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Steven B. Hines

FILE

OCC EXHIBIT NO. _____

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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In the Matter of the Application of Aqua)
Ohio, Inc. for Authority to Increase its)
Rates and Charges in its Lake Erie) Case No. 09-1044-WW-AIR
Division.)

**DIRECT TESTIMONY
OF
STEVEN B. HINES**

**On Behalf of
The Office of the Ohio Consumers' Counsel
10 West Broad Street, Suite 1800
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June 21, 2010

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I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME, ADDRESS AND POSITION.

A1. My name is Steven B. Hines. My business address is 10 West Broad Street, Suite 1800, Columbus, Ohio 43215-3485. I am employed by the Office of the Ohio Consumers' Counsel ("OCC" or "Consumers' Counsel") as a Principal Regulatory Analyst.

Q2. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A2. I earned a Master of Business Administration degree from Ashland University in 2000. I also earned a Master of Arts degree from The Ohio State University in 1981 and a Bachelor of Fine Arts degree from Ohio University in 1978.

Q3. PLEASE SUMMARIZE YOUR WORK EXPERIENCE.

A3. I joined the OCC in April 1984 as an Investigator I. During the course of my employment at OCC, I have also held the positions of Investigator II, Utility Rate Analyst III, Utility Rate Analyst Supervisor, Regulatory Analyst, Senior Regulatory Analyst and Principal Regulatory Analyst. My current duties as a Principal Regulatory Analyst include research, investigation and analysis of utility applications for increases in rates through base rates and riders and gas cost recovery filings. I also participate in special projects and investigations, provide training on technical issues when necessary and act as the Water Industry Team Leader for the OCC.

Q4. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE THIS COMMISSION?

A4. Yes. I have submitted testimony before the Public Utilities Commission of Ohio ("PUCO" or "Commission") in the cases listed in Attachment SBH-A.

Q5. WHAT DOCUMENTS HAVE YOU REVIEWED IN THE PREPARATION OF YOUR TESTIMONY?

A5. From the current case I have reviewed the Aqua Ohio, Inc. ("Aqua Ohio") Application for its Lake Erie Division (or "the Company"), Standard Filing Requirements and associated workpapers, Company testimony, the PUCO Staff Report of Investigation and associated workpapers and Company responses to OCC discovery. I have also reviewed documents and opinions and orders from other proceedings.

II. PURPOSE OF TESTIMONY

Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A6. My testimony will support certain OCC objections to the Staff Report, address the issues raised by those objections as they relate to the determination of operating income and rate base and present quantification of those issues. Specifically, I will address OCC's objections to the Staff Report related to the following areas: Unclaimed Funds, certain capital costs related to Customer Information System, Other Miscellaneous Revenues, Uncollectible Expense, Shareholder Services Expense, Rate Case Expense, Executive Risk Insurance Premium, Labor Allocation, Incentive Compensation, Miscellaneous

1 Service Company Expenses, Miscellaneous Water Treatment Expense and the allocation
2 of Employee Insurance Expense, Post Retirement Expense and Operating Contract
3 Expense.
4

5 **III. UNCLAIMED FUNDS**
6

7 ***Q7. DID THE COMMISSION STAFF INCLUDE UNCLAIMED FUNDS AS AN***
8 ***OFFSET TO RATE BASE ON SCHEDULE B-6, OTHER RATE BASE ITEMS?***

9 ***A7.*** No. The Staff did not reduce rate base by the balance of unclaimed funds at date certain.
10

11 ***Q8. WHAT DO YOU PROPOSE WITH REGARD TO THE UNCLAIMED FUNDS***
12 ***BALANCE?***

13 ***A8.*** I propose that the unclaimed funds balance of \$1,053 be used to reduce rate base. This
14 adjustment should have been included on Schedule B-6, Other Rate Base Items of the
15 Staff Report.
16

17 ***Q9. WHY ARE YOU PROPOSING SUCH AN ADJUSTMENT?***

18 ***A9.*** Unclaimed funds represent a non-investor supplied source of funds available for use by
19 the Company that should be deducted from rate base.

Q10. HOW DID YOU ARRIVE AT YOUR ADJUSTMENT FOR UNCLAIMED FUNDS?

A10. The Company responded through discovery that Aqua Lake Erie Division did have an unclaimed fund balance at date certain (see Attachment SBH-B) and that the balance of unclaimed funds at March 31, 2009 was \$1,053 (see Attachment SBH-C). This adjustment is set forth on my Exhibit SBH-1.

IV. CUSTOMER INFORMATION SYSTEM DEFECT / ISSUE TRACKING

Q11. DID THE COMPANY INCLUDE ANY COSTS IN RATE BASE RELATED TO THE MODIFICATIONS TO THE CUSTOMER INFORMATION SYSTEM THAT WERE IMPLEMENTED IN MAY AND JUNE OF 2007?

A11. Yes. On May 1, 2007, Aqua America, Inc., the parent of Aqua Ohio, Inc., completed its centralization of customer calls to the call center in Cary, North Carolina.¹ On May 5, 2007, Aqua Ohio implemented a new billing system² more than a year before the date certain of March 31, 2009 in this case. According to Company workpapers filed with the Application,³ as of the date certain, there were costs for several Customer Information System ("CIS") modifications and enhancements included in Account 303, Miscellaneous Intangible Plant - Service Center, that had been added to the plant balance since the last Aqua Lake Erie Division rate case but before the date certain in this case.

¹ Staff Report of Investigation, Case No. 07-564-WW-AIR filed November 16, 2007, p. 72.

² Id.

³ Company workpapers WPB-2.3q, WPB-2.3r and WPB-2.3s filed on December 11, 2009 in Case No. 09-1044-WW-AIR.

1 ***Q12. DID THE STAFF REFLECT AN EXCLUSION FROM RATE BASE OF ANY OF***
2 ***THE CAPITAL COSTS RELATED TO CUSTOMER INFORMATION SYSTEM***
3 ***MODIFICATIONS AND ENHANCEMENTS?***

4 ***A12.*** Yes. The Staff reflected an exclusion of approximately \$335,555 at the state level⁴
5 related to CIS Modifications and Enhancements and used an allocation factor of 33.54%⁵
6 to arrive at an adjustment of approximately \$112,545 for the Lake Erie Division. The
7 Staff reflected a specific exclusion of costs related to Project No. 23090012962 in
8 Account 303, Miscellaneous Intangible Plant - Service Center. The PUCO Staff states in
9 the report that these costs were excluded because they were related "to the billing and
10 billing backlog problems associated with Aqua Ohio Case No. 08-1125-GA-UNC."⁶
11

12 ***Q13. DO YOU AGREE WITH THE PUCO STAFF ADJUSTMENT IN THIS REGARD?***

13 ***A13.*** Yes. However, the PUCO Staff should have made an additional adjustment to exclude
14 the costs related to CIS Defect/Issue Tracking. As of the date certain, there were three
15 amounts under Project No. 23090013029 totaling \$16,434 at the state level (see
16 Attachment SBH-D). Applying the Company's requested allocation factor of 33.54% to
17 the total Aqua Ohio dollar amount results in a Lake Erie Division share of \$5,512. I
18 propose that this amount be excluded because it also is a result of the billing and billing
19 backlog problems which were the subject of Aqua Ohio Case No. 08-1125-GA-UNC. Of

⁴ Staff Report of Investigation at 59.

⁵ Staff Report of Investigation at 52.

⁶ Staff Report of Investigation at 4.

1 the total \$16,434 at the state level that I recommend excluding, \$11,011 was booked in
2 2008 and the remainder was booked in 2009 before the date certain.⁷

3
4 ***Q14. WHY SHOULD THIS AMOUNT BE EXCLUDED FROM CONSIDERATION IN***
5 ***THIS CASE?***

6 ***A14.*** The \$16,434 pertains to CIS Defect/Issue Tracking and should be excluded because these
7 expenses are a direct result of the billing and billing backlog problems that have been the
8 subject of another Aqua Ohio proceeding, Case No. 08-1125-WW-UNC. According to
9 the record in that case,⁸ the billing and billing backlog problems were not resolved by
10 March 31, 2009 -- the date certain in this rate case. In Case No. 08-1125-WW-UNC, the
11 Company agreed to have all of the billing and billing backlog issues resolved by October
12 15, 2008, which was six months prior to the date certain.⁹ Hence, customers should not
13 have to pay for this item through the rates requested in this case as this exclusion is
14 consistent with the Commission decisions in Case No. 08-1125-WW-UNC and PUCO
15 Staff position taken on CIS Modifications and Enhancements in this case. My
16 recommended adjustment is shown on Exhibit SBH-2.

⁷ Company Workpaper WPB-2.3q filed on December 11, 2009.

⁸ *In the Matter of the Settlement Agreement Between the Staff of the Public Utilities Commission of Ohio, the Office of the Ohio Consumers' Counsel, and Aqua Ohio, Inc. Relating to Compliance with Customer Service Terms and Conditions Outlined in the Stipulation and Recommendation in Case No. 07-564-WW-AIR and the Standards for Waterworks Companies and Sewage Disposal System Companies*, Finding and Order, Case No. 08-1125-WW-UNC filed May 26, 2010, ("Aqua Compliance Case") at 4. (And possibly the Affidavit filed by Lou Kreider on March 31, 2009 showing results for the Lake Erie Division).

⁹ Aqua Compliance Case 08-1125-WW-UNC, Opinion and Order filed August 19, 2009 at 3.

1 **Q15. ARE YOU MAKING AN ADJUSTMENT TO PROPERTY TAX THAT IS RELATED**
2 **TO YOUR ADJUSTMENT TO ACCOUNT 303, MISCELLANEOUS INTANGIBLE**
3 **PLANT – SERVICE CENTER?**

4 **A15.** Yes. My adjustment reduces Property Tax Expense by \$201. This adjustment is set forth
5 on Exhibit SBH-3.

6
7 **Q16. ARE YOU MAKING AN ADJUSTMENT TO DEPRECIATION EXPENSE THAT IS**
8 **RELATED TO YOUR ADJUSTMENT TO ACCOUNT 303, MISCELLANEOUS**
9 **INTANGIBLE PLANT – SERVICE CENTER?**

10 **A16.** Yes. My adjustment reduces Depreciation Expense by \$560. Since there was no
11 depreciation accrual rate for Service Center Intangible Plant Account No. 303,¹⁰ I divided
12 the jurisdictional depreciation expense of \$206,161 by the jurisdictional plant in service
13 of \$2,029,769 to arrive at 10.16% which I then applied to the \$5,512 amount that I
14 recommend being excluded from rate base. This adjustment is shown on Exhibit SBH-4.
15 I have also made an adjustment of \$460 to the Depreciation Reserve which is
16 incorporated into my Exhibit SBH-30.

17
18 **V. OTHER MISCELLANEOUS REVENUE**
19

20 **Q17. DOES THE PUCO STAFF IDENTIFY AN ADJUSTMENT TO INCLUDE OTHER**
21 **MISCELLANEOUS REVENUE?**

¹⁰ Staff Report Schedule B-3.2, page 2 of 3, pg. 71, in Case No. 09-1044-WW-AIR filed May 21, 2010.

1 **A17.** Yes. There is an adjustment for Other Miscellaneous Revenue which is a part of the total
2 adjustment to Other Operating Revenue found on Schedule C-3.3 of the Staff Report.

3 The Other Miscellaneous Revenue adjustment of \$94,528 in the Staff Report is intended
4 to include Reconnection Fee Revenue, Bad Check Fee Revenue, Activation Fee Revenue,
5 Bulk Water Revenue, Lab Fee Revenue, Merchandising & Hydrant Repair Revenue and
6 Water Read Revenue in the test year.¹¹ (see Attachment SBH-E)

7
8 **Q18. DO YOU AGREE WITH THE ADJUSTMENT THE STAFF HAS MADE IN THIS**
9 **REGARD?**

10 **A18.** I support the adjustments made by the Staff to Other Miscellaneous Revenue. However,
11 the PUCO Staff did not include the full adjustment. An additional \$552 in
12 Merchandising & Hydrant Repair Revenue for merchandising and jobbing and an
13 additional \$808 in Water Read Revenue for waste water billing should have been
14 included in the Staff Report.¹² (see Attachment SBH-F). The PUCO Staff also did not
15 make an adjustment to recognize a portion of the \$20,118 gain from the disposition of
16 vehicle and backhoe equipment.¹³ Such an adjustment by the Staff would have saved
17 Aqua Lake Erie Division customers additional money by further reducing the rates
18 charged as a result of this case. (see Attachment SBH-F).

19

¹¹ Staff Workpaper WPC-3.3a.

¹² Company response to OCC Interrogatory No. 32(b).

¹³ Company response to OCC Interrogatory No. 32(a).

**Q19. WHY SHOULD AN ADJUSTMENT BE MADE TO OTHER MISCELLANEOUS
REVENUE TO ACCOUNT FOR A GAIN ON THE DISPOSITION OF VEHICLE
AND BACKHOE EQUIPMENT?**

A19. In response to an OCC Interrogatory (see Attachment SBH-F)¹⁴, the Company stated there was a \$20,118 gain from the disposition of vehicle and backhoe equipment that was dedicated entirely to the operations of the Lake Erie Division. Through discovery, the Company stated that it did use utility property and equipment to generate such revenue. (see Attachment SBH-G)¹⁵ However, the Company did not supplement an interrogatory that requested the account and dollar amount in the Application of the plant and/or equipment used to generate such revenue. (see Attachment SBH-H)¹⁶ Vehicles and backhoe equipment are typically used in the Company's day-to-day work out in the field. In the Company's Application, several additions and retirements were made in Account 392-1, Transportation Equipment and there were also some additions and retirements made to Account 396, Power Operated Equipment. The Company's workpapers filed with its Application show that trucks and automobiles were either additions to, or retirements from, Account 392-1.¹⁷ These Application workpapers also show that a track hoe for water treatment plant sludge was added and a trencher was retired from Account 396. Hence, ratepayers no doubt have paid depreciation, maintenance, and carrying charges and a return on the undepreciated amount of the asset up until the time it is removed from rate base. Also, ratepayers have borne all of the ordinary burdens of taxes

¹⁴ Company response to OCC Interrogatory No.32(a).

¹⁵ Company response to OCC Interrogatory No.33.

¹⁶ Company response to OCC Interrogatory No.34.

¹⁷ Company workpapers WPB-2.3k, WPB-2.3n and WPB-2.3o.

1 and insurance, operations and maintenance, and depreciation and return on investment
2 during the time the property was in use by the utility.

3
4 ***Q20. WHAT ADJUSTMENTS ARE YOU RECOMMENDING TO OTHER***
5 ***MISCELLANEOUS REVENUE?***

6 ***A20.*** I recommend that two adjustments be made. First I recommend that the full actual
7 amount of revenue for merchandising and jobbing and waste water billing be reflected in
8 the test year. My recommended adjustment is \$1,360 as shown on my Exhibit SBH-5.
9 Second, I recommend that the gain on the disposition of the vehicles and backhoe be
10 shared between the Company's customers and shareholders. I propose that customers
11 receive 90% of the gain and shareholders receive 10%. I recommend allocating a 10%
12 portion of the gain to shareholders as an incentive to management to maximize the
13 proceeds from such sales. Allocating all of the proceeds to shareholders might create a
14 perverse incentive that would encourage utilities to engage in speculative or inappropriate
15 purchases and sales. My recommended adjustment of \$18,106 is also shown on Exhibit
16 SBH-5.

17
18 ***Q21. DID THE COMPANY INCLUDE REVENUES FROM AVAILABILITY FOR USE***
19 ***("AFU") CHARGES IN ITS APPLICATION?***

20 ***A21.*** No. On Page 1 of 8 of Schedule C-2.1 in its Application, the Company did not include a
21 line item for Account 460-7, Unmetered Revenue – Availability Lot¹⁸, to reflect AFU
22 revenues generated from customers in the Seneca service territory. Thus, there was no

¹⁸ Supplemental Filing Information Item (C) 31, Chart of Accounts Listing at 30.

1 revenue from AFU charges in the Company's determination of total operating revenues
2 on Schedule C-2.1 of its Application.

3
4 ***Q22. DID THE STAFF REPORT REFLECT AFU REVENUES IN ITS CALCULATION***
5 ***OF TOTAL OPERATING REVENUES ON SCHEDULE C-2?***

6 ***A22.*** No. Staff did not reflect AFU revenues from the Company's Seneca customers in its
7 calculation of total operating revenues.

8
9 ***Q23. SHOULD THE STAFF REPORT HAVE INCLUDED REVENUE FROM THE AFU***
10 ***CHARGE IN ITS CALCULATION OF TOTAL OPERATING REVENUES?***

11 ***A23.*** Yes. On page 26 of the Staff Report, under the section on Unmetered Service, the Staff
12 states that "In recommending deletion of the charge, the Applicant did not provide an
13 analysis supporting its recommendation, nor did the Application provide an explanation
14 of where the AFU source of revenue would be recovered. Staff finds that without
15 adequate information, the AFU charge should not be eliminated until the Applicant can
16 justify it being removed." Given this statement, the Staff Report should have also
17 reflected such revenue from AFU charges on its Schedule C-2.

18
19 ***Q24. HOW MUCH AFU CHARGE REVENUE IS AT ISSUE?***

20 ***A24.*** After reviewing the revised Cost of Service Study ("COSS") that was filed on May 26,
21 2010 in this case, I have determined that \$18,221 in revenue was not recognized in the
22 Company's determination of total operating revenues. If one compares Table 8,
23 Summary - Current Rate Pro Forma, to Table 9, Summary - Proposed, in the May 26,

1 2010 COSS, one will see that the Company reflects Seneca Availability revenue of
2 \$18,221 on Table 8 but does not reflect any such revenue on Table 9. Hence, the
3 Company has removed \$18,221 from its proposed revenue in the Seneca service territory.
4

5 ***Q25. WHAT IS YOUR RECOMMENDATION IN THIS REGARD?***

6 ***A25.*** This revenue should be included because it relates to services currently provided under
7 the tariff applicable to Aqua Lake Erie's customers located in the Lake Seneca
8 subdivision.¹⁹ I recommend that total operating revenue be revised to reflect \$18,221 in
9 revenues from the AFU charge that the Staff Report recommends not be eliminated. This
10 adjustment is also shown on my Exhibit SBH-5.
11

12 **VI. LABOR EXPENSE ADJUSTMENT**
13

14 ***Q26. WHAT IS THE CALCULATION USED IN THE STAFF REPORT TO DETERMINE***
15 ***NON-UNION WAGES AS A PART OF ITS TOTAL ANNUALIZED LAKE ERIE***
16 ***DIVISION LABOR EXPENSE ON SCHEDULE C-3.4a?***

17 ***A26.*** The Company calculated total non-union wages for four employees using a 93.99%
18 allocation factor and the Staff Report reflects the same calculation. This allocation factor
19 is based upon Aqua LED hours worked of 1,872 for each of these four employees divided
20 by 1,992 hours. (see Attachment SBH-I)
21

¹⁹ Aqua Lake Erie Application Schedule E-2c, page 1 of 2 filed December 11, 2009.

1 ***Q27. DO YOU AGREE WITH THE METHOD UPON WHICH THIS ALLOCATION***
2 ***FACTOR WAS DETERMINED?***

3 **A27.** No. The 1,992 hours proposed by the Staff and Company includes 120 hours worked
4 outside of the Lake Erie Division. (see Attachment SBH-J) As such, the use of 1,992
5 hours in the calculation of an allocation factor to determine test year labor expense for
6 these four employees is inappropriate. I recommend that the total Aqua Lake Erie
7 Division hours worked for each employee of 1,872 be divided by 2,080 hours, the total
8 hours worked by each of the four employees during the test year. Performing such a
9 calculation would result in an allocation factor of 90%. Actual Aqua Lake Erie Division
10 hours worked by these non-union employees during the test year of 1,872 as opposed to
11 the 1,992 hours proposed by both the Staff and Company should be used to determine
12 their test year wages.

13
14 ***Q28. WHAT ADJUSTMENT DO YOU PROPOSE IN THIS REGARD?***

15 **A28.** I propose that non-union wages be reduced by \$12,401 to reflect the appropriate
16 allocation of hours worked during the test year for these four employees. My adjustment
17 is set forth on Exhibit SBH-6.

18
19 ***Q29. ARE YOU PROPOSING ANY OTHER ADJUSTMENTS TO LABOR EXPENSE ON***
20 ***STAFF SCHEDULE C-3.4?***

21 **A29.** Yes. The Company stated in its response to OCC Interrogatory No. 99 that it had hired
22 just one part-time summer employee during the test year (see Attachment SBH-K).
23 However, both the Staff and Company included the labor expense for two part-time

1 summer employees in their respective calculation of annualized test year labor expense.

2 As such, I propose excluding the labor expense for one of the two summer help positions.

3 Hence, I propose excluding \$3,700 from total union labor expense to reflect the

4 elimination of one of the part-time summer employees. My adjustment is set forth on

5 Exhibit SBH-7.

6
7 ***Q30. DO YOU AGREE WITH THE REMOVAL OF INCENTIVE EXPENSE FROM THE***
8 ***COMPANY'S LABOR ADJUSTMENT THAT WAS MADE IN THE STAFF***
9 ***REPORT?***

10 ***A30.*** Yes. I agree with the removal of \$263,416 related to annual incentive awards to the
11 Company's employees that was presented in the Staff Report. The PUCO Staff identifies
12 that \$175,358 for Stock Options should be removed from the test year, \$17,378 that
13 should be removed for Dividend Equivalents, \$15,088 that should be removed for
14 annualized incentive compensation for non-union employees and \$55,592 that should be
15 removed for annualized Service Center incentive compensation. However, I would
16 expand on the reasoning identified in the Staff Report for this exclusion. The PUCO
17 Staff reasoned that ratepayers should not pay for the annual incentive awards during the
18 present recession.²⁰ It is my opinion that these expenses should also be excluded because
19 100% of these incentives relate to the financial goals of the Company hence benefiting
20 shareholders and not the Company's customers. According to the 2009 Annual Cash
21 Incentive Compensation Plan under the Management Incentive Program (see Attachment
22 SBH- L) although there is a component factored into the plan to recognize individual

²⁰ Staff Report at 9.

1 goals, the award of any bonus is based upon Aqua America, Inc. meeting at least 75% of
2 its target net income or earnings before interest, taxes and depreciation (EBITD).

3 Awards under the second part of the Annual Cash Incentive Compensation Plan, or
4 Chairman's Award Program, are based upon this same criteria. Awards under the Aqua
5 America, Inc. 2004 Equity Compensation Plan (see Attachment SBH-M) are in the form
6 of restricted stock grants and dividend equivalents, the amount of which clearly are based
7 upon the financial performance of Aqua America, Inc. as each share of common stock, or
8 dividend equivalent, awarded is tied to Aqua America's performance in the financial
9 market . Staff did remove 100% of the incentives but they had a different rationale for
10 doing so.

11
12 ***Q31. WOULD YOU PLEASE SUMMARIZE YOUR TOTAL ADJUSTMENT TO LABOR***
13 ***EXPENSE?***

14 ***A31.*** Yes. I am proposing a total adjustment to reduce Labor Expense by \$14,336. My total
15 adjustment is a result of re-allocating the hours worked by four non-union employees and
16 removal of one summer help employee from the test year. My adjustments remove
17 \$12,401 for four Aqua Lake Erie Division non-union employees, \$3,700 for one summer
18 help position and \$454 to reflect 12.26% related to union employee overtime labor.²¹ All
19 of my labor adjustments are shown on Exhibit SBH-8.

20
21 ***Q32. ARE THERE ANY OTHER ADJUSTMENTS THAT MUST BE CONSIDERED***
22 ***ALONG WITH THE LABOR ADJUSTMENTS YOU RECOMMEND ABOVE?***

²¹ From Staff workpaper Schedule 3.4a.

1 **A32.** Yes. There must be an adjustment to Federal Insurance Contributions Act (FICA) tax
2 associated with the labor dollars that I recommend be excluded. Based upon the
3 calculation on Staff Report Schedule C-3.20c, I recommend a reduction to FICA tax of
4 \$169. This adjustment is shown on my Exhibit SBH-9.

5
6 **VII. SHAREHOLDER SERVICES EXPENSE**

7
8 ***Q33. DID THE COMPANY INCLUDE IN ITS APPLICATION ANY SERVICE COMPANY***
9 ***EXPENSES RELATED TO SHAREHOLDER SERVICES?***

10 **A33.** Yes. The Company included expenses related to "Shareholder Services" from the
11 Service Company as indicated by responses to OCC Discovery. The response to OCC
12 Request to Produce No. 44 sets forth the billable allocation to Aqua Ohio (see
13 Attachment SBH – N). This response indicates that there is \$14,702 in Shareholder
14 Services Expenses allocated to Ohio. The Aqua Lake Erie Division is allocated
15 approximately \$5,088 of these costs (\$14,702 multiplied by 34.61%). In addition, the
16 response to OCC Request to Produce No. 45 sets forth the sundry expenses allocated to
17 Aqua Ohio that are related to Shareholder Services or investor relations (see Attachment
18 SBH – O). This response shows that there is approximately \$22,056 in sundry expenses
19 allocated to Aqua Lake Erie Division that are related to shareholder or investor-related
20 activities and not necessary for the Company to provide service to its customers.

1 **Q34. IS THE SHAREHOLDER SERVICES FUNCTION DESCRIBED IN THE**
2 **SERVICE COMPANY AGREEMENT BETWEEN AQUA SERVICES, INC. AND**
3 **AQUA OHIO, INC.?**

4 **A34.** No. A review of the most recent Service Company agreement provided through
5 discovery in this case (Attachment SBH-P)²² does not contain a description of what
6 "Shareholder Services" provides to Aqua Ohio under this agreement.

7
8 **Q35. DID THE PUCO STAFF IDENTIFY ANY EXCLUSIONS TO THE COMPANY'S**
9 **EXPENSES RELATED TO SHAREHOLDER SERVICES FROM THE TEST**
10 **YEAR?**

11 **A35.** No. The PUCO Staff did not make any adjustment to costs allocated from the Service
12 Company in this regard.

13
14 **Q36. ARE YOU PROPOSING TO EXCLUDE SERVICE COMPANY EXPENSES**
15 **RELATED TO THE SHAREHOLDER SERVICES FUNCTION FROM THE TEST**
16 **YEAR?**

17 **A36.** Yes. I am proposing to exclude \$5,088 in Shareholder Services expense from the test
18 year. This amount represents the total amount of Shareholder Services expense
19 allocated to Aqua Ohio of \$14,702 multiplied by the 34.61% allocation factor to arrive
20 at the Aqua Lake Erie portion of the expense. Exhibit SBH - 10 sets forth my
21 adjustment.

22

²² Response to OCC RPD-42.

1 ***Q37. YOU PREVIOUSLY MENTIONED THAT YOU HAD IDENTIFIED SUNDRY***
2 ***EXPENSES RELATED TO SHAREHOLDER SERVICES OR INVESTOR***
3 ***RELATIONS. WOULD YOU PLEASE DESCRIBE THE NATURE OF THESE***
4 ***EXPENSES?***

5 ***A37.*** Yes. I have identified a total of \$63,728 in costs that are related to Shareholder Services
6 or investor relations. (see Exhibit SBH-11 and Attachment SBH-O).²³ The Aqua Lake
7 Erie Division share of this amount is \$22,056 (\$63,728 multiplied by 34.61%). Some of
8 these sundry expenses are tied to employees who work in Shareholder Services at the
9 Service Company. In addition, there are other expenses included in the \$63,728 amount
10 that relate to outside firms and organizations that provide investor-related services.

11
12 ***Q38. WHAT ADJUSTMENT DO YOU PROPOSE IN THIS REGARD?***

13 ***A38.*** I recommend that sundry expenses related to Shareholder Services and/or investor
14 relations be excluded from recovery in this case. My adjustment to exclude \$22,056 in
15 sundry expenses is shown on my Exhibit SBH-11.

16
17 ***Q39. WHY ARE YOU PROPOSING TO EXCLUDE EXPENSES RELATED TO***
18 ***SHAREHOLDER SERVICES FROM THE TEST YEAR?***

19 ***A39.*** These expenses are related to services provided to shareholders. Such services do not
20 provide a direct, primary benefit to customers and they do not relate to the provision of
21 Aqua's utility service. Any consumer benefits from such activities are secondary and

²³ The full response to OCC Request to Produce No. 45 is too voluminous to attach as it was provided on disk. A condensed version is being submitted in its place.

1 intangible. Also, the Company is recovering similar costs through the issuance cost
2 component of their cost of equity.²⁴ Hence, allowing an adjustment to Service Company
3 expenses for shareholder and investor-related costs could potentially create a double-
4 recovery situation. Accordingly, they should be excluded from collection from
5 customers in this case. My total adjustment of \$27,145 is set forth on Exhibit SBH-12.

6
7 **VIII. RATE CASE EXPENSE**
8

9 ***Q40. HAS THE COMPANY INCLUDED RATE CASE EXPENSE IN ITS APPLICATION?***

10 ***A40.*** Yes. On Application Schedule C- 3.6 the Company included an estimate of \$172,000 for
11 rate case expense in this case and then amortized that amount over two-and-a-half years.
12 The Company is proposing to recover an annual amortized amount of \$68,800 for rate
13 case expense.
14

15 ***Q41. WHAT DOES THE PUCO STAFF RECOMMEND IN TERMS OF RATE CASE***
16 ***EXPENSE?***

17 ***A41.*** On Schedule C-3.11 of the Staff Report, The Company's full request of \$172,000 for rate
18 case expense is included. However, the Staff Report proposes to amortize that amount
19 over three years to arrive at a test year amount of \$57,333. The Staff also "recommends
20 that the Commission review the Applicant's revised estimate of rate case expense which

²⁴ See Staff Report Schedule D-1.1.

1 should be submitted as a late filed exhibit before making a final determination of the
2 appropriate level of rate case expense.”²⁵

3
4 ***Q42. DO YOU AGREE WITH THE ADJUSTMENT MADE BY THE STAFF?***

5 ***A42.*** No. I do not agree with the amount of Rate Case Expense that should be amortized and I
6 also do not agree with the amortization period proposed by the Staff. Fifty percent of the
7 total rate case expense estimate of \$172,000 should be excluded. Customers should not
8 have to pay for the entire cost of a rate case that will benefit the Company and its
9 shareholders as much, or even more so, than the customers themselves. It is my opinion
10 that this is an equitable adjustment as shareholders could potentially benefit from
11 Commission approval in rate case filings allowing the Company to have an opportunity
12 to earn a high return on equity.

13
14 I also do not agree with the three-year amortization period used by the Staff in
15 developing its adjustment to Rate Case Expense. The actual number of months between
16 the approval of the last four Lake Erie Division rate cases averages about 3.8 years. (see
17 Exhibit SBH – 13) Thus, I recommend that a four-year amortization period be used for
18 calculating test year rate case expense.

19
20 ***Q43. WHAT ADJUSTMENT TO RATE CASE EXPENSE ARE YOU PROPOSING?***

21 ***A43.*** I propose that \$86,000 be excluded from the estimated rate case expense in the Staff
22 Report which represents half of this estimate. I would also recommend that the

²⁵ Staff Report at 11.

1 remaining \$86,000 be amortized over a period of four years. Amortizing \$86,000 over
2 four years would result in an annual amortization of rate case expense of \$21,500 and not
3 \$57,333 as identified in the Staff Report. My proposal would result in an additional
4 adjustment of \$(35,833) to the Rate Case Expense Adjustment of \$15,540 on Staff Report
5 Schedule C-3.11. My adjustment to Staff Report Schedule C-3.11 is shown on Exhibit
6 SBH-14.

7
8 ***Q44. DO YOU RECOMMEND ANY ADJUSTMENT TO THE COSTS BILLED BY THE***
9 ***SERVICE COMPANY TO AQUA OHIO THAT ARE RELATED TO RATE CASE***
10 ***EXPENSE?***

11 ***A44.*** Yes. During the test year, the Service Company had billed the operating companies
12 \$13,953 in costs related to "Rate Case Banner Support".²⁶ (see Attachment SBH-N). The
13 Service Company also had billed Aqua Ohio for \$4,134 in costs described as "EXP 2009
14 Ohio Lake Rate Case." Regarding the "Rate Case Banner Support", I recommend that
15 the cost of \$4,829 allocated down to the Lake Erie Division level (\$13,953 multiplied by
16 34.61%) be shared between ratepayers and shareholders because customers should not
17 have to pay for the entire cost of a rate case that will benefit the Company and its
18 shareholders as much, or even more so, than the customers themselves. My adjustment
19 related to "Rate Case Banner Support" would be a reduction of \$2,415. For the same
20 reason, I also recommend that the \$4,134 in direct costs described as "EXP 2009 Ohio
21 Lake Rate Case" be shared between ratepayers and shareholders. My adjustment related

²⁶ OCC RPD-44.

