Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Residential

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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	213	190	157	131	134	168	169	179	189	199	155	192	2,076	2,076	-
1,000	1,000	329	310	237	119	259	304	282	375	306	335	267	299	3,422	5,498	3,422
2,000	2,000	533	551	456	441	496	499	490	544	568	553	449	543	6,123	11,621	15,668
3,000	3,000	841	891	704	675	712	622	587	681	646	711	619	792	8,481	20,102	41,111
4,000	4,000	999	1,129	994	946	862	727	646	771	719	784	763	1,054	10,394	30,496	82,687
5,000	5,000	1,048	1,214	1,087	1,090	955	762	712	793	764	844	857	1,018	11,144	41,640	138,407
6,000	6,000	1,003	1,095	1,022	1,019	940	704	680	718	706	827	878	1,040	10,632	52,272	202,199
7,000	7,000	857	864	946	937	775	705	671	674	664	675	770	841	9,379	61,651	267,852
8,000	8,000	724	688	762	749	669	607	580	521	589	620	671	686	7,866	69,517	330,780
9,000	9,000	582	527	604	608	554	506	496	439	496	507	581	557	6,457	75,974	388,893
10,000	10,000	461	385	475	473	461	450	442	456	448	485	465	437	5,438	81,412	443,273
11,000	11,000	314	285	355	379	391	397	383	362	417	402	407	322	4,414	85,826	491,827
12,000	12,000	267	253	279	314	334	316	345	340	370	357	353	307	3,835	89,661	537,847
13,000	13,000	189	168	224	224	272	292	311	295	294	289	312	214	3,084	92,745	577,939
14,000	14,000	156	134	165	198	217	243	280	265	266	258	246	200	2,628	95,373	614,731
15,000	15,000	125	95	145	140	170	282	239	225	221	217	228	147	2,234	97,607	648,241
16,000	16,000	94	93	100	123	171	209	232	207	209	181	198	143	1,960	99,567	679,601
17,000	17,000	95	64	87	95	137	186	204	173	165	145	168	108	1,627	101,194	707,260
18,000	18,000	71	52	68	80	123	154	171	158	152	140	128	85	1,382	102,576	732,136
19,000	19,000	58	32	74	64	97	128	170	122	145	121	117	72	1,200	103,776	754,936
20,000	20,000	44	31	54	58	85	131	149	130	116	98	108	51	1,055	104,831	776,036
21,000	21,000	40	22	33	46	60	92	108	111	84	81	84	42	803	105,634	792,899
22,000	22,000	33	19	37	41	57	88	112	74	75	69	50	35	690	106,324	808,079
23,000	23,000	24	17	28	27	47	84	93	74	89	60	61	35	639	106,963	822,776
24,000	24,000	15	16	21	25	45	81	81	76	59	49	53	42	563	107,526	836,288
25,000	25,000	14	14	21	33	33	64	64	52	66	39	43	18	461	107,987	847,813
26,000	26,000	16	17	13	21	23	48	66	55	59	42	40	20	420	108,407	858,733
27,000	27,000	10	9	18	19	28	40	58	40	50	39	38	12	361	108,768	868,480
28,000	28,000	14	7	14	9	27	35	52	40	37	27	18	6	286	109,054	876,488
29,000	29,000	15	15	11	14	25	37	39	47	36	21	27	20	307	109,361	885,391
30,000	30,000	10	4	11	8	18	35	42	28	39	25	23	10	253	109,614	892,981
31,000	31,000	3	7	10	10	8	29	38	31	30	16	28	8	218	109,832	899,739
32,000	32,000	5	7	7	10	11	10	33	20	26	23	17	8	177	110,009	905,403
33,000	33,000	7	2	9	9	11	24	30	27	14	20	16	12	181	110,190	911,376
34,000	34,000	7	3	7	9	11	22	23	32	18	12	17	5	166	110,356	917,020
35,000	35,000	10	5	3	3	6	29	30	22	12	9	14	5	148	110,504	922,200
36,000	36,000	2	2	4	4	7	15	14	11	17	9	10	5	100	110,604	925,800
37,000	37,000	5	-	5	4	7	16	17	10	15	18	10	4	111	110,715	929,907
38,000	38,000	1	2	-	5	4	15	29	13	7	8	7	3	94	110,809	933,479

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Residential

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Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	4	-	-	2	7	14	14	18	13	5	9	4	90	110,899	936,989
40,000	40,000	2	-	3	3	7	10	8	13	11	3	5	5	70	110,969	939,789
41,000	41,000	4	-	4	1	5	11	16	10	10	5	8	2	76	111,045	942,905
42,000	42,000	1	2	5	1	6	7	9	10	6	9	3	2	61	111,106	945,467
43,000	43,000	3	2	2	-	3	9	15	6	9	4	8	3	64	111,170	948,219
44,000	44,000	4	3	2	4	2	9	8	9	4	7	4	3	59	111,229	950,815
45,000	45,000	-	-	1	1	3	11	9	5	6	7	4	2	49	111,278	953,020
46,000	46,000	-	2	1	1	2	4	12	5	6	8	3	1	45	111,323	955,090
47,000	47,000	-	-	-	1	5	3	4	7	8	2	2	3	35	111,358	956,735
48,000	48,000	-	-	1	1	4	7	5	4	3	-	4	-	29	111,387	958,127
49,000	49,000	-	1	-	2	2	5	5	5	8	2	2	-	32	111,419	959,695
50,000	50,000	1	1	1	-	5	1	3	6	7	3	4	1	33	111,452	961,345
51,000	51,000	-	1	3	-	3	5	3	5	4	-	5	3	32	111,484	962,977
52,000	52,000	1	-	1	-	2	6	6	4	5	-	4	1	30	111,514	964,537
53,000	53,000	-	3	-	-	4	5	6	3	4	2	-	4	31	111,545	966,180
54,000	54,000	1	-	-	-	-	1	3	1	-	2	1	-	9	111,554	966,666
55,000	55,000	-	1	-	-	-	2	6	2	2	1	1	1	16	111,570	967,546
56,000	56,000	-	-	-	-	2	6	4	3	1	-	-	-	16	111,586	968,442
57,000	57,000	-	-	-	-	-	3	3	2	1	2	2	-	13	111,599	969,183
58,000	58,000	1	-	-	-	-	4	-	1	3	-	-	-	9	111,608	969,705
59,000	59,000	-	-	1	-	-	3	2	-	3	-	1	-	10	111,618	970,295
60,000	60,000	-	-	-	-	1	3	3	1	4	-	4	1	17	111,635	971,315
61,000	61,000	-	-	-	1	-	5	2	1	1	1	2	-	13	111,648	972,108
62,000	62,000	-	1	-	-	1	2	2	3	3	1	-	-	13	111,661	972,914
63,000	63,000	-	-	2	-	-	-	2	2	2	-	2	-	10	111,671	973,544
64,000	64,000	-	-	-	1	1	4	2	3	2	1	-	-	14	111,685	974,440
65,000	65,000	-	-	-	1	-	2	3	2	-	-	1	-	9	111,694	975,025
66,000	66,000	1	-	-	1	-	4	-	1	1	-	1	2	11	111,705	975,751
67,000	67,000	-	-	1	-	-	2	-	2	2	-	-	-	7	111,712	976,220
68,000	68,000	-	-	-	-	-	1	2	-	1	-	1	-	5	111,717	976,560
69,000	69,000	-	-	-	-	-	1	1	1	-	-	1	1	5	111,722	976,905
70,000	70,000	1	1	-	-	1	-	3	-	3	-	1	1	11	111,733	977,675
71,000	71,000	-	-	-	-	1	-	-	2	-	1	-	-	4	111,737	977,959
72,000	72,000	-	-	1	-	-	2	1	3	3	1	-	-	11	111,748	978,751
73,000	73,000	-	-	1	-	-	-	2	2	-	1	1	-	7	111,755	979,262
74,000	74,000	-	-	-	2	-	1	5	1	-	-	-	-	9	111,764	979,928
75,000	75,000	-	1	-	-	-	1	-	-	3	-	-	-	5	111,769	980,303
76,000	76,000	-	-	-	-	-	1	-	-	1	-	-	-	2	111,771	980,455
77,000	77,000	-	-	-	-	1	-	-	2	1	-	-	1	5	111,776	980,840

Litchfield Park Service Company - Water Division dba Liberty Utilities
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Meter Size: 3/4 Inch Residential

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Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	1	-	-	-	-	1	111,777	980,918
79,000	79,000	-	-	-	1	-	1	-	-	1	-	-	-	3	111,780	981,155
80,000	80,000	-	1	-	1	1	-	-	-	-	-	-	-	3	111,783	981,395
81,000	81,000	-	-	-	1	-	-	1	-	-	1	1	-	4	111,787	981,719
82,000	82,000	-	-	-	-	-	2	1	-	-	-	-	-	3	111,790	981,965
83,000	83,000	-	-	-	-	-	-	1	2	-	-	1	-	4	111,794	982,297
84,000	84,000	-	-	-	1	-	-	-	-	1	-	-	-	2	111,796	982,465
85,000	85,000	-	-	-	-	1	-	-	-	1	-	-	-	2	111,798	982,635
86,000	86,000	-	-	-	-	-	1	-	1	-	-	-	-	2	111,800	982,807
87,000	87,000	-	-	-	-	-	-	2	2	-	-	-	-	4	111,804	983,155
88,000	88,000	-	-	1	-	-	-	-	-	1	-	-	-	2	111,806	983,331
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111,806	983,331
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111,806	983,331
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111,806	983,331
92,000	92,000	-	-	-	-	-	-	1	1	-	-	-	-	2	111,808	983,515
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111,808	983,515
94,000	94,000	-	-	-	-	-	-	-	1	-	-	1	-	2	111,810	983,703
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111,810	983,703
96,000	96,000	-	-	-	-	-	1	-	1	-	-	1	-	3	111,813	983,991
97,000	97,000	-	-	-	-	-	1	1	-	1	-	-	-	3	111,816	984,282
98,000	98,000	-	-	-	-	-	-	1	-	-	-	-	-	1	111,817	984,380
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111,817	984,380
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111,817	984,380
103,000	103,000	1	-	-	-	-	-	-	-	-	-	-	-	1	111,818	984,483
104,000	104,000	-	-	-	-	-	1	-	-	-	-	-	-	1	111,819	984,587
105,000	105,000	-	-	-	1	-	-	1	-	-	-	-	-	2	111,821	984,797
108,000	108,000	-	-	-	-	-	-	1	-	-	-	-	-	1	111,822	984,905
111,000	111,000	-	-	-	-	-	-	-	-	1	-	-	-	1	111,823	985,016
114,000	114,000	-	-	-	-	-	1	-	-	-	-	-	-	1	111,824	985,130
115,000	115,000	1	-	-	-	-	-	-	-	-	-	-	-	1	111,825	985,245
116,000	116,000	-	-	-	-	-	1	-	-	-	-	-	-	1	111,826	985,361
120,000	120,000	-	-	-	-	-	-	-	-	1	-	-	-	1	111,827	985,481
124,000	124,000	-	-	-	-	-	-	1	-	-	-	-	-	1	111,828	985,605
125,000	125,000	-	-	-	-	-	1	-	-	-	-	-	-	1	111,829	985,730
131,000	131,000	1	-	-	-	-	-	-	1	-	-	1	-	3	111,832	986,123
134,000	134,000	-	-	-	-	-	-	2	-	-	-	-	-	2	111,834	986,391
136,000	136,000	-	-	-	-	-	-	1	-	1	-	-	-	2	111,836	986,663
142,000	142,000	-	-	-	-	-	-	-	-	1	-	-	-	1	111,837	986,805
144,000	144,000	-	-	-	-	-	-	-	-	-	-	1	-	1	111,838	986,949

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Residential

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Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
243,000	243,000	-	-	-	-	-	-	1	-	-	-	-	-	1	111,839	987,192
	-	-	-	-		-	-	-	-	-	-	-	-	-	111,839	987,192
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,839	987,192
	-	-	-	-	-	-	-	-		-	-	-	-	-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	987,192
	-													-	111,839	
	Totals	9,261	9,239	9,278	9,188	9,312	9,321	9,352	9,346	9,333	9,384	9,386	9,439	111,839		

Average Usage	8,827
Median Usage	7,000
Average # Customers	9,320
Change in Number of Customers	178

