		
Customer Installation Expenses	664-2	-		
Miscellaneous Labor	665-1	-		
Miscellaneous Expenses	665-2	116,176.00		
Rents	666	99,998.00		
TOTAL TRANS. & DISTRIBUTION		664,498.00		
Supervision Labor	901-1	-		
Supervision Expenses	901-2	-		
Meter Reading Labor	902-1	-		
Meter Reading Expense	902-2	-		
Customer Records & Coll. Labor	903-1	335,074.00		
Customer Records & Coll. Expenses	903-2	596,750.00		
Uncollectible Accounts	904	96,206.47		39562.94
Misc. Customer Acct. Labor	905-1	-		
Misc. Customer Acct. Expenses (Incl Transp)	905-2	124,650.00		
Data Processing		-		
TOTAL CUSTOMER ACCOUNTING		1,152,680.47		
Admin & General Salaries	920-1	177,515.00		
Exp. of Employees in A/C 920	921-2	-		
Telephone	921-3	46,420.00		
Membership Fees	921-4	915.00		
Printing & Postage	921-5	8,205.00		
Utilities	921-6	75,960.00		
Misc. Supplies & Expenses	921-7	13,690.00		
Mgt. Supv. Fees & Expenses	923-2	-		
Legal Services	923-4	-		
Miscellaneous Services	923-5	22,044.00		
Property Insurance	924	20,048.00		
Liability Ins. Premiums	925-2	160,080.00		
Worker's Compesation	925-3	79,128.00		
Employee Welfare Expenses	926-2	3,177.00		
Employee Insurance Benefits	926-3	287,250.00		
Employee Pensions	926-4	483,579.00		
Employee Post Retirement Benefits	926-5	24,132.00		
Employee Thrift Plan	926-6	29,283.00		
Regulatory Commission Exp.	928	68,800.00	Rate Case Amortization	
Advertising	930-10	-		
Misc. General Expenses	930-20	1,041,384.00		
Rents	931	27,570.00		
TOTAL ADM. & GENERAL		2,569,178.00		
TOTAL OPERATIONS EXPENSE		#REF!		

4/18/2007

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
NOTICE OF INTENT
For The Twelve Months Ended December 31, 2009

Supervision & Eng. Labor	610-1	-	
Supervision & Eng. Expenses	610-2	-	
Structures & Improv. Labor	611-1	-	
Structures & Improv. Expenses	611-2	-	
Reservoirs Labor	612-1	-	
Reservoirs Expenses	612-2	-	
Lake, River & Other Intake Labor	613-1	-	
Lake, River & Other Intake Expenses	613-2	-	
Wells & Springs Labor	614-1	-	
Wells & Springs Expenses	614-2	-	
Galleries & Tunnels Labor	615-1	-	
Galleries & Tunnels Expenses	615-2	-	
Supply Mains Labor	616-1	-	
Supply Mains Expenses	616-2	-	
TOTAL SOURCE OF SUPPLY		-	
Supervision & Eng. Labor	630-1	-	
Supervision & Eng. Expenses	630-2	-	
Structures & Improv. Labor	631-1	-	
Structures & Improv. Expenses	631-2	-	
Pumping Equip. Labor	633-1	-	
Pumping Equip. Expenses	633-2	-	
TOTAL PUMPING		-	
Supervision & Eng. Labor	650-1	-	
Supervision & Eng. Expenses	650-2	-	
Structures & Improv. Labor	651-1	83,949.00	
Structures & Improv. Expenses	651-2	105,887.00	
Treatment Equipment Labor	652-1	-	
Treatment Equipment Expenses	652-2	28,049.00	
TOTAL WATER TREATMENT		217,885.00	
Supervision & Eng. Labor	670-1	-	
Supervision & Eng. Expenses	670-2	-	
Structures & Improv. Labor	671-1	-	
Structures & Improv. Expenses	671-2	-	
Dist. Resv. & Standpipe Labor	672-1	-	
Dist. Resv. & Standpipe Expenses	672-2	297,560.00	**Tank painting Amortization**
Trans. & Dist. Mains Labor	673-1	53,715.00	
Trans. & Dist. Mains Expenses	673-2	212,436.00	
Services Labor	675-1	6,085.00	
Services Expenses	675-2	-	
Meters Labor	676-1	-	
Meters Expenses	676-2	-	
Hydrants Labor	677-1	5,745.00	
Hydrants Expenses	677-2	6,323.00	
TOTAL TRANS. & DISTRIBUTION		583,864.00	
Supervision Labor	932-1	-	
Structures & Improvements	932-2	-	
Office Furn. & Fixtures	932-3	-	
Miscellaneous Property	932-4	-	
A & G Corporate Office	932-5	-	
TOTAL ADMIN. & GENERAL		-	