1 to "EXP 2009 Ohio Lake Rate Case" would be a reduction of \$2,067. My total
2 downward adjustment of \$4,482 is shown on my Exhibit SBH-15.

3
4 **IX. ALLOCATION OF EMPLOYEE INSURANCE EXPENSE**

5
6 ***Q45. HOW IS THE EMPLOYEE INSURANCE EXPENSE TO THE AQUA LAKE ERIE***
7 ***DIVISION ALLOCATED IN THE STAFF REPORT?***

8 ***A45.*** On Schedule C-3.7 of the Staff Report, Hospitalization Expense is allocated to the Lake
9 Erie Division using a factor of 94%. This is the same Lake Erie Division allocation factor
10 shown on Company workpaper WPC-3.8. (see Attachment SBH-Q)

11
12 ***Q46. DO YOU AGREE WITH THE ALLOCATION FACTOR UTILIZED IN THE STAFF***
13 ***REPORT TO ADJUST HOSPITALIZATION EXPENSE?***

14 ***A46.*** No. Consistent with the methodology utilized in calculating my proposed Labor Expense
15 adjustment above where I used actual hours worked for the Aqua Lake Erie Division to
16 develop the 90% allocation factor in that calculation, an allocation factor of 91.52%
17 should have been used. My factor of 91.52% is derived by dividing Lake Erie hours
18 worked for each non-union and union employee by the total number of annual hours
19 (2,080) for each employee of the test year excluding part-time summer employees. (see
20 Exhibit SBH- 16). It is my opinion that the 91.52% represents a straight forward ratio
21 that distributes various company expenses equitably between the total company and the
22 Aqua Lake Erie Division based on the actual hours worked by company employees on
23 Lake Erie projects only.

**Q47. WHAT IS YOUR RECOMMENDATION WITH REGARD TO THE CALCULATION
OF EMPLOYEE INSURANCE EXPENSE?**

A47. I recommend that the Employee Insurance Expense identified in the Staff Report be adjusted to recognize 91.52%, and not 94%, as the share of Lake Erie Division Hospitalization Expense. As such, the level of Hospitalization Expense I propose is \$263,309 as opposed to the figure of \$270,445 identified in the Staff Report. This would result in an additional downward adjustment of \$7,136 which is shown on my Exhibit SBH-17

**Q48. DOES THE ALLOCATION FACTOR YOU PROPOSE FOR HOSPITALIZATION
EXPENSE AFFECT THE CALCULATION IN ANY OTHER PART OF THE STAFF
REPORT SCHEDULES?**

A48. Yes. My recommended allocation factor for Hospitalization Expense of 91.52% would also affect the calculations in Staff Report Schedule C-3.6, Post Retirement Expense Adjustment and Staff Report Schedule C-3.8, Operating Contract Expense Adjustment, Federal Unemployment Tax Expense, Schedule C-20d and State Unemployment Tax Expense, Schedule C-20e. Substituting my allocation factor for that proposed in the Staff Report would create a downward additional adjustment of \$637 in Staff Report Schedule C-3.6, Post Retirement Expense Adjustment. (see Exhibit SBH- 18) Likewise, by substituting my allocation factor for the allocation factor used in the Staff Report on Schedule C-3.8, Operating Contract Expense Adjustment, a downward additional adjustment of \$4,997 would result. (See Exhibit SBH-19). Applying my proposed allocation factor to both the Federal and State Unemployment Tax Expense Adjustments

1 associated with the Hospitalization Expense Adjustment, Post Retirement Expense
2 Adjustment and Operating Contract Expense Adjustment would result in a total
3 FUTA/SUTA tax expense reduction of \$89. This adjustment is shown on OCC Exhibit
4 SBH-20.

5
6 **X. MISCELLANEOUS SERVICE COMPANY EXPENSES**

7
8 ***Q49. DID THE COMPANY INCLUDE MISCELLANEOUS SERVICE COMPANY***
9 ***EXPENSES IN ITS APPLICATION?***

10 ***A49.*** Yes. The sundry expenses contained in Attachment SBH-O were provided in response to
11 OCC's discovery request. These expenses are allocated to the Lake Erie Division using a
12 34.61% allocation factor as described by the Company in response to an OCC data
13 request. (see Attachment SBH-R).

14
15 ***Q50. ARE THERE ANY ADJUSTMENTS TO MISCELLANEOUS SERVICE COMPANY***
16 ***EXPENSES IN THE STAFF REPORT?***

17 ***A50.*** Yes. On Schedule C-3.17 of the Staff Report, there are adjustments to remove sundry
18 expenses related to bar association dues, flowers, food and beverages, marketing and
19 trade shows, and legal and professional services incurred outside the test year. The total
20 adjustment identified in the Staff Report for excluding certain sundry expenses from the
21 test year is \$4,003. (see Attachment SBH-S).

**Q51. DO YOU RECOMMEND ANY ADJUSTMENTS TO MISCELLANEOUS SERVICE
COMPANY EXPENSES?**

A51. Yes. Although I agree with the PUCO Staff's exclusion of Bar Association dues, flowers, food and beverage costs and marketing and trade show expenses, I have identified additional costs to be excluded within the flowers, marketing and trade show cost categories as well as other categories of costs that should also be excluded from rates. The identity of these items are shown below.

Miscellaneous Sundry Costs - There is \$1,124 allocated to the Aqua Lake Erie Division related to Country Clubs, estate planning, costs related to other states and miscellaneous organizations not related to the provision of utility service allocated to the Lake Erie Division. These sundry expenses are included as Exhibit SBH-21 and were provided in response to OCC discovery (Attachment SBH-O).

Colleges, Universities and Institutions - There is approximately \$500 related to non-Ohio colleges, universities and institutions which are allocated to the Lake Erie Division. These sundry expenses are included on Exhibit SBH-21 and were provided in response to OCC discovery (Attachment SBH-O).

Flowers - There is approximately \$43 related to flowers that have been allocated to the Lake Erie Division. These sundry expenses are included on Exhibit SBH-21 and were provided in response to OCC discovery (Attachment SBH-O).

1 **Marketing and Trade Shows** - There is approximately \$2,633 related to marketing and
2 trade shows that have been allocated to the Lake Erie Division. These costs are
3 promotional in nature and range from expenses associated with marketing/exposition
4 firms to promotional and institutional advertising. These sundry expenses are included on
5 Exhibit SBH-21 and were provided in response to OCC discovery (Attachment SBH-O).

6
7 **Limousines and Coaches** - There is approximately \$134 related to Limousines and
8 Coaches that have been allocated to the Lake Erie Division. These sundry expenses are
9 included on Exhibit SBH-21 and were provided in response to OCC discovery
10 (Attachment SBH-O).

11
12 **Resorts and Sporting Events** - There is approximately \$1,336 related to resorts and
13 sporting events that have been allocated to the Lake Erie Division. These sundry
14 expenses are included on Exhibit SBH-21 and were provided in response to OCC
15 discovery (Attachment SBH-O).

16
17 **Charitable Contributions** - There is approximately \$33 related to charitable
18 contributions that have been allocated to the Lake Erie Division. These sundry expenses
19 are included on Exhibit SBH-21 and were provided in response to OCC discovery
20 (Attachment SBH-O).

21
22 ***Q52. WHAT IS THE BASIS FOR EXCLUDING THE COSTS YOU HAVE MENTIONED***
23 ***ABOVE?***

1 **A52.** All of the costs in the categories above should be excluded as they do not provide a direct
2 and primary benefit to customers of the Company. These expenses also are not necessary
3 costs of providing utility service in Ohio. Therefore, a total of \$9,241 in sundry expenses
4 should be excluded. The PUCO Staff identified and excluded \$2,839 in sundry expenses
5 from these categories (see Attachment SBH-T) and also \$1,164 for services rendered
6 outside the test year. These two adjustments make up the reduction to Sundry Expense of
7 \$4,003 shown on Staff Schedule C-3.17. Therefore my total downward additional
8 adjustment of \$5,238 (\$9,241 - \$4,003) to Service Company sundry expenses is shown on
9 Exhibit SBH – 22. This proposed adjustment was derived from OCC Request to Produce
10 No. 45 (see Attachment SBH-O).

11
12 **Q53. ARE THERE ANY OTHER COSTS IN SUNDRY EXPENSES THAT SHOULD BE**
13 **EXCLUDED?**

14 **A53.** Yes. There is \$4,246 allocated to Aqua Ohio that is related to Employee Service Awards.
15 According to a discovery response (see Attachment SBH-U), the Company purchased gift
16 awards from VIPGift.com totaling \$44,360 at the corporate level - - the dollar amount of
17 the award of which is tied to the recipients' years of service. (see Attachment SBH-V)
18 These are not awards for the specific performance by employees and, hence, the
19 associated cost of these items are not necessary for the Company to provide service to its
20 customers. I recommend that the amount of these awards that are allocated to the Lake
21 Erie Division be excluded. My Exhibit SBH-23 reflects a downward adjustment of
22 \$1,470 (\$4,246 multiplied by 34.61%) to recognize the exclusion of such awards from the
23 test year for the Lake Erie Division.

XI. MISCELLANEOUS WATER TREATMENT EXPENSE

Q54. ARE THERE ANY ADJUSTMENTS TO MISCELLANEOUS WATER TREATMENT EXPENSES IN THE STAFF REPORT?

A54. Yes. Staff Report workpaper WPC-3.9, shows adjustments to Accounts 642-2, 643-2, 665-2 and 673-2 to reflect test year actual amounts. (see Attachment SBH-W). For Account 665-2, Transmission and Distribution – Miscellaneous Expense, the PUCO Staff excluded \$1,160 associated with holiday gift cards purchased from Giant Eagle. The total of these adjustments in the Staff Report result in a reduction to test year Miscellaneous Water Treatment expense of \$83,840.

Q55. DO YOU AGREE WITH THE ADJUSTMENTS TO MISCELLANEOUS WATER TREATMENT EXPENSE THAT ARE IN THE STAFF REPORT?

A55. Yes, however several other items should have also been excluded because they are not related to the provision of utility service.

Q56. WOULD YOU PLEASE DESCRIBE THESE ITEMS?

A56. Yes. These items are mostly related to meals at up-scale restaurants (i.e. Yours Truly of Mentor and The Olive Garden) and purchases at discount stores such as Wal-Mart and K Mart. I have identified \$1,860 worth of such expenses in Account 665-2, Transmission and Distribution – Miscellaneous Expense. (see Attachment SBH-X) Although not shown on Staff Report Schedule C-3.9, there are similar expenses booked to Account 921-7, Miscellaneous Supplies and Expenses, that are of a similar nature. In this account

1 there is a total of \$267.19 for meals at up-scale restaurants and coffee for the office. (see
2 Attachment SBH-Y) These items are listed on my Exhibit SBH-24.

3
4 ***Q57. DO YOU HAVE A RECOMMENDATION IN THIS REGARD?***

5 ***A57.*** Yes. It is my opinion that these items should be excluded as they provide no direct, or
6 primary benefit to customers and they do not relate to the provision of Aqua's utility
7 service. The Company has the burden of proof to prove otherwise and it failed to do so.
8 Thus, I recommend that \$2,127 be excluded from consideration in this case. My
9 adjustment is shown on Exhibit SBH-24.

10
11 **XII. EXECUTIVE RISK INSURANCE**

12
13 ***Q58. DID THE COMPANY INCLUDE PREMIUMS FOR EXECUTIVE RISK***
14 ***INSURANCE IN ITS APPLICATION?***

15 ***A58.*** Yes. In response to OCC Interrogatory No. 49 (see Attachment SBH-Z), the Company
16 stated that an Executive Risk Insurance premium of \$12,303 for calendar year 2009 is a
17 portion of the General Liability Insurance premium of \$160,080 shown on Company
18 workpaper WPC-2.1a page 4 of 8.

19
20 ***Q59. IS THERE AN ADJUSTMENT TO EXCLUDE THE EXECUTIVE RISK***
21 ***INSURANCE PREMIUM IN THE STAFF REPORT?***

22 ***A59.*** No. The PUCO Staff does not identify an adjustment to exclude the executive risk
23 insurance premium.

**Q60. WHAT DO YOU RECOMMEND WITH REGARD TO THE EXECUTIVE RISK
INSURANCE PREMIUM?**

A60. I recommend that the 2009 premium amount of \$12,303 be excluded from rates. This same issue came up in a recent Aqua Florida case and the Florida Commission ruled that this kind of director or officer liability insurance has no direct, or primary benefit to customers and this type of insurance does not relate to the provision of Aqua's utility service.²⁷ Not only do I agree with this decision that this kind of expense has no primary benefit to Aqua customers, but I also believe that it should be the responsibility of the shareholders to defray the cost of any financial losses as a result of actions taken by Aqua's executives. My adjustment to exclude the Executive Risk Insurance Premium from rates is shown on Exhibit SBH-25.

XIII. UNCOLLECTIBLE RATIO AND UNCOLLECTIBLE EXPENSE

**Q61. WHAT METHOD DID THE COMPANY USE TO CALCULATE THE
UNCOLLECTIBLE RATIO USED IN THE DETERMINATION OF ITS PRO
FORMA LEVEL OF UNCOLLECTIBLE EXPENSE?**

A61. The Company calculated its uncollectible ratio of 0.5510% based upon uncollectible activity in 2009.²⁸

²⁷ Order No. PSC-09-0385-FOF-WS at 81, Docket No. 080121-WS.

²⁸ Application Workpaper WPC-10 filed December 11, 2009.

1 ***Q62. WHAT METHOD WAS USED IN THE STAFF REPORT TO CALCULATE THE***
2 ***UNCOLLECTIBLE RATIO?***

3 ***A62.*** The PUCO Staff relied upon a two-year average to arrive at an uncollectible ratio of
4 0.4601%. The Staff Report presented an uncollectible ratio that combined the revenues
5 for 2008-2009 and the write-offs for 2008-2009 and then divided the sum of the two. (see
6 Attachment SBH-AA).

7
8 ***Q63. HOW WAS THE TEST YEAR ADJUSTMENT FOR UNCOLLECTIBLE EXPENSE***
9 ***DETERMINED IN THE STAFF REPORT?***

10 ***A63.*** The PUCO Staff multiplied the uncollectible ratio of 0.4601% times the "Adjusted
11 Operating Revenue" to arrive at adjusted uncollectible expense of \$68,084.²⁹ This
12 uncollectible expense was then netted against the per books uncollectible expense to
13 arrive at an adjustment to the test year.

14
15 ***Q64. DO YOU AGREE WITH THE METHOD OF DETERMINING THE***
16 ***UNCOLLECTIBLE RATIO FOR THE PURPOSES OF CALCULATING***
17 ***UNCOLLECTIBLE EXPENSE IN THIS CASE THAT WAS IDENTIFIED IN THE***
18 ***STAFF REPORT?***

19 ***A64.*** No. I based my bad debt ratio of 0.3605% on a four-year period from 2006 to 2009. (see
20 Exhibit SBH-26). The two-year period that was identified in the Staff Report to calculate
21 the bad debt ratio provides too much weight to the recent poor state of the economy
22 during late 2008 and in 2009. In addition, the two-year period overlaps the period when

²⁹ Staff Schedule C-3.10.

1 the Company was having billing system problems which began in May 2007 and were
2 the subject of much debate in Case No. 08-1125-WW-UNC. The period of time when
3 the Company was experiencing the "billing and billing backlog issues" could have
4 resulted in escalated levels of uncollectible expenses – the Company should not benefit
5 from the consequences from the "billing and billing backlog issues," which the Company
6 created in the first place. My position is more representative of the test year going
7 forward.

8
9 ***Q65. WHAT ADJUSTMENT DO YOU PROPOSE WITH REGARD TO***
10 ***UNCOLLECTIBLE EXPENSE?***

11 ***A65.*** My calculation of the bad debt ratio used data from years 2006 – 2009. Using the data
12 from years 2006 – 2009 is more representative of the test year going forward and will
13 further reduce the uncollectible expense adjustment on Staff Schedule C-3.10 by
14 \$14,603.³⁰ There will also be an effect on the Gross Revenue Conversion Factor (GRCF)
15 and on Gross Receipts Tax. The GRCF will be reduced from the GRCF figure identified
16 in the Staff Report, 1.598053 to 1.596465³¹ and there will be an upward adjustment to
17 Gross Receipts Tax of \$2,479.³²

³⁰ Exhibit SBH-27.

³¹ Exhibit SBH-28.

³² Exhibit SBH-29.

XIV. OCC RECOMMENDED REVENUE REQUIREMENT

**Q66. DID YOU PREPARE A SCHEDULE THAT SUMMARIZES THE ADJUSTMENTS
YOU HAVE MADE TO RATE BASE AND OPERATING INCOME?**

A66. Yes. Exhibit SBH- 30 summarizes my adjustments to rate base and operating income.

**Q67. DID YOU PREPARE A SCHEDULE THAT SHOWS YOUR RECOMMENDED
REVENUE REQUIREMENTS WHEN YOUR ADJUSTMENTS ARE
CONSIDERED?**

A67. Yes. Taking into consideration my additional adjustments to rate base and operating income over and above what the PUCO Staff had determined (see Exhibit SBH-30), and using the rate of return of 7.32% recommended by OCC witness Daniel Duann, I have calculated a revenue requirement of approximately \$15,794,064. The calculation of this revenue requirement is shown on Exhibit SBH-31. Given this revenue requirement calculation, I recommend a revenue increase of \$958,751 or 6.46%.

XV. CONCLUSION

Q68. DOES THIS CONCLUDE YOUR TESTIMONY AT THIS TIME?

A68. Yes. However, I reserve the right to incorporate new information that may subsequently become available through outstanding discovery or otherwise. I also reserve the right to supplement my testimony in the event that PUCO Staff fails to support the

*Direct Testimony of Steven B. Hines
On Behalf of the Office of the Ohio Consumers' Counsel
PUCO Case No. 09-1044-WW-AIR*

1 recommendations made in the Staff Report and/or changes any of its positions made in
2 the Staff Report.

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Unclaimed Funds Adjustment

Exhibit SBH - 1

<u>Description</u>	<u>Amount</u>
1.) OCC Adjustment for Unclaimed Funds	\$ (1,053) (a)

(a) Attachment SBH-C

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Rate Base Adjustment for
CIS Defect/Issue Tracking

Exhibit SBH -2

<u>Description</u>	<u>Amount</u>	
1.) CIS Defect/Issue Tracking	\$ 16,434	(a)
2.) Lake Erie Allocation Factor	<u>33.54%</u>	(b)
3.) OCC Adjustment to exclude CIS Modifications & Enhancements	\$ (5,512)	

(a) Company Workpaper WPB-2.3q (Attachment SBH-D):

Service Center Addition under Authorization No. 23090013029	\$ 1,931.72
Service Center Addition under Authorization No. 23090013029	\$ 9,079.22
Service Center Addition under Authorization No. 23090013029	\$ 5,422.78
Total Additions under Authorization No. 23090013029	\$ 16,433.72

(b) Company Application Schedule B-7.1

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Property Tax Adjustment for
CIS Defect/Issue Tracking

Exhibit SBH - 3

<u>Description</u>	<u>Amount</u>	
1.) OCC Adjustment to exclude CIS Defect/Issue Tracking	\$ (5,512)	(a)
2.) Assessment Valuation Percentage	<u>36.96%</u>	(b)
3.) Assessed Property at 3/31/09 (1) x (2)	\$ (2,037)	
4.) Average Property Tax Rate per \$1,000	<u>\$ 98.70</u>	(c)
5.) OCC Recommended Adjustment to Property Tax (3) x .08369	\$ (201)	

(a) See Exhibit SBH - 2

(b) Staff Report Schedule C-3.20a, line 5

(c) Staff Report Schedule C-3.20a, line 7

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Depreciation Expense Adjustment for
CIS Defect/Issue Tracking

Exhibit SBH - 4

<u>Description</u>	<u>Amount</u>	
1.) OCC Adjustment to exclude CIS Defect/Issue Tracking	\$ (5,512)	(a)
2.) Accrual Rate for Account 303 - Service Center Intangible Plant	<u>10.16%</u>	(b)
3.) OCC Adjustment to Depreciation Expense	\$ (560)	

(a) See Exhibit SBH - 2

(b) Calculated from Account 303 on page 71 of the Staff Report
Jurisdictional Depreciation Expense of \$206,161 / Jurisdictional
Plant In Service of \$2,029,769 = 10.16%

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Other Miscellaneous Revenue Adjustment

Exhibit SBH-5

1)	Staff Merchandising & Hydrant Repair Revenue	\$ 13,000	(a)
2)	Staff Water Read Revenue	\$ 15,000	(a)
3)	Total	\$ 28,000	
4)	OCC Merchandising & Hydrant Repair Revenue	\$ 13,552	(b)
5)	OCC Water Read Revenue	\$ 15,808	(b)
6)	Total	\$ 29,360	
7)	OCC Adjustment (6) - (3)	\$ 1,360	
8)	Gain on Disposition of Sale	\$ 20,118	(b)
9)	OCC Proposed Percent of Gain to Customers	90%	(c)
10)	OCC Adjustment to Include a Portion of Gain	\$ 18,106	
11)	OCC Adjustment to Include Availability for Use Charge Revenue	\$ 18,221	(d)
12)	Total OCC Adjustments to Other Miscellaneous Revenue	\$ 37,687	

(a) See Attachment SBH-E

(b) See Attachment SBH-F

(c) Page 11 of testimony text

(d) Table 8 of Cost of Service Study filed May 26, 2010

Aqua Ohio, Inc
Case No. 09-1044-WW-AIR
Non-Union Labor Expense Adjustment

Non-Union Employees	Total Hours (a)	Total Lake Erie Hours (b)	Allocation (c)=(b)/(a)	Total Hourly Rate (d)	OCC Allocated Annualized Wages (e)=(b)x(d)	Staff Report Allocated Annualized Wages (f)	OCC Allocated Annualized Wages Adjustment (g)=(e)-(f)
(1) Employee 50060	2080.00	1872.00	90.00%	58.7019	\$109,890	\$114,762	(\$4,872)
(2) Employee 50062	2080.00	1872.00	90.00%	37.4038	\$70,020	\$73,124	(\$3,104)
(3) Employee 102258	2080.00	2080.00	100.00%	40.8654	\$85,000	\$85,000	\$0
(4) Employee 50058	2080.00	1872.00	90.00%	18.8942	\$35,370	\$36,938	(\$1,568)
(5) Employee 50056	2080.00	1872.00	90.00%	34.4231	\$64,440	\$67,297	(\$2,857)
(6) Employee 50055	2080.00	2080.00	100.00%	33.7115	\$70,120	\$70,120	\$0
Total Non-Union Wages					\$434,840	\$447,241	(\$12,401)

(b) Response to PUCO Staff's Data Request #26, WPC-3.4c, Revised 2/18/2010

(d) Response to PUCO Staff's Data Request #26, WPC-3.4b, Revised 2/18/2010

(f) Staff Schedule C-3.4a

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Part-Time Summer Labor Expense Adjustment

	Union Employees	Total Hours (a)	Total Lake Erie Hours (b)	Allocation (c)=(b)/(a)	Total Hourly Rate (d)	OCC Allocated Annualized Wages (e)=(b)(d)	Staff Report Allocated Annualized Wages (f)	OCC Allocated Annualized Wages Adjustment (g)=(e)-(f)
(7)	Terry Jeschenig	2080.00	2075.00	99.76%	26.32	\$54,614	\$54,614	\$0
(8)	Michael Wilhoite	2080.00	2032.00	97.68%	26.32	\$53,482	\$53,482	\$0
(9)	Lon Butti	2080.00	2023.00	97.26%	24.84	\$50,251	\$50,251	\$0
(10)	Richard Maher	2080.00	2080.00	100.00%	22.81	\$47,445	\$47,445	\$0
(11)	Chris McTaggart	2080.00	1929.00	92.74%	24.84	\$47,916	\$47,916	\$0
(12)	David Parsons	2080.00	2042.00	98.17%	24.84	\$50,723	\$50,723	\$0
(13)	Dale Stefanic	2080.00	2065.00	99.28%	24.14	\$49,849	\$49,849	\$0
(14)	Ken Alfridge	2080.00	2001.00	96.20%	26.54	\$53,107	\$53,107	\$0
(15)	James Bober	2080.00	2080.00	100.00%	26.01	\$54,101	\$54,101	\$0
(16)	Kathy Craine	2080.00	2080.00	100.00%	26.78	\$55,723	\$55,723	\$0
(17)	Garry Cullen	2080.00	2080.00	100.00%	26.79	\$55,723	\$55,723	\$0
(18)	Mark Reed	2080.00	2080.00	100.00%	26.79	\$55,723	\$55,723	\$0
(19)	Michael Hoose	2080.00	2080.00	100.00%	24.59	\$51,147	\$51,147	\$0
(20)	John Peterson	2080.00	2080.00	100.00%	24.59	\$51,147	\$51,147	\$0
(21)	Rudy Stastny	2080.00	2080.00	100.00%	24.59	\$51,147	\$51,147	\$0
(22)	Larry Papo	2080.00	2080.00	100.00%	22.01	\$45,781	\$45,781	\$0
(23)	Terry Webb	2080.00	2080.00	100.00%	22.98	\$47,757	\$47,757	\$0
(24)	Gary Leider	2080.00	1519.00	73.03%	26.07	\$39,600	\$39,600	\$0
(25)	Neal Norris	2080.00	1362.00	65.48%	24.14	\$32,879	\$32,879	\$0
(26)	John Clarkson	2080.00	1674.00	80.48%	24.49	\$40,996	\$40,996	\$0
(27)	Donald Childs	2080.00	673.00	32.36%	24.34	\$16,381	\$16,381	\$0
(28)	Leslie Hill	2080.00	1114.00	53.56%	23.89	\$26,613	\$26,613	\$0
(29)	Jeromey Cummina	2080.00	2074.00	99.71%	16.79	\$34,822	\$34,822	\$0
(30)	David Wallie	2080.00	2080.00	100.00%	18.35	\$40,248	\$40,248	\$0
(31)	Summer Help	400.00	400.00	100.00%	9.25	\$3,700	\$3,700	\$0
(32)	Summer Help							(\$3,700)
	Total Union Wages					\$1,110,875	\$1,114,575	(\$3,700)

(b)&(d) Response to PUCCO Staff's Data Request #26, WPC-3.4b, Revised 2/18/2010

(f) Staff Schedule C-3.4a

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Total Labor Expense Adjustment

Exhibit SBH - 8

Non-Union Employees	Total Hours (a)	Total Lake Erie Hours (b)	Allocation (c)=(b)/(a)	Total Hourly Rate (d)	OCC Allocated Annualized Wages (e)=(b)x(d)	Staff Report Allocated Annualized Wages (f)	OCC Allocated Annualized Wages Adjustment (g)=(e)-(f)
(1) Employee 50060	2080.00	1872.00	90.00%	58.7019	\$109,890	\$114,762	(\$4,872)
(2) Employee 50062	2080.00	1872.00	90.00%	37.4038	\$70,020	\$73,124	(\$3,104)
(3) Employee 102258	2080.00	2080.00	100.00%	40.8854	\$85,000	\$85,000	\$0
(4) Employee 50058	2080.00	1872.00	90.00%	18.8842	\$35,370	\$36,938	(\$1,568)
(5) Employee 50056	2080.00	1872.00	90.00%	34.4231	\$64,440	\$67,297	(\$2,857)
(6) Employee 50055	2080.00	2080.00	100.00%	33.7115	\$70,120	\$70,120	\$0
Total Non-Union Wages					\$434,840	\$447,241	(\$12,401)

Union Employees	Total Hours (a)	Total Lake Erie Hours (b)	Allocation (c)=(b)/(a)	Total Hourly Rate (d)	OCC Allocated Annualized Wages (e)=(b)x(d)	Staff Report Allocated Annualized Wages (f)	OCC Allocated Annualized Wages Adjustment (g)=(e)-(f)
(7) Terry Jeschenig	2080.00	2075.00	99.76%	26.32	\$54,614	\$54,614	\$0
(8) Michael Wilhoite	2080.00	2032.00	97.69%	26.32	\$53,482	\$53,482	\$0
(9) Lon Butt	2080.00	2023.00	97.26%	24.84	\$50,251	\$50,251	\$0
(10) Richard Maher	2080.00	2080.00	100.00%	22.81	\$47,445	\$47,445	\$0
(11) Chris McTaggart	2080.00	1829.00	92.74%	24.84	\$47,916	\$47,918	\$0
(12) David Parsons	2080.00	2042.00	98.17%	24.84	\$50,723	\$50,723	\$0
(13) Dale Stefanie	2080.00	2065.00	99.28%	24.14	\$49,849	\$49,849	\$0
(14) Ken Aldridge	2080.00	2001.00	96.20%	26.54	\$53,107	\$53,107	\$0
(15) James Bobar	2080.00	2080.00	100.00%	26.01	\$54,101	\$54,101	\$0
(16) Kathy Craine	2080.00	2080.00	100.00%	26.79	\$55,723	\$55,723	\$0
(17) Garry Cullen	2080.00	2080.00	100.00%	26.79	\$55,723	\$55,723	\$0
(18) Mark Reed	2080.00	2080.00	100.00%	26.79	\$55,723	\$55,723	\$0
(19) Michael Hoose	2080.00	2080.00	100.00%	24.59	\$51,147	\$51,147	\$0
(20) John Peterson	2080.00	2080.00	100.00%	24.59	\$51,147	\$51,147	\$0
(21) Rudy Stasny	2080.00	2080.00	100.00%	22.01	\$45,781	\$45,781	\$0
(22) Larry Papo	2080.00	2080.00	100.00%	22.96	\$47,757	\$47,757	\$0
(23) Terry Webb	2080.00	1519.00	73.03%	26.07	\$39,600	\$39,600	\$0
(24) Gary Leder	2080.00	1362.00	65.48%	24.14	\$32,879	\$32,879	\$0
(25) Neal Norris							

(26)	John Clarkson	2080.00	1674.00	80.48%	24.49	\$40,996	\$40,996	\$0
(27)	Donald Childs	2080.00	673.00	32.36%	24.34	\$16,381	\$16,381	\$0
(28)	Leslie Hill	2080.00	1114.00	53.56%	23.89	\$26,613	\$26,613	\$0
(29)	Jeromey Cummina	2080.00	2074.00	99.71%	16.79	\$34,822	\$34,822	\$0
(30)	David Wallie	2080.00	2080.00	100.00%	18.35	\$40,248	\$40,248	\$0
(31)	Summer Help	400.00	400.00	100.00%	9.25	\$3,700	\$3,700	\$0
(32)	Summer Help						\$3,700	(\$3,700)
	Total Union Wages					\$1,110,875	\$1,114,575	(\$3,700)
(33)	Total Non-Union Wages							(\$12,401)
(34)	Total Union Wages							(\$3,700)
(35)	Union Employee Overtime Labor 12.26% x \$3,700							(\$454)
(36)	Total Non-Union and Union Labor Expense							(\$16,555)
(37)	O&M Allocation Percentage							86.60%
(38)	Total Non-Union and Union Labor Expense Adjustment							(\$14,336)

- (b) Response to PUCO Staff's Data Request #26, WPC-3.4c, Revised 2/18/2010
 (d) Response to PUCO Staff's Data Request #28, WPC-3.4b, Revised 2/18/2010
 (f) Staff Schedule C-3.4a

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
FICA Tax Adjustment

Exhibit SBH - 9

	Staff Report Adjusted	OCC Adjusted	OCC Adjustment
(1) Adjusted O&M Labor Expense	\$ 2,093,407	\$ 2,076,852	
(2) O&M Wages not Subject to OASDI Taxes	<u>48,014</u>	<u>33,678</u>	
(3) O&M Wages Subject to OASDI Taxes (1) - (2)	2,045,392	2,043,174	
(4) OASDI Taxes (3) x .0620	126,814	126,677	
(5) Health Insurance Taxes	<u>29,658</u>	<u>29,626</u>	
(6) FICA Taxes (4) + (5)	\$ <u>156,472</u>	\$ <u>156,303</u>	\$ <u>(169)</u>

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Adjustment to
Shareholder Services Labor Expense

Exhibit SBH-10

<u>Month</u>	<u>Shareholder Services</u>		
Jan-09	\$	1,219.80	(a)
Feb-09	\$	1,532.50	(a)
Mar-09	\$	1,404.03	(a)
Apr-09	\$	1,122.85	(a)
May-09	\$	1,145.49	(a)
Jun-09	\$	1,110.59	(a)
Jul-09	\$	987.35	(a)
Aug-09	\$	1,559.40	(a)
Sep-09	\$	1,002.11	(a)
Oct-09	\$	1,195.02	(a)
Nov-09	\$	1,196.71	(a)
Dec-09	\$	1,226.28	(a)
Total Allocated to Ohio	\$	14,702.13	
Allocation Factor		34.61%	(b)
OCC Adjustment to Lake Erie Portion		(\$5,088)	