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Residential - Low Income

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Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	3	2	2	1	3	1	7	-	-	-	2	23	23	-
1,000	1,000	1	-	-	-	-	1	-	-	-	1	1	-	4	27	4
2,000	2,000	3	4	2	-	2	-	-	1	3	4	2	5	26	53	56
3,000	3,000	2	4	3	2	1	1	-	2	3	2	4	1	25	78	131
4,000	4,000	7	2	6	7	2	4	7	2	4	3	4	6	54	132	347
5,000	5,000	2	4	5	4	5	2	5	4	2	1	2	1	37	169	532
6,000	6,000	2	2	3	2	3	3	1	2	3	1	2	1	25	194	682
7,000	7,000	4	2	-	1	3	1	1	1	-	2	2	3	20	214	822
8,000	8,000	-	3	-	1	2	1	-	2	4	4	2	4	23	237	1,006
9,000	9,000	3	2	2	3	-	1	3	2	2	3	4	1	26	263	1,240
10,000	10,000	1	2	1	2	-	1	-	3	3	3	-	2	18	281	1,420
11,000	11,000	-	1	1	1	-	-	2	1	2	1	3	-	12	293	1,552
12,000	12,000	-	1	-	-	2	-	2	-	1	1	1	-	8	301	1,648
13,000	13,000	3	-	1	-	1	3	1	1	-	-	-	2	12	313	1,804
14,000	14,000	1	1	-	1	-	-	-	-	-	-	2	-	5	318	1,874
15,000	15,000	1	-	2	-	-	1	2	-	-	2	-	-	8	326	1,994
16,000	16,000	-	-	-	-	-	1	1	-	1	-	1	-	4	330	2,058
17,000	17,000	-	-	-	-	-	1	-	1	-	-	-	-	2	332	2,092
18,000	18,000	-	-	1	-	1	-	-	-	-	-	-	1	3	335	2,146
19,000	19,000	-	-	1	-	-	-	1	1	1	1	-	-	5	340	2,241
20,000	20,000	-	-	-	-	-	1	-	-	-	-	-	1	2	342	2,281
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	342	2,281
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	342	2,281
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	342	2,281
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	342	2,281
25,000	25,000	1	-	-	-	-	-	-	-	-	-	-	-	1	343	2,306
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,306
36,000	36,000	-	-	-	-	-	-	1	-	-	-	-	-	1	344	2,342
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	344	2,342
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	344	2,342

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Residential - Low Income

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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	344	2,342
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	344	2,342
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	344	2,342
42,000	42,000	-	-	-	-	-	-	-	-	-	1	1	-	2	346	2,426
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,426
51,000	51,000	-	-	-	-	-	-	-	-	1	-	-	-	1	347	2,477
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Residential - Low Income

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Residential - Low Income

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	-													-	347	2,477
	Totals	33	31	30	26	23	25	28	30	30	30	31	30	347		

Average Usage	7,138
Median Usage	6,000
Average # Customers	29
Change in Number of Customers	(3)

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	103	93	76	67	76	75	80	82	77	88	75	82	974	974	-
1,000	1,000	141	140	114	133	129	115	134	147	154	138	143	129	1,617	2,591	1,617
2,000	2,000	219	227	180	172	185	175	175	211	185	190	177	208	2,304	4,895	6,225
3,000	3,000	338	379	289	254	235	231	239	250	225	244	255	286	3,225	8,120	15,900
4,000	4,000	424	486	380	366	309	262	260	278	273	308	318	343	4,007	12,127	31,928
5,000	5,000	500	530	449	407	350	258	242	282	285	315	350	434	4,402	16,529	53,938
6,000	6,000	507	482	474	407	340	309	249	295	287	320	353	436	4,459	20,988	80,692
7,000	7,000	404	453	415	430	351	291	269	273	313	321	377	466	4,363	25,351	111,233
8,000	8,000	417	409	391	415	361	277	252	251	300	316	356	379	4,124	29,475	144,225
9,000	9,000	384	362	384	360	313	265	240	283	291	286	302	379	3,849	33,324	178,866
10,000	10,000	355	319	330	305	262	264	226	251	251	283	273	339	3,458	36,782	213,446
11,000	11,000	253	274	275	304	286	247	239	248	224	274	256	286	3,166	39,948	248,272
12,000	12,000	214	217	246	249	229	222	204	205	222	254	240	269	2,771	42,719	281,524
13,000	13,000	228	197	194	235	202	220	211	199	222	210	211	246	2,575	45,294	314,999
14,000	14,000	163	163	205	193	203	186	192	197	183	196	187	190	2,258	47,552	346,611
15,000	15,000	144	120	135	173	188	167	172	165	175	198	178	167	1,982	49,534	376,341
16,000	16,000	127	125	146	156	162	172	165	170	180	196	163	168	1,930	51,464	407,221
17,000	17,000	90	82	122	137	123	159	147	140	168	153	130	120	1,571	53,035	433,928
18,000	18,000	81	60	95	117	134	125	164	139	135	121	138	114	1,423	54,458	459,542
19,000	19,000	72	74	76	86	114	135	124	111	132	127	117	88	1,256	55,714	483,406
20,000	20,000	62	63	78	92	106	140	102	137	118	129	91	111	1,229	56,943	507,986
21,000	21,000	48	48	49	73	101	117	98	126	90	111	109	86	1,056	57,999	530,162
22,000	22,000	48	41	60	73	99	100	126	95	93	94	79	55	963	58,962	551,348
23,000	23,000	40	41	67	63	74	87	100	109	105	92	97	61	936	59,898	572,876
24,000	24,000	34	32	42	54	73	79	106	88	95	79	84	48	814	60,712	592,412
25,000	25,000	28	18	48	43	61	77	83	88	81	77	61	58	723	61,435	610,487
26,000	26,000	25	25	40	42	55	71	81	83	70	74	66	55	687	62,122	628,349
27,000	27,000	26	20	36	42	47	66	81	69	74	69	53	19	602	62,724	644,603
28,000	28,000	18	17	32	41	51	51	62	54	66	57	64	36	549	63,273	659,975
29,000	29,000	11	10	22	19	38	50	63	51	56	49	53	35	457	63,730	673,228
30,000	30,000	11	19	18	29	47	45	50	52	48	48	44	25	436	64,166	686,308
31,000	31,000	15	14	28	17	35	49	68	57	50	30	39	31	433	64,599	699,731
32,000	32,000	13	16	17	23	32	41	45	46	45	47	35	21	381	64,980	711,923
33,000	33,000	13	13	23	12	31	36	46	43	44	37	33	21	352	65,332	723,539
34,000	34,000	12	4	11	18	30	35	50	32	28	35	31	20	306	65,638	733,943
35,000	35,000	12	8	8	12	22	37	48	43	44	30	20	12	296	65,934	744,303
36,000	36,000	7	6	16	7	30	47	30	26	27	34	24	13	267	66,201	753,915
37,000	37,000	6	5	7	5	18	30	38	38	37	23	20	19	246	66,447	763,017
38,000	38,000	1	5	13	7	16	39	37	26	22	17	17	15	215	66,662	771,187
39,000	39,000	12	15	9	12	24	23	37	25	22	21	22	11	233	66,895	780,274
40,000	40,000	7	2	10	8	17	34	32	24	18	21	21	16	210	67,105	788,674

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,000	41,000	7	7	6	8	13	18	23	16	23	16	12	10	159	67,264	795,193
42,000	42,000	5	3	6	7	12	17	23	18	19	14	18	7	149	67,413	801,451
43,000	43,000	7	1	6	5	12	18	31	21	18	19	11	8	157	67,570	808,202
44,000	44,000	5	4	6	4	10	22	26	14	22	16	12	10	151	67,721	814,846
45,000	45,000	6	2	5	10	11	23	15	21	16	14	16	3	142	67,863	821,236
46,000	46,000	3	4	10	5	13	16	22	15	15	10	11	1	125	67,988	826,986
47,000	47,000	1	3	5	7	10	16	23	11	18	7	13	6	120	68,108	832,626
48,000	48,000	1	3	6	5	8	16	18	9	13	11	8	4	102	68,210	837,522
49,000	49,000	3	-	4	2	13	11	10	13	14	5	10	4	89	68,299	841,883
50,000	50,000	1	2	7	1	7	12	17	10	13	5	8	4	87	68,386	846,233
51,000	51,000	2	3	3	6	9	13	16	19	14	9	12	3	109	68,495	851,792
52,000	52,000	4	-	3	3	11	12	11	16	6	8	12	7	93	68,588	856,628
53,000	53,000	1	-	1	3	6	10	11	8	9	4	10	6	69	68,657	860,285
54,000	54,000	-	-	4	2	5	13	8	13	7	6	9	4	71	68,728	864,119
55,000	55,000	1	-	7	6	6	12	10	7	10	10	7	6	82	68,810	868,629
56,000	56,000	-	1	-	1	4	10	14	9	8	5	5	1	58	68,868	871,877
57,000	57,000	1	1	-	1	3	15	14	13	6	11	3	3	71	68,939	875,924
58,000	58,000	1	-	2	1	7	11	4	12	4	7	2	3	54	68,993	879,056
59,000	59,000	1	1	4	1	7	5	13	13	9	1	5	2	62	69,055	882,714
60,000	60,000	3	4	1	1	9	7	8	4	2	1	6	2	48	69,103	885,594
61,000	61,000	2	-	2	-	3	8	18	6	7	4	2	6	58	69,161	889,132
62,000	62,000	-	-	-	-	6	10	10	11	9	1	7	2	56	69,217	892,604
63,000	63,000	-	-	2	2	3	6	4	7	4	-	5	2	35	69,252	894,809
64,000	64,000	-	1	-	3	4	6	2	8	8	4	7	-	43	69,295	897,561
65,000	65,000	1	1	1	2	1	6	10	4	8	2	1	2	39	69,334	900,096
66,000	66,000	2	-	1	-	4	5	6	5	3	1	5	2	34	69,368	902,340
67,000	67,000	1	1	-	-	3	6	8	6	4	5	3	2	39	69,407	904,953
68,000	68,000	2	1	-	1	4	4	3	2	4	4	3	3	31	69,438	907,061
69,000	69,000	-	-	-	-	1	2	5	2	5	3	2	1	21	69,459	908,510
70,000	70,000	-	1	2	3	4	3	9	1	4	2	5	1	35	69,494	910,960
71,000	71,000	2	-	-	-	1	3	2	5	7	1	6	1	28	69,522	912,948
72,000	72,000	1	-	1	1	-	2	8	4	2	1	1	-	21	69,543	914,460
73,000	73,000	-	-	-	-	2	2	6	6	3	2	7	1	29	69,572	916,577
74,000	74,000	-	-	-	-	1	3	8	7	3	-	6	1	29	69,601	918,723
75,000	75,000	1	-	-	-	2	3	5	1	3	2	3	-	20	69,621	920,223
76,000	76,000	1	1	-	1	-	3	2	3	1	2	-	1	15	69,636	921,363
77,000	77,000	-	-	-	1	-	3	5	1	5	-	4	-	19	69,655	922,826
78,000	78,000	-	-	-	-	1	5	2	-	-	1	2	2	13	69,668	923,840
79,000	79,000	-	2	-	-	3	3	-	1	3	-	3	1	16	69,684	925,104
80,000	80,000	-	-	-	-	-	1	5	3	5	1	2	-	17	69,701	926,464
81,000	81,000	-	-	-	-	-	5	2	-	3	2	1	2	15	69,716	927,679