AQUA OHIO WATER COMPANY
LAKE ERIE DIVISION
NOTICE OF INTENT
For The Twelve Months Ended December 31, 2009

TOTAL MAINTENANCE EXPENSE		**801,749.00**	
TOTAL OPERATIONS AND MAINTENANCE		**#REF!**	
Property Tax	408-12	2,881,771.00	723702
Excise	408-13	825,503.89	
PUCO & OCC	408-14	20,948.00	
Payroll Taxes	408-15	169,053.00	
EPA License to Operate	408-17	35,349.00	
TOTAL TAXES (Other than Income)		3,932,624.89	
Provision for Depreciation	403	1,720,625.00	
Amortization of Merger Related Costs	406	-	
Federal Income Taxes	409	1,251,091.92	
TOTAL OPERATING EXPENSES		#REF!	

AQUA OHIO-EAST
UNMETERED FIRE REVENUS
APRIL 2008 - MARCH 2009

SJS090209

					TOTAL REVENUE	CUSTOMER BILL COUNT	Rate	REVENUE
BILLINGS:		AUTOMATIC SPRINKLERS	APR 08 -MAR 2009	4"	519.21	9.00	57.69	519.21
		AUTOMATIC SPRINKLERS	APR 08 -MAR 2009	4"	173.07	3.00	57.39	172.17
					692.28	12.00		691.38
		AUTOMATIC SPRINKLERS	APR 08 -MAR 2009	6"	7,986.86	101.43	78.74	7986.60
		AUTOMATIC SPRINKLERS	APR 08 -MAR 2009	6"	2,585.30	32.83	78.74	2585.03
					10,572.16	134.26		10571.63
		PRIVATE FIRE HYDRANT	APR 08 -MAR 2009		8,096.02	171.20	47.29	8096.05
		PRIVATE FIRE HYDRANT	APR 08 -MAR 2009		2,411.79	51.00	47.29	2411.79
					10,507.81	222.20		10507.84
		ADDITIONAL FLOOR SPACE	APR 08 -MAR 2009		0.00	244.00	1,000 SQUARE FEE OF ADDITIONAL FLOOR SPACE	0
	TOTAL	**UNMETERED FIRE REVENUE**	**APR 08 -MAR 2009**		21,772.25			21,770.85

AQUA OHIO-WEST
UNMETERED FIRE REVENUE
APRIL 2008 - MARCH 2009

SJS091009

Lake Erie West

September 11 2009

				General Ledger TOTAL REVENUE	CUSTOMER BILL COUNT	Rate	REVENUE
BILLINGS:							
	AUTOMATIC SPRINKLERS	APR 08 -MAR 2009	4"	$6,158.27	371	$16.97	6,295.87
	AUTOMATIC SPRINKLERS	APR 08 -MAR 2009	6"	$101,364.58	2,707	$38.24	103,515.68
	HOSE CONNECTIONS	APR 08 -MAR 2009	1 1/4"	$348.52	290	$ 1.65	478.50
	HOSE CONNECTIONS	APR 08 -MAR 2009	1 1/2"	$6,949.75	2,988	$2.38	7,111.44
	HOSE CONNECTIONS	APR 08 -MAR 2009	2"	$1,317.97	316	$4.23	1,336.68
	HOSE CONNECTIONS	APR 08 -MAR 2009	2 1/2"	$8,318.18	1,284	$6.63	8,512.92
	PRIVATE FIRE HYDRANT	APR 08 -MAR 2009		$352,529.05	9,418	$38.24	360,144.32
	UNMETERED FIRE REVENUE	**APR 08 -MAR 2009**		**$476,986.32**			487,395.41