(a) Attachment SBH-N

(b) Attachment SBH-R

	Aqua Ohio, Inc.			Exhibit SBH-11
	Case No. 09-1044-WW-AIR			
	Adjustment to			
	Shareholder Services Sundry Expense			
(a)	(a)	(a)	(a)	(a)
Last Name/Vendor	Date	Amount	Account	Ohio
DG3 North America - Shareholder Letters		2,572.32	636800	246.20
324MERRILL LYNCH PIERCE	1/31/2009	1,395.00	636800	133.52
324MERRILL LYNCH PIERCE	2/29/2009	1,800.00	636800	172.28
324MERRILL LYNCH PIERCE	4/30/2009	2,803.75	636800	277.93
324MERRILL LYNCH PIERCE	10/31/2009	1,462.50	636800	139.98
324MERRILL LYNCH PIERCE	10/31/2009	1,470.00	636800	140.70
16454THOMSON FINANCIAL/CAR	2/28/2009	4,068.00	636800	389.36
16454THOMSON FINANCIAL/CAR	5/31/2009	4,068.00	636800	389.36
17224SHAREHOLDER.COM	4/30/2009	4,295.00	636800	411.09
17224SHAREHOLDER.COM	5/31/2009	2,946.37	636800	282.01
17224SHAREHOLDER.COM	7/31/2009	2,520.00	636800	241.20
17224SHAREHOLDER.COM	7/31/2009	2,920.00	636800	279.48
17224SHAREHOLDER.COM	10/31/2009	4,945.00	636800	473.30
14683JANNEY MONTGOMERY SCO	2/28/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	2/28/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	5/15/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	10/31/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	10/31/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	10/31/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	10/31/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	12/16/2009	(8,375.00)	636800	(801.59)
14683JANNEY MONTGOMERY SCO	12/16/2009	(8,375.00)	636800	(801.59)
14683JANNEY MONTGOMERY SCO	12/16/2009	(8,375.00)	636800	(801.59)
14683JANNEY MONTGOMERY SCO	12/16/2009	(8,375.00)	636800	(801.59)
14683JANNEY MONTGOMERY SCO	12/31/2009	8,375.00	636800	801.59
14683JANNEY MONTGOMERY SCO	12/31/2009	8,375.00	636800	801.59
27567THE ALTMAN GROUP, INC	3/31/2009	6,500.00	636800	622.13
27567THE ALTMAN GROUP, INC	5/31/2009	1,741.25	636800	168.86
29246BOWNE OF NEW YORK CIT	7/31/2009	1,176.60	636800	112.62
30635BRIAN DINGERDISSEN	3/31/2009	22.00	675846	2.11
30635BRIAN DINGERDISSEN	3/31/2009	113.30	675846	10.84
30635BRIAN DINGERDISSEN	3/31/2009	113.30	675846	10.84
30635BRIAN DINGERDISSEN	3/31/2009	22.00	675846	2.11
31167DUFF & PHELPS, LLC	12/31/2009	1,272.00	632800	121.75
31167DUFF & PHELPS, LLC	10/30/2009	5,000.00	636800	478.56
31167DUFF & PHELPS, LLC	10/31/2009	5,000.00	636800	478.56

32438NYSE MARKET INC.	2/28/2009	130,686.00	636800	12,508.32
34346BROADRIDGE INVESTOR	3/31/2009	16,438.42	636800	1,573.37
34346BROADRIDGE INVESTOR	3/31/2009	36,808.64	636800	3,523.06
34346BROADRIDGE INVESTOR	3/31/2009	50,880.45	636800	4,889.91
34346BROADRIDGE INVESTOR	4/28/2009	97,260.49	636800	9,309.07
34346BROADRIDGE INVESTOR	5/14/2009	26,135.98	636800	2,501.55
34346BROADRIDGE INVESTOR	5/29/2009	7,997.15	636800	765.43
34346BROADRIDGE INVESTOR	6/2/2009	40,151.63	636800	3,843.02
34346BROADRIDGE INVESTOR	7/31/2009	12,389.47	636800	1,185.83
34346BROADRIDGE INVESTOR	10/31/2009	36,233.35	636800	3,467.99
34346BROADRIDGE INVESTOR	12/31/2009	37,501.84	636800	3,589.41
36168IPREO HOLDINGS LLC	1/31/2009	10,551.75	636800	1,009.94
36168IPREO HOLDINGS LLC	2/28/2009	10,261.75	636800	982.18
36168IPREO HOLDINGS LLC	5/31/2009	407.43	636800	39.00
36168IPREO HOLDINGS LLC	5/31/2009	10,238.00	636800	979.91
36168IPREO HOLDINGS LLC	8/20/2009	10,131.75	636800	969.74
36168IPREO HOLDINGS LLC	10/27/2009	10,500.50	636800	1,005.03
36402FRED MARTINO	5/19/2009	18.66	675834	1.59
36402FRED MARTINO	10/31/2009	30.51	675834	2.92
36402FRED MARTINO	12/31/2009	8.74	675834	0.66
36402FRED MARTINO	4/30/2009	21.00	675846	2.01
36402FRED MARTINO	10/31/2009	2.00	675846	2.00
36402FRED MARTINO	10/31/2009	37.52	675846	37.52
36402FRED MARTINO	12/31/2009	52.44	675846	5.02
36402FRED MARTINO	4/30/2009	8.80	675847	0.84
36402FRED MARTINO	5/19/2009	22.00	675847	2.11
36402FRED MARTINO	10/31/2009	22.00	675847	22.00
36402FRED MARTINO	12/31/2009	66.00	675847	6.32
37152STANDARD & POOR'S FIN	4/30/2009	2,830.00	636800	270.87
37152STANDARD & POOR'S FIN	11/1/2009	2,830.00	636800	270.87
37561THOMSON REUTERS	8/20/2009	2,697.26	636800	258.16
37561THOMSON REUTERS	10/31/2009	4,068.00	636800	389.36
37732NYSSA, INC.	10/31/2009	4,355.00	675804	416.83
BOWNE & CO.^ INC.	4/30/2009	200.00	636800	19.14
BOWNE & CO.^ INC.	9/2/2009	200.00	636800	19.14
BOWNE INVOICE	9/30/2009	1,060.00	632800	101.46
BOWNE INVOICE	1/31/2009	1,060.00	636800	101.46
BOWNE INVOICE	9/30/2009	(1,060.00)	636800	(101.46)
BOWNE OVERPAYMENT	9/30/2009	(1,690.00)	632800	(161.75)
Bowne Overpayment	2/28/2009	(1,690.00)	636800	(161.75)
BOWNE OVERPAYMENT	9/30/2009	1,690.00	636800	161.75
Brian Dingerd 484-685-6766	1/31/2009	88.20	675808	8.44
Brian Dingerd 484-685-6766	2/28/2009	88.65	675808	8.48
Brian Dingerd 484-685-6766	3/31/2009	89.16	675808	8.53
Brian Dingerd 484-685-6766	4/30/2009	88.49	675808	8.47
Brian Dingerd 484-685-6766	5/31/2009	116.46	675808	11.15
Brian Dingerd 484-685-6766	7/2/2009	165.24	675808	15.82
Brian Dingerd 484-685-6766	7/31/2009	117.32	675808	11.23
Brian Dingerd 484-685-6766	9/3/2009	117.54	675808	11.25
Brian Dingerd 484-685-6766	10/5/2009	121.20	675808	11.60
Brian Dingerd 484-685-6766	10/31/2009	115.75	675808	11.08
Brian Dingerd 484-685-6766	12/2/2009	115.69	675808	11.07

Brian Dingerd 484-685-6766	12/31/2009	128.84	675808	12.33	
DUFF & PHELPS INV PA 00062270	12/31/2009	5,000.00	632800	478.56	
DUFF & PHELPS INV PA 00062270	12/31/2009	(5,000.00)	636800	(478.56)	
DUFF & PHELPS INV PA00062936	12/31/2009	5,000.00	632800	478.56	
DUFF & PHELPS INV PA00062936	12/31/2009	(5,000.00)	636800	(478.56)	
Investor Svc	1/31/2009	67.72	675831	6.48	
Investor Svc	1/31/2009	89.78	675831	8.59	
N I R I	4/30/2009	895.00	675804	85.86	
N I R I	1/31/2009	675.00	675824	64.61	
NATIONAL INVESTOR	12/31/2009	<u>550.00</u>	675824	<u>52.64</u>	
Total		665,241.96		63,727.79	
Allocation Factor (b)				34.61%	
OCC Adjustment to Lake Erie Portion			\$	(22,056)	
(a) From Attachment SBH-O					
(b) Attachment SBH-R					

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Shareholder Expense Adjustment

Exhibit SBH - 12

<u>Description</u>	<u>Amount</u>	
1.) Billable Allocation Amounts related to Shareholder Services	\$ (5,088)	(a)
2.) Sundry Expenses related to Shareholder Services	<u>\$ (22,056)</u>	(b)
3.) Total OCC Adjustment to Shareholder Services Expense	\$ (27,144)	

(a) See Exhibit SBH-10
(b) See Exhibit SBH-11

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Rate Case Expense Amortization

Exhibit SBH - 13

<u>Rate Case No.</u>	<u>Dollar Amount Requested/Authorized To Be Amortized</u>	<u>Date of Opinion & Order</u>	<u>Time Duration Between Cases</u>
(1) 09-1044-WW-AIR	\$172,000		
(2) 07-0564-WW-AIR	\$124,957	May 14, 2008	42.81 Months
(3) 03-2290-WW-AIR	\$69,479	Oct. 20, 2004	23.39 Months
(4) 01-2924-WW-AIR	\$100,342	Nov. 7, 2002	70.62 Months
(5) 95-1076-WW-AIR	\$82,948	Dec. 19, 1996	
			<hr/>
(6) Total Months Between Rate Base Cases			136.82 Months
(7) Periods			<hr/> 3
(8) Months Between Periods (6)/(7)			45.61
(9) Months In The Year			<hr/> 12
(10) Average Time Duration Between Rate Cases			<hr/> 3.80 Years

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Rate Case Expense Adjustment

Exhibit SBH - 14

<u>Description</u>	<u>Amount</u>	
1.) Estimated Rate Case Expense per Staff	\$ 172,000	(a)
2.) OCC Recommended Level of Rate Case Expense (1) x 50%	\$ 86,000	
3.) OCC Proposed Amortization Period in Years	4	(b)
4.) OCC Recommended Annual Amortization (2) / (3)	\$ 21,500	
5.) Staff's Annual Amortization of Rate Case Expense	\$ 57,333	(a)
6.) OCC Adjustment to Rate Case Expense (4) - (5)	\$ (35,833)	

(a) Staff Report Schedule C-3.11

(b) OCC Exhibit SBH-13

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Adjustment to Rate Case
Related Costs from the Service Company

Exhibit SBH-15

	(a)	(a)
<u>Month</u>	<u>Rate Case Banner Support</u>	<u>EXP 2009 Ohio Lake Rate Case</u>
Jan-09	\$ -	\$ -
Feb-09	\$ -	\$ -
Mar-09	\$ 5,696.15	\$ -
Apr-09	\$ 2,976.51	\$ -
May-09	\$ 2,129.93	\$ -
Jun-09	\$ 1,697.15	\$ -
Jul-09	\$ 492.75	\$ -
Aug-09	\$ 735.94	\$ -
Sep-09	\$ -	\$ 4,104.78
Oct-09	\$ -	\$ -
Nov-09	\$ -	\$ -
Dec-09	\$ 224.84	\$ 29.15
Total	\$ 13,953.27	\$ 4,133.93
Allocation Factor	34.61%	100%
Lake Erie Portion	\$ 4,829.23	\$ 4,133.93
OCC Proposed Percent Exclusion (b)	50%	50%
OCC Adjustment to Lake Erie Portion	\$ 2,414.61	\$ 2,066.97
Total OCC Adjustment		\$ (4,481.58)

(a) Attachment SBH-N

(b) See testimony text page 22

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Lake Erie Labor Allocation Factor Calculation

Exhibit SBH - 16

<u>Non-Union Employees</u>		Non-Union Total Labor Hours (a)	Non-Union Lake Erie Labor Hours (b)	Labor Allocation Factor (b)/(a)
(1)	Employee 50060	2,080.00	1872.00	90.00%
(2)	Employee 50062	2,080.00	1872.00	90.00%
(3)	Employee 102258	2,080.00	2080.00	100.00%
(4)	Employee 50058	2,080.00	1872.00	90.00%
(5)	Employee 50056	2,080.00	1872.00	90.00%
(6)	Employee 50055	2,080.00	2080.00	100.00%
<u>Union Employees</u>		Union Total Labor Hours (a)	Union Lake Erie Labor Hours (b)	Labor Allocation Factor (b)/(a)
(7)	Terry Jeschenig	2,080.00	2075.00	99.76%
(8)	Michael Wilhoite	2,080.00	2032.00	97.69%
(9)	Lon Butt	2,080.00	2023.00	97.26%
(10)	Richard Maher	2,080.00	2080.00	100.00%
(11)	Chris McTaggart	2,080.00	1929.00	92.74%
(12)	David Parsons	2,080.00	2042.00	98.17%
(13)	Dale Stefanic	2,080.00	2065.00	99.28%
(14)	Ken Aldridge	2,080.00	2001.00	96.20%
(15)	James Bober	2,080.00	2080.00	100.00%
(16)	Kathy Craine	2,080.00	2080.00	100.00%
(17)	Garry Cullen	2,080.00	2080.00	100.00%
(18)	Mark Reed	2,080.00	2080.00	100.00%
(19)	Michael Hoose	2,080.00	2080.00	100.00%
(20)	John Peterson	2,080.00	2080.00	100.00%
(21)	Rudy Stastny	2,080.00	2080.00	100.00%
(22)	Larry Papo	2,080.00	2080.00	100.00%
(23)	Terry Webb	2,080.00	2080.00	100.00%
(24)	Gary Leider	2,080.00	1519.00	73.03%
(25)	Neal Norris	2,080.00	1362.00	65.48%
(26)	John Clarkson	2,080.00	1674.00	80.48%
(27)	Donald Childs	2,080.00	673.00	32.36%
(28)	Leslie Hill	2,080.00	1114.00	53.56%
(29)	Jeromey Cummina	2,080.00	2074.00	99.71%
(30)	David Wallie	2,080.00	2080.00	100.00%
(31)	Summer Help			
(32)	Summer Help			
		62,400.00	57,111.00	91.52%

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Employee Insurance Expense Adjustment

Exhibit SBH 17

	Staff Report Adjusted	OCC Adjusted	OCC Adjustment
(1) Lake Erie Hospitalization Expense net of Employee Contribution	\$ 287,707	\$ 287,707	
(2) Lake Erie Division Allocation	94.00%	91.52%	
(3) Lake Erie Division Hospitalization Expense (1) x (2)	270,445	263,309	
(4) Service Center Hospitalization Expense net of Employee Contribution	141,261	141,261	
(5) Lake Erie Service Center Division Allocation	34.61%	34.61%	
(6) Lake Erie Service Center Hospitalization Expense (4) x (5)	48,890	48,890	
(7) Total Lake Erie Hospitalization Expense (3) + (6)	319,335	312,200	
(8) O&M Expense Ratio	100.00%	100.00%	
(9) O&M Hospitalization Expense (7) x (8)	319,335	312,200	
(10) Test Year Hospitalization Expense	354,566	354,566	
(11) Adjustment (9) - (10)	\$ (35,231)	\$ (42,366)	\$ (7,136)

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Post Retirement Expense Adjustment

Exhibit SBH - 18

	Staff Report Adjusted	OCC Adjusted	OCC Adjustment
(1) Lake Erie Division Postretirement Expense	\$ 83,000	\$ 83,000	
(2) Lake Erie Division Allocation	30.93%	30.93%	
(3) Lake Erie Postretirement Expense (1) x (2)	25,672	25,672	
(4) Lake Erie Division Allocation	94.00%	91.52%	
(5) Total Lake Erie Division Postretirement Expense (3) x (4)	24,132	23,495	
(6) Service Center Postretirement Expense	83,000	83,000	
(7) Service Center Allocation	15.46%	15.46%	
(8) Service Center Postretirement Expense ((6) x (7)	12,832	12,832	
(9) Service Center Allocation	34.61%	34.61%	
(10) Total Service Center Postretirement Expense (8) x (9)	4,441	4,441	
(11) Total Lake Erie Postretirement Expense (5) + (10)	28,573	27,936	
(12) O&M Expense Ratio	100.00%	100.00%	
(13) O&M Postretirement Expense (5) x (6)	28,573	27,936	
(14) Test Year Postretirement Expense	30,156	30,156	
(15) Adjustment (7) - (8)	(1,583)	(2,220)	(637)

	Staff Report Adjusted	OCC Adjusted	OCC Adjustment
(1) Lake Erie Division Transportation Expense	\$ 137,215	\$ 137,215	
(2) Operating Contract Percentage	94%	91.52%	
(3) Lake Erie Division Transportation (1) x (2)	128,982	125,579	
(4) Test Year Expense	170,133	170,133	
(5) Transportation Adjustment (3) - (4)	(41,151)	(44,554)	
(6) Lake Erie Division Workers Compensation Expense	64,255	64,255	
(7) Operating Contract Percentage	94%	91.52%	
(8) Total Operating Contract Expense (6) x (7)	60,400	58,806	
(9) Test Year Operating Contract Expense	84,177	84,177	
(10) Workers Compensation Adjustment (8) - (9)	(23,777)	(25,371)	
(11) Total Operating Contract Adjustment (5) + (10)	\$ (64,928)	\$ (69,925)	\$ (4,996)

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Federal and State Unemployment Tax Adjustment

Exhibit SBH - 20

Federal Unemployment Tax		Staff Report Adjusted	OCC Adjusted	OCC Adjustment
		30	30	
(1)	Lake Erie Number of Employees			
(2)	Taxable Wages (1) x \$7,000	\$ 210,000	\$ 210,000	
(3)	Lake Erie Division Allocation	94.00%	91.52%	
(4)	Lake Erie Division Taxable Wages (2) x (3)	197,400	192,192	
(5)	Lake Erie O&M Allocation Percentage	86.60%	86.60%	
(6)	Lake Erie O&M Taxable Wages (4) x (5)	170,948	166,438	
(7)	Service Center Number of Employees	14	14	
(8)	Taxable Wages (7) X \$7,000	98,000	98,000	
(9)	Service Center Allocation	34.61%	34.61%	
(10)	Service Center Taxable Wages (8) x (9)	33,918	33,918	

(11) Total Taxable Wages (6) + (10)	204,866	200,356
(12) Service Center O&M Allocation Percentage	<u>100.00%</u>	<u>100.00%</u>
(13) Total O&M Taxable Wages	204,866	200,356
(14) Tax Rate	<u>0.8%</u>	<u>0.8%</u>
(15) Federal Unemployment Tax (13) x (14)	<u>\$ 1,639</u>	<u>\$ 1,603</u>
		<u>(36)</u>

	Staff Report Adjusted	OCC Adjusted	OCC Adjustment
	30	30	
(1) Lake Erie Number of Employees			
(2) Taxable Wages (1) x \$9,000	\$ 270,000	\$ 270,000	
(3) Lake Erie Division Allocation	<u>94.00%</u>	<u>91.52%</u>	
(4) Lake Erie Division Taxable Wages (2) x (3)	253,800	247,104	
(5) Lake Erie O&M Allocation Percentage	<u>86.60%</u>	<u>86.60%</u>	
(6) Lake Erie O&M Taxable Wages (4) x (5)	219,791	213,992	
(7) Service Center Number of Employees	14	14	
(8) Taxable Wages (7) X \$9,000	126,000	126,000	
(9) Service Center Allocation	<u>34.61%</u>	<u>34.61%</u>	

(10) Service Center Taxable Wages (8) x (9)	43,609	43,609
(11) Total Taxable Wages (6) + (10)	263,400	257,601
(12) Service Center O&M Allocation Percentage	100.00%	100.00%
(13) Total O&M Taxable Wages	263,400	257,601
(14) Tax Rate	0.9%	0.9%
(15) Federal Unemployment Tax (13) x (14)	\$ 2,371	\$ 2,318
		(52)
Total Federal and State Unemployment Tax Adj.	\$	(88)

Aqua Ohio, Inc.				Exhibit SBH-21
Case No. 09-1044-WW-AIR				
Adjustment to Sundry Costs				
(a)	(a)	(a)	(a)	(a)
<u>Last Name/Vendor</u>	<u>Date</u>	<u>Amount</u>	<u>Account</u>	<u>Ohio</u>
Miscellaneous Sundry Costs:				
Stradley Ronon - Estate Planning for DeBenedictis		5,000	633800	478.58
27604AQUA ILLINOIS	12/31/2009	156.38	604856	14.97
27604AQUA ILLINOIS	6/17/2009	143.43	675846	13.73
32385PHILADELPHIA YOUTH NE	7/31/2009	14,864.00	636640	1,403.53
36931WORLD WIDE JEWISH NEW	2/28/2009	495.00	604858	47.38
37342ATTORNEY REGISTRATION	6/15/2009	200.00	675824	19.14
37585LEADERSHIP PHILADELPH	8/27/2009	6,750.00	604864	646.06
38029PHILADELPHIA COUNTRY	12/31/2009	5,637.33	675834	539.58
CPA EXAM SERVICES-CBT	6/5/2009	678.43	604865	64.93
IRON HORSE GOLF COURSE	6/4/2009	10.00	675846	0.96
PA PROF LICENSE RENEWAL	11/12/2009	100.00	675824	9.57
QUAIL CREEK COUNTRY CLUB	6/2/2009	27.06	675846	2.58
UNIVERSITY CLUB OF WASHI	10/31/2009	68.32	675836	6.54
Total		33,929.93		3,247.52
Lake Erie Allocation Factor				34.61%
Total OCC Adjustment to Miscellaneous Sundry Costs				(1,123.97)
Flowers & Gifts:				
1-800-FLOWERS.COM*INC.	6/9/2009	(43.98)	604857	(4.21)
1-800-FLOWERS.COM*INC.	11/18/2009	70.97	604857	6.79
CANDYFAVORITES.COM	9/10/2009	48.97	604869	4.69
CANDYFAVORITES.COM	9/10/2009	48.97	604869	4.69
CANDYFAVORITES.COM	9/10/2009	88.28	604869	8.45
CANDYFAVORITES.COM	9/10/2009	205.70	604869	19.69
FRUITFLOWERS INCRED EDIB	5/31/2009	68.00	604857	6.51
FTD*DONNOLO'S FLORIST	5/31/2009	63.60	636800	6.09
FTD*PETALS IN THE PARK	11/16/2009	92.74	675800	8.88
INCREDIBLY EDIBLE DELITES	3/31/2009	70.00	604867	6.70
INCREDIBLY EDIBLE DELITES	3/31/2009	72.50	604857	6.94
INCREDIBLY EDIBLE DELITES	10/31/2009	81.50	604857	7.80
INCREDIBLY EDIBLE DLEITES	9/2/2009	68.50	604857	6.58
PROFLOWERS.COM	5/31/2009	58.26	604857	5.58
TLF*BRYN MAWR FLOWER S	5/31/2009	60.42	604857	5.78
TLF*PLAZA FLOWRS	2/28/2009	43.40	604857	4.15
TLF*PLAZA FLOWRS	10/31/2009	47.64	604857	4.58

TLF*WALRATH'S FLOWERS	10/20/2009	167.48	675826	16.03
Total		1,312.95		125.67
Lake Erie Allocation Factor				34.61%
Total OCC Adjustment to Flower Costs				\$ (43.49)
Colleges, Universities and Institutions:				
26244Rockhurst University	7/31/2009	348.00	604865	33.31
28773MICHIGAN STATE UNIVER	10/23/2009	875.00	604865	83.75
29019NEW MEXICO STATE UNIV	3/31/2009	3,000.00	675824	287.14
29019NEW MEXICO STATE UNIV	8/1/2009	3,000.00	675824	287.14
30550NEW MEXICO STATE UNIV	4/30/2009	995.00	675844	95.23
31812UNIVERSITY OF MISSOURI	2/28/2009	5,500.00	675842	526.42
33945LA SALLE UNIVERSITY	10/31/2009	500.00	675805	47.86
HAR*HARVARD BUSNSS SCH	10/31/2009	13.50	675842	1.29
MICHIGAN STATE UNIVERSITY	2/28/2009	875.00	675819	83.75
Total		15,106.50		1,445.89
Lake Erie Allocation Factor				34.61%
Total OCC Adjustment to College, University & Institution Costs				\$ (500.42)
Marketing and Trade Shows:				
Regional Affairs Council Sponsorship and Advertising		21,500	663800	2057.82
Compas Inc.		1244.33	636825	119.10
Financial Advisor Symposium Exhibit		583.82		55.88
JH Jackson Photography		800	636800	76.57
11252LEE WAYNE CORPORATION	1/31/2009	3,824.21	604856	366.03
11252LEE WAYNE CORPORATION	2/28/2009	899.39	675825	86.08
11252LEE WAYNE CORPORATION	2/28/2009	2,519.51	675825	241.15
12756DELL MARKETING L.P.	12/31/2009	1,659.95	675811	158.88
14181LEE WAYNE CORPORATION	4/30/2009	3,886.70	636800	372.01
15746GRAPEVINE VISUAL CONC	4/30/2009	2,980.23	636800	285.25
15746GRAPEVINE VISUAL CONC	4/30/2009	19,852.51	636800	1,900.14
15746GRAPEVINE VISUAL CONC	7/31/2009	178.80	636800	17.11
29902INTERSHOW	3/31/2009	4,200.00	675804	401.99
31168BRAITHWAITE COMMUNICA	6/30/2009	900.00	636800	86.14
31168BRAITHWAITE COMMUNICA	12/31/2009	11,500.00	636800	1,100.70
CHAMPION EXPOSITION SVCS	1/31/2009	355.67	675804	34.04
CHAMPION EXPOSITION SVCS	2/28/2009	429.00	675804	41.08
CHAMPION EXPOSITION SVCS	4/30/2009	246.20	675804	23.56
CHAMPION EXPOSITION SVCS	5/31/2009	157.50	675804	15.07
CHAMPION EXPOSITION SVCS	10/31/2009	108.90	675804	10.42
CHAMPION EXPOSITION SVCS	11/10/2009	156.00	675804	14.93
CHAMPION EXPOSITION SVCS	3/31/2009	(100.05)	675819	(9.58)
GRAPEVINE VISUAL CONCEPT	7/31/2009	1,521.75	675819	145.85
PROMOTE IT	7/31/2009	74.24	675819	7.11
Total		79,479		7,607.12
Lake Erie Allocation Factor				34.61%
Total OCC Adjustment to Marketing & Trade Show Costs				\$ (2,632.82)

Limousines and Coaches:				
BOSTON COACH	3/31/2009	121.30	675846	11.61
BOSTON COACH	3/31/2009	131.79	675846	12.61
BOSTON COACH	3/31/2009	214.99	675846	20.58
BOSTON COACH	5/31/2009	87.68	675846	8.39
BOSTON COACH	5/31/2009	114.48	675846	10.96
BOSTON COACH	5/31/2009	152.64	675846	14.61
BOSTON COACH	5/31/2009	242.86	675846	23.25
BOSTON COACH	9/2/2009	116.64	675846	11.16
BOSTON COACH	9/2/2009	135.41	675846	12.96
BOSTON COACH	9/2/2009	202.40	675846	19.37
BOSTON COACH	10/31/2009	116.64	675846	11.16
BOSTON COACH	10/31/2009	117.59	675846	11.25
BOSTON COACH	10/31/2009	151.21	675846	14.47
BOSTON COACH	12/31/2009	322.52	675846	30.87
KRAPF'S COACHES ^A INC	9/2/2009	677.00	675846	64.80
LIMO TODAY INC	1/31/2009	625.10	675846	59.83
RELIABLE LIMO	4/30/2009	201.25	675848	19.28
RELIABLE LIMO	10/31/2009	92.00	675848	8.81
RELIABLE LIMO	10/31/2009	224.25	675848	21.46
Total		4,047.85		387.43
Lake Erie Allocation Factor				34.61%
Total OCC Adjustment to Limousine & Coach Costs				\$ (134.09)
Resorts, Sporting Events and Other Events:				
Golf Outing & Greenville Museum Alliance Heritage Days		530.00		213.11
Sharpsville Historical Society Opera	May-09	450.00	675	180.95
32251 TONER SOUND ENTERTAIN	5/31/2009	6,325.00	636800	605.38
33065TH IIV SARASOTA AL LE	7/31/2009	186.48	675850	17.85
33065TH IIV SARASOTA AL LE	8/27/2009	93.24	675850	8.92
ACTEVA EVENT PAYMENT	10/28/2009	607.00	675840	58.10
ACTEVA.COM ONLINE EVENTS	1/31/2009	600.00	675844	57.43
CROWN PLAZA	10/31/2009	913.88	675850	87.45
FLEMING S HOTEL ZUERICH	4/30/2009	387.59	675850	35.18
FLEMING S HOTEL ZUERICH	4/30/2009	395.76	675850	37.88
HARD ROCK HTL-CHICAGO	5/21/2009	505.46	675850	48.38
HARD ROCK HTL-CHICAGO	5/21/2009	536.16	675850	51.32
HILTON HOTEL AUSTIN	3/31/2009	503.70	675850	48.21
HILTON HOTEL AUSTIN	3/31/2009	19.16	675850	1.83
HILTON HOTEL AUSTIN	3/31/2009	768.50	675850	73.36
HILTON HOTEL AUSTIN	3/31/2009	1,040.25	675850	99.57
HILTON HOTEL AUSTIN	3/31/2009	1,051.20	675850	100.61
HILTON HOTEL SAN DIEGO	6/18/2009	621.58	675850	59.49
HYATT HOTELS CAMBRIDGE	10/26/2008	1,400.20	675850	134.02
LUFTHANSA 2203592482772	3/31/2009	622.53	675849	59.58
LUFTHANSA 2203592482777	3/31/2009	622.53	675849	59.58

MARRIOTT 33738 CHICAGO	11/19/2009	1,063.88	675850	101.83
MARRIOTT 33738 CHICAGO	11/19/2009	1,048.36	675850	100.34
MARRIOTT 33738 F&B	11/16/2009	42.42	675834	4.06
MARRIOTT 33738 F&B	11/16/2009	80.00	675850	7.66
MILLENNIUM BOSTONIAN	6/11/2009	451.75	675850	43.24
MILLENNIUM BOSTONIAN	7/31/2009	451.75	675850	43.24
MILLENNIUM BOSTONIAN	7/31/2009	(451.75)	675850	(43.24)
PMI*EVENT REGISTRATION	9/3/2009	1,125.00	675840	107.68
PMI*EVENT REGISTRATION	10/31/2009	1,125.00	675849	107.68
SAMOSET RESORT-FIDELIO	8/28/2009	821.56	675850	78.63
TICKETLEAPTICKETS.C	7/31/2009	199.88	675819	19.13
TICKETMASTER*TICKETCEN	9/17/2009	42.40	675840	4.06
WESTIN COPLEY PLACE BOSTO	10/31/2009	924.02	675850	88.44
WESTIN COPLEY PLACE BOSTO	11/7/2009	1,138.86	675850	109.00
WESTIN COPLEY PLACE BOSTO	12/31/2009	(924.02)	675850	(88.44)
WESTIN DIPLOMAT RESORT &	6/11/2009	1,080.19	675850	103.39
WOODLANDS CONF CTR RESORT	4/30/2009	224.87	675850	21.52
THE MONEY SHOW	9/2/2009	2,500.00	675804	239.28
THE MONEY SHOW	9/2/2009	3,000.00	675804	287.14
38005MONEYSHOW	12/31/2009	<u>6,100.00</u>	675804	<u>488.14</u>
Total		\$ 37,202.19		3,860.99
Lake Erie Allocation Factor				34.61%
Total OCC Adjustment to Resorts and Events Costs				\$ (1,336.29)
Charitable Contributions:				
JA WORLDWIDE	2/28/2009	1,000.00	675844	95.71
Junior Achievement	2/28/2009	125.52	675830	12.01
Junior Achievement	10/5/2009	30.91	675830	2.96
Junior Achievement	10/31/2009	95.88	675830	9.18
Junior Achievement	12/1/2009	30.58	675830	2.93
RECLASS JUNIOR ACHIEVEMENT CHG	12/2/2009	(125.52)	675830	(12.01)
RECLASS JUNIOR ACHIEVEMENT CHG	12/2/2009	(95.88)	675830	(9.18)
RECLASS JUNIOR ACHIEVEMENT CHG	12/2/2009	(30.91)	675830	(2.96)
RECLASS JUNIOR ACHIEVEMENT CHG	12/2/2009	(30.58)	675830	(2.93)
Total		1,000.00		95.71
Lake Erie Allocation Factor				34.61%
Total OCC Adjustment to Charitable Contributions				\$ (33.13)
(a) From Attachment SBH-O				