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Galions (in 1,000's)
82,000	82,000	-	-	1	-	-	4	1	1	3	1	3	-	14	69,730	928,827
83,000	83,000	1	-	-	1	1	1	1	4	3	-	2	1	15	69,745	930,072
84,000	84,000	-	-	-	-	2	4	2	3	1	1	1	-	14	69,759	931,248
85,000	85,000	-	-	-	-	1	-	2	-	3	-	2	-	8	69,767	931,928
86,000	86,000	-	-	-	-	3	1	-	2	2	2	-	-	10	69,777	932,788
87,000	87,000	-	-	1	-	-	2	-	2	-	3	-	-	8	69,785	933,484
88,000	88,000	-	-	-	-	-	2	2	3	-	-	1	-	8	69,793	934,188
89,000	89,000	-	-	-	-	-	2	1	2	1	-	2	-	8	69,801	934,900
90,000	90,000	-	-	-	-	-	1	-	1	2	1	2	1	8	69,809	935,620
91,000	91,000	-	-	-	-	-	2	4	3	-	-	-	-	9	69,818	936,439
92,000	92,000	1	-	-	-	1	2	2	1	-	1	2	-	10	69,828	937,359
93,000	93,000	-	-	-	1	-	2	2	4	2	-	-	-	11	69,839	938,382
94,000	94,000	-	1	-	-	-	2	1	1	-	-	2	-	7	69,846	939,040
95,000	95,000	-	-	1	-	2	-	1	-	2	-	5	-	11	69,857	940,085
96,000	96,000	-	-	-	-	-	2	3	-	1	-	-	-	6	69,863	940,661
97,000	97,000	-	-	-	-	-	1	-	3	1	1	1	-	7	69,870	941,340
98,000	98,000	-	-	-	-	-	1	3	2	1	-	-	-	7	69,877	942,026
99,000	99,000	-	-	-	-	1	3	1	1	1	1	2	-	10	69,887	943,016
100,000	100,000	-	-	-	-	1	1	1	-	1	-	1	-	5	69,892	943,516
101,000	101,000	1	-	-	-	1	-	1	1	-	-	-	-	4	69,896	943,920
102,000	102,000	-	-	1	-	-	-	1	1	-	-	1	-	4	69,900	944,328
103,000	103,000	-	-	2	-	-	-	1	1	1	-	-	-	5	69,905	944,843
104,000	104,000	-	-	-	-	-	2	2	-	-	-	2	-	6	69,911	945,467
105,000	105,000	-	-	-	-	-	1	1	1	-	-	2	-	5	69,916	945,992
106,000	106,000	-	-	-	-	-	3	-	-	2	-	-	-	5	69,921	946,522
107,000	107,000	-	-	-	1	-	1	1	2	-	-	-	-	5	69,926	947,057
108,000	108,000	-	-	-	-	1	-	2	2	-	-	-	-	5	69,931	947,597
109,000	109,000	-	-	-	-	-	-	1	2	1	-	-	-	4	69,935	948,033
110,000	110,000	-	-	-	-	-	1	1	-	-	-	2	-	4	69,939	948,473
112,000	112,000	-	-	-	-	1	-	1	-	-	1	-	-	3	69,942	948,809
113,000	113,000	-	-	-	-	-	-	-	-	-	1	-	-	1	69,943	948,922
114,000	114,000	-	-	-	-	-	2	-	-	-	-	1	-	3	69,946	949,264
115,000	115,000	-	-	-	-	1	1	-	1	1	1	-	-	5	69,951	949,839
116,000	116,000	-	-	-	-	-	-	-	1	2	-	-	-	3	69,954	950,187
117,000	117,000	-	-	-	-	-	2	1	1	1	-	-	-	5	69,959	950,772
118,000	118,000	-	-	-	-	-	-	3	-	1	-	-	-	4	69,963	951,244
119,000	119,000	-	-	-	-	-	-	2	-	-	-	1	-	3	69,966	951,601
121,000	121,000	-	-	-	-	-	1	1	-	-	1	-	-	3	69,969	951,964
122,000	122,000	-	-	-	-	-	1	2	1	1	-	1	-	6	69,975	952,696
123,000	123,000	-	-	-	-	-	-	1	1	-	-	-	-	2	69,977	952,942
124,000	124,000	-	-	-	-	-	1	-	2	-	-	-	-	3	69,980	953,314

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
125,000	125,000	-	-	-	-	-	-	-	2	-	-	-	-	2	69,982	953,564
126,000	126,000	-	-	-	-	-	1	-	-	-	-	-	-	1	69,983	953,690
127,000	127,000	-	-	-	-	-	-	1	-	1	-	-	-	2	69,985	953,944
128,000	128,000	-	-	-	-	-	-	-	-	1	-	-	-	1	69,986	954,072
129,000	129,000	-	-	1	-	-	-	-	-	-	-	-	-	1	69,987	954,201
130,000	130,000	-	1	-	-	-	-	-	-	-	-	-	-	1	69,988	954,331
131,000	131,000	-	-	-	-	-	-	1	-	-	-	1	-	2	69,990	954,593
133,000	133,000	-	-	-	-	-	-	-	-	1	-	-	-	1	69,991	954,726
136,000	136,000	-	-	-	-	-	1	-	-	-	-	-	-	1	69,992	954,862
138,000	138,000	-	-	-	-	-	2	1	-	2	-	-	-	5	69,997	955,552
139,000	139,000	-	-	-	-	-	-	-	-	1	-	-	-	1	69,998	955,691
140,000	140,000	-	-	-	-	-	-	-	-	-	-	1	-	1	69,999	955,831
144,000	144,000	-	-	-	-	-	-	-	-	-	1	-	-	1	70,000	955,975
145,000	145,000	-	-	-	-	-	-	-	-	1	-	-	-	1	70,001	956,120
150,000	150,000	-	-	-	-	1	-	-	-	-	-	-	-	1	70,002	956,270
151,000	151,000	-	-	-	-	-	-	-	-	1	-	-	-	1	70,003	956,421
152,000	152,000	-	-	-	-	-	-	1	-	-	-	-	-	1	70,004	956,573
154,000	154,000	-	-	-	-	-	-	-	1	-	1	1	-	3	70,007	957,035
157,000	157,000	-	1	-	-	-	-	-	-	-	-	-	-	1	70,008	957,192
161,000	161,000	-	-	-	-	-	-	-	-	1	-	-	-	1	70,009	957,353
165,000	165,000	-	-	-	-	1	-	-	-	-	-	-	-	1	70,010	957,518
169,000	169,000	-	-	-	-	-	1	-	-	-	-	-	-	1	70,011	957,687
189,000	189,000	-	-	-	-	-	1	-	-	-	-	-	-	1	70,012	957,876
195,000	195,000	1	-	-	-	-	-	-	-	-	-	-	-	1	70,013	958,071
218,000	218,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70,013	958,071
230,000	230,000	-	-	-	-	-	-	-	-	1	-	-	-	1	70,014	958,301
235,000	235,000	-	-	-	-	-	-	-	-	-	-	1	-	1	70,015	958,536
251,000	251,000	-	-	-	-	-	-	-	-	1	-	-	-	1	70,016	958,787
292,000	292,000	-	-	-	-	-	-	-	1	-	-	-	-	1	70,017	
316,000	316,000	-	-	-	-	-	-	1	-	-	-	-	-	1	70,018	
364,000	364,000	-	-	-	-	-	-	-	1	-	-	-	-	1	70,019	
	-		-	-	-	-	-	-	-	-	-	-	-	-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
	-													-	70,019	
Totals		5,683	5,664	5,712	5,754	5,796	5,830	5,858	5,889	5,897	5,946	5,967	6,023	70,019		

Average Usage	13,707
Median Usage	10,000
Average # Customers	5,835
Change in Number of Customers	340

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential - Low Income

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	4	3	1	1	3	4	2	-	-	1	11	30	30	-
1,000	1,000	1	-	-	1	-	-	-	1	1	3	2	1	10	40	10
2,000	2,000	3	1	1	1	-	1	2	1	4	1	3	2	20	60	50
3,000	3,000	-	2	1	-	1	3	2	-	3	2	3	1	18	78	104
4,000	4,000	-	2	-	1	2	2	2	1	1	4	-	1	16	94	168
5,000	5,000	1	-	3	-	2	-	-	1	-	1	1	-	9	103	213
6,000	6,000	1	1	2	3	1	-	1	2	2	1	1	2	17	120	315
7,000	7,000	2	-	-	1	1	2	1	-	1	2	2	1	13	133	406
8,000	8,000	1	1	-	3	1	1	1	-	2	1	2	2	15	148	526
9,000	9,000	5	3	2	2	2	2	2	4	1	-	1	1	25	173	751
10,000	10,000	3	2	2	-	3	1	2	1	2	3	1	3	23	196	981
11,000	11,000	-	-	2	1	1	2	2	3	5	3	2	1	22	218	1,223
12,000	12,000	-	1	1	-	1	2	1	1	2	3	2	1	15	233	1,403
13,000	13,000	-	-	1	2	1	-	-	1	-	-	2	-	7	240	1,494
14,000	14,000	-	-	1	1	-	1	-	-	-	-	2	-	5	245	1,564
15,000	15,000	-	-	-	1	-	-	-	1	-	-	2	1	5	250	1,639
16,000	16,000	-	-	1	-	-	1	1	-	-	-	-	1	4	254	1,703
17,000	17,000	-	2	-	-	3	-	-	-	1	2	1	-	9	263	1,856
18,000	18,000	1	-	1	1	-	-	-	2	-	-	-	-	5	268	1,946
19,000	19,000	1	-	-	-	1	1	1	-	1	1	-	-	6	274	2,060
20,000	20,000	-	-	-	1	-	-	1	1	1	-	-	-	4	278	2,140
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,140
22,000	22,000	-	-	-	-	-	-	-	-	1	2	-	-	3	281	2,206
23,000	23,000	-	-	-	-	-	-	-	-	-	-	1	-	1	282	2,229
24,000	24,000	-	-	-	-	-	-	-	-	1	-	-	-	1	283	2,253
25,000	25,000	-	-	-	-	1	-	-	-	-	-	-	-	1	284	2,278
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	284	2,278
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	284	2,278
28,000	28,000	-	-	-	-	-	-	-	-	-	-	1	1	2	286	2,334
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential - Low Income

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential - Low Income

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	2,334
	-													-	286	2,334
	-													-	286	2,334
	-													-	286	2,334
	-													-	286	2,334
Totals		19	19	21	20	22	22	23	22	29	29	30	30	286		

Average Usage	8,161
Median Usage	8,000
Average # Customers	24
Change in Number of Customers	11

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	1	1	1	-	3	3	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
2,000	2,000	1	-	-	-	-	-	-	-	-	-	-	-	1	4	2
3,000	3,000	-	1	-	-	-	-	-	-	-	-	-	-	1	5	5
4,000	4,000	-	-	-	1	-	-	-	-	-	-	-	-	1	6	9
5,000	5,000	2	3	-	-	-	-	-	1	-	-	-	-	6	12	39
6,000	6,000	1	-	1	-	-	-	-	-	-	-	-	-	2	14	51
7,000	7,000	1	4	1	-	-	-	-	-	-	-	-	2	8	22	107
8,000	8,000	1	1	1	3	1	-	-	1	-	1	-	1	10	32	187
9,000	9,000	1	-	1	-	2	1	-	2	-	-	1	1	9	41	268
10,000	10,000	-	1	-	-	1	1	-	1	2	-	-	-	6	47	328
11,000	11,000	1	-	1	3	-	-	1	-	-	-	1	-	7	54	405
12,000	12,000	-	1	2	-	-	-	-	-	-	2	-	-	5	59	465
13,000	13,000	1	1	-	2	-	-	1	-	2	1	-	-	8	67	569
14,000	14,000	1	-	1	-	-	1	-	-	-	-	-	-	3	70	611
15,000	15,000	-	1	1	1	1	-	1	1	-	1	1	-	8	78	731
16,000	16,000	1	-	-	-	-	1	-	-	-	-	1	2	5	83	811
17,000	17,000	1	-	3	1	-	-	1	-	-	-	-	-	6	89	913
18,000	18,000	-	-	-	1	2	-	-	-	-	-	-	-	3	92	967
19,000	19,000	1	-	1	-	-	-	-	-	1	-	-	-	3	95	1,024
20,000	20,000	3	1	-	-	2	-	-	-	-	-	2	1	9	104	1,204
21,000	21,000	2	1	-	-	1	-	1	-	-	2	-	2	9	113	1,393
22,000	22,000	-	1	1	1	-	-	-	1	1	2	-	2	9	122	1,591
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	122	1,591
24,000	24,000	-	1	-	1	1	-	-	-	-	-	-	1	4	126	1,687
25,000	25,000	-	-	1	1	1	-	1	-	-	-	1	2	7	133	1,862
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	3	3	136	1,940
27,000	27,000	-	-	1	1	-	-	-	1	-	1	-	-	4	140	2,048
28,000	28,000	-	-	-	-	-	1	-	-	-	-	-	-	1	141	2,076
29,000	29,000	-	-	-	1	-	1	-	-	-	-	1	-	3	144	2,163
30,000	30,000	1	-	-	-	-	-	-	-	-	-	1	-	2	146	2,223
31,000	31,000	-	-	-	-	1	-	1	-	1	1	-	1	5	151	2,378
32,000	32,000	-	1	-	-	1	-	-	1	1	-	-	1	5	156	2,538
33,000	33,000	-	1	1	-	-	-	-	-	-	1	-	-	3	159	2,637
34,000	34,000	1	-	1	-	2	1	-	-	-	-	-	-	5	164	2,807
35,000	35,000	-	3	-	-	-	-	1	1	-	1	-	-	6	170	3,017
36,000	36,000	-	-	-	-	-	-	-	-	-	-	1	-	1	171	3,053
37,000	37,000	1	-	-	-	-	-	-	2	-	1	-	-	4	175	3,201