AQUA OHIO WATER COMPANY
LAKE DIVISION

	No. Bills	Units	Consumption 1st Blk	2nd Blk	3rd Blk	Total	Revenue
Lake Erie East							
Residential	13,685	1,142	70,282	2,060	177	72,519	439,242
Commercial	1,610	135	8,999	4,321	12,230	25,550	109,529
Industrial	168	14	2,054	3,032	6,270	11,356	48,867
Public	246	22	2,213	3,291	7,600	13,104	54,672
Utiltiy	12	1	237	899	53,195	54,331	142,399
Total East	15,721	1,314	83,785	13,603	79,472	176,860	794,710
Auburn Hills							
Residential	36	3	0	0	0	0	177,076
Total Auburn Hills	36	3	0	0	0	0	177,076
Norlick							
Residential	1,308	109	0	0	0	0	39,240
Total Norlick	1,308	109	0	0	0	0	39,240
Seneca							
Residential	3,168	264	0	0	0	0	95,040
Res. Yard Hydrants	24	2	0	0	0	0	258
Commercial	36	3	0	0	0	0	1,389
Availability	3,180	265	0	0	0	0	18,221
1/2 Availability	0	0	0	0	0	0	0
Total Seneca	6,408	534	0	0	0	0	114,907
Lake Erie West							
Residential	338,918	28,247	2,309,430	164,513	28,432	2,502,375	10,271,003
Commercial	17,567	1,467	135,573	162,737	206,206	504,516	1,563,000
Industrial	1,117	96	12,870	29,227	100,383	142,480	390,230
Public	1,481	126	16,706	28,085	32,927	77,718	257,514
Utility	12	1	240	876	1,044	2,160	6,076
Total West	359,095	29,937	2,474,819	385,438	368,992	3,229,249	12,487,823
Other Utility:							
Painesville	0	0	11,720	0	0	11,720	12,306
Pine Crest	0	0	12,454	0	0	12,454	29,861
Lake County	0	0	0	0	0	0	0
Total Other Utility	0	0	24,174	0	0	24,174	42,167
Total Division							
Residential	360,319	30,032	2,379,712	166,573	28,609	2,574,894	11,040,080
Commercial	19,177	1,602	144,572	167,058	218,436	530,066	1,673,917
Industrial	1,285	110	14,924	32,259	106,653	153,836	439,097
Public	1,727	148	18,919	31,376	40,527	90,822	312,186
Utility	24	2	24,651	1,775	54,239	80,665	190,642
Total Division	382,532	31,894	2,582,778	399,041	448,464	3,430,283	13,655,923

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION
TABLE
BILLING ANALYSIS
For The Twelve Months Ended December 31, 2009
AT CURRENT RATES

WEST

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	329,681	27,474	8.00	2,637,448
1"	4,636	387	15.37	71,255
1-1/2"	4,139	345	30.61	126,695
2"	434	37	51.79	22,477
3"	15	2	112.82	1,692
4"	13	2	198.08	2,575
Subtotal Customer Charges	338,918	28,247		2,862,142
1st Blk (CCF)		2,309,430	2.9971	6,921,593
2nd Blk		164,513	2.5475	419,097
3rd Blk		28,432	2.3977	68,171
Total Consumption Charages		2,502,375		7,408,861
Total Residential				10,271,003
Commercial:				
5/8"	11,577	965	8.00	92,616
1"	3,457	289	15.37	53,134
1-1/2"	1,588	133	30.61	48,609
2"	884	74	51.79	45,782
3"	59	5	112.82	6,656
6"	2	1	441.96	884
Subtotal Commercial	17,567	1,467		247,681
1st Blk (CCF)		135,573	2.9971	406,326
2nd Blk		162,737	2.5475	414,573
3rd Blk		206,206	2.3977	494,420
Total Consumption Charages		504,516		1,315,318
Total Commercial				1,563,000