	<u>Description</u>	(a)		
		<u>OCC</u> <u>Adjusted</u>	<u>Staff</u> <u>Adjusted</u>	<u>OCC</u> <u>Adjustments</u>
1.)	Limousines and Coaches	\$ (134) \$	- \$	(134)
2.)	Resorts, Sporting Events and Other Events	\$ (1,336) \$	- \$	(1,336)
3.)	Colleges, Universities and Institutions	\$ (500) \$	- \$	(500)
4.)	Flower Costs	\$ (43) \$	(27) \$	(16)
5.)	Miscellaneous Sundry Expenses	\$ (1,124) \$	- \$	(1,124)
6.)	Charitable Contributions	\$ (33) \$	- \$	(33)
7.)	Marketing and Trade Shows	<u>\$ (2,633) \$</u>	<u>(539) \$</u>	<u>(2,094)</u>
8.)	Total Adjustments to Sundry Expense	\$ (5,804) \$	(566)	(5,238)
9.)	Staff Report Schedule C-3.17 Adjustment		\$	(4,003)
10.)	Total OCC Recommended Adjustment to Sundry Expenses		\$	(9,241)

(a) See Exhibit SBH-21

(b) See Attachment SBH-T

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Employee Service Awards
Adjustment

Exhibit SBH - 23

<u>Description</u>	<u>Amount</u>
1.) OCC Adjustment to Exclude Employee Service Awards Costs	\$ (1,470) (a)

(a) See Attachments SBH-U and SBH-V (\$4,246 x 34.61%)

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Miscellaneous Water Treatment
Expense Adjustment

Exhibit SBH-24

From Account 665-2:

Giant Eagle	\$	36.87	(a)
Giant Eagle	\$	57.07	(a)
Wal-Mart	\$	17.43	(a)
Wal-Mart	\$	71.66	(a)
Wal-Mart	\$	42.35	(a)
Wal-Mart	\$	12.29	(a)
Yours Truly of Mentor	\$	45.35	(a)
Yours Truly of Mentor	\$	28.96	(a)
Quaker steak	\$	28.11	(a)
K Mart	\$	37.18	(a)
Giant Eagle	\$	104.77	(a)
Bravo	\$	65.78	(a)
Quail Hollow F&B	\$	29.33	(a)
Wal-Mart	\$	23.89	(a)
Yours Truly of Mentor	\$	23.71	(a)
Yours Truly of Mentor	\$	17.39	(a)
Wal-Mart	\$	314.50	(a)
Wal-Mart	\$	167.88	(a)
Panini's Bar & Grill	\$	125.34	(a)
The Olive Garden	\$	179.41	(a)
Wal-Mart	\$	200.57	(a)
Bob Evans	\$	18.23	(a)
Wal-Mart	\$	63.62	(a)
K Mart	\$	8.49	(a)
Yours Truly of Mentor	\$	20.42	(a)
Bob Evans	\$	16.91	(a)
Wal-Mart	\$	21.19	(a)
Winking Lizard	\$	48.17	(a)
K Mart	\$	33.25	(a)
Total	\$	1,860.12	

From Account 921-7:

K-Mart	\$	96.80	(b)
Redhawk Grille	\$	131.39	(b)
Jet Rock Bar & Grill	\$	39.00	(b)
Total Account 921-7	\$	267.19	(b)

Total OCC Adjustment \$ (2,127.31)

(a) From Attachment SBH-X

(b) From Attachment SBH-Y

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Adjustment for
Executive Risk Insurance Premium

Exhibit SBH - 25

<u>Description</u>	<u>Amount</u>	
1.) Adjustment to Exclude Executive Risk Insurance Premium	\$ (12,303)	(a)

(a) See Attachment SBH-Z

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Development of Uncollectible Ratio

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Average</u>
1) Actual Revenue (a)	\$ 11,399,070	\$ 12,357,316	\$ 13,472,636	\$ 14,117,790	\$ 12,836,703
2) Write-Offs (a)	\$ 35,554	\$ 34,532	\$ 69,598	\$ 89,367	\$ 57,263
3) Recoveries (a)	\$ (6,188)	\$ (5,730)	\$ (11,119)	\$ (20,900)	\$ (10,984)
4) Total	\$ 29,366	\$ 28,802	\$ 58,479	\$ 68,467	\$ 46,279
5) Ratio	0.002576	0.002331	0.004341	0.004850	0.003605
6) Uncollectible Percent	0.2576%	0.2331%	0.4341%	0.4850%	0.3605%
7) OCC Proposed Uncollectible Ratio					0.003605

(a) From Attachment SBH-AA

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Uncollectible Expense Adjustment

Exhibit SBH -27

<u>Description</u>		<u>Amount</u>	
1.)	Adjusted Operating Revenue	\$ 14,797,626	(a)
2.)	OCC Adjustments to Revenue	<u>\$ 37,588</u>	(b)
3.)	OCC Adjusted Operating Revenue	\$ 14,835,214	
4.)	Uncollectible Ratio	0.360500%	(c)
5.)	OCC Adjusted Uncollectible Expense (3) x (4)	\$ 53,481	
6.)	Test Year Uncollectible Expense	<u>\$ 72,090</u>	(d)
7.)	OCC Adjustment to Uncollectible Expense	\$ (18,609)	
8.)	Staff's Adjustment to Uncollectible Expense	<u>\$ (4,006)</u>	(d)
9.)	OCC Incremental Adjustment to Staff Uncollectible Expense	\$ (14,603)	

(a) Staff Report Schedule C-2

(b) OCC Exhibit SBH - 5

(c) OCC Exhibit SBH-26

(d) Staff Report Schedule C-3.10

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Adjustment to
Gross Revenue Conversion Factor

Exhibit SBH-28

1) Gross Revenue	100.0000	
2) Uncollectibles	0.003605	(a)
3) (1) x (2)	0.3605	
4) Net Revenue (1) - (3)	99.6395	
5) Ohio Gross Receipts Tax Rate	0.0475	
6) Ohio Gross Receipts Tax (4) x (5)	4.73287625	
7) Income Before Federal Income Tax (4) - (6)	94.9066	
8) Federal Income Tax Rate	0.34	
9) Federal Income Taxes (7) x (8)	32.26825208	
10) Operating Income Percentage (7) - (9)	62.638372	
11) Gross Revenue Conversion Factor (1) / (10)	1.59646551	

(a) From Exhibit SBH-26

Aqua Ohio, Inc.
Case No. 09-1044-WW-AIR
Ohio Gross Receipts Tax Adjustment

Exhibit SBH - 29

	<u>Description</u>	<u>Amount</u>	
1.)	Adjusted Operating Revenue	\$ 14,835,214	(a)
2.)	OCC Adjusted Uncollectible Accounts Expense	\$ 53,481	(b)
3.)	Sales to Governmental Facilities	\$ 1,691	(c)
4.)	Statutory Exemption	<u>\$ 8,688</u>	(c)
5.)	Net Taxable Revenue	\$ 14,771,354	
6.)	Tax Rate	<u>4.75%</u>	(c)
7.)	OCC Adjusted Ohio Gross Receipts Tax	\$ 701,639	
8.)	Staff's Ohio Gross Receipts Tax	<u>\$ 699,160</u>	(c)
9.)	OCC Adjustment to Ohio Gross Receipts Tax	\$ 2,479	

(a) From Exhibit SBH-30

(b) From Exhibit SBH-27

(c) Staff Report Schedule C-3.20b

Aqua Ohio, Inc. - Masury Division
Case No. 09-1044-WW -AIR
OCC Adjusted Rate Base and Operating Income

	Staff Adjusted (a)	OCC Adjustments (b)	OCC Adjusted (c)
Rate Base	41,369,887	(6,105)	\$ 41,363,782
Total Operating Revenues	14,797,626	37,687	14,835,313
Operating Expense before FIT	11,976,146	(128,847)	11,847,299
Federal Income Taxes	515,570	45,181	560,731
Total Operating Expenses	12,491,716	(83,686)	12,408,030
Net Operating Income	2,305,910	121,373	\$ 2,427,283

(a) Staff Report Schedules B-1 and C-2

(b) SBH Operating Revenue Exhibits:

SBH-5 Gain on Disposition of Assets Adjustment	18,106
SBH-5 Other Miscellaneous Revenue	1,860
SBH-5 Availability for Use Charge Revenue	18,221
Total OCC Revenue Adjustments	37,687

SBH O&M Expense Exhibits and FIT impact at 35% rate:

SBH-9 FICA Tax Adjustment re Non-Union Labor Expense	(169)
SBH-14 Rate Case Expense	(35,833)
SBH-3 Property Tax Expense - CIS Defect/Issue Tracking	(201)
SBH-24 Miscellaneous Water Treatment Expense	(2,127)
SBH-4 Depreciation Expense - CIS Defect/Issue Tracking	(560)
SBH-25 Executive Risk Insurance	(12,303)
SBH-22 Sundry Cost Adjustment	(5,238)
SBH-27 Uncollectible Expense	(14,603)
SBH-29 Gross Receipts Tax	2,479
SBH-15 Rate Case Related Costs from Service Company	(4,482)
SBH-23 Employee Service Awards	(1,470)
SBH-6 Non-Union Labor Expense Adjustment	(10,739)
SBH-7 Summer Help Labor Adjustment	(3,204)
SBH-12 Shareholder Services Expense Adjustment	(27,145)
SBH-17 Employee Insurance Expense	(7,138)
SBH-18 Post Retirement Expense Adjustment	(637)
SBH-19 Operating Contract Expense Adjustment	(4,997)
SBH-8 Overtime adjustment	(393)
SBH-20 FUTA/SUTA Adjustment	(89)

Total OCC Expense Adjustments	(128,847)
OCC FIT Expense Adjustment	45,096

SBH Rate Base Exhibits and FIT impact at 35% rate:

SBH-1 Unclaimed Funds	(1,053)
SBH-2 CIS Defect/Issue Tracking - Plant	(5,512)
SBH-4 CIS Defect/Issue Tracking - Depreciation Reserve	460

OCC Decrease to Staff Rate Base	(6,105)
x Weighted cost of debt (Company Schedule D-1)	3.05%
Decrease to Interest Charges	(186)
x FIT tax rate	35%
OCC Increase to FIT Expense	65

(c) Staff Report +/- OCC Adjustments

Aqua Ohio, Inc.
Case No. 09-1044-WW -AIR
OCC Revenue Requirements

	Applicant (a)	Staff Adjusted Lower Bound (b)	Staff Adjusted Upper Bound (b)	OCC Adjusted (c)
Rate Base	41,275,758	41,369,887	41,369,887	\$ 41,363,782
Net Operating Income	1,830,725	2,305,910	2,305,910	2,427,283
Rate of Return Earned	4.44%	5.57%	5.57%	5.87%
Rate of Return Recommended (d)	8.63%	7.62%	8.14%	7.32%
Required Operating Income	3,562,098	3,152,385	3,367,509	3,027,829
Income Deficiency	1,731,373	846,475	1,061,599	600,546
Gross Revenue Conversion Factor	1.624100	1.598053	1.598053	1.596465
Revenue Increase Required	2,811,923	1,352,711	1,696,491	958,751
Revenue Increase Recommended	2,811,133	1,352,711	1,696,491	958,751
Adjusted Operating Revenue	14,760,877	14,797,626	14,797,626	14,835,313
Revenue Requirements	17,572,010	16,150,337	16,494,117	15,794,084
Increase over Current Revenue	19.04%	9.14%	11.46%	6.46%

(a) Company Application Schedule A-1

(b) Staff Report Schedule A-1

(c) Exhibit SBH-30

(d) OCC Rate of Return - Testimony of OCC Witness Duann

**UTILITY TESTIMONY OF
STEVEN B. HINES**

- *Establishment of an Appropriate Recovery Method for Percentage of Income Payment Plan Arrearages* – Case No. 87-244-GE-UNC*
- *Eastern Natural Gas Company* – Case No. 89-1714-GA-AIR*
- *Columbia Gas of Ohio, Inc.* – Case Nos. 91-195-GA-AIR, 92-18-GA-GCR and 94-987-GA-AIR*
- *Monongahela Power Company* – Case No. 91-1610-EL-AIR
- *Ohio American Water Company* – Case Nos. 92-2299-WW-AIR, 95-935-WW-AIR, 01-626-WW-AIR, 03-2390-WS-AIR, 06-433-WS-AIR, 07-1112-WS-AIR and 09-391-WS-AIR*
- *East Ohio Gas Company* – Case No. 93-2006-GA-AIR*
- *Consumers Ohio Water Company* – Case No. 95-1076-WW-AIR
- *Cincinnati Gas & Electric Company* – Case Nos. 95-656-GA-AIR*, 03-218-GA-GCR*, 05-218-GA-GCR and 01-1228-GA-AIR Calendar Year 2005).
- *East Ohio Gas Company d/b/a Dominion East Ohio* – Case Nos. 02-219-GA-GCR, 05-474-GA-ATA* and 07-829-GA-AIR
- *Aqua Ohio, Inc.* – Case No. 07-564-WW-AIR and 09-560-WW-AIR
- *Duke Energy Ohio, Inc.* – Case Nos. 07-589-GA-AIR and 08-1250-GA-UNC
- *Mohawk Utilities, Inc.* – Case No. 07-981-WW-AIR

* Cases where testimony before the Public Utilities Commission of Ohio was presented and subject to cross examination

INT-36. As of March 31, 2009, did the Aqua Lake Erie Division have any
unclaimed funds balances due its customers?

RESPONSE: Yes.

Richard A. Hideg

INT-37. If the response to OCC Interrogatory No. 36 is affirmative, what is the amount of the unclaimed funds balance as of March 31, 2009?

RESPONSE: \$1,053.00

REQUESTS FOR PRODUCTION OF DOCUMENTS¹

RPD-38. Please provide an interactive version of workpapers WPB-2.3a through WPB-2.3u that support the Company's Application (the same as what was previously provided in OCC Informal RTP-22, Item No. 15).

RESPONSE: See response to OCC informal RTP-22, Item No. 15.

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 SERVICE CENTER ADDITIONS
CASE NO. 09-1044-WW-AIR
PLANT IN SERVICE

TCR
6/20/2010

ACCOUNT		INSTALLATION			TOTAL
NO.	TITLE	AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT
303	Miscellaneous Intangible Plant				
		23090002428	2007	Strategic Infrastructure	3,507.51
		23090002428	2007	Strategic Infrastructure	5,930.76
		23090002428	2007	Strategic Infrastructure	1,578.73
		23090002428	2007	Strategic Infrastructure	474.11
		23090002428	2008	Strategic Infrastructure	47.84
		23090006817	2007	Service Link Technical Assessment	83,474.44
		23090006817	2007	Service Link Technical Assessment	25,802.13
		23090006817	2007	Service Link Technical Assessment	7,909.81
		23090006817	2008	Service Link Technical Assessment	5,119.41
		23090006817	2008	Service Link Technical Assessment	446.04
		23090006817	2008	Service Link Technical Assessment (5 year life)	777.78
		23090007674	2007	Consulting: Exchange	14,605.78
		23090007674	2008	Consulting Exchange (5 year software)	2,937.99
		23090007674	2008	Consulting Exchange	5,195.91
		23090007674	2008	Consulting Exchange	2,789.21
		23090007674	2008	Consulting Exchange (5 year life)	5,031.04
		23090007674	2009	Consulting Exchange (5yr software)	1,095.88
		23090008109	2007	COE 2007	8,818.50
		23090008109	2008	COE 2007	468.48
		23090008159	2007	Auto Cad Software upgrade to V 2008	4,902.29
		23090008159	2007	Autocad Software Upgrade V2008	3,375.59
		23090008212	2007	CIS Archive Purge	25,235.78
		23090008212	2008	CIS Archive Purge	315.78
		23090008329	2007	IS Security Project	12,466.99
		23090008543	2007	Lawson Licensing	79,847.78
		23090008881	2007	Banner interfaces	36,248.69
		23090008881	2007	Banner interfaces	55,743.70
		23090008881	2007	Banner Interfaces	17,975.92
		23090008914	2007	Banner Reports	13,090.88
		23090008914	2007	Banner Reports	1,170.18
		23090008914	2007	Banner Reports	10,768.43
		23090008914	2008	Banner Reports	3,423.90
		23090011742	2007	Financial System Power Plant	19,115.34
		23090011742	2007	Financial System Power Plant	3,504.42
		23090011742	2007	Financial System Power Plant	1,856.66
		23090011743	2007	Financial System Power Plant	5,497.43
		23090011743	2007	Financial System Power Plant	19,153.26
		23090011743	2007	Financial System Power Plant	7,959.36
		23090011743	2008	Financial System Power Plant	5,977.89
		23090011748	2007	Real Estate Tracking System	45,203.38
		23090011760	2008	WaterCms Software (10 year software)	23,795.71
		23090011791	2007	Power Plant Phase 1	3,470.41
		23090011791	2008	Power Plant Phase 1	2,026.48
		23090011791	2008	Power Plant Phase 1	2,844.58
		23090011791	2008	Power Plant PH1 (5 Year Life 33911)	568.55
		23090011828	2007	Power Plant Phase 1	13,994.22
		23090011828	2008	PowerPlant Ph 1 (5 year software)	21,306.24
		23090011828	2008	PowerPlant Phase 1	27,828.78
		23090011828	2008	Power Plant Phase 1	17,900.68
		23090011828	2008	PowerPlant Phase 1 (5 year life)	46,708.44
		23090011828	2009	Power Plant Phase 1 (5yr software)	10,481.17
		23090011961	2008	Internet Redesign (5 year software)	42,583.27
		23090011961	2009	Internet Redesign (5 yr software)	5,949.40
		23090012049	2008	User Provisioning Project	3,681.34
		23090012311	2008	Virtual Technology (5 year software)	789.91
		23090012311	2008	Virtual Technology	31,821.13
		23090012311	2008	Virtual Technology (5 year life)	26,173.28
		23090012867	2008	Communications Planning and su (5 year software)	1,635.76
		23090012867	2008	Communications Planning and su (5 year life)	14,672.64
		23090012867	2009	Communications Planning and su (5 yr software)	2,578.56
		23090012908	2008	MPLS Data Comm	4,280.87
		23090012962	2008	CIS Modifications and Enhancements (5 year software)	47,608.77
		23090012962	2008	CIS Modifications and Enhancements	65,748.88
		23090012962	2008	CIS Modifications and Enhancements (5 year life)	157,825.29
		23090012962	2009	CIS Modifications and Enhancements (5 yr software)	64,372.32
		23090012995	2008	Banner Reports 2008	28,855.98
		23090012995	2008	Banner Reports 2008 (5 year life)	8,304.42
		23090013029	2008	CIS Defect/Issue Tracking 2008 (5 year software)	1,931.72
		23090013029	2008	CIS Defect / Issue Tracking 2008	9,079.22
		23090013029	2009	CIS Defect/Issue Tracking 2008 (5 yr software)	5,422.76

WPB-2.3g

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 SERVICE CENTER ADDITIONS
CASE NO. 09-1044-WW-AIR
PLANT IN SERVICE

TCR
6/20/2010

ACCOUNT		INSTALLATION			TOTAL
NO.	TITLE	AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT
		23090013713	2008	Service Link Test Lead (5 year software)	1,871.53
		23090013713	2008	Service Link Test Lead (5 year life)	19,854.69
		23090013713	2009	Service Link Test Lead (5 yr software)	1,157.69
		23090013765	2008	IVR/Auto attendant programming (5 year software)	15,234.51
		23090013765	2009	IVR / Auto attendant programming (5 yr software)	(15,467.22)
		23090013850	2008	Service Link Program Changes (5 year life)	1,600.46
		23090013850	2009	Service Link Program Changes (5 yr software)	33,503.90
		23090013944	2008	Service Order Process (5 year life)	7,637.14
		23090013944	2008	Service Order Process (5 year software)	1,972.28
		23090013944	2008	Service Order Process	26,012.21
		23090013944	2008	Service Order Process (5 year life)	97,034.40
		23090013944	2009	Service Order Process (5 yr software)	17,886.53
		23090014180	2008	CIS Bill Extract and Print Change (5 year software)	1,444.89
		23090014180	2008	CIS Bill Extract and Print Cha (5 year life)	3,558.88
		23090014929	2008	21st Century Project (5 Year Life 33911)	7,029.26
		23090015527	2008	Thin Client Technology (5 Year Life (33911)	2,724.78
		23090015623	2008	Enterprise Reporting - WEBI (5 year software)	10,592.87
		23090015623	2008	Enterprise Reporting - WEBI (5 year life)	34,666.86
		23090015623	2009	Enterprise Reporting - WEBI (5 yr software)	5,167.50
		23090015835	2008	Network Management Tools (5 year life)	1,189.80
		23090015951	2008	RAS Security Software (5 year life)	1,805.27
		23090016117	2008	COE 2008 (5 year software)	1,178.46
		23090016117	2008	COE 2008 (5 year life)	3,572.12
		23090016117	2009	COE 2008 (5 yr software)	895.14
		23090016440	2008	Vulnerability Detection Software (5 year life)	2,273.63
		23090016529	2008	Net Motion (5 year life)	3,718.32
		23090016660	2008	Unified Thin Wireless (5 Year Life 33911)	3,934.76
		23090016701	2008	Lawson Upgrade Phase 1 (5 year software)	3,723.58
		23090016701	2008	Lawson Upgrade Phase 1 (5 year life)	693.51
		23090016701	2008	Lawson Upgrade Phase 1 (5yr software)	12,540.14
		23090016848	2008	Records Project (10 year software)	5,685.60
		23090016970	2008	E-Autocad 2009 Subscription (5 Year Life 33911)	3,779.68
		23090020624	2007	Meritage	2,427,286.05
		23090020624	2007	Meritage	26,772.71
		23090020625	2007	Meritage	5,092.93
		23090020625	2007	Meritage	22,894.52
		23090020625	2007	Meritage	118,175.65
		23090021767	2007	Security Project	930.20
		23090021806	2007	Software Distribution System	(4,822.64)
		23090021816	2007	Remote Access Thin Client	2,587.29
		23090021859	2007	Veritas Backup Library System	8,746.65
		23090021859	2007	Veritas, Backup Library System	1,839.29
		23090021859	2007	Veritas, backup Library System	204.43
		23090022159	2007	Avantage upgrade	867.08
		23090027174	2007	Microsoft Enterprise Agreement	43,421.78
		23090027174	2008	Microsoft Enterprise Agreement	36,300.08
		23090036124	2007	Banner CIS Related Projects	317,229.24
		23090036124	2007	Banner CIS Related Projects	87,366.89
		23090036124	2007	Banner CIS Related Projects	78,209.72
		23090036124	2008	Banner CIS Related Projects (20 year software)	3,138.74
		23090036124	2008	Banner CIS Related Projects	11,671.39
		23090036124	2008	Banner CIS Related Projects	2,907.15
		23090036124	2008	Banner CIS Related Projects (20 year life)	5,197.94
		23090036124	2009	Banner CIS Related Projects (20 year life)	1,681.84
		23090036125	2007	Banner CIS	1,878.04
		23090036125	2007	Banner CIS	999.42
		23090036125	2008	Banner CIS	3,468.67
		23090036125	2008	Banner CIS	1,284.68
		23090036125	2008	Banner CIS (20 year life)	3,013.04
		23090036125	2008	Banner CIS (20 year software)	1,537.33
		23090036125	2009	Banner CIS (20 yr software)	851.02
		23090036142	2007	FIS Improvements	53,472.16
		23090036142	2007	FIS Improvements	5,496.30
		23090036142	2007	FIS Improvements	5,096.90
		23090036142	2008	FIS Improvements	6,459.20
		23090036142	2008	FIS Improvements	20,170.99

WPB-2.3r

AQUA OHIO, INC
LAKE ERIE DIVISION
SUMMARY OF B-2.3 SERVICE CENTER ADDITIONS
CASE NO. 09-1044-WW-AIR
PLANT IN SERVICE

TCR
6/20/2010

ACCOUNT		INSTALLATION			TOTAL
NO.	TITLE	AUTHORIZATION	YEAR	DESCRIPTION	AMOUNT
		23090036142	2008	FIS Improvements (5 year life)	5,044.34
		23090036142	2008	FIS Improvements (5 year software)	3,080.68
		23090036142	2009	FIS Improvements (5 yr software)	554.74
		23090036143	2007	FIS Improvements	25,804.09
		23090036143	2007	FIS Improvements	13,748.78
		23090036143	2007	FIS Improvements	4,797.95
		23090036143	2008	FIS Improvements	9,454.89
		23090036143	2008	FIS Improvements	3,469.85
		23090036143	2008	FIS Improvements (5 year software)	5,186.00
		23090036143	2008	FIS Improvements (5 year software)	3,925.18
		23090036143	2009	FIS Improvements (5 year software)	1,556.13
		23090038541	2007	Deloitte Ph 2	793.76
		23090038541	2007	Deloitte Ph 2	1,248.60
		23090038541	2007	Deloitte Ph 2	23.75
		23090038541	2008	Deloitte Ph 2	28.98
		23090039601	2007	Lawson Security Assessment	945.55
					4,939,544.38
390	Building & Fixtures - General	23090007101	2007	Purchase Ohio's Corporate Office Building	4,219.20
		23090012243	2007	Sewer - Storm and Sanitary installed by O'Charley's	14,000.00
		23090012243	2008	Corporate office improvements - Sewer	915.60
		23090012243	2008	Corporate Office Improvements (Landscape Plans)	1,121.40
		23090012243	2008	Corporate Office Improvements - landscaping	30,277.80
					50,534.00
391-2	Office Furn. & Equip. - Info Sys.	23090007143	2007	Corp Cleco Switch	9,357.71
		23090012002	2008	Tape Drive for Lawson System	18,037.51
		23090012770	2008	IBM System P 570	7,396.01
		23090012770	2008	IBM System P 570	1,866.17
		23090012770	2008	IBM System P 570	68,089.88
		23090012770	2008	IBM System P 570	24,318.36
		23090012770	2009	IBM System P 570	5,874.52
		23090012806	2008	IBM DS4800 Disk System	19,711.73
		23090013198	2008	Juniper Firewall	8,290.15
		23090013384	2008	BlueCoat Proxy Servers	7,187.73
		23090013384	2008	Bluecoat Proxy Servers	571.89
		23090013502	2008	Service Link Test Equipment 2008	664.15
		23090013554	2008	SSH Secure FTP server for DMZ	419.21
		23090016388	2008	FIS - IBM Power 6	55,444.98
		23090017537	2009	UPS (uninterrupted power supply) for Ohio Data Center	9,545.77
		23090017574	2009	San Switch for Ohio Data Center	8,422.97
		23090021907	2007	EMC Upgrade Disk	10,473.04
		23090031074	2007	Call Center Hardware	14,069.14
					269,734.92
391-3	Office Furn. & Equip. - Computers	23090002610	2008	5 Pc's and 8 Monitors (B3, C3, G3, F3, D3..RJWG1)	8,170.70
		23090008813	2007	Cash Remittance Machine - Cash Center - Struthers 77	65,580.46
		23090008813	2007	Cash Remittance Machine	159.18
		23090009285	2007	Laptops for inspectors Two LSL / STK	5,670.53
		23090009285	2007	Computer carrying case (Byrom)	87.33
		23090009456	2008	Engineering Scanner	17,406.80
		23090011817	2007	Laptop PC's Dell GHVHPD1 Kopas	2,145.44
		23090011817	2008	Laptop PC's	(228.99)
		23090011817	2008	Laptop PC S/N 8N7LWG1 Bisson	1,763.74
		23090017160	2009	ACO - PC's (Ohio allocation of 30 call center PC's)	3,548.86
					104,265.06
397	Communications Equipment	23090003532	2008	Building Security System	25,036.90
		23090012173	2007	Avaya Phone System	(26,378.57)
		23090017500	2009	Avaya 8700	38,717.69
					37,376.02
Grand Total					5,401,474.38

WPB-2.3s

~~SBH WFE-3.3a~~

Aqua Ohio, Inc. Lake Rate Case 09-1044-ww-air
 Miscellaneous Revenue
 PUCO Visit of Feb 18 & 19, 2010

	Current Annualized
Reconnection Fee Revenue	\$21,371
Bad Check Fee Revenue	\$3,287
Activation Fee Revenue	\$30,715
Bulk Water Revenue	\$9,555

Schedule E-4

\$64,928 T

64,928

29,60094,528

02/18/2010

Revenue from PUCO Visit 2010

Revenue from PUCO Visit 2010

Revenue from PUCO Visit 2010

Revenue from PUCO Visit 2010

Per Phone Conversation with Rich Hideg

\$ 13,000 - Merchandising & Hydrant Repairs

1,600 - Lab Fee Revenue

15,000 - Water Read Revenue\$ 29,600 - Total Additional RevenueT = Tied to Sch. E-4

INT-32. Referring to page 50 of the Company's Annual Report to the Commission for the year ending December 31, 2009, what is a description of the following revenue sources as they relate to the Lake Erie Division service territory:

- a. Account 414, Gains from Disposition of Property of \$20,118;
- b. Account 415, Revenues from Merchandising, Jobbing and Contract Work of \$1,649,056; and
- c. Account 417, Revenues from Non-Utility Operations of \$72,566?

RESPONSE: The \$20,118.00 is Lake Erie gains from disposition of vehicles and backhoe equipment.

The Lake Erie portion of the revenue from merchandising, jobbing and Contract Work is as follows:

Merchandising & Jobbing	\$13,552.00
Waste Water Billing	\$15,808.00
Lab Services	\$1,600.00
Miscellaneous	\$20

The Lake Erie portion of the revenue from Non-Utility operations is zero.

Richard A. Hideg

INT-33. Referring to OCC Interrogatory No. 32, did the Company use any utility property and/or equipment in the Lake Erie Division to generate these revenues?

RESPONSE: Yes.

Richard A. Hideg

INT-34. If the response to OCC Interrogatory No. 33 is affirmative, by account, what is the dollar amount of the plant and/or equipment included in the Application?

RESPONSE: Will supplement.