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	1	-	1	-	-	-	1	-	-	3	178	3,315
39,000	39,000	-	-	1	-	-	-	-	-	-	-	2	-	3	181	3,432
40,000	40,000	1	-	1	-	3	1	1	-	-	-	1	-	8	189	3,752
41,000	41,000	1	-	-	-	-	-	1	-	1	1	-	-	4	193	3,916
42,000	42,000	-	-	1	-	-	-	-	1	-	1	1	-	4	197	4,084
43,000	43,000	-	-	-	1	-	-	-	-	-	-	-	1	2	199	4,170
44,000	44,000	-	1	-	1	-	1	-	-	-	1	-	-	4	203	4,346
45,000	45,000	-	-	-	-	-	-	-	1	-	-	-	1	2	205	4,436
46,000	46,000	-	1	2	-	-	1	-	-	-	-	-	-	4	209	4,620
47,000	47,000	-	-	-	-	1	1	-	-	-	-	-	-	2	211	4,714
48,000	48,000	1	-	-	-	-	-	-	1	-	-	-	-	2	213	4,810
49,000	49,000	-	-	-	-	-	-	-	-	2	-	-	-	2	215	4,908
50,000	50,000	-	-	-	1	-	-	-	-	-	-	-	-	1	216	4,958
51,000	51,000	-	-	-	1	-	-	-	-	-	-	-	-	1	217	5,009
52,000	52,000	-	-	-	-	-	-	-	-	1	-	-	-	1	218	5,061
53,000	53,000	-	1	-	1	1	-	-	-	2	-	-	-	5	223	5,326
54,000	54,000	-	-	1	-	-	-	1	1	-	-	1	-	4	227	5,542
55,000	55,000	-	-	-	1	1	-	-	-	-	-	-	-	2	229	5,652
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	1	1	230	5,708
57,000	57,000	-	-	-	-	-	-	-	-	1	-	-	-	1	231	5,765
58,000	58,000	-	-	-	-	1	-	1	1	-	-	-	-	3	234	5,939
59,000	59,000	1	-	-	1	-	2	-	-	-	1	-	-	5	239	6,234
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	239	6,234
61,000	61,000	-	-	-	-	-	2	-	-	1	-	1	-	4	243	6,478
62,000	62,000	-	-	-	-	-	-	-	1	-	-	1	-	2	245	6,602
63,000	63,000	-	-	-	-	-	-	-	-	-	1	-	-	1	246	6,665
64,000	64,000	-	-	-	-	-	-	2	1	-	-	-	-	3	249	6,857
65,000	65,000	-	-	-	-	-	2	-	-	-	-	-	-	2	251	6,987
66,000	66,000	-	-	-	-	-	-	-	-	-	1	-	1	2	253	7,119
67,000	67,000	-	-	-	-	-	-	-	-	-	-	1	1	2	255	7,253
68,000	68,000	-	-	-	-	-	-	2	-	-	-	1	1	4	259	7,525
69,000	69,000	-	-	-	-	1	-	1	-	-	-	-	-	2	261	7,663
70,000	70,000	-	-	-	-	-	-	-	1	-	-	1	-	2	263	7,803
71,000	71,000	-	-	-	-	-	-	1	-	-	-	-	-	1	264	7,874
72,000	72,000	-	-	-	-	-	1	-	-	-	1	-	-	2	266	8,018
73,000	73,000	-	-	-	-	-	-	1	-	-	-	-	-	1	267	8,091
74,000	74,000	-	-	-	-	-	-	-	-	1	-	-	-	1	268	8,165
75,000	75,000	-	-	-	-	-	1	-	-	-	-	-	-	1	269	8,240

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	1	-	-	-	-	-	-	1	1	-	-	3	272	8,468
77,000	77,000	-	-	-	-	-	-	1	-	-	1	1	1	4	276	8,776
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	276	8,776
79,000	79,000	-	-	-	-	-	-	-	-	1	-	-	-	1	277	8,855
80,000	80,000	-	-	-	-	-	-	-	-	-	1	-	-	1	278	8,935
81,000	81,000	-	-	-	-	-	1	-	-	-	-	-	-	1	279	9,016
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	9,016
83,000	83,000	-	-	-	-	-	-	1	-	-	-	-	-	1	280	9,099
84,000	84,000	-	-	-	-	-	-	-	-	-	-	1	-	1	281	9,183
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	281	9,183
86,000	86,000	1	-	-	-	1	1	-	-	1	-	-	-	4	285	9,527
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	285	9,527
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	285	9,527
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	285	9,527
90,000	90,000	-	-	-	-	-	-	-	1	-	-	-	-	1	286	9,617
91,000	91,000	-	-	-	1	-	-	-	-	-	-	-	-	1	287	9,708
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	287	9,708
93,000	93,000	-	-	1	-	-	-	1	1	-	-	-	-	3	290	9,987
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	290	9,987
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	290	9,987
96,000	96,000	-	-	1	-	-	-	-	-	-	-	-	-	1	291	10,083
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	10,083
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	10,083
99,000	99,000	-	-	-	-	-	-	-	-	1	-	-	-	1	292	10,182
100,000	100,000	-	-	-	-	-	-	-	-	1	-	-	-	1	293	10,282
101,000	101,000	-	-	-	-	1	-	-	1	-	-	-	-	2	295	10,484
122,000	122,000	-	-	-	-	-	1	-	-	-	-	-	-	1	296	10,606
102,000	102,000	-	-	-	-	-	1	-	-	-	-	-	-	1	297	10,708
155,000	155,000	-	-	-	-	-	1	-	-	-	-	-	-	1	298	10,863
154,000	154,000	-	-	-	-	-	1	-	-	-	-	1	-	2	300	11,171
135,000	135,000	-	-	-	-	-	-	1	-	-	-	1	-	2	302	11,441
127,000	127,000	-	-	-	-	-	-	1	-	-	-	-	-	1	303	11,568
124,000	124,000	-	-	-	-	-	-	1	1	-	-	-	-	2	305	11,816
141,000	141,000	-	-	-	-	-	-	1	-	-	-	-	-	1	306	11,957
144,000	144,000	-	-	-	-	-	-	-	1	-	-	-	-	1	307	12,101
114,000	114,000	-	-	-	-	-	-	-	1	-	-	-	-	1	308	12,215
152,000	152,000	-	-	-	-	-	-	-	-	1	-	-	-	1	309	12,367
134,000	134,000	-	-	-	-	-	-	-	-	1	-	-	-	1	310	12,501

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
112,000	112,000	-	-	-	-	-	-	-	-	1	-	-	-	1	311	12,613
150,000	150,000	-	-	-	-	-	-	-	-	-	-	1	-	1	312	12,763
	-													-	312	12,763
	Totals	26	26	26	26	26	26	26	26	26	26	26	26	312		

Average Usage	40,907
Median Usage	34,000
Average # Customers	26
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1	9
10,000	10,000	-	-	-	-	1	-	-	-	-	1	-	-	2	3	29
11,000	11,000	-	1	-	-	-	1	-	-	-	-	1	-	3	6	62
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	1	1	7	74
13,000	13,000	1	-	-	1	-	-	-	-	1	-	-	-	3	10	113
14,000	14,000	-	-	-	-	-	-	-	1	-	-	-	-	1	11	127
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	127
16,000	16,000	-	-	-	-	-	-	1	-	-	-	-	-	1	12	143
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	143
29,000	29,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	172
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	172
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	172
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	172
33,000	33,000	-	1	-	-	-	-	-	-	-	-	-	-	1	14	205
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	205
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	205
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	205
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	205

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	205
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	205
40,000	40,000	1	-	-	-	-	-	-	-	-	-	-	-	1	15	245
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	245
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1	16	298
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	298
73,000	73,000	-	-	-	1	-	-	-	-	-	-	-	-	1	17	371
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	371
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	371

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	371
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	371
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	371
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	371
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	371
81,000	81,000	-	-	-	-	1	-	-	-	-	-	-	-	1	18	452
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	452
97,000	97,000	-	-	-	-	-	-	-	-	-	1	-	-	1	19	549
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	549
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	549
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	549
138,000	138,000	-	-	-	-	-	1	-	-	-	-	-	-	1	20	687
140,000	140,000	-	-	-	-	-	-	1	-	-	-	-	-	1	21	827
175,000	175,000	-	-	-	-	-	-	-	1	-	-	-	-	1	22	1,002
171,000	171,000	-	-	-	-	-	-	-	-	1	-	-	-	1	23	1,173
112,000	112,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24	1,285
	-													-	24	1,285
	-													-	24	1,285
	-													-	24	1,285
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		
										Average Usage				53,542		
										Median Usage				28,500		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Average # Customers				2		
										Change in Number of Customers				-		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Residential

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-													-	-	-
1,000	1,000													-	-	-
2,000	2,000													-	-	-
3,000	3,000													-	-	-
4,000	4,000													-	-	-
5,000	5,000													-	-	-
6,000	6,000													-	-	-
7,000	7,000													-	-	-
8,000	8,000													-	-	-
9,000	9,000													-	-	-
10,000	10,000													-	-	-
11,000	11,000													-	-	-
12,000	12,000													-	-	-
13,000	13,000													-	-	-
14,000	14,000													-	-	-
15,000	15,000													-	-	-
16,000	16,000													-	-	-
17,000	17,000													-	-	-
18,000	18,000													-	-	-
19,000	19,000													-	-	-
20,000	20,000													-	-	-
21,000	21,000													-	-	-
22,000	22,000													-	-	-
23,000	23,000													-	-	-
24,000	24,000													-	-	-
25,000	25,000													-	-	-
26,000	26,000													-	-	-
27,000	27,000													-	-	-
28,000	28,000													-	-	-
29,000	29,000													-	-	-
30,000	30,000													-	-	-
31,000	31,000													-	-	-
32,000	32,000													-	-	-
33,000	33,000													-	-	-
34,000	34,000													-	-	-
35,000	35,000													-	-	-
36,000	36,000													-	-	-
37,000	37,000													-	-	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Residential

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000													-	-	-
39,000	39,000													-	-	-
40,000	40,000													-	-	-
41,000	41,000													-	-	-
42,000	42,000													-	-	-
43,000	43,000													-	-	-
44,000	44,000													-	-	-
45,000	45,000													-	-	-
46,000	46,000													-	-	-
47,000	47,000													-	-	-
48,000	48,000													-	-	-
49,000	49,000													-	-	-
50,000	50,000													-	-	-
51,000	51,000													-	-	-
52,000	52,000													-	-	-
53,000	53,000													-	-	-
54,000	54,000													-	-	-
55,000	55,000													-	-	-
56,000	56,000													-	-	-
57,000	57,000													-	-	-
58,000	58,000													-	-	-
59,000	59,000													-	-	-
60,000	60,000													-	-	-
61,000	61,000													-	-	-
62,000	62,000													-	-	-
63,000	63,000													-	-	-
64,000	64,000													-	-	-
65,000	65,000													-	-	-
66,000	66,000													-	-	-
67,000	67,000													-	-	-
68,000	68,000													-	-	-
69,000	69,000													-	-	-
70,000	70,000													-	-	-
71,000	71,000													-	-	-
72,000	72,000													-	-	-
73,000	73,000													-	-	-
74,000	74,000													-	-	-
75,000	75,000													-	-	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Residential

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000													-	-	-
77,000	77,000													-	-	-
78,000	78,000													-	-	-
79,000	79,000													-	-	-
80,000	80,000													-	-	-
81,000	81,000													-	-	-
82,000	82,000													-	-	-
83,000	83,000													-	-	-
84,000	84,000													-	-	-
85,000	85,000													-	-	-
86,000	86,000													-	-	-
87,000	87,000													-	-	-
88,000	88,000													-	-	-
89,000	89,000													-	-	-
90,000	90,000													-	-	-
91,000	91,000													-	-	-
92,000	92,000													-	-	-
93,000	93,000													-	-	-
94,000	94,000													-	-	-
95,000	95,000													-	-	-
96,000	96,000													-	-	-
97,000	97,000													-	-	-
98,000	98,000													-	-	-
99,000	99,000													-	-	-
100,000	100,000													-	-	-
	-													-	-	-
Totals		-	-	-	-	-	-	-	-	-	-	-	-	-		

Average Usage	-
Median Usage	-
Average # Customers	-
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	1	1	1	1	1	-	-	-	-	-	5	5	-
1,000	1,000	-	1	-	2	1	2	1	1	1	1	-	1	11	16	11
2,000	2,000	1	2	2	-	3	1	2	2	1	1	3	1	19	35	49
3,000	3,000	1	1	2	2	-	1	1	1	1	2	-	1	13	48	88
4,000	4,000	1	-	-	-	-	-	-	1	1	-	1	1	5	53	108
5,000	5,000	-	-	-	-	-	-	-	-	1	-	-	-	1	54	113
6,000	6,000	-	1	-	-	-	-	-	-	-	1	1	1	4	58	137
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	137
8,000	8,000	1	-	-	-	-	-	-	-	-	-	-	-	1	59	145
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	145
18,000	18,000	1	-	-	-	-	-	-	-	-	-	-	-	1	60	163
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	163
	-													-	60	163
	-													-	60	163
	-													-	60	163
Totals		5	5	5	5	5	5	5	5	5	5	5	5	60		