Industrial:				
5/8"	341	29	8.00	2,728
1"	278	24	15.37	4,273
1-1/2"	232	20	30.61	7,102
2"	206	18	51.79	10,669
3"	36	3	112.82	4,062
4"	12	1	198.08	2,377
6"	12	1	441.96	5,304
Subtotal Industrial	1,117	96		36,513
1st Blk (CCF)		12,870	2.9971	38,573
2nd Blk		29,227	2.5475	74,456
3rd Blk		100,383	2.3977	240,688
Total Consumption Charages		142,480		353,717
Total Industrial				390,230
Public:				
5/8"	309	26	8.00	2,472
1"	356	30	15.37	5,472
1-1/2"	278	24	30.61	8,510
2"	476	40	51.79	24,652
3"	24	2	112.82	2,708
4"	15	2	198.08	2,971
6"	23	2	441.96	10,165
Subtotal Public	1,481	126		56,949
1st Blk (CCF)		16,706	2.9971	50,070
2nd Blk		28,085	2.5475	71,547
3rd Blk		32,927	2.3977	78,949
Total Consumption Charages		77,718		200,565
Total Public				257,514
Sale for Resale:				
2"	12	1	51.79	621
3"	0	0	112.82	0
4"	0	0	0.00	0
6"	0	0	0.00	0
Subtotal Sale for Resale	12	1		621
1st Blk (CCF)		240	2.9971	719
2nd Blk		876	2.5475	2,232
3rd Blk		1,044	2.3977	2,503
Total Consumption Charages		2,160		5,454
Total Sales for Resale				6,076

Location		Current Rate	Cubic Ft	Current Revenue	Proposed Rate	Proposed Revenue	
Painesville (52 W 34)		$1.0500	11720	12306	$ 1.0500	12,306	
No Meter Chg							
Pine Crest (52 W 35) Aqua lowest Vol rate		$2.3977	12454	29861	2.4652	30,702	
Lake County (52 W 31) Contract Rate $ 1.21		$1.2100	$ -	0	$ 1.2100	0	
			24,174	42,167			0
Total West	359,095	29,937		12,529,990			

AQUA OHIO WATER COMPANY - LAKE ERIE DIVISION

TABLE

EAST

BILLING ANALYSIS **(Includes Senneca, Norlick & Auburn Hills Condos**

For The Twelve Months Ended December 31, 2009

AT CURRENT RATES

Tariff - Monthly	Bills	Units	Meter Rate	Meter Revenue
Residential:				
5/8"	13,547	1,129	9.25	125,310
1"	97	9	17.78	1,725
1-1/2"	24	2	35.40	850
2"	5	1	59.88	299
3"	0	0	130.44	0
4"	12	1	229.03	2,748
Subtotal Residential	13,685	1,142		130,932
1st Blk (CCF)		70,282	4.2627	299,591
2nd Blk		2,060	4.0127	8,266
3rd Blk		177	2.5607	453
Total Consumption Charages		72,519		308,310
Total Residential				439,242
Commercial:				
5/8"	1,175	98	9.25	10,869
1"	295	25	17.78	5,245
1-1/2"	107	9	35.40	3,788
2"	24	2	59.88	1,437
3"	9	1	130.44	1,174
4"	0	0	229.03	0
Subtotal Commercial	1,610	135		22,513
1st Blk (CCF)		8,999	4.2627	38,360
2nd Blk		4,321	4.0127	17,339
3rd Blk		12,230	2.5607	31,317
Total Consumption Charages		25,550		87,016
Total Commercial				109,529

Industrial:					
5/8"	36	3	9.25	333	
1"	48	4	17.78	853	
1-1/2"	24	2	35.40	850	
2"	36	3	59.88	2,156	
3"	12	1	130.44	1,565	
4"	0	0	229.03	0	
6"	12	1	511.02	6,132	
Subtotal Industrial	168	14		11,889	173461
1st Blk (CCF)		2,054	4.2627	8,756	
2nd Blk		3,032	4.0127	12,167	
3rd Blk		6,270	2.5607	16,056	
Total Consumption Charages		11,356		36,978	
Total Industrial				48,867	
Public:					
5/8"	108	9	9.25	999	
1"	37	4	17.78	658	
1-1/2"	12	1	35.40	425	
2"	48	4	59.88	2,874	
3"	18	2	130.44	2,348	
4"	23	2	229.03	5,268	
6"	0	0	511.02	0	
Subtotal Public	246	22		12,572	
1st Blk (CCF)		2,213	4.2627	9,433	
2nd Blk		3,291	4.0127	13,206	
3rd Blk		7,600	2.5607	19,461	
Total Consumption Charages		13,104		42,100	
Total Public				54,672	
Sale for Resale:					
2"	0	0	59.88	0	
3"	12	1	130.44	1,565	
4"	0	0	229.03	0	
Subtotal Sale for Resale	12	1		1,565	
1st Blk (CCF)		237	4.2627	1,010	
2nd Blk		899	4.0127	3,607	
3rd Blk		53,195	2.5607	136,216	
Total Consumption Charages		54,331		140,834	
Total Sales for Resale				142,399	