Initials RAH
Date 6/30/2009
Schedule WPC-3/4b

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR
Labor Expense Adjustment

Line	N.A.M.E.	4/1/2008		4/1/2009		Allocation		Total Hours	Allocated Annualized Wages	Paid in 2009 Incentive Compensation	Estimated 2009 Compensation		Allocated Incentive Compensation
		Employee Hourly Rate	Total Hourly Rate	Employee Hourly Rate	Total Hourly Rate	Hours	%				2009	2008	
Non-Union Employees													
(1)	Employee 50040	58.7019 \$	58.7019	58.7019	58.7019	2080	93.996	1,955 \$	114,762 \$	6,369 \$	6,369 \$	6,369	6,569
(2)	Employee 50043	36.1097	37.4018	37.4018	37.4018	2080	93.996	1,955	73,124	2,342	2,342	2,342	2,143
(3)	Employee 50356	0.0000	46.8654	46.8654	46.8654	2080	100.004	2,080	85,000	0	0	0	2,000
(4)	Employee 50058	18.1718	18.1943	18.1943	18.1943	2080	93.996	1,955	36,834	1,200	1,200	1,200	1,128
(5)	Employee 50056	31.2692	34.4321	34.4321	34.4321	2080	93.996	1,955	67,257	1,858	1,858	1,858	1,748
(6)	Employee 50055	35.6087	35.7115	35.7115	35.7115	2080	100.004	2,080	70,120	1,500	1,500	1,500	1,800
Total Non-Union Wages									447,211 \$	13,219 \$	15,422 \$	15,422	15,088
M.A.N.E.													
4/1/2009													
Employee	Hourly Rate	Total Hourly Rate	License Rate	Hours	Allocation	Hours	Signaling Bonus	Total Hours	Allocated Annualized Wages				
										(a)	(b)		
										(a)	(b)		
Union Employees													
(7)	Terry Jachanig	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,071	54,509	54,509	
(8)	Michael Wilhoite	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,045	51,824	51,824	
(9)	Lee Rutt	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	1,960	49,183	49,183	
(10)	Richard Maher	25.37	0.90	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(11)	Christopher McPugent	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(12)	David Norcross	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(13)	Paul Stofzide	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(14)	Ken Alford	25.37	0.70	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(15)	James Huber	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(16)	Kathy Collins	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(17)	Garry Gullen	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(18)	Mark Need	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(19)	Michael House	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(20)	John Retarsen	25.37	0.70	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(21)	Rudy Stearny	25.37	0.70	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(22)	Larry Pego	25.37	0.00	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(23)	Terry Webb	25.37	0.95	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(24)	Gary Felder	25.37	0.70	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(25)	Neal Harris	25.37	0.25	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(26)	John Clarkson	25.37	0.60	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(27)	Donald Childs	25.37	0.40	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(28)	Leslie Hill	25.37	0.40	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(29)	Jeremy Dunning	25.37	0.40	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(30)	David Wallis	25.37	0.40	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(31)	Summer Halp	25.37	0.25	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
(32)	Summer Halp	25.37	0.25	25.37	25.37	2080	-	2,080	52,588	2,080	54,655	54,655	
Total Union Wages									1,114,364	3,700	3,700	3,700	

(a) Rates from Union Agreement
(b) Schedule WPC 3-4c
(c) Derived from Employee Wage Support (MS 103)
(d) Estimated 2009 Incentive Compensation \$ 1004 of 2008 paid in 2009
Allocation of bonus based on January 1, 2009 to July 31, 2009 payroll

Initials RAH
Date 2/18/2010
Schedule WPC-3.4c

AQUA OHIO, INC.
Lake Erie Division
Case No. 09-1044-WW-AIR

REVISED

Other Than Lake Erie	Lake Erie Division Colm (a)	Lake Erie Division Colm (b)	(c) = (b) / (d)	Hours (d)
Non-Union Employees				
(1) Employee 50060	120	2,872	93.994	1,992
(2) Employee 50062	120	1,872	93.994	1,992
(3) Employee 102258		2,080	100.000	2,080
(4) Employee 50058	120	1,872	93.988	1,992
(5) Employee 50056	120	1,872	93.994	1,992
(6) Employee 50055		2,080	100.000	2,080
Union Employees				
(7) Terry Jeschenig	5	2,075	99.764	2,080
(8) Michael Wilhoite	48	2,032	97.694	2,080
(9) Lon Matt	57	2,023	97.264	2,080
(10) Richard Maher		2,080	100.000	2,080
(11) Christopher McTeggart	151	1,929	92.744	2,080
(12) David Parsons	38	2,042	98.178	2,080
(13) Dale Stefania	15	2,055	99.284	2,080
(14) Ken Aldridge	79	2,001	96.204	2,080
(15) James Bobber		2,080	100.000	2,080
(16) Kathy Craine		2,080	100.000	2,080
(17) Garry Cullen		2,080	100.000	2,080
(18) Mark Reed		2,080	100.000	2,080
(19) Michael Houck		2,080	100.000	2,080
(20) John Peterson		2,080	100.000	2,080
(21) Rudy Statny		2,080	100.000	2,080
(22) Larry Papp		2,080	100.000	2,080
(23) Terry Webb		2,080	100.000	2,080
(24) Gary Leider	581	1,519	73.034	2,080
(25) Neal Morris	716	1,362	65.484	2,080
(26) John Clarkson	408	1,674	80.484	2,080
(27) Don Childs	1,407	673	32.364	2,080
(28) Less Mill	566	1,114	53.564	2,080
(29) Jeremy Cummins	6	2,074	99.714	2,080
(30) David Wallie		80	100.000	80
(31) Summer Help		400	100.000	400
(32) Summer Help		400	100.000	400
(a) Allocation of hours based on January 1, 2009 to December 31, 2009 Payroll				
(b) New hire 6/29/2009				
(c) New hire 7/13/2009				

(a) Allocation of hours based on January 1, 2009 to December 31, 2009 Payroll

(b) New hire 6/29/2009

(c) New hire 7/13/2009

REVISED

AQUA OHIO, INC.
Lake Erie Division
Case No. 06-1044-WW-AJR
Labor Expense Adjustment

Initials RAH
Date 2/18/2010
Schedule WPC-3.4b

Line	4/1/2008 Employee Rate	4/1/2009 Employee Rate	4/1/2009 Total Hourly Rate	Hours	Allocation	Total Hours	Allocated Annualized Wages	Paid in 2009 Incentive Compensation	Estimated 2009 Compensation	Allocated Incentive Compensation
Non-Union Employees										
(1)	58.7019	58.7019	58.7019	2080	93.994	1,955	114,762.79	6,949	6,949	6,569
(2)	16.1057	16.1057	16.1057	2080	93.994	1,955	73,124	2,282	2,282	2,145
(3)	0.2000	0.2000	0.2000	2080	100.000	2,080	85,000	0	2,000	2,000
(4)	18.1731	18.1731	18.1731	2080	93.984	1,955	36,918	1,200	1,200	1,128
(5)	23.2892	23.2892	23.2892	2080	93.994	1,955	67,297	1,858	1,858	1,746
(6)	12.6057	12.6057	12.6057	2080	100.000	2,080	70,120	1,500	1,500	1,500
Total Non-Union Wages							447,241	13,829	15,829	15,088

Line	4/1/2009 Employee Rate	License Rate	Total Hourly Rate	Hours	Allocation	Signing Hours	Total Hours	Allocated Annualized Wages
Union Employees								
(7)	25.37	0.95	26.32	2080	99.764	-	2,075	54,614
(8)	25.37	0.95	26.32	2080	97.694	-	2,012	53,482
(9)	21.89	0.95	22.84	2080	97.264	-	2,023	50,351
(10)	22.01	0.80	22.81	2080	100.000	-	2,080	47,445
(11)	23.85	0.95	24.80	2080	92.744	-	1,929	47,916
(12)	23.89	0.95	24.84	2080	98.174	-	2,042	50,723
(13)	23.82	0.25	24.07	2080	99.144	-	2,065	49,849
(14)	23.44	0.70	24.14	2080	96.104	-	2,061	53,107
(15)	25.06	0.95	26.01	2080	100.000	-	2,080	54,161
(16)	25.84	0.95	26.79	2080	100.000	-	2,080	55,723
(17)	25.84	0.95	26.79	2080	100.000	-	2,080	55,723
(18)	21.89	0.70	22.59	2080	100.000	-	2,080	51,147
(19)	21.89	0.70	22.59	2080	100.000	-	2,080	51,147
(20)	23.89	0.70	24.59	2080	100.000	-	2,080	51,147
(21)	23.89	0.70	24.59	2080	100.000	-	2,080	51,147
(22)	22.01	0.00	22.01	2080	100.000	-	2,080	45,781
(23)	22.01	0.95	22.96	2080	100.000	-	2,080	47,757
(24)	25.37	0.70	26.07	2080	71.034	-	1,519	39,600
(25)	23.89	0.25	24.14	2080	65.484	-	1,362	32,879
(26)	23.89	0.45	24.34	2080	80.484	-	1,674	40,996
(27)	23.89	0.45	24.34	2080	32.164	-	673	16,381
(28)	23.89	0.45	24.34	2080	52.564	-	1,114	26,613
(29)	16.79	0.00	16.79	2080	59.714	-	2,074	34,622
(30)	19.15	0.00	19.15	2080	100.000	-	2,080	40,248
(31)	9.25	0.00	9.25	400	100.000	-	400	3,700
(32)	9.25	0.00	9.25	400	100.000	-	400	3,700
Total Union Wages								1,114,575

(a) Rates from Union Agreement
(b) Schedule WPC 3-4c
(c) Derived from Employee Wage Report (PR 398)
(d) Estimated 2009 Incentive Compensation @ 100% of 2008 PAID IN 2009
Allocation of hours based on January 1, 2009 to December 31, 2009 Payroll

FILED
114,762
<106,800> FICA
37,962

1,701,176
<1,796,277>
1,695,104

1. Trial & Concord with Agreement's
Payment Detail for Trial as of 12/31/09
Trial & Concord with Agreement's
Labor Cost for 2009
2. Calculated

INT-99. How many summer help positions were filled by the Company for 2007,
2008 and 2009?

RESPONSE: 2007 =2 positions. 2008= 2 positions. 2009= 1 position

Richard A. Hideg

RPD-59. Referring to Schedule WPC-3.4a, please provide a copy of the plan upon which non-union employees are rewarded incentive compensation. (See OCC Informal RTP-RR30).

RESPONSE: Please see response to OCC's Second Informal Request RTP-(RR30)

RPD-60. Referring to Schedule WPC-3.4a, please provide a copy of the plan upon which service center employees are rewarded incentive compensation. (See OCC Informal RTP-RR31).

RESPONSE: Please see response to OCC's Second Informal Request RTP-(RR31).

AQUA AMERICA, INC.
and SUBSIDIARIES
2009 ANNUAL CASH INCENTIVE COMPENSATION PLAN

BACKGROUND

In 1989, the Company and its compensation consultant conducted a feasibility study to determine whether the Company should implement an incentive compensation plan. The study was prompted by the positive experience of other investor-owned water companies with incentive compensation.

The study included interviews with executives and an analysis of competitive compensation levels. Based on the results, the compensation consultant recommended that the Company's objectives and competitive practice supported the adoption of an annual incentive plan (the "Plan"). The Company has had a cash incentive compensation plan in place since 1990 and management and the Board of Directors believe it has had a positive effect on the Company's operations, aiding employees, shareholders (higher earnings) and customers (better service and controlling expenses).

The Plan has two components - a Management Incentive Program and an Employee Recognition ("Chairman's Award") Program.

The Plan is designed to provide an appropriate incentive to the officers, managers and certain other key employees of the Company. The Management Incentive Program covers officers, managers and certain key employees of Aqua America, Inc., and its subsidiaries.

All incentive awards under the Plan shall be paid by March 15 of the calendar year following the calendar year in which such awards are earned.

MANAGEMENT INCENTIVE PROGRAM

Performance Measures

- Annual incentive bonus awards are calculated by multiplying an individual's Target Bonus by a Company Factor based on the applicable company's performance and an Individual Factor based on the individual employee's performance.

The approach of having a portion of the calculation of the annual incentive bonus tied to the applicable company's financial performance is appropriate as the participants' assume some of the same risks and rewards as the shareholders who

are investing in the company and making its capital construction and acquisition programs possible. Customers also benefit from the participants' individual objectives being met, as improvements in performance are accomplished by controlling costs, improving efficiencies and enhancing customer service. For these reasons, future rate relief should be lessened and less frequent, which directly benefits all customers.

- The after-tax net income from continuing operations or earnings before interest, taxes and depreciation ("EBITD") for the applicable company or business unit relative to its annual budget will be the primary measure for the company's performance. The measurement to be used as the Company Factor (financial factor, thresholds and weighting by applicable business unit) for each participant will be established by the Executive Compensation Committee for those participants whose annual incentive compensation is determined by the Committee and by the Chairman of the Company for all other participants. Each year a "Target Net Income" or "Target EBITD" level will be established for the applicable company or business unit. Portions of the Company Factor may be tied to the financial targets of more than one company or business unit for some participants whose responsibilities involve more than one company or business unit. For purposes of the Plan, the Target Net Income or EBITD may differ from the budgeted net income or EBITD level. The applicable company's or business unit's final net income or EBITD may exclude the impact of any unbudgeted extraordinary gains or losses as a result of changes in accounting principles and the financial results may be adjusted for other factors as deemed appropriate by the Executive Compensation Committee for those participants whose annual incentive compensation is determined by the Committee, and by the Chairman of the Company for the other participants.
- The threshold level of performance is set at 75 percent of the Target Net Income or Target EBITD. If the final net income or EBITD for the applicable company or business unit for the year is less than 75 percent of the Target Net Income or Target EBITD, the Company Factor for that company or business unit will be set at 0%. No additional bonus will be earned for results exceeding 110 percent of the Target Net Income or EBITD.
- Each individual's performance and achievement of his or her objectives will also be evaluated and factored into the bonus calculation (the "Individual Factor"). Performance objectives for each participant are established each year and are primarily directed toward customer growth, improving customer service, controlling costs and improving efficiencies and productivity. Each objective has specific performance measures that are used to determine the level of achievement for each objective. A participant's target Individual Factor should be no more than 90 points, with the possibility of additional points up to 110 points being awarded for measurable performance above the participant's targeted performance

level. Participants must achieve at least 70 points for their Individual Factor to be eligible for a bonus award under the Plan.

Participation

- Eligible participants consist of officers, managers and certain key employees.
- Participation in the Management Incentive Program will be determined each year. Each participant will be assigned a "Target Bonus Percentage" ranging from 5 to 70 percent depending on duties and responsibilities. The Executive Compensation Committee will approve the Target Bonus Percentage for the CEO and the senior officers designated by the Committee each year.
- The Target Bonus Percentage for each participant will be applied to their base salary.
- Actual bonuses may range from 0, if the company's financial results fall below the minimum threshold or the participant does not make sufficient progress toward achieving his or her objectives (i.e. performance measure points totaling less than 70 points), to 187.5 percent if performance -- both Company and individual -- is rated at the maximum.
- New employees who are hired into a position that is eligible to participate in the Management Incentive Plan, will normally be eligible to receive a portion of the bonus calculated in accordance with this Plan that is pro-rated based on the number of full calendar months between the new employee's hire date and the end of the calendar year.
- Employees who would otherwise be eligible to participate in this Management Incentive Plan, but who leave employment with the company, either voluntarily (other than for retirement), or involuntarily, prior to the end of the Company's fiscal year will not receive a bonus for the year in which their employment terminates.
- If an employee who would otherwise be eligible to participate in this Management Incentive Plan dies, the company will pay the deceased employee's estate a portion of the bonus the deceased employee would otherwise have been entitled to assuming a 100% Company Factor and 100% Individual Factor, but pro-rated for the number of full calendar months the employee completed before his or her death.
- If an employee who would otherwise be eligible to participate in this Management Incentive Plan retires from the Company within the first ten (10) months of the Company's fiscal year, the employee will receive payment of the bonus calculated

under the terms of this Plan that the employee would otherwise have been entitled to assuming a 100% Company Factor and 100% Individual Factor, but pro-rated for the number of full calendar months the employee completed before his or her retirement. If an employee who would otherwise be eligible to participate in this Management Incentive Plan retires from the Company after completion of the first ten (10) months of the Company's fiscal year, the employee will receive payment of the bonus calculated under the terms of this Plan, but pro-rated for the number of full calendar months the employee completed before his or her retirement.

Compliance

- The Management Incentive Program is intended to comply with the short-term deferral rule set forth in the regulations under section 409A of the Code, in order to avoid application of section 409A to the Management Incentive Program. If and to the extent that any payment under this Management Incentive Program is deemed to be deferred compensation subject to the requirements of section 409A, this Management Incentive Program shall be administered so that such payments are made in accordance with the requirements of section 409A.

Company Factor

- Company performance will be measured on the following schedule:

	<u>Percent of Target</u>	<u>Company Factor</u>
Threshold.....	<75%	0%
	75	35
	80	40
	85	45
	89.9	50
	90	60
	95	80
Plan.....	100	100
	105	110
	≥110	125

- The actual Company Factor should be calculated by interpolation between the points shown in the table above.
- Regardless of the Company rating resulting from this Schedule, the Executive Compensation Committee retains the authority to determine the final Company Factor for participants whose annual incentive compensation is determined by the Committee and by the Chairman of the Company for the other participants under the Plan.

Individual Factor

- Individual performance will be measured on the following scale:

<u>Performance Measure</u> <u>Points</u>	<u>Individual</u> <u>Factor</u>
0 - 69	0%
70	70%
80	80%
90	90%
100	100%
110	110%

- In addition, up to 40 additional points and additional percentage points may be awarded to a participant at the discretion of the Chairman for exemplary performance, subject to approval by the Executive Compensation Committee for those participants whose annual incentive compensation is determined by the Committee. Individual performance points for the Chief Executive Officer are determined by the Executive Compensation Committee.

Sample Calculations

Example 1

Salary or	\$70,000
Target Bonus	10 percent (\$7,000)
Company Factor	100 percent
Individual Factor	90 percent

Calculation:

$$\begin{array}{ccccccc} & & \text{Individual} & & \text{Company} & & \text{Individual} \\ & & \text{Factor} & & \text{Factor} & & \text{Bonus Earned} \\ \text{Target Bonus} & \times & & \times & & = & \\ \$7,000 & \times & 100\% & \times & 90\% & = & \underline{\$6,300} \end{array}$$

Example 2

--

Salary or	\$70,000
Target Bonus	10 percent (\$7,000)
Company Factor	70 percent

Doc-5

Individual Factor

90 percent

Doc-5

Calculation:

$$\begin{array}{ccccccc} & & \text{Individual} & & \text{Company} & & \text{Individual} \\ & & \text{Factor} & & \text{Factor} & & \text{Bonus Earned} \\ \text{Target Bonus} & \times & & \times & & = & \\ \$7,000 & \times & 90\% & \times & 70\% & = & \$4,410 \end{array}$$

Example 3

- If the Individual Factor is rated below 70 points, no bonus would be earned regardless of the Company Factor.

Calculation:

$$\begin{array}{ccccccc} & & \text{Individual} & & \text{Company} & & \text{Individual} \\ & & \text{Factor} & & \text{Factor} & & \text{Factor} \\ \text{Target Bonus} & \times & & \times & & = & \text{Bonus Earned} \\ \$7,000 & \times & 100\% & \times & 0 & = & \$0 \end{array}$$

Example 4

- If the Company Factor is allocated between two companies, the bonus will be calculated separately based on the allocation.

Calculation:

<u>Target Bonus</u> x	<u>Company</u> <u>Factor</u> x	<u>Company</u> <u>Allocation</u> x	<u>Individual</u> <u>Factor</u>	= Bonus Earned
\$7,000 x	100% x	20% x	90%	= \$1,260
\$7,000 x	110% x	80% x	90%	= <u>\$5,544</u>
Total Bonus				= \$6,804

EMPLOYEE RECOGNITION ("CHAIRMAN'S AWARD") PROGRAM

1. In addition to the Management Incentive Program, the Company maintains an Employee Recognition Program known as the Chairman's Award program to reward non-union employees who are not eligible for the management bonus plan for superior performance that contains costs, improves efficiency and productivity of the workforce and better serves our customers. Awards may also be made for a special action or heroic deed, or for a project that positively impacts the performance or image of the Company. Awards are entirely discretionary and may or may not be awarded to any individual employee. The availability of Awards is also contingent upon the Company's meeting certain metrics of successful performance.
2. Awards may be made from an annual pool designated by the Chairman of Aqua America with the approval of the Executive Compensation Committee. Unused funds will not be carried over to the next year. If financial performance warrants, management may request special Awards under the program. The individual Award calculation and the distribution of Chairman's Awards to non-management employees are solely at the discretion of the officer to whom the employee reports and the Chairman of Aqua America. No Chairman's Award(s) granted to non-management employees in prior years should be construed as a guaranty of future awards.
3. In general, Chairman's Awards will not be made to employees of a company or business unit that does not achieve at least 75% of its EBITD objective for the year, however, the Chairman may approve a pool of up to one-third of the annual pool that would otherwise be available for that company or business unit for awards to the eligible employees of that company or business unit.
4. Awards may be made throughout the year, however, no more than one-third of a company's Chairman's Award pool may be awarded until the company's final EBITD for the year is determined.
5. Nominations for employees to receive Chairman's Awards will be made to the applicable officer and should include documentation on the reasons for the recommendations. The applicable officer will review the nominations and forward their recommendations to the Chairman of Aqua America. The applicable officer has complete discretion to choose to recommend an Award or not, depending on factors and considerations deemed by the officer as relevant. Moreover, the Chairman may exercise his own discretion to determine if any individual employee will receive an Award.
6. The Chairman will determine the individuals to actually receive a bonus and the amount. The maximum award to any one employee is \$5,000.
7. An employee must be actively employed by the Company at the end of the fiscal year in order to be eligible to be considered to receive a Chairman's Award, unless the award is made to the eligible employee during the year.

8. All Chairman's Awards under the Employee Recognition Program shall be paid by March 15 of the calendar year following the calendar year in which such awards are earned.
9. The Employee Recognition Program is intended to comply with the short-term deferral rule set forth in the regulations under section 409A of the Code, in order to avoid application of section 409A to the Plan. If and to the extent that any payment under this Employee Recognition Program is deemed to be deferred compensation subject to the requirements of section 409A, this Employee Recognition Program shall be administered so that such payments are made in accordance with the requirements of section 409A.

RPD-66. Referring to page 15 of the Company Supplemental # 34, please provide a copy of the Aqua America, Inc 2004 Equity Compensation Plan. (See OCC Informal RTP-RR38).

RESPONSE: Please see response to OCC's Second Informal Request RTP-(RR38).

**AQUA AMERICA, INC.
and SUBSIDIARIES
2009 ANNUAL CASH INCENTIVE COMPENSATION PLAN**

BACKGROUND

In 1989, the Company and its compensation consultant conducted a feasibility study to determine whether the Company should implement an incentive compensation plan. The study was prompted by the positive experience of other investor-owned water companies with incentive compensation.

The study included interviews with executives and an analysis of competitive compensation levels. Based on the results, the compensation consultant recommended that the Company's objectives and competitive practice supported the adoption of an annual incentive plan (the "Plan"). The Company has had a cash incentive compensation plan in place since 1990 and management and the Board of Directors believe it has had a positive effect on the Company's operations, aiding employees, shareholders (higher earnings) and customers (better service and controlling expenses).

The Plan has two components - a Management Incentive Program and an Employee Recognition ("Chairman's Award") Program.

The Plan is designed to provide an appropriate incentive to the officers, managers and certain other key employees of the Company. The Management Incentive Program covers officers, managers and certain key employees of Aqua America, Inc., and its subsidiaries.

All incentive awards under the Plan shall be paid by March 15 of the calendar year following the calendar year in which such awards are earned.

MANAGEMENT INCENTIVE PROGRAM

Performance Measures

- Annual incentive bonus awards are calculated by multiplying an individual's Target Bonus by a Company Factor based on the applicable company's performance and an Individual Factor based on the individual employee's performance.

The approach of having a portion of the calculation of the annual incentive bonus tied to the applicable company's financial performance is appropriate as the participants' assume some of the same risks and rewards as the shareholders who

are investing in the company and making its capital construction and acquisition programs possible. Customers also benefit from the participants' individual objectives being met, as improvements in performance are accomplished by controlling costs, improving efficiencies and enhancing customer service. For these reasons, future rate relief should be lessened and less frequent, which directly benefits all customers.

- The after-tax net income from continuing operations or earnings before interest, taxes and depreciation ("EBITD") for the applicable company or business unit relative to its annual budget will be the primary measure for the company's performance. The measurement to be used as the Company Factor (financial factor, thresholds and weighting by applicable business unit) for each participant will be established by the Executive Compensation Committee for those participants whose annual incentive compensation is determined by the Committee and by the Chairman of the Company for all other participants. Each year a "Target Net Income" or "Target EBITD" level will be established for the applicable company or business unit. Portions of the Company Factor may be tied to the financial targets of more than one company or business unit for some participants whose responsibilities involve more than one company or business unit. For purposes of the Plan, the Target Net Income or EBITD may differ from the budgeted net income or EBITD level. The applicable company's or business unit's final net income or EBITD may exclude the impact of any unbudgeted extraordinary gains or losses as a result of changes in accounting principles and the financial results may be adjusted for other factors as deemed appropriate by the Executive Compensation Committee for those participants whose annual incentive compensation is determined by the Committee, and by the Chairman of the Company for the other participants.
- The threshold level of performance is set at 75 percent of the Target Net Income or Target EBITD. If the final net income or EBITD for the applicable company or business unit for the year is less than 75 percent of the Target Net Income or Target EBITD, the Company Factor for that company or business unit will be set at 0%. No additional bonus will be earned for results exceeding 110 percent of the Target Net Income or EBITD.
- Each individual's performance and achievement of his or her objectives will also be evaluated and factored into the bonus calculation (the "Individual Factor"). Performance objectives for each participant are established each year and are primarily directed toward customer growth, improving customer service, controlling costs and improving efficiencies and productivity. Each objective has specific performance measures that are used to determine the level of achievement for each objective. A participant's target Individual Factor should be no more than 90 points, with the possibility of additional points up to 110 points being awarded for measurable performance above the participant's targeted performance

level. Participants must achieve at least 70 points for their Individual Factor to be eligible for a bonus award under the Plan.

Participation

- Eligible participants consist of officers, managers and certain key employees.
- Participation in the Management Incentive Program will be determined each year. Each participant will be assigned a "Target Bonus Percentage" ranging from 5 to 70 percent depending on duties and responsibilities. The Executive Compensation Committee will approve the Target Bonus Percentage for the CEO and the senior officers designated by the Committee each year.
- The Target Bonus Percentage for each participant will be applied to their base salary.
- Actual bonuses may range from 0, if the company's financial results fall below the minimum threshold or the participant does not make sufficient progress toward achieving his or her objectives (i.e. performance measure points totaling less than 70 points), to 187.5 percent if performance -- both Company and individual -- is rated at the maximum.
- New employees who are hired into a position that is eligible to participate in the Management Incentive Plan, will normally be eligible to receive a portion of the bonus calculated in accordance with this Plan that is pro-rated based on the number of full calendar months between the new employee's hire date and the end of the calendar year.
- Employees who would otherwise be eligible to participate in this Management Incentive Plan, but who leave employment with the company, either voluntarily (other than for retirement), or involuntarily, prior to the end of the Company's fiscal year will not receive a bonus for the year in which their employment terminates.
- If an employee who would otherwise be eligible to participate in this Management Incentive Plan dies, the company will pay the deceased employee's estate a portion of the bonus the deceased employee would otherwise have been entitled to assuming a 100% Company Factor and 100% Individual Factor, but pro-rated for the number of full calendar months the employee completed before his or her death.
- If an employee who would otherwise be eligible to participate in this Management Incentive Plan retires from the Company within the first ten (10) months of the Company's fiscal year, the employee will receive payment of the bonus calculated

under the terms of this Plan that the employee would otherwise have been entitled to assuming a 100% Company Factor and 100% Individual Factor, but pro-rated for the number of full calendar months the employee completed before his or her retirement. If an employee who would otherwise be eligible to participate in this Management Incentive Plan retires from the Company after completion of the first ten (10) months of the Company's fiscal year, the employee will receive payment of the bonus calculated under the terms of this Plan, but pro-rated for the number of full calendar months the employee completed before his or her retirement.

Compliance

- The Management Incentive Program is intended to comply with the short-term deferral rule set forth in the regulations under section 409A of the Code, in order to avoid application of section 409A to the Management Incentive Program. If and to the extent that any payment under this Management Incentive Program is deemed to be deferred compensation subject to the requirements of section 409A, this Management Incentive Program shall be administered so that such payments are made in accordance with the requirements of section 409A.

Company Factor

- Company performance will be measured on the following schedule:

	<u>Percent of Target</u>	<u>Company Factor</u>
Threshold.....	<75%	0%
	75	35
	80	40
	85	45
	89.9	50
	90	60
	95	80
Plan.....	100	100
	105	110
	≥110	125

- The actual Company Factor should be calculated by interpolation between the points shown in the table above.
- Regardless of the Company rating resulting from this Schedule, the Executive Compensation Committee retains the authority to determine the final Company Factor for participants whose annual incentive compensation is determined by the Committee and by the Chairman of the Company for the other participants under the Plan.

Individual Factor

- Individual performance will be measured on the following scale:

Performance Measure <u>Points</u>	Individual <u>Factor</u>
0 - 69	0%
70	70%
80	80%
90	90%
100	100%
110	110%

- In addition, up to 40 additional points and additional percentage points may be awarded to a participant at the discretion of the Chairman for exemplary performance, subject to approval by the Executive Compensation Committee for those participants whose annual incentive compensation is determined by the Committee. Individual performance points for the Chief Executive Officer are determined by the Executive Compensation Committee.

Sample Calculations

Example 1

Salary or	\$70,000
Target Bonus	10 percent (\$7,000)
Company Factor	100 percent
Individual Factor	90 percent

Calculation:

$$\text{Target Bonus} \times \text{Individual Factor} \times \text{Company Factor} = \text{Individual Bonus Earned}$$

$$\$7,000 \times 100\% \times 90\% = \underline{\$6,300}$$

Example 2

- | | |
|----------------|----------------------|
| Salary or | \$70,000 |
| Target Bonus | 10 percent (\$7,000) |
| Company Factor | 70 percent |

Doc-5

Individual Factor

90 percent

Doc-5

Calculation:

$$\begin{array}{ccccccc} & & \text{Individual} & & \text{Company} & & \text{Individual} \\ & & \text{Factor} & & \text{Factor} & & \text{Bonus Earned} \\ \text{Target Bonus} & \times & & \times & & = & \\ \$7,000 & \times & 90\% & \times & 70\% & = & \$4,410 \end{array}$$

Example 3

- If the Individual Factor is rated below 70 points, no bonus would be earned regardless of the Company Factor.

Calculation:

$$\begin{array}{ccccccc} & & \text{Individual} & & \text{Company} & & \text{Individual} \\ & & \text{Factor} & & \text{Factor} & & \text{Factor} \\ \text{Target Bonus} & \times & & \times & & = & \text{Bonus Earned} \\ \$7,000 & \times & 100\% & \times & 0 & = & \$0 \end{array}$$

Example 4

- If the Company Factor is allocated between two companies, the bonus will be calculated separately based on the allocation.

Calculation:

<u>Target Bonus</u> x	<u>Company</u> <u>Factor</u> x	<u>Company</u> <u>Allocation</u> x	<u>Individual</u> <u>Factor</u>	= Bonus Earned
\$7,000 x	100% x	20% x	90%	= \$1,260
\$7,000 x	110% x	80% x	90%	= <u>\$5,544</u>
Total Bonus				= \$6,804

EMPLOYEE RECOGNITION ("CHAIRMAN'S AWARD") PROGRAM

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3. In general, Chairman's Awards will not be made to employees of a company or business unit that does not achieve at least 75% of its EBITD objective for the year, however, the Chairman may approve a pool of up to one-third of the annual pool that would otherwise be available for that company or business unit for awards to the eligible employees of that company or business unit.
4. Awards may be made throughout the year, however, no more than one-third of a company's Chairman's Award pool may be awarded until the company's final EBITD for the year is determined.
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6. The Chairman will determine the individuals to actually receive a bonus and the amount. The maximum award to any one employee is \$5,000.
7. An employee must be actively employed by the Company at the end of the fiscal year in order to be eligible to be considered to receive a Chairman's Award, unless the award is made to the eligible employee during the year.

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RPD-44. Please provide a copy of the "Service Company Billable Allocation" sheets for each month of the test year. Please indicate if the dollar amounts shown in the response are total company, Ohio only or Lake Erie Division only. If total company or Ohio, please provide the appropriate allocation factors to allocate these costs down to the Lake Erie Division level. (Previously sent informally as OCC RTP No. 24 on January 15, 2010).

RESPONSE: See response to OCC Informal RTP No. 24.