Average Usage	2,717
Median Usage	2,000
Average # Customers	5
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	-	-	1	-	-	-	-	2	7	7	-
1,000	1,000	1	2	1	1	1	2	1	-	-	1	1	2	13	20	13
2,000	2,000	-	-	-	1	1	1	1	2	2	-	-	-	8	28	29
3,000	3,000	1	1	1	-	-	-	-	-	-	1	2	-	6	34	47
4,000	4,000	-	-	-	-	2	-	1	-	-	-	-	1	4	38	63
5,000	5,000	1	-	1	-	-	-	-	1	-	-	-	-	3	41	78
6,000	6,000	-	-	-	1	-	-	-	-	-	-	1	-	2	43	90
7,000	7,000	2	2	1	-	1	1	-	2	2	1	-	-	12	55	174
8,000	8,000	1	1	-	1	1	1	1	-	1	-	-	1	8	63	238
9,000	9,000	1	1	1	-	1	1	2	3	1	1	1	-	13	76	355
10,000	10,000	-	1	-	1	-	-	1	-	-	2	-	1	6	82	415
11,000	11,000	-	-	3	-	-	-	-	-	1	2	-	-	6	88	481
12,000	12,000	1	-	-	-	-	-	1	1	1	1	1	1	7	95	565
13,000	13,000	1	-	-	-	1	2	-	-	1	-	-	2	7	102	656
14,000	14,000	1	1	1	4	1	-	-	-	-	-	1	-	9	111	782
15,000	15,000	-	1	-	-	1	-	1	-	-	-	-	-	3	114	827
16,000	16,000	-	-	1	-	-	-	-	1	-	1	1	-	4	118	891
17,000	17,000	-	-	-	-	1	1	-	-	-	-	-	-	2	120	925
18,000	18,000	-	-	-	-	-	-	1	-	-	-	-	-	1	121	943
19,000	19,000	-	-	-	-	-	1	-	-	-	-	-	-	1	122	962
20,000	20,000	-	-	-	-	-	1	-	1	1	-	-	-	3	125	1,022
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	125	1,022
22,000	22,000	-	-	-	-	-	-	-	-	1	-	-	-	1	126	1,044
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,044
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,044
25,000	25,000	-	-	-	-	-	-	-	-	-	-	1	-	1	127	1,069
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	127	1,069
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	127	1,069
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	127	1,069
29,000	29,000	-	-	-	1	-	-	-	-	-	-	-	-	1	128	1,098
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	128	1,098
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	128	1,098
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	128	1,098
33,000	33,000	-	-	-	-	-	-	-	-	-	1	-	-	1	129	1,131
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129	1,131
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129	1,131
36,000	36,000	-	-	-	-	-	-	-	-	-	1	-	-	1	130	1,167
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	1,167

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	-	-	-	-	-	1	-	1	131	1,205
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	1	1	132	1,244
40,000	40,000	-	-	-	1	-	-	-	-	-	-	-	-	1	133	1,284
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	1,284
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	1,284
43,000	43,000	-	1	-	-	-	-	-	-	-	-	-	-	1	134	1,327
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	1,327
45,000	45,000	-	1	-	-	-	-	-	-	-	-	-	-	1	135	1,372
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	135	1,372
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	135	1,372
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	135	1,372
49,000	49,000	-	-	-	-	-	-	-	-	-	1	-	-	1	136	1,421
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136	1,421
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136	1,421
52,000	52,000	1	-	-	1	-	-	-	-	-	-	-	-	2	138	1,525
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	138	1,525
54,000	54,000	-	-	-	-	-	-	-	-	-	-	1	-	1	139	1,579
55,000	55,000	-	-	-	-	-	-	-	-	-	1	-	-	1	140	1,634
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	140	1,634
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	140	1,634
58,000	58,000	-	-	1	-	-	-	-	-	-	-	-	-	1	141	1,692
59,000	59,000	-	-	1	-	-	-	-	-	-	-	-	-	1	142	1,751
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	142	1,751
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	142	1,751
62,000	62,000	1	-	-	-	-	-	-	-	-	-	-	1	2	144	1,875
63,000	63,000	-	-	-	-	-	-	-	-	-	-	1	-	1	145	1,938
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,938
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,938
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,938
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,938
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,938
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	1	1	146	2,007
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	2,007
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	2,007
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	2,007
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	2,007
74,000	74,000	-	-	-	-	-	1	-	-	-	-	-	-	1	147	2,081
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	2,081

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	2,081
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	2,081
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	2,081
79,000	79,000	-	-	-	-	1	-	-	-	-	1	-	-	2	149	2,239
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	149	2,239
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	149	2,239
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	149	2,239
83,000	83,000	-	-	-	-	1	-	-	-	-	-	-	-	1	150	2,322
84,000	84,000	-	-	-	-	-	-	1	-	-	-	-	-	1	151	2,406
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	151	2,406
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	151	2,406
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	151	2,406
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	151	2,406
89,000	89,000	-	-	-	-	-	-	-	1	-	-	-	-	1	152	2,495
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	2,495
98,000	98,000	-	-	-	-	-	-	-	-	1	-	-	-	1	153	2,593
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	153	2,593
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	153	2,593
188,000	188,000	1	-	-	-	-	-	-	-	-	-	-	-	1	154	2,781
223,000	223,000	1	-	-	-	-	-	-	-	-	-	-	-	1	155	3,004
211,000	211,000	1	-	-	-	-	-	-	-	-	-	-	-	1	156	3,215
185,000	185,000	-	1	-	-	-	-	-	-	-	-	-	-	1	157	3,400
217,000	217,000	-	1	-	-	-	-	-	-	-	-	-	-	1	158	3,617
195,000	195,000	-	1	-	-	-	-	-	-	-	-	-	-	1	159	3,812
233,000	233,000	-	-	1	-	-	-	-	-	-	-	-	-	1	160	4,045
276,000	276,000	-	-	1	-	-	-	-	-	-	-	-	-	1	161	4,321
227,000	227,000	-	-	1	-	-	-	-	-	-	-	-	-	1	162	4,548
123,000	123,000	-	-	-	1	-	-	-	-	-	-	-	-	1	163	4,671
167,000	167,000	-	-	-	1	-	-	-	-	-	-	-	-	1	164	4,838
305,000	305,000	-	-	-	1	-	-	-	-	-	-	-	-	1	165	5,143
213,000	213,000	-	-	-	-	1	-	-	-	-	-	-	-	1	166	5,356

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
283,000	283,000	-	-	-	-	1	-	-	-	-	-	-	-	1	167	5,639
241,000	241,000	-	-	-	-	1	-	-	-	-	-	-	-	1	168	5,880
359,000	359,000	-	-	-	-	-	1	-	-	-	-	-	-	1	169	6,239
459,000	459,000	-	-	-	-	-	1	-	-	-	-	-	-	1	170	6,698
302,000	302,000	-	-	-	-	-	1	-	-	-	-	-	-	1	171	7,000
194,000	194,000	-	-	-	-	-	1	-	-	-	-	-	-	1	172	7,194
576,000	576,000	-	-	-	-	-	-	1	-	-	-	-	-	1	173	7,770
578,000	578,000	-	-	-	-	-	-	1	-	-	-	-	-	1	174	8,348
320,000	320,000	-	-	-	-	-	-	1	-	1	-	-	-	2	176	8,988
121,000	121,000	-	-	-	-	-	-	1	-	-	-	-	-	1	177	9,109
377,000	377,000	-	-	-	-	-	-	-	1	-	-	-	-	1	178	9,486
491,000	491,000	-	-	-	-	-	-	-	1	-	-	-	-	1	179	9,977
287,000	287,000	-	-	-	-	-	-	-	1	-	-	-	-	1	180	10,264
140,000	140,000	-	-	-	-	-	-	-	1	-	-	-	-	1	181	10,404
271,000	271,000	-	-	-	-	-	-	-	-	1	-	-	-	1	182	10,675
385,000	385,000	-	-	-	-	-	-	-	-	1	-	-	-	1	183	11,060
135,000	135,000	-	-	-	-	-	-	-	-	1	-	-	-	1	184	11,195
221,000	221,000	-	-	-	-	-	-	-	-	-	1	-	-	1	185	11,416
469,000	469,000	-	-	-	-	-	-	-	-	-	-	1	-	1	186	11,885
665,000	665,000	-	-	-	-	-	-	-	-	-	-	1	-	1	187	12,550
294,000	294,000	-	-	-	-	-	-	-	-	-	-	1	-	1	188	12,844
112,000	112,000	-	-	-	-	-	-	-	-	-	-	1	-	1	189	12,956
129,000	129,000	-	-	-	-	-	-	-	-	-	-	-	1	1	190	13,085
330,000	330,000	-	-	-	-	-	-	-	-	-	-	-	1	1	191	13,415
245,000	245,000	-	-	-	-	-	-	-	-	-	-	-	1	1	192	13,660
	-													-	192	13,660
Totals		16	16	16	16	16	16	16	16	16	16	16	16	192		

Average Usage	71,146
Median Usage	12,000
Average # Customers	16
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	-	4	4	3	2	4	3	2	3	1	1	30	30	-
1,000	1,000	1	-	2	-	-	1	-	1	1	-	-	1	7	37	7
2,000	2,000	1	1	1	-	-	2	-	-	-	-	-	-	5	42	17
3,000	3,000	-	2	-	-	-	1	1	-	-	-	1	-	5	47	32
4,000	4,000	-	-	-	1	2	-	-	1	1	-	1	1	7	54	60
5,000	5,000	2	1	-	-	2	1	1	2	1	1	-	-	11	65	115
6,000	6,000	1	1	1	4	2	1	1	1	2	2	1	2	19	84	229
7,000	7,000	1	1	1	1	1	-	3	-	-	-	1	-	9	93	292
8,000	8,000	1	1	1	1	1	2	1	2	2	4	2	1	19	112	444
9,000	9,000	2	1	-	2	1	-	1	1	2	2	2	-	14	126	570
10,000	10,000	-	1	-	1	1	3	1	3	2	3	-	3	18	144	750
11,000	11,000	1	-	3	1	4	1	4	5	4	2	2	2	29	173	1,069
12,000	12,000	2	3	2	2	2	6	2	1	4	1	4	3	32	205	1,453
13,000	13,000	2	1	2	1	2	2	2	4	4	6	2	2	30	235	1,843
14,000	14,000	2	4	-	4	3	3	3	4	1	2	3	1	30	265	2,263
15,000	15,000	2	2	4	1	-	1	3	1	4	6	1	3	28	293	2,683
16,000	16,000	2	4	1	2	2	2	2	-	1	1	-	3	20	313	3,003
17,000	17,000	3	3	-	1	-	2	2	4	2	1	4	5	27	340	3,462
18,000	18,000	5	1	1	3	2	3	2	2	2	1	3	2	27	367	3,948
19,000	19,000	-	1	2	-	4	-	2	1	-	3	2	1	16	383	4,252
20,000	20,000	2	-	2	2	7	4	1	1	2	1	5	3	30	413	4,852
21,000	21,000	1	3	1	2	-	-	1	3	5	1	1	2	20	433	5,272
22,000	22,000	2	3	3	2	1	5	1	1	1	1	4	2	26	459	5,844
23,000	23,000	1	4	-	4	1	-	1	2	4	3	1	3	24	483	6,396
24,000	24,000	4	-	3	4	3	-	-	4	1	2	-	2	23	506	6,948
25,000	25,000	-	2	1	-	2	2	3	2	2	3	1	3	21	527	7,473
26,000	26,000	1	3	-	-	-	4	2	2	-	3	-	-	15	542	7,863
27,000	27,000	1	1	4	4	-	4	3	-	1	1	2	3	24	566	8,511
28,000	28,000	2	3	3	2	2	2	1	2	2	1	1	2	23	589	9,155
29,000	29,000	2	2	-	2	2	1	1	1	-	2	2	2	17	606	9,648
30,000	30,000	3	3	5	2	4	1	2	3	1	-	3	1	28	634	10,488
31,000	31,000	4	3	-	-	1	-	1	2	2	3	1	2	19	653	11,077
32,000	32,000	-	-	3	2	4	1	1	1	1	3	-	1	17	670	11,621
33,000	33,000	2	-	2	4	3	4	1	4	3	-	2	-	25	695	12,446
34,000	34,000	3	1	1	1	2	2	4	-	1	-	1	4	20	715	13,126
35,000	35,000	-	-	2	1	1	-	3	-	1	1	3	1	13	728	13,581
36,000	36,000	2	1	2	2	1	5	-	3	2	-	4	1	23	751	14,409
37,000	37,000	-	3	2	1	3	4	6	6	2	1	2	1	31	782	15,556
38,000	38,000	2	3	-	-	1	2	4	-	4	2	3	2	23	805	16,430