Seneca, Norlick, & Auburn Hills Condos

Seneca					
Residential 5/8 "					
Seneca	3,168	264	30.00	95,040	
Avail Seneca	3,180	265	5.73	18,221	
Hydr Seneca	24	2	10.73	258	
1/2 Avail Seneca	0	0	2.86	0	1/2
	6,372	531		113,519	
Commercial 5/8 "	36	3	38.57	1,389	
Total Seneca	6,408	534		114,907	
Norlick Residential	1,308	109	30.00	39,240	
Auburn Hills Condo's *					
Auburn Hills Woods	12	1	6198.45	74,381	
Auburn Lakes	12	1	6638.34	79,660	
Auburn Crossing	12	1	1919.52	23,034	
Total Auburn Hills Condo's	36	3		177,076	
* $ 39.99 per Unit per Month					
Total Auburn Hills Condo's				177,076	
Total Flat Rate Customers	7,752	646		331,223	
					Total
Total East	23,473	1,960		1,125,933	

Tariff Details

EAST		Effective ########
Customers **Charges for:**		
5/8" (3/4)	9.25	
1"	17.78	
1-1/2"	35.40	
2"	59.88	
3"	130.44	
4"	229.03	
6"	511.02	
Volumetric		
1st Blk (CCF)	2,000	4.26270
2nd Blk	8,000	4.01270
3rd Blk	Over 10,0	2.5607
1st Blk (Gal)	14,960	0.56991
2nd Blk	59,840	0.53649
3rd Blk	over 74,8	0.34233

WEST & SHEPARD HILLS		Effective 5/15/2008	
Customers **Charges for:**			
5/8" (3/4)	8.00		
1"	15.37		
1-1/2"	30.61		
2"	51.79		
3"	112.82		
4"	198.08		
6"	441.96		
Volumetric			
1st Blk (CCF)	2,000	0.29971	
2nd Blk	8,000	0.25475	
3rd Blk	Over 10,0	0.23977	0.23977
1st Blk (Gal)	14,960	0.40067	
2nd Blk	59,840	0.34064	
3rd Blk	ver 74,80	0.32055	

NORLICK & SENECA (Unmetered)	Effective 4/30/2009
RESIDENTIAL	30.00
COMMERCIAL	38.57
YARD HYDRANTS	10.73
AVAILABILITY	5.73

Per Sheets

East	794726
Senaca/ Norlick	331223
Total	1125949

Auburn Hills Condos	Monthly Charge	# of Units	Total Mthly Chg	Annual Charge
Auburn Hills Woods	39.99	155	6198.45	74381.40
Auburn Lakes	39.99	166	6638.34	79660.08
Auburn Crossing	39.99	48	1919.52	23034.24

Per Staff no additional units will be considered for the rate case (built out)

Senneca,Norlick & Sheppard Hill

Senneca				
Residential 5/8 "				
Senneca	1,092	91	61.33	66,972
Avail Senecca	1,209	101	17.18	20,771
Hydr Senneca	12	1	21.94	263
Avail Senecca	12	1	8.59	103
	2,325	194		88,109
Commercial 5/8	12	1	78.85	946
Total Senneca	2,337	195		89,056
Norlick	666	56	39.83	26,527
Sheppard Hill				
Residential Nor	3,518	294	5.63	19,806
Residential M	60	5	28.15	1,689
Commercial 1	12	1	14.07	169
Total Sheppard:	3,590	300		21,664
1st Blk Reside	22,819		0.0000	0
1st Blk Commer	145		0.0000	0
2nd Blk Reside	180		#REF!	#REF!
3rd Blk	0		#REF!	#REF!
Total Consumpt:	23,144			#REF!
Sheppard Hill				#REF!
Total	6,593	551		#REF!