Lake Rate Case

Rate Case: 09 1044 WW AIR

OCC

1st Informal Set Discovery

Request Dated: 1-15-2010

Request to Produce

RTP - 24

ITEM # 17

Service Company Billable
Allocation for test year.
calendar 2009

Service Company Billable Allocation-OHIO

JAN 2009

Page 1 of 3

Company 23 - AU *

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Billing Period: 1/1/2009 - 1/31/2009

2/5/2009

Activity: I/I Work-	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	DAVID SHANK	0.00	654.89
ACCOUNTING	AC	BRIAN DEVINE	3.35	142.18
ACCOUNTING	AC	GREGORY MCWILLIAMS	11.49	597.96
ACCOUNTING	AC	MARY SUPER	8.98	571.16
ACCOUNTING	AC	CAROLINE WALLO	10.15	360.28
ACCOUNTING	AC	DIANE COOK	5.75	228.75
ACCOUNTING	AC	ROBERT RUBIN	6.89	1,299.21
ACCOUNTING	AC	LINDA SLATCHER	9.95	649.01
ACCOUNTING	AC	MARGARET MARLOWE	10.24	581.69
ACCOUNTING	AC	WILLIAM JERDON	5.36	619.28
ACCOUNTING	AC	DAVID NEWTON	1.34	101.36
ACCOUNTING	AC	FRANCIS SPOLLEN	8.42	884.43
ACCOUNTING	AC	BRIAN MELTON	6.13	575.20
ACCOUNTING	AC	THOMAS MCGUIRE	8.42	476.88
ACCOUNTING	AC	AMY KUPAY	2.68	219.03
ACCOUNTING	AC	LESLIE PRAHAR	1.34	69.74
ACCOUNTING	AC	KELLY ANN BURNS	9.09	328.23
ACCOUNTING	AC	LISA DELEON	4.98	242.31
ACCOUNTING	AC	THOMAS O'CONNOR	13.02	1,282.43
ACCOUNTING	AC	PATRICK GRANT	12.25	730.60
ACCOUNTING	AC	MARY HOPPER	2.68	224.87
ACCOUNTING	AC	KIMBERLY JOYCE	1.53	132.48
ACCOUNTING	AC	CHARLES TWINING	12.25	993.43
ACCOUNTING	AC	ROSIE CHEAH	6.13	248.18
ACCOUNTING	AC	MITCHELL ARCH	13.78	731.57
ACCOUNTING	AC	PAULINE ELLSWORTH	8.98	346.92
ACCOUNTING	AC	PATRICIA ZONETTI	5.36	177.85
ACCOUNTING	AC	CHAD NARDELLI	2.30	107.85
ACCOUNTING	AC	JENNIFER WESLEY	13.78	580.28
ACCOUNTING	AC	LUIS GARCIA	6.51	448.28
ACCOUNTING	AC	ANNETTE MILLER-SMITH	6.81	182.68
ACCOUNTING	AC	BARBARA LATINI	7.68	331.81
ACCOUNTING	AC	XAVIERA JONES	9.80	249.62
ACCOUNTING	AC	DOLORES BYRNES	3.83	108.95
ACCOUNTING	AC	ROSEMARY MARINO	4.60	295.84
ACCOUNTING	AC	MEGHAN FOX	11.49	499.27
ACCOUNTING	AC	PEGGY MOBLEY	9.19	383.99
ACCOUNTING	AC	ALEXANDER STAHL	6.13	63.38
ACCOUNTING	AC	MARGARET MARTIN	7.57	183.01
ACCOUNTING	AC	WARREN SCOTT	10.82	132.34
ACCOUNTING	AC	JACLYN STARK	9.19	91.99
ACCOUNTING	AC	LINDSEY CZERPAK	9.68	242.93

ACCOUNTING Total:

309.92

17,372.07

AD-ADMINISTRATION
AD-ADMINISTRATION
AD-ADMINISTRATION
AD-ADMINISTRATION
AD-ADMINISTRATION
AD-ADMINISTRATION

AD
AD
AD
AD
AD
AD

LISA MOSHER
MARIA GORDIANY
KEISHA CURETON
MARY ELLEN CALLAGHAN
DANIELLE COLEMAN
MATTHEW SMELTZER

3.07
7.24
10.33
4.89
2.99
4.59

112.58
407.17
478.17
218.00
99.04
45.99

AD-ADMINISTRATION Total:

33.11

1,380.93

BANNER CIS

BANNRCISH

MARK JOHNS

10.78

993.41

BANNER CIS Total:

10.78

993.41

BANNER CIS

BANNRCISS

ISABELLA CORSARO

8.50

546.58

Service Company Billable Allocation-OHIO

JAN 2009

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2/5/2009

Company 23 - AU *
Billing Period: 1/1/2009 - 1/31/2009

Activity: I/I Work- BANNER CIS Total:	Activity	Employee Name	Hours 8.50	Amount 548.58
COMMUNICATIONS	CM	GRETCHEN TONER	13.78	722.80
COMMUNICATIONS Total:			13.78	722.80
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	8.90	621.39
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	1.72	53.50
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	1.44	43.96
ENVIRONMENTAL COMPLIANCE SRVCS Total:			12.06	718.85
FIS IMPROVEMENTS	FISIMPVMS	JORGE PERALES	10.27	958.48
FIS IMPROVEMENTS Total:			10.27	958.48
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	0.61	66.47
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	2.30	249.44
FL-FLEET ADMINISTRATION Total:			2.91	315.91
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	5.94	222.00
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	3.83	173.99
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	5.36	357.88
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	5.36	291.26
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	5.28	457.23
HUMAN RESOURCE SERVICES	HR	LARISSA BERKOWITZ	5.70	335.50
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	6.90	244.19
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	4.98	284.64
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	5.75	182.01
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	6.90	222.09
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO	5.75	185.11
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	6.51	194.55
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	12.25	422.07
HUMAN RESOURCE SERVICES	HR	ELLEN SOLDERITSCH	5.22	55.76
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	3.74	59.93
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	5.89	103.83
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	6.13	161.83
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	10.72	639.77
HUMAN RESOURCE SERVICES Total:			112.40	4,573.45
IBM SYSTEMS P570	IBMSYP570	ZHILIANG XU	10.78	845.08
IBM SYSTEMS P570 Total:			10.78	845.08
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	13.78	1,189.13
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	13.78	905.29
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	11.49	617.86
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	9.40	381.70
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK	10.72	725.92
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	12.25	667.14
INFORMATION SYSTEM SERVICES	IS	JOSEPH TROPEA	13.02	863.63
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	9.19	599.27
INFORMATION SYSTEM SERVICES	IS	ROGER LUO	4.31	284.72
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	11.10	697.77
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	13.78	766.92
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	7.66	392.68
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	13.02	802.47
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	13.02	1,241.24
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	7.66	629.22
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	9.19	789.16

Service Company Billable Allocation-OHIO

JAN 2009

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10:42:47 AM
2/5/2009

Company 23 - AU *

Billing Period: 1/1/2009 - 1/31/2009

Activity: I/ Work-	Activity	Employee Name	Hours	Amount
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	12.25	710.21
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	13.02	908.36
INFORMATION SYSTEM SERVICES	IS	BRADLEY HARMAN	5.36	326.77
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	12.25	729.56
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	9.95	430.98
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	13.78	449.48
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	9.19	815.84
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	3.45	281.53
INFORMATION SYSTEM SERVICES Total:			252.61	16,206.95
LEGAL SERVICES	LG	LISA PIOTROWSKI	7.35	376.95
LEGAL SERVICES	LG	ANDREW HENRY	46.16	3,380.93
LEGAL SERVICES Total:			53.51	3,757.88
OFFICER SERVICES	OF	J PRESTON LUITWEILER	3.90	661.33
OFFICER SERVICES	OF	SUSAN BROUSSARD	4.60	668.11
OFFICER SERVICES	OF	ROBERT RUBIN	1.53	291.53
OFFICER SERVICES	OF	CHRISTOPHER LUNING	3.67	656.53
OFFICER SERVICES	OF	STEPHEN ANZALDO	6.51	515.27
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	5.75	6,381.32
OFFICER SERVICES	OF	ROY STAHL	8.58	3,266.35
OFFICER SERVICES	OF	DAVID SMELTZER	4.60	1,866.17
OFFICER SERVICES	OF	WILLIAM PISZKER	10.72	1,486.66
OFFICER SERVICES	OF	ROBERT LIPTAK	45.03	9,711.29
OFFICER SERVICES Total:			94.89	25,504.54
POWER PLANT PHASE 1	PRPLNPH1S	DAVID NEWTON	8.75	661.82
POWER PLANT PHASE 1	PRPLNPH1S	AMY KUPAY	7.99	652.59
POWER PLANT PHASE 1	PRPLNPH1S	SANDYA KAUSHIK	0.81	55.10
POWER PLANT PHASE 1	PRPLNPH1S	SEBASTIAN MORALES	11.39	534.90
POWER PLANT PHASE 1	PRPLNPH1S	JORGE PERALES	0.31	28.48
POWER PLANT PHASE 1	PRPLNPH1S	ROGER LUO	8.04	531.42
POWER PLANT PHASE 1 Total:			37.28	2,484.31
PURCHASING SERVICES	PU	JAMES MEYER	6.13	475.56
PURCHASING SERVICES	PU	CATHERINE DESANTIS	6.51	286.30
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	6.85	206.78
PURCHASING SERVICES Total:			19.50	968.64
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	9.95	440.12
SHAREHOLDER SERVICES	SH	WILLIAM MEADE	13.02	436.53
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	11.87	343.15
SHAREHOLDER SERVICES Total:			34.84	1,219.80
Service Link Test Lead	SVCLNKTES	DONALD SUTTER	6.22	508.26
Service Link Test Lead Total:			6.22	508.26
Grand Total			1,023.37	79,037.91

Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 2/1/2009 - 2/28/2009

FEB 2009

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3/3/2009

Activity: I/I Work-	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	DAVID SHANK	0.00	650.59
ACCOUNTING	AC	BRIAN DEVINE	7.08	299.88
ACCOUNTING	AC	GREGORY MCWILLIAMS	15.31	788.57
ACCOUNTING	AC	MARY SUPER	10.72	683.39
ACCOUNTING	AC	CAROLINE WALLO	12.35	426.94
ACCOUNTING	AC	DIANE COOK	7.66	303.55
ACCOUNTING	AC	LINDA SLATCHER	14.17	912.92
ACCOUNTING	AC	MARGARET MARLOWE	11.49	650.62
ACCOUNTING	AC	WILLIAM JERDON	7.66	872.26
ACCOUNTING	AC	DAVID NEWTON	1.24	93.04
ACCOUNTING	AC	FRANCIS SPOLLEN	14.55	1,503.43
ACCOUNTING	AC	BRIAN MELTON	7.28	671.08
ACCOUNTING	AC	THOMAS MCGUIRE	15.31	856.86
ACCOUNTING	AC	AMY KUPAY	2.78	223.18
ACCOUNTING	AC	LESLIE PRAHAR	2.22	114.33
ACCOUNTING	AC	KELLY ANN BURNS	11.25	405.49
ACCOUNTING	AC	LISA DELEON	7.66	366.88
ACCOUNTING	AC	THOMAS O'CONNOR	15.31	1,483.10
ACCOUNTING	AC	PATRICK GRANT	15.31	897.41
ACCOUNTING	AC	MARY HOPPER	1.63	133.87
ACCOUNTING	AC	KIMBERLY JOYCE	2.68	227.93
ACCOUNTING	AC	CHARLES TWINING	14.55	1,155.05
ACCOUNTING	AC	ROSIE CHEAH	7.66	313.64
ACCOUNTING	AC	MITCHELL ARCH	15.31	801.57
ACCOUNTING	AC	PAULINE ELLSWORTH	9.98	385.43
ACCOUNTING	AC	PATRICIA ZONETTI	7.28	240.95
ACCOUNTING	AC	CHAD NARDELLI	4.12	192.38
ACCOUNTING	AC	JENNIFER WESLEY	15.31	622.87
ACCOUNTING	AC	LUIS GARCIA	7.66	521.38
ACCOUNTING	AC	ANNETTE MILLER-SMITH	7.05	188.21
ACCOUNTING	AC	BARBARA LATINI	7.87	339.27
ACCOUNTING	AC	XAVIERA JONES	7.72	196.46
ACCOUNTING	AC	DOLORES BYRNES	7.66	217.78
ACCOUNTING	AC	ROSEMARY MARINO	7.66	487.59
ACCOUNTING	AC	MEGHAN FOX	15.31	660.20
ACCOUNTING	AC	PEGGY MOBLEY	13.11	545.78
ACCOUNTING	AC	MARY PLATE	8.42	323.16
ACCOUNTING	AC	MARGARET MARTIN	0.83	20.06
ACCOUNTING	AC	WARREN SCOTT	6.70	81.98
ACCOUNTING	AC	JACLYN STARK	1.53	15.35
ACCOUNTING	AC	LINDSEY CZERPAK	9.72	241.55
ACCOUNTING	AC	MATTHEW SMELTZER	1.92	19.18
ACCOUNTING Total:			361.06	20,135.17

Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 2/1/2009 - 2/28/2009

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Activity: I/I Work-	Activity	Employee Name	Hours	Amount
AD-ADMINISTRATION	AD	LISA MOSHER	7.66	281.24
AD-ADMINISTRATION	AD	MARIA GORDIANY	6.43	358.26
AD-ADMINISTRATION	AD	KEISHA CURETON	5.85	267.08
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	7.28	321.73
AD-ADMINISTRATION	AD	DANIELLE COLEMAN	0.00	239.48
AD-ADMINISTRATION Total:			27.23	1,467.79
COMMUNICATIONS	CM	GRETCHEN TONER	14.55	749.89
COMMUNICATIONS Total:			14.55	749.89
ENVIRONMENTAL COMPLIANCE SRV	EV	KEISHA CURETON	6.54	302.81
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	10.91	745.24
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	3.84	119.63
ENVIRONMENTAL COMPLIANCE SRVCS Total:			21.30	1,167.68
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	3.06	326.85
FL-FLEET ADMINISTRATION Total:			3.06	326.85
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	7.28	271.43
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	6.90	312.88
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	7.28	480.41
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	7.66	412.94
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	7.66	643.04
HUMAN RESOURCE SERVICES	HR	LARISSA BERKOWITZ	7.28	418.22
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	7.66	270.24
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	6.13	320.41
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	7.66	242.59
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	7.47	240.58
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO	6.90	222.08
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	7.02	209.55
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	13.78	473.77
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	4.80	72.16
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	7.66	132.64
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	6.85	180.55
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	15.31	911.62
HUMAN RESOURCE SERVICES Total:			135.12	5,815.12

Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 2/1/2009 - 2/28/2009

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Activity: I/I Work-	Activity	Employee Name	Hours	Amount
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	15.31	1,298.05
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	13.40	870.30
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	15.31	817.82
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	14.29	580.05
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK	6.51	434.92
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	14.55	778.72
INFORMATION SYSTEM SERVICES	IS	JOSEPH TROPEA	14.17	919.49
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	14.55	930.81
INFORMATION SYSTEM SERVICES	IS	ROGER LUO	3.45	223.88
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	14.55	893.30
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	15.31	839.60
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	15.31	780.53
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	9.38	574.13
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	14.55	1,380.74
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	15.31	1,264.60
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	14.55	1,251.04
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	13.78	797.65
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	15.31	1,065.00
INFORMATION SYSTEM SERVICES	IS	BRADLEY HARMAN	0.00	502.73
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	15.31	908.19
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	15.31	667.13
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	15.31	499.48
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	15.31	1,381.21
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	5.26	421.04
INFORMATION SYSTEM SERVICES Total:			306.11	20,060.42
LEGAL SERVICES	LG	LISA PIOTROWSKI	8.72	444.01
LEGAL SERVICES	LG	REGINA ROBSON	0.74	97.12
LEGAL SERVICES	LG	ANDREW HENRY	51.59	3,691.17
LEGAL SERVICES Total:			61.05	4,232.30
OFFICER SERVICES	OF	J PRESTON LUITWEILER	4.59	770.58
OFFICER SERVICES	OF	SUSAN BROUSSARD	7.66	1,102.62
OFFICER SERVICES	OF	ROBERT RUBIN	15.31	2,874.51
OFFICER SERVICES	OF	CHRISTOPHER LUNING	3.44	610.28
OFFICER SERVICES	OF	STEPHEN ANZALDO	7.66	593.17
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	6.90	7,647.29
OFFICER SERVICES	OF	ROY STAHL	10.72	4,068.67
OFFICER SERVICES	OF	DAVID SMELTZER	7.66	3,105.37
OFFICER SERVICES	OF	WILLIAM PISZKER	14.55	1,996.56
OFFICER SERVICES	OF	ROBERT LIPTAK	64.33	13,318.51
OFFICER SERVICES Total:			142.84	36,087.58

Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 2/1/2009 - 2/28/2009

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Activity: I/I Work-	Activity	Employee Name	Hours	Amount
Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON	4.42	328.26
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY	8.65	693.24
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK	0.77	50.92
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES	14.99	695.51
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES	0.38	35.23
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO	8.94	576.91
Power Plant Phase 3 Soft Cost Total:			38.14	2,380.08
POWER PLANT PHASE 1	PRPLNPH1S	DAVID NEWTON	5.19	389.07
POWER PLANT PHASE 1	PRPLNPH1S	AMY KUPAY	0.00	2.09
POWER PLANT PHASE 1	PRPLNPH1S	SANDYA KAUSHIK	0.00	0.22
POWER PLANT PHASE 1	PRPLNPH1S	SEBASTIAN MORALES	0.00	3.88
POWER PLANT PHASE 1	PRPLNPH1S	ROGER LUO	0.00	1.73
POWER PLANT PHASE 1 Total:			5.19	396.99
PURCHASING SERVICES	PU	JAMES MEYER	6.32	482.75
PURCHASING SERVICES	PU	CATHERINE DESANTIS	6.32	275.47
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	7.28	219.98
PURCHASING SERVICES Total:			19.93	978.20
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	15.31	672.88
SHAREHOLDER SERVICES	SH	WILLIAM MEADE	0.00	439.02
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	14.55	420.60
SHAREHOLDER SERVICES Total:			29.86	1,532.50
Grand Total			1,165.44	95,330.53

1,414,586.85

Service Company Billable Allocation-OHIO

Company 23 - AU *
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Activity: I/I Work- Avaya 8700	Activity 15090017493	Employee Name JOSEPH MCBRIDE	Hours (1.24)	Amount (75.32)
Avaya 8700 Total:			(1.24)	(75.32)
ACCOUNTING	AC	DAVID SHANK	0.00	973.67
ACCOUNTING	AC	BRIAN DEVINE	8.89	286.08
ACCOUNTING	AC	GREGORY MCWILLIAMS	19.14	974.40
ACCOUNTING	AC	MARY SUPER	15.54	983.06
ACCOUNTING	AC	CAROLINE WALLO	15.55	539.78
ACCOUNTING	AC	DIANE COOK	10.15	394.26
ACCOUNTING	AC	LINDA SLATCHER	21.44	1,370.93
ACCOUNTING	AC	MARGARET MARLOWE	14.84	825.73
ACCOUNTING	AC	WILLIAM JERDON	11.11	1,264.77
ACCOUNTING	AC	DAVID NEWTON	3.92	291.47
ACCOUNTING	AC	FRANCIS SPOLLEN	22.21	2,294.71
ACCOUNTING	AC	BRIAN MELTON	10.63	979.60
ACCOUNTING	AC	THOMAS MCGUIRE	22.21	1,230.48
ACCOUNTING	AC	AMY KUPAY	4.40	352.97
ACCOUNTING	AC	LESLIE PRAHAR	3.23	164.34
ACCOUNTING	AC	KELLY ANN BURNS	9.76	343.77
ACCOUNTING	AC	KELLY ANN BURNS	4.00	140.89
ACCOUNTING	AC	LISA DELEON	8.81	417.75
ACCOUNTING	AC	THOMAS O'CONNOR	22.59	2,187.58
ACCOUNTING	AC	PATRICK GRANT	22.97	1,337.86
ACCOUNTING	AC	MARY HOPPER	0.19	15.75
ACCOUNTING	AC	MARY HOPPER	2.00	164.55
ACCOUNTING	AC	KIMBERLY JOYCE	3.64	309.34
ACCOUNTING	AC	CHARLES TWINING	22.97	1,823.77
ACCOUNTING	AC	ROSIE CHEAH	11.50	463.03
ACCOUNTING	AC	MITCHELL ARCH	21.44	1,111.36
ACCOUNTING	AC	PAULINE ELLSWORTH	13.06	368.35
ACCOUNTING	AC	PATRICIA ZONETTI	3.83	123.70
ACCOUNTING	AC	CHAD NARDELLI	0.57	26.28
ACCOUNTING	AC	JENNIFER WESLEY	13.78	691.01
ACCOUNTING	AC	ANTHONY RIEGEL	9.58	296.85
ACCOUNTING	AC	LUIS GARCIA	11.50	776.52
ACCOUNTING	AC	ANNETTE MILLER-SMITH	11.80	311.37
ACCOUNTING	AC	BARBARA LATINI	4.26	179.62
ACCOUNTING	AC	XAVIERA JONES	13.68	342.43
ACCOUNTING	AC	DOLORES BYRNES	9.58	267.20
ACCOUNTING	AC	ROSEMARY MARINO	9.20	580.28
ACCOUNTING	AC	MEGHAN FOX	22.97	974.29
ACCOUNTING	AC	PEGGY MOBLEY	17.71	727.30
ACCOUNTING	AC	MARY PLATE	11.49	443.95
ACCOUNTING	AC	MARGARET MARTIN	8.31	198.52
ACCOUNTING	AC	WARREN SCOTT	9.67	118.29
ACCOUNTING	AC	LINDSEY CZERPAK	16.08	397.63
ACCOUNTING Total:			498.21	27,963.48
AD-ADMINISTRATION	AD	LISA MOSHER	11.02	395.19
AD-ADMINISTRATION	AD	MARIA GORDIANY	15.81	873.12
AD-ADMINISTRATION	AD	KEISHA CURETON	18.86	853.01
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	11.11	483.78
AD-ADMINISTRATION Total:			56.80	2,605.10

RATE CASE BANNER SUPPORT	BANNRRATE	MARK JOHNS	23.40	2,117.15
RATE CASE BANNER SUPPORT	BANNRRATE	ZHILIANG XU	11.39	872.84
RATE CASE BANNER SUPPORT	BANNRRATE	JOSEPH TROPEA	2.28	147.48
RATE CASE BANNER SUPPORT	BANNRRATE	ISABELLA CORSARO	18.84	1,155.29
RATE CASE BANNER SUPPORT	BANNRRATE	JOHN HORNBERGER	5.18	317.16
RATE CASE BANNER SUPPORT	BANNRRATE	KATHLEEN FLANAGAN	19.98	1,086.24
RATE CASE BANNER SUPPORT Total:			81.07	5,696.15
COMMUNICATIONS	CM	GRETCHEN TONER	17.61	900.48
COMMUNICATIONS Total:			17.61	900.48
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	18.66	1,135.45
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	6.82	210.71
ENVIRONMENTAL COMPLIANCE SRVCS Total:			23.48	1,346.16
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES	11.40	1,044.64
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO	10.44	673.92
FIS IMPROVEMENTS 2009 Total:			21.83	1,718.55
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	4.58	490.27
FL-FLEET ADMINISTRATION Total:			4.58	490.27
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	11.11	405.27
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	8.81	392.48
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	10.35	698.29
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	10.73	570.90
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	11.11	929.99
HUMAN RESOURCE SERVICES	HR	LARISSA BERKOWITZ	9.96	565.89
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	10.73	370.06
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	10.54	546.27
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	11.09	346.21
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	10.54	332.13
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO	11.11	350.70
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	10.39	305.93
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	22.97	787.06
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	6.90	108.24
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	10.73	186.19
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	11.09	287.95
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	22.59	1,335.27
HUMAN RESOURCE SERVICES Total:			200.76	8,518.83
IBM SYSTEMS P570	IBMSYP570	ZHILIANG XU	13.46	1,031.55
IBM SYSTEMS P570 Total:			13.46	1,031.55

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INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	22.97	1,944.41
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	22.21	1,431.13
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	22.97	1,211.09
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	21.97	877.30
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	21.44	1,138.99
INFORMATION SYSTEM SERVICES	IS	JOSEPH TROPEA	13.21	855.20
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	22.97	1,463.45
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	18.19	1,114.12
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	4.50	244.55
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	22.21	1,115.89
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	9.86	596.46
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	20.67	1,961.41
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	22.21	1,832.23
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	20.67	1,775.31
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	22.21	1,278.15
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	21.44	1,487.39
INFORMATION SYSTEM SERVICES	IS	BRADLEY HARMAN	0.00	747.24
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	22.21	1,312.68
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	22.21	961.57
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	22.97	743.30
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	19.14	1,676.55
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	7.18	574.14
INFORMATION SYSTEM SERVICES Total:			403.38	26,342.58
LEGAL SERVICES	LG	LISA PIOTROWSKI	11.48	579.81
LEGAL SERVICES	LG	REGINA ROBSON	0.13	42.01
LEGAL SERVICES	LG	ANDREW HENRY	80.10	5,731.02
LEGAL SERVICES Total:			91.71	6,352.84
LAWSON VERSION 9 UPGRADE	LWSNVER9S	DAVID NEWTON	16.47	1,223.34
LAWSON VERSION 9 UPGRADE	LWSNVER9S	AMY KUPAY	8.91	713.97
LAWSON VERSION 9 UPGRADE	LWSNVER9S	SANDYA KAUSHIK	20.88	1,383.03
LAWSON VERSION 9 UPGRADE	LWSNVER9S	JORGE PERALES	10.25	939.29
LAWSON VERSION 9 UPGRADE SOFT Total:			56.50	4,259.63
OFFICER SERVICES	OF	J PRESTON LUITWEILER	6.89	1,155.86
OFFICER SERVICES	OF	SUSAN BROUSSARD	10.73	1,543.67
OFFICER SERVICES	OF	ROBERT RUBIN	17.80	3,341.62
OFFICER SERVICES	OF	CHRISTOPHER LUNING	6.89	1,220.57
OFFICER SERVICES	OF	STEPHEN ANZALDO	11.30	874.93
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	10.73	11,824.75
OFFICER SERVICES	OF	ROY STAHL	16.08	6,103.00
OFFICER SERVICES	OF	DAVID SMELTZER	11.11	4,502.78
OFFICER SERVICES	OF	WILLIAM PISZKER	22.97	3,152.47
OFFICER SERVICES	OF	ROBERT LIPTAK	96.49	19,977.78
OFFICER SERVICES Total:			211.00	53,897.41

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Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON	1.06	78.51
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY	8.36	670.14
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK	1.35	89.12
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES	23.08	1,059.09
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES	0.58	52.84
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO	12.59	812.64
Power Plant Phase 3 Soft Cost Total:			48.98	2,762.33
PURCHASING SERVICES	PU	JAMES MEYER	8.62	655.78
PURCHASING SERVICES	PU	CATHERINE DESANTIS	11.50	493.37
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	10.73	321.06
PURCHASING SERVICES Total:			30.85	1,470.22
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	19.14	828.99
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	20.29	577.04
SHAREHOLDER SERVICES Total:			39.43	1,404.03
Service Link Related 2009	SVCLINK09	DONALD SUTTER	14.18	1,134.47
Service Link Related 2009 Total:			14.18	1,134.47
TELE CONSULTING & SUPPORT	TELECONST	JOSEPH MCBRIDE	9.48	573.58
TELE CONSULTING & SUPPORT Total:			9.48	573.58
TELE-IVRAUTO ATTENDANT	TELEIVRAN	JOSEPH MCBRIDE	1.72	104.29
TELE-IVRAUTO ATTENDANT UPDATE Total:			1.72	104.29
		BARBARA LATINI	0.77	32.98
		MARY PLATE	(7.66)	(434.47)
Total:			(6.89)	(401.49)
			2,062,635.71	Grand Total
			1,814.91	147,895.12

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Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 4/1/2009 - 4/30/2009

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Activity: I/I Work-	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	DAVID SHANK	0.00	325.03
ACCOUNTING	AC	BRIAN DEVINE	7.18	304.14
ACCOUNTING	AC	GREGORY MCWILLIAMS	13.78	720.83
ACCOUNTING	AC	MARY SUPER	9.11	589.77
ACCOUNTING	AC	CAROLINE WALLO	10.62	384.72
ACCOUNTING	AC	DIANE COOK	7.66	305.78
ACCOUNTING	AC	LINDA SLATCHER	12.25	792.24
ACCOUNTING	AC	MARGARET MARLOWE	11.39	619.10
ACCOUNTING	AC	WILLIAM JERDON	7.28	845.47
ACCOUNTING	AC	DAVID NEWTON	2.30	175.17
ACCOUNTING	AC	FRANCIS SPOLLEN	15.31	1,822.91
ACCOUNTING	AC	BRIAN MELTON	7.28	684.21
ACCOUNTING	AC	MARIA GORDIANY	4.56	251.58
ACCOUNTING	AC	THOMAS MCGUIRE	14.93	844.06
ACCOUNTING	AC	AMY KUPAY	2.01	164.68
ACCOUNTING	AC	LESLIE PRAHAR	2.30	119.91
ACCOUNTING	AC	KELLY ANN BURNS	7.56	271.41
ACCOUNTING	AC	LISA DELEON	6.90	335.99
ACCOUNTING	AC	THOMAS O'CONNOR	13.78	1,382.28
ACCOUNTING	AC	PATRICK GRANT	13.02	777.91
ACCOUNTING	AC	MARY HOPPER	8.04	685.63
ACCOUNTING	AC	KIMBERLY JOYCE	1.91	169.04
ACCOUNTING	AC	CHARLES TWINING	15.31	1,241.38
ACCOUNTING	AC	ROSIE CHEAH	7.66	315.45
ACCOUNTING	AC	MITCHELL ARCH	14.93	806.00
ACCOUNTING	AC	PAULINE ELLSWORTH	10.72	414.03
ACCOUNTING	AC	JENNIFER WESLEY	13.02	561.63
ACCOUNTING	AC	ANTHONY RIEGEL	7.66	236.71
ACCOUNTING	AC	LUIS GARCIA	6.90	478.67
ACCOUNTING	AC	ANNETTE MILLER-SMITH	7.62	207.43
ACCOUNTING	AC	BARBARA LATINI	3.94	171.72
ACCOUNTING	AC	XAVIERA JONES	10.40	263.77
ACCOUNTING	AC	DOLORES BYRNES	7.58	216.08
ACCOUNTING	AC	ROSEMARY MARINO	7.66	494.49
ACCOUNTING	AC	MEGHAN FOX	14.55	637.61
ACCOUNTING	AC	PEGGY MOBLEY	9.19	380.48
ACCOUNTING	AC	MARY PLATE	14.55	568.97
ACCOUNTING	AC	MARGARET MARTIN	8.65	207.67
ACCOUNTING	AC	WARREN SCOTT	7.08	86.67
ACCOUNTING	AC	LINDSEY CZERPAK	10.45	259.16
ACCOUNTING Total:			357.06	19,919.81
AD-ADMINISTRATION	AD	LISA MOSHER	6.97	256.99
AD-ADMINISTRATION	AD	MARIA GORDIANY	5.36	295.97
AD-ADMINISTRATION	AD	KEISHA CURETON	11.71	542.91
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	7.28	326.23
AD-ADMINISTRATION Total:			31.32	1,422.10
RATE CASE BANNER SUPPORT	BANNRRATE	ZHILIANG XU	12.01	948.79
RATE CASE BANNER SUPPORT	BANNRRATE	ISABELLA CORSARO	13.98	874.70
RATE CASE BANNER SUPPORT	BANNRRATE	JOHN HORNBERGER	5.18	319.68
RATE CASE BANNER SUPPORT	BANNRRATE	KATHLEEN FLANAGAN	15.01	833.34
RATE CASE BANNER SUPPORT Total:			46.18	2,976.51

CIS Modifications 2009	CISMODS09	MARK JOHNS	14.08	1,301.46
CIS Modifications 2009 Total:			14.08	1,301.46
COMMUNICATIONS	CM	GRETCHEN TONER	15.31	810.39
COMMUNICATIONS Total:			15.31	810.39
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	10.91	755.05
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	2.53	79.70
ENVIRONMENTAL COMPLIANCE SRVCS Total:			13.44	834.75
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES	7.47	699.33
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO	8.91	582.44
FIS IMPROVEMENTS 2009 Total:			16.37	1,281.77
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	3.06	335.40
FL-FLEET ADMINISTRATION Total:			3.06	335.40
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	7.28	274.55
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	7.28	329.30
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	7.66	546.49
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	6.51	352.69
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	5.36	460.44
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	6.90	242.91
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	7.59	400.88
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	7.50	236.75
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	7.66	246.11
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO	7.66	243.58
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	7.07	211.94
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	15.31	544.66
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	4.60	68.43
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	7.64	135.69
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	7.47	195.86
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	12.25	747.00
HUMAN RESOURCE SERVICES Total:			125.76	5,237.27
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	15.31	1,314.60
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	15.31	1,008.98
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	15.31	830.30
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	13.06	526.72
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU	3.45	273.51
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	13.02	709.20
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	13.78	899.48
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	10.53	650.05
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	1.44	80.02
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	13.02	688.72
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	8.04	501.75
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	10.72	1,025.91
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	10.72	901.60
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	12.25	1,074.19
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	14.55	853.63
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	14.55	1,030.42
INFORMATION SYSTEM SERVICES	IS	BRADLEY HARMAN	0.00	671.50
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	13.78	834.95
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	13.02	577.96
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	15.31	506.61
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	15.31	1,368.01
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	4.40	358.73
INFORMATION SYSTEM SERVICES Total:			246.89	16,666.86
LEGAL SERVICES	LG	LISA PIOTROWSKI	8.27	415.44
LEGAL SERVICES	LG	ANDREW HENRY	51.59	3,790.34
LEGAL SERVICES Total:			59.85	4,205.78