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential Multi-Family

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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	2	3	2	1	2	3	2	1	1	3	4	2	26	831	17,444
40,000	40,000	2	3	2	5	-	1	3	1	1	4	3	1	26	857	18,484
41,000	41,000	2	3	2	2	3	2	1	5	2	-	2	2	26	883	19,550
42,000	42,000	1	2	2	1	1	2	1	3	2	1	1	1	18	901	20,306
43,000	43,000	3	1	1	3	4	2	1	1	1	4	2	2	25	926	21,381
44,000	44,000	2	1	1	1	1	-	1	2	2	1	3	3	18	944	22,173
45,000	45,000	3	4	-	2	2	-	1	-	1	1	-	-	14	958	22,803
46,000	46,000	1	4	-	-	-	2	3	-	2	-	1	2	15	973	23,493
47,000	47,000	1	3	1	1	1	2	-	-	1	1	3	1	15	988	24,198
48,000	48,000	-	-	2	2	1	-	-	2	1	4	-	3	15	1,003	24,918
49,000	49,000	3	2	4	-	1	-	1	1	2	1	1	5	21	1,024	25,947
50,000	50,000	-	-	2	2	1	-	-	3	-	1	1	1	11	1,035	26,497
51,000	51,000	1	1	2	3	1	1	1	-	2	1	1	2	16	1,051	27,313
52,000	52,000	1	1	1	2	1	-	-	-	1	-	2	-	9	1,060	27,781
53,000	53,000	2	-	1	-	3	1	1	-	-	-	-	1	9	1,069	28,258
54,000	54,000	2	1	1	-	1	2	-	-	1	1	-	-	9	1,078	28,744
55,000	55,000	-	-	2	4	1	1	2	-	-	2	-	1	13	1,091	29,459
56,000	56,000	2	-	-	-	1	1	-	-	1	2	2	-	9	1,100	29,963
57,000	57,000	-	1	2	-	-	-	-	1	-	-	1	1	6	1,106	30,305
58,000	58,000	-	-	3	1	-	1	2	-	1	1	-	-	9	1,115	30,827
59,000	59,000	1	1	1	1	-	-	-	-	-	-	1	1	6	1,121	31,181
60,000	60,000	1	1	-	-	-	-	1	-	-	1	1	1	6	1,127	31,541
61,000	61,000	1	-	-	-	-	-	1	-	-	-	-	-	2	1,129	31,663
62,000	62,000	-	1	-	-	-	1	-	-	-	-	-	-	2	1,131	31,787
63,000	63,000	1	-	1	-	-	1	-	-	1	-	-	-	4	1,135	32,039
64,000	64,000	-	-	1	1	1	-	1	-	-	-	-	-	4	1,139	32,295
65,000	65,000	1	-	-	-	-	1	-	-	-	-	-	-	2	1,141	32,425
66,000	66,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,142	32,491
67,000	67,000	-	1	-	-	-	-	1	-	-	-	-	-	2	1,144	32,625
68,000	68,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,145	32,693
69,000	69,000	1	-	1	1	1	-	-	-	-	-	-	2	6	1,151	33,107
70,000	70,000	-	-	2	-	-	-	-	-	-	1	-	-	3	1,154	33,317
71,000	71,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,155	33,388
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,155	33,388
73,000	73,000	-	-	-	2	-	-	1	1	-	-	-	-	4	1,159	33,680
74,000	74,000	1	-	1	-	-	-	-	-	-	-	-	-	2	1,161	33,828
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,162	33,903
76,000	76,000	-	1	1	-	-	-	-	-	1	-	-	-	3	1,165	34,131
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,165	34,131

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential Multi-Family

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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	1	-	1	-	-	-	-	-	-	-	2	1,167	34,287
79,000	79,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,169	34,445
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,169	34,445
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,169	34,445
82,000	82,000	-	-	-	-	1	-	-	-	-	-	1	-	2	1,171	34,609
83,000	83,000	-	1	-	-	-	-	-	1	-	-	-	-	2	1,173	34,775
84,000	84,000	1	-	-	1	-	-	-	-	-	1	-	-	3	1,176	35,027
85,000	85,000	1	-	-	-	-	-	1	-	-	-	-	-	2	1,178	35,197
86,000	86,000	1	-	-	-	1	1	-	-	-	-	-	-	3	1,181	35,455
87,000	87,000	-	-	-	-	-	1	-	1	2	-	1	-	5	1,186	35,890
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,187	35,978
89,000	89,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,188	36,067
90,000	90,000	1	-	-	1	-	-	-	-	-	-	-	-	2	1,190	36,247
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,190	36,247
92,000	92,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,191	36,339
93,000	93,000	-	-	-	-	-	-	1	1	-	-	-	-	2	1,193	36,525
94,000	94,000	-	1	-	-	-	-	-	1	-	-	-	-	2	1,195	36,713
95,000	95,000	-	1	-	-	-	-	1	-	-	-	-	-	2	1,197	36,903
96,000	96,000	-	-	-	1	-	-	-	-	1	-	-	-	2	1,199	37,095
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,199	37,095
98,000	98,000	1	-	1	-	1	-	-	-	-	-	-	-	3	1,202	37,389
99,000	99,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,203	37,488
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,203	37,488
227,000	227,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,204	37,715
196,283	196,283	1	-	-	-	-	-	-	-	-	-	-	-	1	1,205	37,911
101,553	101,553	1	-	-	-	-	-	-	-	-	-	-	-	1	1,206	38,013
203,000	203,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,207	38,216
728,000	728,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,208	38,944
113,000	113,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,209	39,057
250,000	250,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,210	39,307
129,000	129,000	1	-	-	-	-	1	-	-	-	-	-	-	2	1,212	39,565
416,000	416,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,213	39,981
200,000	200,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,214	40,181
215,250	215,250	-	1	-	-	-	-	-	-	-	-	-	-	1	1,215	40,396
136,033	136,033	-	1	-	-	-	-	-	-	-	-	-	-	1	1,216	40,532
327,000	327,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,217	40,859
551,000	551,000	-	1	-	-	-	-	-	1	-	-	-	-	2	1,219	41,961
181,000	181,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,220	42,142
373,000	373,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,221	42,515

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential Multi-Family

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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
139,000	139,000	-	1	-	-	-	-	-	-	1	-	-	-	2	1,223	42,793
352,000	352,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,224	43,145
132,000	132,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,225	43,277
224,000	224,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,226	43,501
549,034	549,034	-	-	1	-	-	-	-	-	-	-	-	-	1	1,227	44,050
183,912	183,912	-	-	1	-	-	-	-	-	-	-	-	-	1	1,228	44,234
408,607	408,607	-	-	1	-	-	-	-	-	-	-	-	-	1	1,229	44,643
317,000	317,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,230	44,960
1,303,000	1,303,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,231	46,263
151,000	151,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,232	46,414
101,000	101,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,233	46,515
454,000	454,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,235	47,423
288,000	288,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,236	47,711
110,000	110,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,237	47,821
123,000	123,000	-	-	-	1	-	-	-	1	-	-	-	-	2	1,239	48,067
206,000	206,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,240	48,273
543,627	543,627	-	-	-	1	-	-	-	-	-	-	-	-	1	1,241	48,816
169,871	169,871	-	-	-	1	-	-	-	-	-	-	-	-	1	1,242	48,986
352,249	352,249	-	-	-	1	-	-	-	-	-	-	-	-	1	1,243	49,338
324,000	324,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,244	49,662
1,349,000	1,349,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,245	51,011
144,000	144,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,246	51,155
382,000	382,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,247	51,537
193,000	193,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,248	51,730
136,000	136,000	-	-	-	-	1	-	-	-	-	1	-	-	2	1,250	52,002
201,000	201,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,251	52,203
335,737	335,737	-	-	-	-	1	-	-	-	-	-	-	-	1	1,252	52,539
198,837	198,837	-	-	-	-	1	-	-	-	-	-	-	-	1	1,253	52,738
414,000	414,000	-	-	-	-	1	-	-	-	-	-	-	1	2	1,255	53,566
539,000	539,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,256	54,105
864,000	864,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,257	54,969
145,000	145,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,258	55,114
420,000	420,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,259	55,534
209,000	209,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,260	55,743
308,000	308,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,261	56,051
309,000	309,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,262	56,360
639,752	639,752	-	-	-	-	-	1	-	-	-	-	-	-	1	1,263	57,000
241,026	241,026	-	-	-	-	-	1	-	-	-	-	-	-	1	1,264	57,241
437,367	437,367	-	-	-	-	-	1	-	-	-	-	-	-	1	1,265	57,678

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential Multi-Family

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
180,000	180,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,266	57,858
441,000	441,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,267	58,299
422,000	422,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,268	58,721
607,000	607,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,269	59,328
578,000	578,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,270	59,906
795,000	795,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,271	60,701
126,000	126,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,272	60,827
330,000	330,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,273	61,157
636,120	636,120	-	-	-	-	-	-	1	-	-	-	-	-	1	1,274	61,793
236,412	236,412	-	-	-	-	-	-	1	-	-	-	-	-	1	1,275	62,030
377,434	377,434	-	-	-	-	-	-	1	-	-	-	-	-	1	1,276	62,407
103,000	103,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,277	62,510
344,000	344,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,278	62,854
394,000	394,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,279	63,248
561,000	561,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,280	63,809
576,000	576,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,281	64,385
661,000	661,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,282	65,046
500,000	500,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,283	65,546
340,000	340,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,284	65,886
543,314	543,314	-	-	-	-	-	-	-	1	-	-	-	-	1	1,285	66,429
153,394	153,394	-	-	-	-	-	-	-	1	-	-	-	-	1	1,286	66,583
255,163	255,163	-	-	-	-	-	-	-	1	-	-	-	-	1	1,287	66,838
127,000	127,000	-	-	-	-	-	-	-	1	-	-	1	-	2	1,289	67,092
102,000	102,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,290	67,194
243,000	243,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,291	67,437
234,000	234,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,292	67,671
403,000	403,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,293	68,074
633,000	633,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,294	68,707
693,000	693,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,295	69,400
482,000	482,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,296	69,882
191,000	191,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,297	70,073
334,000	334,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,298	70,407
608,291	608,291	-	-	-	-	-	-	-	-	1	-	-	-	1	1,299	71,015
114,322	114,322	-	-	-	-	-	-	-	-	1	-	-	-	1	1,300	71,130
307,675	307,675	-	-	-	-	-	-	-	-	1	-	-	-	1	1,301	71,437
138,000	138,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,302	71,575
104,000	104,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,303	71,679
357,000	357,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,304	72,036
270000	270,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,305	72,306

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
554000	554,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,306	72,860
587000	587,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,307	73,447
538000	538,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,308	73,985
268000	268,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,309	74,253
112000	112,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,310	74,365
130000	130,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,311	74,495
397971	397,971	-	-	-	-	-	-	-	-	-	1	-	-	1	1,312	74,893
109454	109,454	-	-	-	-	-	-	-	-	-	1	-	-	1	1,313	75,003
194065	194,065	-	-	-	-	-	-	-	-	-	1	-	-	1	1,314	75,197
169000	169,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,316	75,535
108000	108,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,317	75,643
115000	115,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,318	75,758
389000	389,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,319	76,147
354000	354,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,320	76,501
563000	563,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,321	77,064
770000	770,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,322	77,834
593000	593,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,323	78,427
162000	162,000	-	-	-	-	-	-	-	-	-	-	2	-	2	1,325	78,751
412000	412,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,326	79,163
763996	763,996	-	-	-	-	-	-	-	-	-	-	1	-	1	1,327	79,927
302748	302,748	-	-	-	-	-	-	-	-	-	-	1	-	1	1,328	80,229
546688	546,688	-	-	-	-	-	-	-	-	-	-	1	-	1	1,329	80,776
106000	106,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,330	80,882
361000	361,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,331	81,243
289000	289,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,332	81,532
828000	828,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,333	82,360
531000	531,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,334	82,891
565000	565,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,335	83,456
314000	314,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,336	83,770
114000	114,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,337	83,884
150000	150,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,338	84,034
234363	234,363	-	-	-	-	-	-	-	-	-	-	-	1	1	1,339	84,269
152751	152,751	-	-	-	-	-	-	-	-	-	-	-	1	1	1,340	84,421
172000	172,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,341	84,593
335000	335,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,342	84,928
526000	526,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,343	85,454
283000	283,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,344	85,737
474000	474,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,345	86,211
	-													-	1,345	86,211

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	Totals	112	113	112	112	112	112	112	112	112	112	112	112	1,345		
										Average Usage				64,098		
										Median Usage				33,000		
										Average # Customers				112		
										Change in Number of Customers				-		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	1	1	1	1	-	1	-	-	-	-	-	-	5	5	15
4,000	4,000	-	-	-	-	1	-	1	1	1	-	-	-	4	9	31
5,000	5,000	-	-	-	-	-	-	-	-	-	1	-	-	1	10	36
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	36
7,000	7,000	-	-	-	-	-	-	-	-	-	-	1	1	2	12	50
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	50
105,000	105,000	1	-	-	-	-	-	-	-	-	-	-	-	1	13	155
110,000	110,000	-	-	-	-	-	-	-	-	-	1	-	-	1	14	265
147,000	147,000	-	1	-	-	-	-	-	-	-	-	-	-	1	15	412
152,000	152,000	-	-	-	1	-	-	-	-	-	-	-	-	1	16	564
161,000	161,000	-	-	1	-	-	-	-	-	-	-	-	-	1	17	725
167,000	167,000	-	-	-	-	-	-	-	-	-	-	-	1	1	18	892
213,000	213,000	-	-	-	-	1	-	-	-	-	-	-	-	1	19	1,105
296,000	296,000	-	-	-	-	-	-	-	-	1	-	-	-	1	20	1,401
301,000	301,000	-	-	-	-	-	-	1	-	-	-	-	-	1	21	1,702
315,000	315,000	-	-	-	-	-	-	-	1	-	-	-	-	1	22	2,017
414,000	414,000	-	-	-	-	-	1	-	-	-	-	-	-	1	23	2,431
491,000	491,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24	2,922
705,000	705,000	-	1	-	-	-	-	-	-	-	-	-	-	1	25	3,627
767,000	767,000	-	-	1	-	-	-	-	-	-	-	-	-	1	26	4,394
781,000	781,000	-	-	-	-	-	-	-	-	-	-	-	1	1	27	5,175
783,000	783,000	1	-	-	-	-	-	-	-	-	-	-	-	1	28	5,958

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
823,000	823,000	-	-	-	-	-	-	-	-	-	-	1	-	1	29	6,781
837,000	837,000	-	-	-	1	-	-	-	-	-	-	-	-	1	30	7,618
934,000	934,000	-	-	-	-	-	1	-	-	-	-	-	-	1	31	8,552
977,000	977,000	-	-	-	-	-	-	-	-	-	1	-	-	1	32	9,529
1,041,000	1,041,000	-	-	-	-	1	-	-	-	-	-	-	-	1	33	10,570
1,129,000	1,129,000	-	-	-	-	-	-	-	1	-	-	-	-	1	34	11,699
1,172,000	1,172,000	-	-	-	-	-	-	-	-	1	-	-	-	1	35	12,871
1,299,000	1,299,000	-	-	-	-	-	-	1	-	-	-	-	-	1	36	14,170
	-		-	-	-	-	-	-	-	-	-	-	-	-	36	14,170
	-													-	36	14,170
														-	36	
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		

Average Usage	393,611
Median Usage	167,000
Average # Customers	3
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Commercial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	2	2	2	2	2	2	2	2	2	2	24	24	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Commercial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-

Litchfield Park Service Company - *Water Division dba Liberty Utilities*
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Commercial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
	-													-	24	-
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	-
Median Usage	-
Average # Customers	2
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	6	6	5	4	6	6	7	7	5	5	1	4	62	62	-
1,000	1,000	5	7	3	5	1	5	7	10	7	8	5	3	66	128	66
2,000	2,000	5	2	3	9	8	10	5	-	4	3	7	8	64	192	194
3,000	3,000	5	4	4	4	8	1	-	3	2	4	3	4	42	234	320
4,000	4,000	1	1	3	2	1	-	2	-	-	-	1	2	13	247	372
5,000	5,000	1	2	1	1	-	2	2	-	2	2	1	1	15	262	447
6,000	6,000	-	1	1	3	1	-	-	2	1	1	2	1	13	275	525
7,000	7,000	-	-	2	-	-	-	-	-	1	1	3	-	7	282	574
8,000	8,000	1	3	2	-	1	-	1	1	2	-	1	-	12	294	670
9,000	9,000	1	-	-	1	2	-	1	-	-	1	-	1	7	301	733
10,000	10,000	1	-	-	-	-	2	-	-	1	-	-	-	4	305	773
11,000	11,000	-	-	1	-	-	-	-	-	-	-	2	1	4	309	817
12,000	12,000	1	-	1	-	-	1	1	-	-	-	-	1	5	314	877
13,000	13,000	-	-	1	-	-	-	-	1	-	-	1	-	3	317	916
14,000	14,000	-	-	1	-	-	-	-	1	1	-	-	-	3	320	958
15,000	15,000	-	1	-	-	-	-	-	1	-	-	1	1	4	324	1,018
16,000	16,000	-	-	-	1	-	-	1	-	-	-	-	1	3	327	1,066
17,000	17,000	-	-	-	-	-	-	1	1	-	-	-	-	2	329	1,100
18,000	18,000	-	-	-	-	-	-	-	-	-	-	1	-	1	330	1,118
19,000	19,000	-	-	-	-	-	-	-	1	-	1	-	-	2	332	1,156
20,000	20,000	1	-	-	-	-	-	-	-	1	-	-	-	2	334	1,196
21,000	21,000	-	-	-	-	1	1	2	1	-	-	-	-	5	339	1,301
22,000	22,000	-	-	-	-	-	-	-	-	2	1	-	-	3	342	1,367
23,000	23,000	-	1	-	-	-	-	-	1	-	-	-	-	2	344	1,413
24,000	24,000	-	-	-	-	-	-	-	-	-	1	-	-	1	345	1,437
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	345	1,437
26,000	26,000	-	1	-	-	-	-	-	-	-	-	-	-	1	346	1,463
27,000	27,000	-	-	-	1	-	1	-	-	-	1	-	-	3	349	1,544
28,000	28,000	-	-	1	-	-	-	-	-	1	-	-	-	2	351	1,600
29,000	29,000	1	-	-	-	-	-	-	1	-	1	-	-	3	354	1,687
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	354	1,687
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	354	1,687
32,000	32,000	1	1	-	-	-	1	-	-	-	-	-	-	3	357	1,783
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	1,783
34,000	34,000	-	-	-	-	1	-	-	-	-	-	-	-	1	358	1,817
35,000	35,000	-	-	-	-	1	-	-	-	-	-	-	-	1	359	1,852
36,000	36,000	-	-	-	-	-	-	-	-	-	1	-	1	2	361	1,924
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	361	1,924

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	-	-	-	-	-	1	-	1	362	1,962
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	362	1,962
40,000	40,000	-	-	-	-	-	-	-	-	1	-	-	1	2	364	2,042
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	364	2,042
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	364	2,042
43,000	43,000	-	-	-	-	-	-	1	-	-	-	-	-	1	365	2,085
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	365	2,085
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	365	2,085
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	365	2,085
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	365	2,085
48,000	48,000	-	-	1	-	-	-	-	-	-	-	-	-	1	366	2,133
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	366	2,133
88,000	88,000	-	-	-	-	-	1	-	-	-	-	-	-	1	367	2,221
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	367	2,221
	-													-	367	2,221
Totals		30	30	30	31	31	31	31	31	31	31	30	30	367		

Average Usage	6,052
Median Usage	2,000
Average # Customers	31
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	4	4	5	3	6	4	7	8	7	3	4	58	58	-
1,000	1,000	7	5	6	3	7	6	8	4	6	5	7	8	72	130	72
2,000	2,000	4	5	2	5	5	2	4	6	2	4	8	5	52	182	176
3,000	3,000	4	4	3	4	4	2	3	4	5	5	4	2	44	226	308
4,000	4,000	3	2	5	5	4	2	1	2	4	4	3	5	40	266	468
5,000	5,000	2	4	2	4	2	6	2	3	1	1	1	-	28	294	608
6,000	6,000	2	2	2	1	1	1	-	-	-	-	-	1	10	304	668
7,000	7,000	2	1	1	1	2	1	1	1	1	2	-	2	15	319	773
8,000	8,000	2	-	-	1	1	-	-	-	-	-	1	1	6	325	821
9,000	9,000	1	3	-	-	-	-	2	1	1	-	1	3	12	337	929
10,000	10,000	-	2	2	1	-	1	-	1	-	1	-	1	9	346	1,019
11,000	11,000	1	-	2	1	-	-	1	-	2	1	1	-	9	355	1,118
12,000	12,000	2	1	2	2	2	1	-	1	-	-	2	1	14	369	1,286
13,000	13,000	1	1	-	2	2	-	1	-	-	2	-	1	10	379	1,416
14,000	14,000	-	-	1	2	2	3	1	1	1	2	-	1	14	393	1,612
15,000	15,000	2	-	2	-	1	-	-	-	-	-	-	1	6	399	1,702
16,000	16,000	-	1	-	-	-	-	1	-	1	-	2	-	5	404	1,782
17,000	17,000	-	2	-	-	-	2	3	-	1	1	1	2	12	416	1,986
18,000	18,000	-	-	-	-	1	1	1	3	-	-	-	-	6	422	2,094
19,000	19,000	-	1	2	-	-	-	1	-	2	-	-	-	6	428	2,208
20,000	20,000	-	1	2	1	1	-	1	-	-	-	-	1	7	435	2,348
21,000	21,000	-	-	-	-	-	1	1	1	1	1	-	-	5	440	2,453
22,000	22,000	2	1	1	1	-	1	-	-	1	1	1	-	9	449	2,651
23,000	23,000	-	-	-	-	1	1	-	1	-	-	-	1	4	453	2,743
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	453	2,743
25,000	25,000	1	-	-	-	-	-	-	-	1	-	-	-	2	455	2,793
26,000	26,000	1	-	-	-	1	1	-	-	-	-	1	-	4	459	2,897
27,000	27,000	1	1	-	-	-	-	-	-	-	-	1	-	3	462	2,978
28,000	28,000	-	-	-	1	1	1	1	2	-	1	-	-	7	469	3,174
29,000	29,000	-	1	1	-	-	-	1	-	-	-	-	-	3	472	3,261
30,000	30,000	-	-	-	-	-	-	1	-	-	1	1	-	3	475	3,351
31,000	31,000	-	-	-	-	-	-	1	-	1	-	-	-	2	477	3,413
32,000	32,000	-	-	-	1	-	-	-	-	-	-	-	-	1	478	3,445
33,000	33,000	1	-	-	-	-	-	-	1	-	2	-	-	4	482	3,577
34,000	34,000	-	1	1	-	-	-	-	-	-	1	-	-	3	485	3,679
35,000	35,000	-	-	-	-	-	-	-	-	1	-	-	-	1	486	3,714
36,000	36,000	-	-	1	-	-	1	-	-	-	-	-	-	2	488	3,786
37,000	37,000	-	-	-	1	-	1	-	-	1	-	-	-	3	491	3,897

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	-	-	-	-	-	1	-	1	492	3,935
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	492	3,935
40,000	40,000	-	-	-	-	-	-	2	-	-	-	-	-	2	494	4,015
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	494	4,015
42,000	42,000	-	-	-	1	-	-	-	1	-	-	-	-	2	496	4,099
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	1	1	497	4,142
44,000	44,000	1	-	-	-	-	1	-	-	-	-	-	-	2	499	4,230
45,000	45,000	-	-	-	-	-	-	-	1	-	-	-	-	1	500	4,275
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	1	1	501	4,321
47,000	47,000	-	-	1	-	-	-	-	-	-	-	-	-	1	502	4,368
48,000	48,000	-	-	1	-	1	-	-	-	-	-	-	-	2	504	4,464
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	504	4,464
50,000	50,000	-	-	-	-	1	-	-	-	-	-	-	1	2	506	4,564
51,000	51,000	-	1	-	-	-	-	-	-	-	-	1	-	2	508	4,666
52,000	52,000	-	-	-	-	-	1	-	-	-	-	1	-	2	510	4,770
53,000	53,000	-	-	-	-	-	-	-	-	-	-	1	-	1	511	4,823
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	511	4,823
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	511	4,823
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	511	4,823
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	511	4,823
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	511	4,823
59,000	59,000	-	-	-	1	-	-	-	-	-	-	-	-	1	512	4,882
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	512	4,882
61,000	61,000	-	-	-	-	-	-	-	-	-	1	-	-	1	513	4,943
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	513	4,943
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	513	4,943
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	513	4,943
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	513	4,943
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	513	4,943
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	513	4,943
68,000	68,000	-	-	-	-	-	-	-	1	-	-	-	-	1	514	5,011
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	5,011
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	5,011
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	5,011
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	5,011
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	5,011
74,000	74,000	-	-	-	-	-	-	-	-	-	-	1	-	1	515	5,085
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	515	5,085