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LAWSON VERSION 9 UPGRADE	LWSNVER9S	DAVID NEWTON	12.16	926.16
LAWSON VERSION 9 UPGRADE	LWSNVER9S	AMY KUPAY	6.80	558.83
LAWSON VERSION 9 UPGRADE	LWSNVER8S	SANDYA KAUSHIK	12.93	884.82
LAWSON VERSION 9 UPGRADE	LWSNVER9S	JORGE PERALES	7.47	699.37
LAWSON VERSION 9 UPGRADE	LWSNVER8S	THOMAS BASQUILL	2.30	125.63
LAWSON VERSION 9 UPGRADE SOFT Total:			41.66	3,194.81
OFFICER SERVICES	OF	J PRESTON LUITWEILER	4.48	760.67
OFFICER SERVICES	OF	SUSAN BROUSSARD	5.36	784.01
OFFICER SERVICES	OF	ROBERT RUBIN	14.93	2,873.46
OFFICER SERVICES	OF	CHRISTOPHER LUNING	4.59	815.57
OFFICER SERVICES	OF	STEPHEN ANZALDO	7.28	578.57
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	6.32	6,989.84
OFFICER SERVICES	OF	ROY STAHL	10.72	4,068.67
OFFICER SERVICES	OF	DAVID SMELTZER	6.90	2,842.63
OFFICER SERVICES	OF	WILLIAM PISZKER	13.78	1,929.14
OFFICER SERVICES	OF	ROBERT LIPTAK	57.90	12,195.94
OFFICER SERVICES Total:			132.27	33,838.50
Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON	0.86	297.42
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY	5.76	472.80
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK	0.86	59.56
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES	14.41	675.68
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES	0.38	35.80
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO	6.44	420.90
Power Plant Phase 3 Soft Cost Total:			28.73	1,962.16
PURCHASING SERVICES	PU	JAMES MEYER	7.66	593.92
PURCHASING SERVICES	PU	CATHERINE DESANTIS	7.66	335.52
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	6.99	211.17
PURCHASING SERVICES Total:			22.32	1,140.60
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	14.93	675.36
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	15.31	447.50
SHAREHOLDER SERVICES Total:			30.25	1,122.85
Service Link Related 2009	SVCLINK09	DONALD SUTTER	7.25	590.23
Service Link Related 2009 Total:			7.25	590.23
TELE CONSULTING & SUPPORT	TELECONST	JOSEPH MCBRIDE	5.46	340.14
TELE CONSULTING & SUPPORT Total:			5.46	340.14
TELE-IVR/AUTO ATTENDANT	TELEIVRAN	JOSEPH MCBRIDE	0.67	42.04
TELE-IVR/AUTO ATTENDANT UPDATE Total:			0.67	42.04
		MARGARET MARLOWE	0.00	43.08
Total:			0.00	43.08
			1,344,565.98	Grand Total
			1,197.93	97,266.51

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Service Company Billable Allocation-OHIO

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Billing Period: 5/1/2009 - 5/31/2009

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Activity: I/I Work-	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	BRIAN DEVINE	2.58	110.23
ACCOUNTING	AC	GREGORY MCWILLIAMS	11.49	602.69
ACCOUNTING	AC	MARY SUPER	10.72	696.12
ACCOUNTING	AC	CAROLINE WALLO	11.44	416.87
ACCOUNTING	AC	DIANE COOK	7.28	291.37
ACCOUNTING	AC	LINDA SLATCHER	12.63	817.52
ACCOUNTING	AC	MARGARET MARLOWE	11.10	637.76
ACCOUNTING	AC	WILLIAM JERDON	7.28	847.45
ACCOUNTING	AC	DAVID NEWTON	1.91	144.90
ACCOUNTING	AC	FRANCIS SPOLLEN	15.31	1,627.40
ACCOUNTING	AC	BRIAN MELTON	7.86	721.89
ACCOUNTING	AC	THOMAS MCGUIRE	15.31	867.70
ACCOUNTING	AC	AMY KUPAY	1.05	86.57
ACCOUNTING	AC	LESLIE PRAHAR	2.30	120.20
ACCOUNTING	AC	KELLY ANN BURNS	8.23	297.25
ACCOUNTING	AC	LISA DELEON	7.09	346.52
ACCOUNTING	AC	THOMAS O'CONNOR	15.31	1,533.87
ACCOUNTING	AC	PATRICK GRANT	14.56	872.33
ACCOUNTING	AC	MARY HOPPER	(2.58)	(220.35)
ACCOUNTING	AC	KIMBERLY JOYCE	1.91	168.97
ACCOUNTING	AC	CHARLES TWINING	15.31	1,244.21
ACCOUNTING	AC	ROSIE CHEAH	5.75	237.15
ACCOUNTING	AC	MITCHELL ARCH	15.31	830.49
ACCOUNTING	AC	PAULINE ELLSWORTH	10.72	385.72
ACCOUNTING	AC	CHAD NARDELLI	1.53	71.04
ACCOUNTING	AC	JENNIFER WESLEY	14.93	644.74
ACCOUNTING	AC	ANTHONY RIEGEL	7.14	216.89
ACCOUNTING	AC	LUIS GARCIA	7.52	523.89
ACCOUNTING	AC	ANNETTE MILLER-SMITH	6.78	183.84
ACCOUNTING	AC	BARBARA LATINI	8.02	349.84
ACCOUNTING	AC	XAVIERA JONES	10.05	255.61
ACCOUNTING	AC	DOLORES BYRNES	7.09	202.44
ACCOUNTING	AC	ROSEMARY MARINO	7.28	470.92
ACCOUNTING	AC	MEGHAN FOX	8.81	387.39
ACCOUNTING	AC	PEGGY MOBLEY	15.31	639.01
ACCOUNTING	AC	ALEXANDER STAHL	2.30	24.40
ACCOUNTING	AC	MARY PLATE	14.26	669.69
ACCOUNTING	AC	MARGARET MARTIN	8.65	208.34
ACCOUNTING	AC	WARREN SCOTT	7.56	92.52
ACCOUNTING	AC	LINDSEY CZERPAK	10.54	261.75

ACCOUNTING Total:

347.46

18,777.17

AD-ADMINISTRATION
AD-ADMINISTRATION
AD-ADMINISTRATION
AD-ADMINISTRATION

AD
AD
AD
AD

LISA MOSHER
MARIA GORDIANY
KEISHA CURETON
MARY ELLEN CALLAGHAN

7.09
10.18
11.28
7.28

261.73
588.74
524.60
326.61

AD-ADMINISTRATION Total:

35.83

1,701.68

RATE CASE BANNER SUPPORT
RATE CASE BANNER SUPPORT
RATE CASE BANNER SUPPORT
RATE CASE BANNER SUPPORT
RATE CASE BANNER SUPPORT

BANNRRATE
BANNRRATE
BANNRRATE
BANNRRATE
BANNRRATE

MARK JOHNS
ZHILIANG XU
ISABELLA CORSARO
JOHN HORNBERGER
KATHLEEN FLANAGAN

0.41
5.90
11.60
2.38
13.46

38.40
468.45
726.75
147.16
749.17

RATE CASE BANNER SUPPORT Total:

33.75

2,129.93

CIS Modifications 2009

CISMODS09

MARK JOHNS

15.32

1,420.69

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Company 23 - AU *

Billing Period: 5/1/2009 - 5/31/2009

Activity: I/ Work-	Activity	Employee Name	Hours	Amount
CIS Modifications 2009 Total:			15.32	1,420.69
COMMUNICATIONS	CM	GRETCHEN TONER	15.31	813.42
COMMUNICATIONS Total:			15.31	813.42
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	11.20	776.25
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	3.37	104.65
ENVIRONMENTAL COMPLIANCE SRVCS Total:			14.58	880.90
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES	8.24	772.76
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO	12.35	808.96
FIS IMPROVEMENTS 2009 Total:			20.59	1,581.72
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	2.44	269.08
FL-FLEET ADMINISTRATION Total:			2.44	269.08
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	7.28	275.65
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	7.66	347.32
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	7.66	548.73
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	6.13	332.75
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	7.66	660.74
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	7.66	270.62
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	7.57	400.44
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	6.99	221.34
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	7.09	228.21
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO	6.59	209.59
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	7.66	230.64
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	13.02	463.05
HUMAN RESOURCE SERVICES	HR	ELLEN SOLDERITSCH	0.77	8.40
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	4.60	74.21
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	7.28	129.80
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	7.28	191.25
HUMAN RESOURCE SERVICES	HR	GARRICK WEAVER	7.33	203.81
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	15.31	929.46
HUMAN RESOURCE SERVICES Total:			135.56	5,725.99
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	15.31	1,316.64
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	13.78	910.28
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	13.78	747.17
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	14.74	594.67
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK	0.38	26.33
INFORMATION SYSTEM SERVICES	IS	JORGE PERALES	1.15	107.78
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU	9.09	721.76
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	13.02	711.55
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO	2.49	155.93
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	15.31	1,002.52
INFORMATION SYSTEM SERVICES	IS	ROGER LUO	1.53	100.29
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	13.11	810.35
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	2.11	117.20
INFORMATION SYSTEM SERVICES	IS	EDWARD LEE	3.83	251.07
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	15.31	787.43
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	7.18	449.55
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	15.31	1,463.20
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	15.31	1,288.81
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	15.31	1,347.57
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	13.78	810.57

Service Company Billable Allocation-OHIO

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Company 23 - AU *

Billing Period: 5/1/2009 - 5/31/2009

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6/1/2009

Activity: I/I Work-	Activity	Employee Name	Hours	Amount
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	14.55	1,021.20
INFORMATION SYSTEM SERVICES	IS	BRADLEY HARMAN	0.00	248.79
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	15.31	930.59
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	15.31	662.37
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	13.02	432.00
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	15.31	1,372.30
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	5.46	442.60
INFORMATION SYSTEM SERVICES Total:			280.82	18,850.54
LEGAL SERVICES	LG	LISA PIOTROWSKI	8.72	458.75
LEGAL SERVICES	LG	REGINA ROBSON	0.07	35.88
LEGAL SERVICES	LG	ANDREW HENRY	50.23	3,701.95
LEGAL SERVICES Total:			59.02	4,196.58
LAWSON VERSION 9 UPGRADE	LWSNVER9S	DAVID NEWTON	9.19	696.83
LAWSON VERSION 9 UPGRADE	LWSNVER9S	AMY KUPAY	7.85	645.61
LAWSON VERSION 9 UPGRADE	LWSNVER9S	SANDYA KAUSHIK	13.41	922.05
LAWSON VERSION 9 UPGRADE	LWSNVER9S	JORGE PERALES	5.27	494.21
LAWSON VERSION 9 UPGRADE SOFT Total:			35.72	2,757.71
OFFICER SERVICES	OF	J PRESTON LUITWEILER	4.59	766.24
OFFICER SERVICES	OF	SUSAN BROUSSARD	7.28	1,065.57
OFFICER SERVICES	OF	ROBERT RUBIN	516.31	2,955.97
OFFICER SERVICES	OF	CHRISTOPHER LUNING	4.13	726.43
OFFICER SERVICES	OF	STEPHEN ANZALDO	7.66	610.96
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	7.66	8,451.14
OFFICER SERVICES	OF	ROY STAHL	410.72	4,025.86
OFFICER SERVICES	OF	DAVID SMELTZER	7.28	2,997.41
OFFICER SERVICES	OF	WILLIAM PISZKER	15.31	2,149.16
OFFICER SERVICES	OF	ROBERT LIPTAK	64.33	13,562.91
OFFICER SERVICES Total:			144.29	37,301.65
Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON	0.38	28.09
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY	5.28	434.49
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK	0.77	52.87
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES	15.37	722.47
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES	0.67	63.11
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO	1.44	94.38
Power Plant Phase 3 Soft Cost	POWERPH3S	WILLIAM JERDON	2.31	23.73
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY	2.31	23.73
Power Plant Phase 3 Soft Cost Total:			28.54	1,443.85
PURCHASING SERVICES	PU	JAMES MEYER	5.75	446.35
PURCHASING SERVICES	PU	CATHERINE DESANTIS	7.66	336.25
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	7.23	218.93
PURCHASING SERVICES Total:			20.64	1,001.54
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	15.31	696.30
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	15.31	449.19
SHAREHOLDER SERVICES Total:			30.63	1,145.49
Service Link Related 2009	SVCLINK09	DONALD SUTTER	9.84	797.95
Service Link Related 2009 Total:			9.84	797.95
TELE CONSULTING & SUPPORT	TELECONST	JOSEPH MCBRIDE	4.88	305.84

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Company 23 - AU *

Billing Period: 5/1/2009 - 5/31/2009

Activity: I/I Work-

TELE CONSULTING & SUPPORT Total:

Activity

Employee Name

Hours

Amount

4.88

305.84

TELE-IVR/AUTO ATTENDANT

TELE/VRAN

JOSEPH MCBRIDE

2.49

155.92

TELE-IVR/AUTO ATTENDANT UPDATE Total:

2.49

155.92

TAMMI FOGGIO

(0.77)

(24.25)

Total:

(0.77)

(24.25)

1,414,784.27

Grand Total

1,236.95

101,233.40

Service Company Billable Allocation-OHIO

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Company 23 - AU *
Billing Period: 6/1/2009 - 6/30/2009

Activity: I/I Work-	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	BRIAN DEVINE	1.34	57.16
ACCOUNTING	AC	GREGORY MCWILLIAMS	13.78	723.23
ACCOUNTING	AC	MARY SUPER	5.63	366.46
ACCOUNTING	AC	CAROLINE WALLO	10.77	395.56
ACCOUNTING	AC	DIANE COOK	6.51	260.69
ACCOUNTING	AC	LINDA SLATCHER	11.10	718.42
ACCOUNTING	AC	MARGARET MARLOWE	10.15	582.78
ACCOUNTING	AC	WILLIAM JERDON	6.90	802.85
ACCOUNTING	AC	DAVID NEWTON	1.91	144.89
ACCOUNTING	AC	FRANCIS SPOLLEN	14.55	1,546.69
ACCOUNTING	AC	BRIAN MELTON	5.75	541.42
ACCOUNTING	AC	THOMAS MCGUIRE	13.78	780.93
ACCOUNTING	AC	AMY KUPAY	0.77	62.95
ACCOUNTING	AC	LESLIE PRAHAR	2.07	108.18
ACCOUNTING	AC	KELLY ANN BURNS	4.59	165.91
ACCOUNTING	AC	LISA DELEON	6.90	337.16
ACCOUNTING	AC	THOMAS O'CONNOR	14.55	1,457.18
ACCOUNTING	AC	PATRICK GRANT	14.55	872.33
ACCOUNTING	AC	MARY HOPPER	0.38	32.64
ACCOUNTING	AC	KIMBERLY JOYCE	4.98	439.32
ACCOUNTING	AC	CHARLES TWINING	14.55	1,182.00
ACCOUNTING	AC	ROSIE CHEAH	3.45	142.29
ACCOUNTING	AC	MITCHELL ARCH	14.55	788.96
ACCOUNTING	AC	PAULINE ELLSWORTH	10.18	394.28
ACCOUNTING	AC	CHAD NARDELLI	2.30	106.57
ACCOUNTING	AC	JENNIFER WESLEY	13.40	578.61
ACCOUNTING	AC	ANTHONY RIEGEL	7.18	218.34
ACCOUNTING	AC	LUIS GARCIA	7.28	507.21
ACCOUNTING	AC	ANNETTE MILLER-SMITH	6.75	182.05
ACCOUNTING	AC	BARBARA LATINI	7.94	346.45
ACCOUNTING	AC	XAVIERA JONES	4.96	127.22
ACCOUNTING	AC	DOLORES BYRNES	7.18	205.18
ACCOUNTING	AC	ROSEMARY MARINO	7.28	470.92
ACCOUNTING	AC	MEGHAN FOX	14.55	640.03
ACCOUNTING	AC	PEGGY MOBLEY	14.55	607.06
ACCOUNTING	AC	ALEXANDER STAHL	12.25	130.15
ACCOUNTING	AC	MARY PLATE	13.88	544.67
ACCOUNTING	AC	MARGARET MARTIN	6.90	168.23
ACCOUNTING	AC	WARREN SCOTT	12.20	149.33
ACCOUNTING	AC	LINDSEY CZERPAK	8.16	202.66
ACCOUNTING Total:			340.45	18,087.97
AD-ADMINISTRATION	AD	LISA MOSHER	6.51	240.51
AD-ADMINISTRATION	AD	MARIA GORDIANY	10.05	567.97
AD-ADMINISTRATION	AD	KEISHA CURETON	12.74	592.68
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	6.90	309.42
AD-ADMINISTRATION	AD	XAVIERA JONES	5.36	135.70
AD-ADMINISTRATION	AD	KATHERINE BOAS	6.90	138.11
AD-ADMINISTRATION Total:			48.46	1,984.39
RATE CASE BANNER SUPPORT	BANNRRATE	MARK JOHNS	0.62	57.60
RATE CASE BANNER SUPPORT	BANNRRATE	ZHILIANG XU	3.62	287.64
RATE CASE BANNER SUPPORT	BANNRRATE	ISABELLA CORSARO	10.66	668.77
RATE CASE BANNER SUPPORT	BANNRRATE	JOHN HORNBERGER	1.45	89.57
RATE CASE BANNER SUPPORT	BANNRRATE	KATHLEEN FLANAGAN	10.66	593.57
RATE CASE BANNER SUPPORT Total:			27.02	1,697.15

CIS Modifications 2009	CISMODS09	MARK JOHNS	15.12	1,401.49
CIS Modifications 2009 Total:			15.12	1,401.49
COMMUNICATIONS	CM	GRETCHEN TONER	14.55	772.76
COMMUNICATIONS Total:			14.55	772.76
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	9.76	676.73
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	4.77	145.81
ENVIRONMENTAL COMPLIANCE SRVCS Total:			14.54	822.54
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES	3.45	323.48
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO	9.48	620.83
FIS IMPROVEMENTS 2009 Total:			12.93	944.31
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	2.90	319.54
FL-FLEET ADMINISTRATION Total:			2.90	319.54
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	7.28	275.65
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	7.16	324.52
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	7.28	521.30
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	6.90	374.35
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	6.85	590.53
HUMAN RESOURCE SERVICES	HR	LARISSA BERKOWITZ	7.28	217.98
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	6.90	243.56
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	6.51	344.68
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	7.09	224.37
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	6.90	222.04
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO	6.51	207.30
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	6.59	198.21
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	13.02	462.24
HUMAN RESOURCE SERVICES	HR	ELLEN SOLDERITSCH	5.15	56.42
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	4.60	73.89
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	6.90	123.39
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	7.11	186.84
HUMAN RESOURCE SERVICES	HR	GARRICK WEAVER	3.50	97.24
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	12.25	743.57
HUMAN RESOURCE SERVICES Total:			135.77	5,488.07
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	14.55	1,250.80
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	13.02	859.71
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	13.78	745.26
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	13.40	541.29
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK	0.77	52.66
INFORMATION SYSTEM SERVICES	IS	JORGE PERALES	4.31	404.16
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU	9.67	767.34
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	13.78	753.41
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO	3.06	192.07
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	13.78	902.27
INFORMATION SYSTEM SERVICES	IS	ROGER LUO	1.91	125.36
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	12.44	768.95
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	4.31	239.74
INFORMATION SYSTEM SERVICES	IS	EDWARD LEE	14.55	757.08
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	12.25	629.94
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	10.15	635.36
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	14.55	1,390.04
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	13.78	1,147.77
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	13.02	1,145.44
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	11.49	675.48
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	14.55	1,014.86
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	13.78	837.53
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	14.55	648.26
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	14.55	482.83

INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	14.55	1,303.69
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	3.64	297.34
INFORMATION SYSTEM SERVICES Total:			284.17	18,568.64
<i>June 2009 Pg 3 of 3</i>				
LEGAL SERVICES	LG	LISA PIOTROWSKI	8.72	448.57
LEGAL SERVICES	LG	ANDREW HENRY	51.59	3,802.00
LEGAL SERVICES Total:			60.31	4,250.57
LAWSON VERSION 9 UPGRADE	LWSNVER9S	DAVID NEWTON	8.43	637.85
LAWSON VERSION 9 UPGRADE	LWSNVER9S	AMY KUPAY	5.27	433.04
LAWSON VERSION 9 UPGRADE	LWSNVER9S	SANDYA KAUSHIK	12.35	849.61
LAWSON VERSION 9 UPGRADE	LWSNVER9S	JORGE PERALES	6.32	593.05
LAWSON VERSION 9 UPGRADE SOFT Total:			32.37	2,513.55
OFFICER SERVICES	OF	J PRESTON LUITWEILER	4.25	708.78
OFFICER SERVICES	OF	SUSAN BROUSSARD	6.83	998.97
OFFICER SERVICES	OF	ROBERT RUBIN	13.78	2,660.37
OFFICER SERVICES	OF	CHRISTOPHER LUNING	4.36	766.78
OFFICER SERVICES	OF	STEPHEN ANZALDO	6.51	519.32
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	6.90	7,596.88
OFFICER SERVICES	OF	ROY STAHL	8.58	3,184.18
OFFICER SERVICES	OF	DAVID SMELTZER	8.90	2,793.99
OFFICER SERVICES	OF	WILLIAM PISZKER	14.55	1,981.13
OFFICER SERVICES	OF	ROBERT LIPTAK	61.11	12,887.52
OFFICER SERVICES Total:			133.77	34,097.91
Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON	2.69	203.63
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY	3.94	323.89
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK	1.08	72.69
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES	14.60	686.35
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES	0.48	45.08
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO	3.17	207.63
Power Plant Phase 3 Soft Cost	POWERPH3S	WILLIAM JERDON	12.11	124.57
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY	14.41	148.29
Power Plant Phase 3 Soft Cost Total:			52.46	1,812.13
PURCHASING SERVICES	PU	JAMES MEYER	7.28	565.38
PURCHASING SERVICES	PU	CATHERINE DESANTIS	5.75	252.19
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	7.14	216.03
PURCHASING SERVICES Total:			20.17	1,033.60
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	14.55	683.86
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	14.55	426.73
SHAREHOLDER SERVICES Total:			29.10	1,110.59
Service Link Related 2009	SVCLINK09	DONALD SUTTER	10.97	897.22
Service Link Related 2009 Total:			10.97	897.22
TELE CONSULTING & SUPPORT	TELECONST	JOSEPH MCBRIDE	0.77	47.97
TELE CONSULTING & SUPPORT Total:			0.77	47.97
TELE-IVRAUTO ATTENDANT	TELEIVRAN	JOSEPH MCBRIDE	3.64	227.89
TELE-IVRAUTO ATTENDANT UPDATE Total:			3.64	227.89
		BRIAN DINGERDISSEN	0.00	13.47
Total:			0.77	13.47
1,333,216.54			1,240.23	96,091.77
Grand Total			1,240.23	96,091.77

Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 7/1/2009 - 7/31/2009

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Activity: I/I Work-	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	BRIAN DEVINE	3.83	163.30
ACCOUNTING	AC	GREGORY MCWILLIAMS	13.02	683.05
ACCOUNTING	AC	MARY SUPER	10.18	661.31
ACCOUNTING	AC	CAROLINE WALLO	9.86	366.63
ACCOUNTING	AC	DIANE COOK	6.51	260.69
ACCOUNTING	AC	LINDA SLATCHER	13.02	842.29
ACCOUNTING	AC	MARGARET MARLOWE	10.05	577.28
ACCOUNTING	AC	WILLIAM JERDON	6.71	780.55
ACCOUNTING	AC	DAVID NEWTON	2.39	181.12
ACCOUNTING	AC	FRANCIS SPOLLEN	13.78	1,464.98
ACCOUNTING	AC	BRIAN MELTON	7.14	672.26
ACCOUNTING	AC	THOMAS MCGUIRE	10.72	607.40
ACCOUNTING	AC	AMY KUPAY	1.82	149.52
ACCOUNTING	AC	LESLIE PRAHAR	2.16	112.68
ACCOUNTING	AC	KELLY ANN BURNS	6.61	235.04
ACCOUNTING	AC	LISA DELEON	7.28	355.89
ACCOUNTING	AC	THOMAS O'CONNOR	13.78	1,380.48
ACCOUNTING	AC	PATRICK GRANT	14.55	872.33
ACCOUNTING	AC	MARY HOPPER	1.91	163.23
ACCOUNTING	AC	KIMBERLY JOYCE	1.53	135.18
ACCOUNTING	AC	CHARLES TWINING	14.55	1,182.00
ACCOUNTING	AC	ROSIE CHEAH	7.28	300.40
ACCOUNTING	AC	MITCHELL ARCH	6.51	352.96
ACCOUNTING	AC	PAULINE ELLSWORTH	8.84	342.40
ACCOUNTING	AC	CHAD NARDELLI	1.53	71.04
ACCOUNTING	AC	JENNIFER WESLEY	13.78	595.15
ACCOUNTING	AC	ANTHONY RIEGEL	7.28	221.25
ACCOUNTING	AC	LUIS GARCIA	5.22	363.73
ACCOUNTING	AC	ANNETTE MILLER-SMITH	6.71	180.76
ACCOUNTING	AC	BARBARA LATINI	6.11	270.42
ACCOUNTING	AC	XAVIERA JONES	6.98	177.53
ACCOUNTING	AC	DOLORES BYRNES	6.90	196.97
ACCOUNTING	AC	ROSEMARY MARINO	6.90	446.14
ACCOUNTING	AC	MEGHAN FOX	15.70	690.56
ACCOUNTING	AC	PEGGY MOBLEY	13.35	557.14
ACCOUNTING	AC	ALEXANDER STAHL	14.55	154.55
ACCOUNTING	AC	MARY PLATE	13.02	510.86
ACCOUNTING	AC	MARGARET MARTIN	8.45	203.34
ACCOUNTING	AC	WARREN SCOTT	11.25	137.23
ACCOUNTING	AC	LINDSEY CZERPAK	9.87	245.10
ACCOUNTING Total:			341.52	17,864.75
AD-ADMINISTRATION	AD	LISA MOSHER	5.75	212.21
AD-ADMINISTRATION	AD	MARIA GORDIANY	7.30	412.72
AD-ADMINISTRATION	AD	KEISHA CURETON	12.74	592.67
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	6.51	292.23
AD-ADMINISTRATION	AD	KATHERINE BOAS	7.28	145.78
AD-ADMINISTRATION Total:			39.59	1,655.62
RATE CASE BANNER SUPPORT	BANNRRATE	MARK JOHNS	0.41	38.40
RATE CASE BANNER SUPPORT	BANNRRATE	ISABELLA CORSARO	5.49	344.27
RATE CASE BANNER SUPPORT	BANNRRATE	JOHN HORNBERGER	1.04	63.98
RATE CASE BANNER SUPPORT	BANNRRATE	KATHLEEN FLANAGAN	0.83	46.10
RATE CASE BANNER SUPPORT Total:			7.77	492.75
CIS Modifications 2009	CISMODS09	MARK JOHNS	15.32	1,420.69

CIS Modifications 2009 Total:

COMMUNICATIONS CM

MIA ANGIOLILLO

15.32

1,420.69

COMMUNICATIONS Total:

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ENVIRONMENTAL COMPLIANCE SRV EV

MICHAEL PICKEL

10.91

756.35

ENVIRONMENTAL COMPLIANCE SRV EV

CAROLYN HATHAWAY

3.09

98.39

ENVIRONMENTAL COMPLIANCE SRVCS Total:

14.00

854.74

FIS IMPROVEMENTS 2009

FISIMPV09

JORGE PERALES

4.69

440.30

FIS IMPROVEMENTS 2009

FISIMPV09

ROGER LUO

5.36

351.16

FIS IMPROVEMENTS 2009 Total:

10.05

791.46

FL-FLEET ADMINISTRATION

FL

CHARLES STEVENSON

2.90

319.54

FL-FLEET ADMINISTRATION Total:

2.90

319.54

HUMAN RESOURCE SERVICES HR

SHARON KLEIN

7.09

268.39

HUMAN RESOURCE SERVICES HR

LESLIE MALWITZ

7.28

329.95

HUMAN RESOURCE SERVICES HR

MATTHEW WHITE

5.36

384.11

HUMAN RESOURCE SERVICES HR

DOLORES MELCHIORRE

6.85

371.75

HUMAN RESOURCE SERVICES HR

CAROLYN PANETTA

6.51

561.63

HUMAN RESOURCE SERVICES HR

LARISSA BERKOWITZ

7.28

403.99

HUMAN RESOURCE SERVICES HR

REBECCA ISCARO

5.75

202.96

HUMAN RESOURCE SERVICES HR

MELISSA HUTCHINSON

7.28

385.23

HUMAN RESOURCE SERVICES HR

TINAMARIE PIERSON

7.23

228.92

HUMAN RESOURCE SERVICES HR

BRIAN SMITH

7.28

234.37

HUMAN RESOURCE SERVICES HR

TAMMI FOGGIO

6.90

219.49

HUMAN RESOURCE SERVICES HR

MICHELLE BAKER

5.36

161.45

HUMAN RESOURCE SERVICES HR

NANCY BRAMMER

12.63

448.65

HUMAN RESOURCE SERVICES HR

ELLEN SOLDERITSCH

6.90

75.58

HUMAN RESOURCE SERVICES HR

LINDA BLACKBURN

4.60

72.26

HUMAN RESOURCE SERVICES HR

JOHN GULEZIAN

7.28

129.80

HUMAN RESOURCE SERVICES HR

NICOLÉ DIMARIANO

7.09

186.21

HUMAN RESOURCE SERVICES HR

KELLY BONEBRAKE

14.55

882.98

HUMAN RESOURCE SERVICES Total:

133.23

5,547.73

INFORMATION SYSTEM SERVICES IS

ERIC PETERS

14.55

1,250.80

INFORMATION SYSTEM SERVICES IS

MARK KELLY

14.55

960.85

INFORMATION SYSTEM SERVICES IS

ERNEST SCOTT

14.55

786.66

INFORMATION SYSTEM SERVICES IS

DONNA MARTIN

13.83

558.53

INFORMATION SYSTEM SERVICES IS

SANDYA KAUSHIK

0.96

65.83

INFORMATION SYSTEM SERVICES IS

JORGE PERALES

5.36

502.95

INFORMATION SYSTEM SERVICES IS

ZHILIANG XU

13.78

1,094.03

INFORMATION SYSTEM SERVICES IS

THOMAS BASQUILL

14.55

795.27

INFORMATION SYSTEM SERVICES IS

ISABELLA CORSARO

7.75

486.23

INFORMATION SYSTEM SERVICES IS

DAVID FOX

14.55

952.39

INFORMATION SYSTEM SERVICES IS

JOHN HORNBERGER

13.59

839.93

INFORMATION SYSTEM SERVICES IS

KATHLEEN FLANAGAN

13.78

767.15

INFORMATION SYSTEM SERVICES IS

EDWARD LEE

14.55

749.23

INFORMATION SYSTEM SERVICES IS

MICHAEL ALTEMUS

13.02

669.31

INFORMATION SYSTEM SERVICES IS

JOSEPH MCBRIDE

8.33

521.48

INFORMATION SYSTEM SERVICES IS

KENNETH GWIRTZ

10.72

1,024.24

INFORMATION SYSTEM SERVICES IS

MICHAEL MARCONI

13.02

1,081.74

INFORMATION SYSTEM SERVICES IS

LISA NICHOLS

13.78

1,203.26

INFORMATION SYSTEM SERVICES IS

MARCIA PACKO

9.95

585.37

INFORMATION SYSTEM SERVICES IS

JANICE ELIAS

12.63

881.33

INFORMATION SYSTEM SERVICES IS

TODD HUMPHREY

12.25

744.47

INFORMATION SYSTEM SERVICES IS

JOHN OSTROWSKI

14.55

648.28

INFORMATION SYSTEM SERVICES IS

MICHAEL TURRELL

14.55

482.83

INFORMATION SYSTEM SERVICES IS

JEFFREY WALWORTH

11.49

1,029.23

INFORMATION SYSTEM SERVICES IS

DONALD SUTTER

3.73

305.17

INFORMATION SYSTEM SERVICES Total:

294.36

18,986.54

LEGAL SERVICES	LG	LISA PIOTROWSKI	8.27	424.97
LEGAL SERVICES	LG	ANDREW HENRY	48.87	3,601.89
LEGAL SERVICES Total:			57.14	4,026.86
<i>July 2009 3 of 3</i>				
LAWSON VERSION 9 UPGRADE	LWSNVER9S	DAVID NEWTON	9.96	753.82
LAWSON VERSION 9 UPGRADE	LWSNVER9S	AMY KUPAY	4.21	346.43
LAWSON VERSION 9 UPGRADE	LWSNVER9S	SANDYA KAUSHIK	7.66	526.89
LAWSON VERSION 9 UPGRADE	LWSNVER9S	JORGE PERALES	3.54	332.47
LAWSON VERSION 9 UPGRADE SOFT Total:			25.38	1,959.60
OFFICER SERVICES	OF	J PRESTON LUITWEILER	4.36	727.93
OFFICER SERVICES	OF	SUSAN BROUSSARD	7.28	1,050.10
OFFICER SERVICES	OF	ROBERT RUBIN	12.25	2,475.58
OFFICER SERVICES	OF	WILLIAM ROSS	3.21	664.65
OFFICER SERVICES	OF	CHRISTOPHER LUNING	4.36	766.78
OFFICER SERVICES	OF	STEPHEN ANZALDO	7.28	580.41
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	6.90	7,555.06
OFFICER SERVICES	OF	ROY STAHL	5.36	1,990.12
OFFICER SERVICES	OF	DAVID SMELTZER	5.36	2,173.10
OFFICER SERVICES	OF	WILLIAM PISZKER	9.95	1,352.98
OFFICER SERVICES	OF	ROBERT LIPTAK	57.90	12,746.81
OFFICER SERVICES Total:			124.22	32,083.53
Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON	1.44	109.09
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY	3.94	323.89
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK	0.58	39.65
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES	9.99	469.61
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES	0.58	54.09
Power Plant Phase 3 Soft Cost	POWERPH3S	WILLIAM JERDON	13.45	138.41
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY	12.01	123.58
Power Plant Phase 3 Soft Cost Total:			41.99	1,258.31
PURCHASING SERVICES	PU	JAMES MEYER	6.39	496.57
PURCHASING SERVICES	PU	CATHERINE DESANTIS	6.90	302.63
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	6.13	185.56
PURCHASING SERVICES Total:			19.42	984.75
SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	11.49	560.62
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	14.55	426.73
SHAREHOLDER SERVICES Total:			26.03	987.35
Service Link Related 2009	SVCLINK09	DONALD SUTTER	6.73	550.18
Service Link Related 2009 Total:			6.73	550.18
TELE CONSULTING & SUPPORT	TELECONST	JOSEPH MCBRIDE	3.83	239.88
TELE CONSULTING & SUPPORT Total:			3.83	239.88
TELE-IVR/AUTO ATTENDANT	TELEIVRAN	JOSEPH MCBRIDE	0.86	53.97
TELE-IVR/AUTO ATTENDANT UPDATE Total:			0.86	53.97
1,284,563.08			1,233.14	92,863.96
Grand Total				

Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 8/1/2009 - 8/31/2009

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9/2/2009

Activity: I/I Work-	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	GREGORY MCWILLIAMS	18.38	964.32
ACCOUNTING	AC	MARY SUPER	15.01	974.57
ACCOUNTING	AC	CAROLINE WALLO	10.53	414.46
ACCOUNTING	AC	DIANE COOK	10.35	414.04
ACCOUNTING	AC	LINDA SLATCHER	20.82	1,347.05
ACCOUNTING	AC	MARGARET MARLOWE	14.84	852.18
ACCOUNTING	AC	WILLIAM JERDON	10.73	1,248.88
ACCOUNTING	AC	DAVID NEWTON	4.40	333.26
ACCOUNTING	AC	FRANCIS SPOLLEN	22.97	2,441.64
ACCOUNTING	AC	BRIAN MELTON	9.44	888.83
ACCOUNTING	AC	THOMAS MCGUIRE	20.67	1,171.41
ACCOUNTING	AC	AMY KUPAY	6.60	543.00
ACCOUNTING	AC	LESLIE PRAHAR	3.33	173.53
ACCOUNTING	AC	KELLY ANN BURNS	15.17	547.85
ACCOUNTING	AC	LISA DELEON	10.73	524.46
ACCOUNTING	AC	THOMAS O'CONNOR	21.06	2,109.07
ACCOUNTING	AC	PATRICK GRANT	19.14	1,147.80
ACCOUNTING	AC	MARY HOPPER	2.49	212.19
ACCOUNTING	AC	KIMBERLY JOYCE	9.09	802.81
ACCOUNTING	AC	KIMBERLY JOYCE	2.00	176.54
ACCOUNTING	AC	CHARLES TWINING	17.04	1,384.18
ACCOUNTING	AC	ROSIE CHEAH	9.58	395.26
ACCOUNTING	AC	MITCHELL ARCH	22.97	1,245.73
ACCOUNTING	AC	PAULINE ELLSWORTH	15.54	196.34
ACCOUNTING	AC	CHAD NARDELLI	0.77	35.52
ACCOUNTING	AC	JENNIFER SCHLACK	15.41	679.11
ACCOUNTING	AC	ANTHONY RIEGEL	6.51	197.96
ACCOUNTING	AC	TAPAN JAIN	2.30	156.89
ACCOUNTING	AC	LUIS GARCIA	9.44	657.37
ACCOUNTING	AC	ANNETTE MILLER-SMITH	5.36	144.61
ACCOUNTING	AC	BARBARA LATINI	12.92	560.55
ACCOUNTING	AC	XAVIERA JONES	15.24	387.40
ACCOUNTING	AC	DOLORES BYRNES	11.46	327.58
ACCOUNTING	AC	ROSEMARY MARINO	10.35	669.20
ACCOUNTING	AC	MEGHAN FOX	18.38	808.46
ACCOUNTING	AC	PEGGY MOBLEY	19.62	818.73
ACCOUNTING	AC	ALEXANDER STAHL	21.44	227.76
ACCOUNTING	AC	MARY PLATE	21.15	830.15
ACCOUNTING	AC	MARGARET MARTIN	13.03	313.31
ACCOUNTING	AC	WARREN SCOTT	16.80	200.24
ACCOUNTING	AC	LINDSEY CZERPAK	15.48	384.51
ACCOUNTING Total:			528.52	27,908.54

AD-ADMINISTRATION	AD	LISA MOSHER	10.59	390.83
AD-ADMINISTRATION	AD	MARIA GORDIANY	13.94	787.59
AD-ADMINISTRATION	AD	KEISHA CURETON	18.94	881.01
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	10.35	464.14
AD-ADMINISTRATION	AD	KATHERINE BOAS	10.56	208.87
AD-ADMINISTRATION Total:			64.37	2,732.43
RATE CASE BANNER SUPPORT	BANNRRATE	MARK JOHNS	7.87	729.54
RATE CASE BANNER SUPPORT	BANNRRATE	JOHN HORNBERGER	0.10	6.40
RATE CASE BANNER SUPPORT Total:			7.97	735.94
CIS Modifications 2009	CISMODS09	MARK JOHNS	12.84	1,190.30
CIS Modifications 2009 Total:			12.84	1,190.30
COMMUNICATIONS	CM	MIA ANGIOLILLO	101.35	4,105.23
COMMUNICATIONS Total:			101.35	4,105.23
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	13.79	955.39
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	5.71	174.34
ENVIRONMENTAL COMPLIANCE SRVCS Total:			19.49	1,129.73
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES	4.60	431.31
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO	15.56	1,019.04
FIS IMPROVEMENTS 2009 Total:			20.16	1,450.35
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	3.36	369.99
FL-FLEET ADMINISTRATION Total:			3.36	369.99
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	11.11	420.72
HUMAN RESOURCE SERVICES	HR	SUSAN BROUSSARD	7.28	1,036.35
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	8.43	382.05
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	11.50	823.10
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	9.20	499.13
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	10.73	925.03
HUMAN RESOURCE SERVICES	HR	LARISSA BERKOWITZ	10.35	602.29
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	9.48	334.89
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	8.74	462.53
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	9.64	305.20
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	10.54	339.22
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO	11.50	365.83
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	11.11	334.46
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	19.53	680.84
HUMAN RESOURCE SERVICES	HR	ELLEN SOLDERITSCH	7.66	83.98
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	8.80	106.70
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	11.59	221.03
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	9.20	241.57
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	16.08	975.93
HUMAN RESOURCE SERVICES Total:			200.46	9,140.85

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INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	21.44	1,844.48
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	20.67	1,365.42
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	19.14	1,035.08
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	20.12	812.05
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK	4.50	309.39
INFORMATION SYSTEM SERVICES	IS	JORGE PERALES	5.17	484.99
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU	19.91	1,580.27
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	18.38	1,004.55
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO	18.66	1,171.81
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	20.67	1,353.40
INFORMATION SYSTEM SERVICES	IS	ROGER LUO	2.25	147.29
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	19.05	1,177.08
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	18.38	1,022.87
INFORMATION SYSTEM SERVICES	IS	EDWARD LEE	22.97	1,177.89
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	20.67	1,063.02
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	14.93	935.07
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	18.38	1,755.84
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	19.14	1,590.79
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	18.38	1,600.97
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	22.21	1,287.09
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	18.38	1,281.92
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	19.14	1,163.24
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	17.99	802.63
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	22.97	762.36
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	22.97	2,058.46
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	8.04	657.28
INFORMATION SYSTEM SERVICES Total:			454.52	29,445.24
LEGAL SERVICES	LG	LISA PIOTROWSKI	10.10	519.76
LEGAL SERVICES	LG	ANDREW HENRY	62.45	4,602.42
LEGAL SERVICES Total:			72.55	5,122.18
LAWSON VERSION 9 UPGRADE	LWSNVER9S	DAVID NEWTON	13.31	1,007.51
LAWSON VERSION 9 UPGRADE	LWSNVER9S	AMY KUPAY	8.81	724.35
LAWSON VERSION 9 UPGRADE	LWSNVER9S	SANDYA KAUSHIK	16.09	1,106.47
LAWSON VERSION 9 UPGRADE	LWSNVER9S	JORGE PERALES	3.45	323.49
LAWSON VERSION 9 UPGRADE SOFT Total:			41.66	3,161.81
OFFICER SERVICES	OF	J PRESTON LUITWEILER	4.59	766.25
OFFICER SERVICES	OF	SUSAN BROUSSARD	3.45	490.90
OFFICER SERVICES	OF	ROBERT RUBIN	17.23	3,466.85
OFFICER SERVICES	OF	WILLIAM ROSS	5.63	1,014.46
OFFICER SERVICES	OF	CHRISTOPHER LUNING	5.51	968.57
OFFICER SERVICES	OF	STEPHEN ANZALDO	8.81	702.60
OFFICER SERVICES	OF	ANTHONY RIEGEL	2.30	69.87
OFFICER SERVICES	OF	NICHOLAS DEBENEDICTIS	10.15	11,122.73
OFFICER SERVICES	OF	ROY STAHL	16.08	5,970.33
OFFICER SERVICES	OF	DAVID SMELTZER	8.43	3,414.88
OFFICER SERVICES	OF	WILLIAM PISZKER	22.21	3,018.16
OFFICER SERVICES	OF	ROBERT LIPTAK	93.28	20,073.40

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OFFICER SERVICES Total:

Power Plant Phase 3 Soft Cost	POWERPH3S	DAVID NEWTON	197.67	51,079.01
Power Plant Phase 3 Soft Cost	POWERPH3S	AMY KUPAY	0.67	50.91
Power Plant Phase 3 Soft Cost	POWERPH3S	SANDYA KAUSHIK	5.28	434.49
Power Plant Phase 3 Soft Cost	POWERPH3S	SEBASTIAN MORALES	0.10	6.61
Power Plant Phase 3 Soft Cost	POWERPH3S	JORGE PERALES	22.29	1,047.59
Power Plant Phase 3 Soft Cost	POWERPH3S	ROGER LUO	0.58	54.09
Power Plant Phase 3 Soft Cost	POWERPH3S	WILLIAM JERDON	5.19	339.77
Power Plant Phase 3 Soft Cost	POWERPH3S	ERIN FEENEY	15.28	157.19
Power Plant Phase 3 Soft Cost	POWERPH3S		18.26	187.84

Power Plant Phase 3 Soft Cost Total:

PURCHASING SERVICES	PU	JAMES MEYER	67.64	2,278.48
PURCHASING SERVICES	PU	CATHERINE DESANTIS	9.58	743.92
PURCHASING SERVICES	PU	KAREN CAMPOPIANO	10.47	459.19
			11.02	333.43

PURCHASING SERVICES Total:

SHAREHOLDER SERVICES	SH	BRIAN DINGERDISSEN	31.06	1,536.54
SHAREHOLDER SERVICES	SH	FREDERICK MARTINO	20.67	1,009.13
			18.76	550.27

SHAREHOLDER SERVICES Total:

Service Link Related 2009	SVCLINK09	DONALD SUTTER	39.43	1,559.40
			14.49	1,185.01

Service Link Related 2009 Total:

TELE CONSULTING & SUPPORT	TELECONST	JOSEPH MCBRIDE	14.49	1,185.01
			4.21	263.86

TELE CONSULTING & SUPPORT Total:

TELE-IVRIAUTO ATTENDANT	TELEIVRAN	JOSEPH MCBRIDE	4.21	263.86
TELE-IVRIAUTO ATTENDANT	TELEIVRAN	JOSEPH MCBRIDE	11.29	706.75
			(10.44)	(653.67)

TELE-IVRIAUTO ATTENDANT UPDATE Total:

		MARY ELLEN CALLAGHAN	0.85	53.08
			1.34	57.86

Total:

			1.34	57.86
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1,971,756.24

Grand Total

1,883.96

144,505.83

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Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 9/1/2009 - 9/30/2009

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11:36:21 AM
10/1/2009

Activity: Renovate	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	GREGORY MCWILLIAMS	14.55	763.42
ACCOUNTING	AC	MARY SUPER	4.82	313.25
ACCOUNTING	AC	CAROLINE WALLO	9.86	366.64
ACCOUNTING	AC	DIANE COOK	7.28	291.37
ACCOUNTING	AC	LINDA SLATCHER	11.10	718.42
ACCOUNTING	AC	MARGARET MARLOWE	11.01	632.26
ACCOUNTING	AC	WILLIAM JERDON	7.28	847.45
ACCOUNTING	AC	DAVID NEWTON	3.45	260.81
ACCOUNTING	AC	FRANCIS SPOLLEN	10.72	1,139.43
ACCOUNTING	AC	BRIAN MELTON	6.13	577.51
ACCOUNTING	AC	THOMAS MCGUIRE	13.78	780.93
ACCOUNTING	AC	AMY KUPAY	3.25	267.57
ACCOUNTING	AC	LESLIE PRAHAR	2.04	106.30
ACCOUNTING	AC	KELLY ANN BURNS	1.05	38.02
ACCOUNTING	AC	LISA DELEON	6.90	337.16
ACCOUNTING	AC	THOMAS O'CONNOR	14.55	1,427.41
ACCOUNTING	AC	PATRICK GRANT	14.55	872.33
ACCOUNTING	AC	MARY HOPPER	1.63	138.75
ACCOUNTING	AC	KIMBERLY JOYCE	2.68	236.56
ACCOUNTING	AC	CHARLES TWINING	12.83	1,042.03
ACCOUNTING	AC	ROSIE CHEAH	7.28	300.40
ACCOUNTING	AC	MITCHELL ARCH	14.55	788.96
ACCOUNTING	AC	PAULINE ELLSWORTH	9.48	367.04
ACCOUNTING	AC	ANTHONY RIEGEL	7.28	221.25
ACCOUNTING	AC	LUIS GARCIA	6.51	453.82
ACCOUNTING	AC	ANNETTE MILLER-SMITH	7.10	192.13
ACCOUNTING	AC	BARBARA LATINI	5.89	260.46
ACCOUNTING	AC	XAVIERA JONES	8.58	218.29
ACCOUNTING	AC	DOLORES BYRNES	5.36	153.20
ACCOUNTING	AC	ROSEMARY MARINO	7.28	470.92
ACCOUNTING	AC	MEGHAN FOX	13.78	606.35
ACCOUNTING	AC	PEGGY MOBLEY	14.55	607.06
ACCOUNTING	AC	ALEXANDER STAHL	11.49	121.87
ACCOUNTING	AC	MARY PLATE	13.59	533.40
ACCOUNTING	AC	MARGARET MARTIN	7.18	174.13
ACCOUNTING	AC	WARREN SCOTT	6.51	77.07
ACCOUNTING	AC	KEVIN CASTELLANO	3.94	84.53
ACCOUNTING	AC	LINDSEY CZERPAK	9.11	226.38
ACCOUNTING Total:			318.93	17,014.86
AD-ADMINISTRATION	AD	LISA MOSHER	6.90	254.66
AD-ADMINISTRATION	AD	MARIA GORDIANY	9.98	564.18
AD-ADMINISTRATION	AD	KEISHA CURETON	11.71	544.62
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	6.90	309.42
AD-ADMINISTRATION	AD	KATHERINE BOAS	6.61	128.09
AD-ADMINISTRATION Total:			42.10	1,800.97
CIS Modifications 2009	CISMODS09	MARK JOHNS	15.32	1,420.68
CIS Modifications 2009 Total:			15.32	1,420.68
COMMUNICATIONS	CM	MIA ANGIOLILLO	65.16	2,639.08
COMMUNICATIONS Total:			65.16	2,639.08
ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	10.12	701.62
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	2.71	83.64
ENVIRONMENTAL COMPLIANCE SRVCS Total:			12.83	785.26

FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES	6.03	566.10
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO	10.63	696.08
FIS IMPROVEMENTS 2009 Total:		<i>Sept 2009 pg 2 of 3</i>	16.66	1,262.18
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	2.60	285.90
FL-FLEET ADMINISTRATION Total:			2.60	285.90
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	6.71	253.88
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	6.90	312.58
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	7.28	521.30
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	6.90	374.35
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	6.90	594.66
HUMAN RESOURCE SERVICES	HR	LARISSA BERKOWITZ	7.28	423.84
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	7.28	258.01
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	6.61	349.75
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	7.35	232.68
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	6.13	197.37
HUMAN RESOURCE SERVICES	HR	TAMMI FOGLIO	6.51	207.30
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	7.28	219.11
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	13.78	464.38
HUMAN RESOURCE SERVICES	HR	ELLEN SOLDERITSCH	3.16	34.64
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	4.60	72.04
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	7.38	140.74
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	7.33	194.04
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	14.17	859.75
HUMAN RESOURCE SERVICES Total:			133.54	5,710.41
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	14.55	1,249.49
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	10.72	707.99
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	14.55	786.66
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	11.49	463.97
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK	3.06	210.65
INFORMATION SYSTEM SERVICES	IS	JORGE PERALES	5.46	511.93
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU	13.78	1,094.04
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	13.40	732.48
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO	13.88	868.53
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	14.55	952.39
INFORMATION SYSTEM SERVICES	IS	ROGER LUO	1.53	100.28
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	14.55	899.07
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	14.55	809.77
INFORMATION SYSTEM SERVICES	IS	EDWARD LEE	13.78	706.74
INFORMATION SYSTEM SERVICES	IS	DIMITRY BRUK	14.55	866.99
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	13.78	708.69
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	14.55	911.09
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	14.55	1,390.04
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	14.55	1,216.57
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	13.78	1,200.73
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	10.72	621.35
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	8.42	587.54
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	13.78	837.53
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	14.55	648.26
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	14.55	482.83
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	13.78	1,235.08
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	4.59	375.59
INFORMATION SYSTEM SERVICES Total:			326.00	21,176.29
LEGAL SERVICES	LG	LISA PIOTROWSKI	8.72	448.57
LEGAL SERVICES	LG	ANDREW HENRY	47.52	3,501.83
LEGAL SERVICES Total:			56.24	3,950.40
LAWSON VERSION 9 UPGRADE	LWSNVER9S	DAVID NEWTON	10.34	782.81
LAWSON VERSION 9 UPGRADE	LWSNVER9S	AMY KUPAY	5.08	417.29

Service Company Billable Allocation-OHIO

OCT 2009

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2:48:49 PM

Billing Period: 10/1/2009 - 10/31/2009

11/2/2009

Activity:	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	GREGORY MCWILLIAMS	15.31	797.03
ACCOUNTING	AC	MARY SUPER	10.72	683.98
ACCOUNTING	AC	CAROLINE WALLO	11.05	404.69
ACCOUNTING	AC	DIANE COOK	6.90	271.62
ACCOUNTING	AC	LINDA SLATCHER	15.31	960.10
ACCOUNTING	AC	MARGARET MARLOWE	10.05	577.28
ACCOUNTING	AC	WILLIAM JERDON	7.28	799.24
ACCOUNTING	AC	DAVID NEWTON	5.17	380.99
ACCOUNTING	AC	FRANCIS SPOLLEN	11.49	1,184.85
ACCOUNTING	AC	BRIAN MELTON	7.47	697.19
ACCOUNTING	AC	MARIA GORDIANY	3.22	178.97
ACCOUNTING	AC	THOMAS MCGUIRE	14.17	773.91
ACCOUNTING	AC	AMY KUPAY	5.17	420.60
ACCOUNTING	AC	LESLIE PRAHAR	2.19	112.31
ACCOUNTING	AC	KELLY ANN BURNS	3.49	125.91
ACCOUNTING	AC	LISA DELEON	7.66	373.62
ACCOUNTING	AC	STAN SZCZYGIEL	3.83	363.80
ACCOUNTING	AC	THOMAS O'CONNOR	14.93	1,430.03
ACCOUNTING	AC	PATRICK GRANT	13.78	821.29
ACCOUNTING	AC	MARY HOPPER	8.04	685.11
ACCOUNTING	AC	KIMBERLY JOYCE	5.93	497.78
ACCOUNTING	AC	CHARLES TWINING	15.31	1,237.06
ACCOUNTING	AC	ROSIE CHEAH	7.28	299.46
ACCOUNTING	AC	MITCHELL ARCH	14.55	787.21
ACCOUNTING	AC	PAULINE ELLSWORTH	10.18	392.78
ACCOUNTING	AC	JENNIFER SCHLACK	1.91	89.93
ACCOUNTING	AC	ANTHONY RIEGEL	7.28	221.25
ACCOUNTING	AC	LUIS GARCIA	6.66	458.19
ACCOUNTING	AC	ANNETTE MILLER-SMITH	5.75	154.94
ACCOUNTING	AC	BARBARA LATINI	8.38	362.30
ACCOUNTING	AC	XAVIERA JONES	9.50	241.59
ACCOUNTING	AC	DOLORES BYRNES	6.37	181.93
ACCOUNTING	AC	ROSEMARY MARINO	7.28	449.22
ACCOUNTING	AC	MEGHAN FOX	13.78	606.08
ACCOUNTING	AC	PEGGY MOBLEY	15.12	622.62
ACCOUNTING	AC	ALEXANDER STAHL	4.98	104.26
ACCOUNTING	AC	MARY PLATE	14.36	563.31
ACCOUNTING	AC	MARGARET MARTIN	8.19	197.91
ACCOUNTING	AC	WARREN SCOTT	5.41	64.04
ACCOUNTING	AC	KEVIN CASTELLANO	7.66	170.35
ACCOUNTING	AC	LINDSEY CZERPAK	10.70	265.91
ACCOUNTING Total:			363.84	20,010.63
AD-ADMINISTRATION	AD	LISA MOSHER	7.66	281.56
AD-ADMINISTRATION	AD	MARIA GORDIANY	5.38	302.92
AD-ADMINISTRATION	AD	KEISHA CURETON	13.09	606.93
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	7.66	339.94
AD-ADMINISTRATION Total:			33.78	1,531.35
CIS Modifications 2009	CISMODS09	MARK JOHNS	16.57	1,523.82
CIS Modifications 2009 Total:			16.57	1,523.82
COMMUNICATIONS	CM	MIA ANGIOLILLO	68.78	2,784.29
COMMUNICATIONS Total:			68.78	2,784.29

ENVIRONMENTAL COMPLIANCE SRV	EV	MICHAEL PICKEL	10.91	750.90
ENVIRONMENTAL COMPLIANCE SRV	EV	CAROLYN HATHAWAY	4.81	146.78
ENVIRONMENTAL COMPLIANCE SRVCS Total:			15.72	897.68
FIS IMPROVEMENTS 2009	FISIMPV09	JORGE PERALES	7.66	699.15
FIS IMPROVEMENTS 2009	FISIMPV09	ROGER LUO	10.53	686.16
FIS IMPROVEMENTS 2009 Total:			18.19	1,385.30
FL-FLEET ADMINISTRATION	FL	CHARLES STEVENSON	3.06	332.73
FL-FLEET ADMINISTRATION Total:			3.06	332.73
HUMAN RESOURCE SERVICES	HR	SHARON KLEIN	5.60	210.80
HUMAN RESOURCE SERVICES	HR	LESLIE MALWITZ	6.13	269.21
HUMAN RESOURCE SERVICES	HR	MATTHEW WHITE	5.75	407.82
HUMAN RESOURCE SERVICES	HR	DOLORES MELCHIORRE	7.66	399.83
HUMAN RESOURCE SERVICES	HR	CAROLYN PANETTA	7.28	622.60
HUMAN RESOURCE SERVICES	HR	LARISSA BERKOWITZ	5.36	310.74
HUMAN RESOURCE SERVICES	HR	REBECCA ISCARO	7.66	270.99
HUMAN RESOURCE SERVICES	HR	MELISSA HUTCHINSON	7.28	384.29
HUMAN RESOURCE SERVICES	HR	TINAMARIE PIERSON	7.81	246.99
HUMAN RESOURCE SERVICES	HR	BRIAN SMITH	7.66	248.10
HUMAN RESOURCE SERVICES	HR	TAMMI FOGGIO	7.57	240.84
HUMAN RESOURCE SERVICES	HR	MICHELLE BAKER	7.66	230.01
HUMAN RESOURCE SERVICES	HR	NANCY BRAMMER	15.31	540.89
HUMAN RESOURCE SERVICES	HR	LINDA BLACKBURN	2.30	36.02
HUMAN RESOURCE SERVICES	HR	JOHN GULEZIAN	7.57	143.63
HUMAN RESOURCE SERVICES	HR	NICOLE DIMARIANO	7.81	208.39
HUMAN RESOURCE SERVICES	HR	KELLY BONEBRAKE	10.72	645.44
HUMAN RESOURCE SERVICES Total:			127.15	5,416.80
INFORMATION SYSTEM SERVICES	IS	ERIC PETERS	13.78	1,104.83
INFORMATION SYSTEM SERVICES	IS	MARK KELLY	15.31	1,003.14
INFORMATION SYSTEM SERVICES	IS	ERNEST SCOTT	15.31	824.55
INFORMATION SYSTEM SERVICES	IS	DONNA MARTIN	12.63	504.12
INFORMATION SYSTEM SERVICES	IS	SANDYA KAUSHIK	2.58	177.01
INFORMATION SYSTEM SERVICES	IS	ZHILIANG XU	11.49	890.97
INFORMATION SYSTEM SERVICES	IS	THOMAS BASQUILL	13.02	708.76
INFORMATION SYSTEM SERVICES	IS	ISABELLA CORSARO	13.69	864.62
INFORMATION SYSTEM SERVICES	IS	DAVID FOX	14.55	946.88
INFORMATION SYSTEM SERVICES	IS	ROGER LUO	0.67	43.57
INFORMATION SYSTEM SERVICES	IS	JOHN HORNBERGER	15.31	941.88
INFORMATION SYSTEM SERVICES	IS	KATHLEEN FLANAGAN	15.31	850.83
INFORMATION SYSTEM SERVICES	IS	EDWARD LEE	14.55	745.81
INFORMATION SYSTEM SERVICES	IS	DIMITRY BRUK	15.31	904.08
INFORMATION SYSTEM SERVICES	IS	MICHAEL ALTEMUS	15.31	783.15
INFORMATION SYSTEM SERVICES	IS	JOSEPH MCBRIDE	13.21	823.76
INFORMATION SYSTEM SERVICES	IS	KENNETH GWIRTZ	13.78	1,302.31
INFORMATION SYSTEM SERVICES	IS	MICHAEL MARCONI	14.55	1,188.61
INFORMATION SYSTEM SERVICES	IS	LISA NICHOLS	13.02	1,128.45
INFORMATION SYSTEM SERVICES	IS	MARCIA PACKO	15.31	878.28
INFORMATION SYSTEM SERVICES	IS	JANICE ELIAS	14.93	1,029.59
INFORMATION SYSTEM SERVICES	IS	TODD HUMPHREY	15.31	927.04
INFORMATION SYSTEM SERVICES	IS	JOHN OSTROWSKI	15.31	680.14
INFORMATION SYSTEM SERVICES	IS	MICHAEL TURRELL	15.31	507.45
INFORMATION SYSTEM SERVICES	IS	JEFFREY WALWORTH	13.78	1,229.43
INFORMATION SYSTEM SERVICES	IS	DONALD SUTTER	4.69	381.77
INFORMATION SYSTEM SERVICES Total:			338.06	21,370.84
LEGAL SERVICES	LG	LISA PIOTROWSKI	9.18	465.49
LEGAL SERVICES	LG	ANDREW HENRY	54.30	3,989.77
LEGAL SERVICES Total:			63.49	4,455.26

Service Company Billable Allocation-OHIO

Company 23 - AU *
Billing Period: 11/1/2009 - 11/30/2009

NOV 2009

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11/23/2009

Activity:	Activity	Employee Name	Hours	Amount
ACCOUNTING	AC	BRIAN DEVINE	3.83	163.31
ACCOUNTING	AC	GREGORY MCWILLIAMS	14.55	763.42
ACCOUNTING	AC	MARY SUPER	10.72	696.12
ACCOUNTING	AC	CAROLINE WALLO	11.53	419.92
ACCOUNTING	AC	DIANE COOK	6.71	268.36
ACCOUNTING	AC	LINDA SLATCHER	15.31	990.93
ACCOUNTING	AC	MARGARET MARLOWE	11.87	681.74
ACCOUNTING	AC	WILLIAM JERDON	7.66	863.84
ACCOUNTING	AC	DAVID NEWTON	1.91	144.89
ACCOUNTING	AC	FRANCIS SPOLLEN	15.31	1,602.19
ACCOUNTING	AC	BRIAN MELTON	7.66	721.89
ACCOUNTING	AC	THOMAS MCGUIRE	14.17	802.63
ACCOUNTING	AC	AMY KUPAY	5.17	424.96
ACCOUNTING	AC	LESLIE PRAHAR	1.96	101.26
ACCOUNTING	AC	KELLY ANN BURNS	2.20	79.50
ACCOUNTING	AC	LISA DELEON	7.66	374.62
ACCOUNTING	AC	THOMAS O'CONNOR	13.02	1,252.59
ACCOUNTING	AC	PATRICK GRANT	15.31	918.24
ACCOUNTING	AC	MARY HOPPER	1.53	127.75
ACCOUNTING	AC	KIMBERLY JOYCE	3.83	316.52
ACCOUNTING	AC	JOSEPH DAUBERT	7.66	361.91
ACCOUNTING	AC	CHARLES TWINING	13.78	1,098.43
ACCOUNTING	AC	ROSIE CHEAH	7.66	316.21
ACCOUNTING	AC	MITCHELL ARCH	15.31	830.49
ACCOUNTING	AC	PAULINE ELLSWORTH	10.12	391.68
ACCOUNTING	AC	JENNIFER SCHLACK	15.31	569.17
ACCOUNTING	AC	ANTHONY RIEGEL	7.28	221.25
ACCOUNTING	AC	NAMEER BHATTI	1.53	134.71
ACCOUNTING	AC	LUIS GARCIA	7.66	533.91
ACCOUNTING	AC	ANNETTE MILLER-SMITH	7.09	191.09
ACCOUNTING	AC	BARBARA LATINI	8.44	366.74
ACCOUNTING	AC	XAVIERA JONES	7.54	191.67
ACCOUNTING	AC	DOLORES BYRNES	7.52	214.75
ACCOUNTING	AC	ROSEMARY MARINO	6.51	421.35
ACCOUNTING	AC	MEGHAN FOX	15.31	673.72
ACCOUNTING	AC	PEGGY MOBLEY	13.78	575.11
ACCOUNTING	AC	ALEXANDER STAHL	3.25	52.55
ACCOUNTING	AC	MARY PLATE	15.12	593.50
ACCOUNTING	AC	MARGARET MARTIN	8.43	202.66
ACCOUNTING	AC	WARREN SCOTT	6.89	81.60
ACCOUNTING	AC	KEVIN CASTELLANO	7.66	170.36
ACCOUNTING	AC	LINDSEY CZERPAK	10.57	262.58
ACCOUNTING Total:			376.38	20,190.09
AD-ADMINISTRATION	AD	LISA MOSHER	7.52	277.65
AD-ADMINISTRATION	AD	MARIA GORDIANY	9.92	580.40
AD-ADMINISTRATION	AD	KEISHA CURETON	13.09	608.70
AD-ADMINISTRATION	AD	MARY ELLEN CALLAGHAN	7.28	326.61
AD-ADMINISTRATION Total:			37.80	1,773.36
CIS Modifications 2009	CISMDS09	MARK JOHNS	16.05	1,486.35
CIS Modifications 2009 Total:			16.05	1,486.35