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	1	-	-	-	-	-	1	516	5,161
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	5,161
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	5,161
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	5,161
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	5,161
81,000	81,000	-	-	-	-	-	-	-	-	1	-	-	-	1	517	5,242
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	5,242
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	5,242
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	5,242
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	5,242
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	5,242
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	5,242
88,000	88,000	-	-	-	-	-	-	-	-	1	-	-	-	1	518	5,330
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	518	5,330
99,000	99,000	-	-	-	-	-	-	1	-	-	-	-	-	1	519	5,429
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	519	5,429
108,000	108,000	-	-	-	-	-	-	-	1	-	-	-	-	1	520	5,537
109,000	109,000	-	-	-	-	-	1	-	-	-	-	-	-	1	521	5,646
110,000	110,000	-	-	-	-	1	-	-	-	-	-	-	-	1	522	5,756
112,000	112,000	-	-	-	-	-	-	-	-	-	-	-	1	1	523	5,868
113,000	113,000	-	-	-	-	-	-	-	-	-	1	-	-	1	524	5,981
123,000	123,000	-	-	-	-	-	-	-	-	-	-	1	-	1	525	6,104
124,000	124,000	-	-	-	-	-	-	-	-	1	-	-	-	1	526	6,228
130,000	130,000	-	-	-	-	-	-	-	1	-	-	-	-	1	527	6,358
	-													-	527	6,358
	-													-	527	6,358
	-													-	527	6,358
	-													-	527	6,358
	-													-	527	6,358

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-														-	527	6,358
	Totals	43	44	44	44	44	44	44	44	44	44	44	44	527		

Average Usage	12,065
Median Usage	4,000
Average # Customers	44
Change in Number of Customers	1

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	5	6	4	4	3	4	4	3	5	4	5	49	49	-
1,000	1,000	2	-	1	2	1	-	2	1	1	1	3	-	14	63	14
2,000	2,000	7	6	4	4	4	4	3	4	4	4	3	4	51	114	116
3,000	3,000	1	2	3	5	3	5	1	2	1	2	1	2	28	142	200
4,000	4,000	2	1	2	-	2	-	1	-	1	1	1	2	13	155	252
5,000	5,000	-	3	-	-	1	1	1	2	2	1	2	1	14	169	322
6,000	6,000	1	1	1	1	1	1	1	1	1	3	1	-	13	182	400
7,000	7,000	3	1	1	1	1	1	2	3	2	-	2	2	19	201	533
8,000	8,000	-	-	1	1	-	2	-	-	-	-	2	-	6	207	581
9,000	9,000	1	-	-	-	-	-	2	-	3	2	1	4	13	220	698
10,000	10,000	2	-	-	1	2	1	2	2	1	2	2	-	15	235	848
11,000	11,000	1	4	-	2	1	1	1	1	1	2	-	3	17	252	1,035
12,000	12,000	-	1	-	1	2	1	2	2	1	-	2	1	13	265	1,191
13,000	13,000	2	1	1	2	1	-	-	-	1	-	-	-	8	273	1,295
14,000	14,000	-	1	1	-	-	2	1	1	-	-	2	-	8	281	1,407
15,000	15,000	-	-	1	-	-	-	-	2	1	1	-	1	6	287	1,497
16,000	16,000	2	-	3	-	-	-	1	-	1	-	-	-	7	294	1,609
17,000	17,000	1	1	-	-	-	1	-	-	-	-	-	1	4	298	1,677
18,000	18,000	-	1	2	-	-	-	-	-	-	-	-	-	3	301	1,731
19,000	19,000	-	-	-	-	1	2	-	-	-	1	-	1	5	306	1,826
20,000	20,000	1	2	-	1	2	-	1	1	-	-	-	-	8	314	1,986
21,000	21,000	1	-	-	1	-	1	-	-	1	1	-	1	6	320	2,112
22,000	22,000	-	-	-	-	-	-	-	-	-	-	1	-	1	321	2,134
23,000	23,000	1	1	-	-	-	-	-	-	-	-	-	-	2	323	2,180
24,000	24,000	-	2	-	-	-	-	-	-	-	1	-	-	3	326	2,252
25,000	25,000	1	-	1	-	-	-	2	1	2	1	-	-	8	334	2,452
26,000	26,000	1	1	-	1	1	-	1	-	-	-	1	2	8	342	2,660
27,000	27,000	-	-	1	1	-	2	-	-	-	-	1	-	5	347	2,795
28,000	28,000	-	-	1	1	3	-	-	1	1	-	-	-	7	354	2,991
29,000	29,000	-	1	1	3	-	-	-	-	-	1	1	-	7	361	3,194
30,000	30,000	-	-	1	1	-	1	-	-	-	-	1	1	5	366	3,344
31,000	31,000	-	-	2	1	1	-	-	-	1	-	1	1	7	373	3,561
32,000	32,000	-	-	1	1	1	1	1	-	-	-	1	-	6	379	3,753
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	379	3,753
34,000	34,000	-	-	-	1	-	-	-	-	1	-	-	1	3	382	3,855
35,000	35,000	1	1	-	-	-	-	1	-	-	1	1	-	5	387	4,030
36,000	36,000	-	1	-	-	-	-	1	1	1	-	-	1	5	392	4,210
37,000	37,000	-	-	-	-	1	1	-	-	-	-	-	-	2	394	4,284

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	1	-	1	-	-	1	-	-	-	-	-	3	397	4,398
39,000	39,000	-	-	-	-	-	-	-	-	1	-	-	-	1	398	4,437
40,000	40,000	1	2	-	-	2	-	-	1	-	-	1	-	7	405	4,717
41,000	41,000	1	1	-	-	-	-	-	1	-	2	-	-	5	410	4,922
42,000	42,000	-	-	1	-	-	-	1	-	1	1	-	1	5	415	5,132
43,000	43,000	1	-	-	-	-	-	-	-	-	-	-	1	2	417	5,218
44,000	44,000	-	-	1	-	-	1	-	-	-	-	-	-	2	419	5,306
45,000	45,000	2	1	-	-	-	-	-	-	-	-	-	-	3	422	5,441
46,000	46,000	1	-	-	-	-	1	-	1	-	-	-	-	3	425	5,579
47,000	47,000	2	-	-	-	-	-	-	-	1	1	-	-	4	429	5,767
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	429	5,767
49,000	49,000	1	-	1	-	-	-	-	-	-	-	-	-	2	431	5,865
50,000	50,000	1	-	-	1	1	-	-	-	-	-	-	-	3	434	6,015
51,000	51,000	-	-	-	-	-	1	-	-	-	1	-	-	2	436	6,117
52,000	52,000	-	-	-	-	-	-	-	1	-	1	-	-	2	438	6,221
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	438	6,221
54,000	54,000	-	-	1	1	-	-	-	-	-	-	-	-	2	440	6,329
55,000	55,000	1	-	-	1	-	-	-	-	-	-	-	-	2	442	6,439
56,000	56,000	-	-	-	1	-	1	-	-	1	-	-	-	3	445	6,607
57,000	57,000	-	1	-	-	-	-	1	-	1	-	-	-	3	448	6,778
58,000	58,000	-	-	1	1	-	-	1	1	-	1	-	1	6	454	7,126
59,000	59,000	-	-	-	-	-	-	-	2	1	1	-	-	4	458	7,362
60,000	60,000	-	-	1	-	2	-	-	-	-	-	1	-	4	462	7,602
61,000	61,000	-	-	-	-	-	-	1	-	-	-	-	-	1	463	7,663
62,000	62,000	-	-	-	-	-	-	-	1	1	-	-	-	2	465	7,787
63,000	63,000	-	-	-	-	-	1	-	1	-	-	-	-	2	467	7,913
64,000	64,000	1	1	-	1	1	-	2	-	-	-	-	-	6	473	8,297
65,000	65,000	-	1	-	-	-	1	-	1	-	-	1	-	4	477	8,557
66,000	66,000	-	-	-	-	1	-	1	-	1	-	-	-	3	480	8,755
67,000	67,000	-	-	-	-	1	-	-	-	-	-	-	-	1	481	8,822
68,000	68,000	-	-	1	-	-	-	-	-	-	-	-	-	1	482	8,890
69,000	69,000	1	-	-	-	-	-	-	-	-	-	1	-	2	484	9,028
70,000	70,000	-	-	-	-	1	1	-	-	-	-	-	-	2	486	9,168
71,000	71,000	-	1	1	-	-	-	-	-	-	-	-	1	3	489	9,381
72,000	72,000	-	1	1	1	-	-	-	-	-	-	-	-	3	492	9,597
73,000	73,000	-	-	-	-	-	-	-	-	-	1	1	-	2	494	9,743
74,000	74,000	-	-	-	2	-	-	-	1	-	-	-	1	4	498	10,039
75,000	75,000	-	-	-	-	-	-	-	-	-	1	-	-	1	499	10,114

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	1	-	-	1	-	-	-	-	-	-	2	501	10,266
77,000	77,000	-	-	-	-	-	-	1	-	-	-	-	-	1	502	10,343
78,000	78,000	1	-	-	-	-	-	-	-	-	-	-	-	1	503	10,421
79,000	79,000	-	-	-	-	2	-	-	-	-	-	-	-	2	505	10,579
80,000	80,000	-	1	1	-	-	-	-	-	-	-	-	-	2	507	10,739
81,000	81,000	-	-	-	-	1	-	1	-	-	-	-	-	2	509	10,901
82,000	82,000	-	-	-	-	-	-	-	-	-	1	-	-	1	510	10,983
83,000	83,000	-	-	-	-	-	-	-	-	-	-	1	1	2	512	11,149
84,000	84,000	-	-	-	-	-	1	-	-	-	-	-	1	2	514	11,317
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	1	1	515	11,402
86,000	86,000	-	1	-	-	-	-	-	-	1	-	-	-	2	517	11,574
87,000	87,000	-	-	-	-	-	-	-	-	1	-	-	-	1	518	11,661
88,000	88,000	-	-	1	-	-	-	-	-	-	-	-	1	2	520	11,837
89,000	89,000	-	-	-	-	-	-	-	-	-	1	-	1	2	522	12,015
90,000	90,000	-	-	-	-	-	-	-	-	1	-	-	-	1	523	12,105
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	523	12,105
92,000	92,000	-	-	-	-	-	-	-	-	-	-	1	-	1	524	12,197
93,000	93,000	-	-	-	-	-	-	-	1	-	-	-	-	1	525	12,290
94,000	94,000	-	-	-	-	-	-	-	-	-	1	-	-	1	526	12,384
95,000	95,000	-	-	-	2	-	1	-	-	-	-	-	-	3	529	12,669
96,000	96,000	-	-	1	-	-	-	-	-	-	-	-	-	1	530	12,765
97,000	97,000	-	-	-	-	-	2	-	1	-	-	-	1	4	534	13,153
98,000	98,000	-	-	-	-	-	1	-	-	-	1	-	-	2	536	13,349
99,000	99,000	-	-	-	-	-	-	1	-	-	-	-	1	2	538	13,547
100,000	100,000	1	-	-	-	-	-	2	2	-	-	-	-	5	543	14,047
170,000	170,000	2	-	-	-	-	-	-	-	-	1	-	-	3	546	14,557
170,000	170,000	2	-	-	-	2	-	-	-	-	-	1	-	5	551	15,407
103,000	103,000	1	-	-	-	-	-	-	-	-	-	-	-	1	552	15,510
245,000	245,000	1	-	-	-	-	-	-	-	-	-	-	-	1	553	15,755
192,000	192,000	-	1	-	-	-	-	-	-	-	-	-	-	1	554	15,947
177,000	177,000	-	1	-	-	-	-	-	-	-	-	-	-	1	555	16,124
272,000	272,000	-	1	-	-	-	-	-	-	-	-	-	-	1	556	16,396
191,000	191,000	-	1	-	-	-	-	-	1	1	-	-	-	3	559	16,969
198,000	198,000	-	1	-	-	-	-	-	-	-	-	1	-	2	561	17,365
108,000	108,000	-	-	1	-	-	-	-	-	-	-	-	-	1	562	17,473
186,000	186,000	-	-	1	-	-	-	-	-	-	-	-	-	1	563	17,659
119,000	119,000	-	-	1	1	-	-	-	-	-	-	-	-	2	565	17,897
331,000	331,000	-	-	1	-	-	-	-	-	-	-	-	-	1	566	18,228

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
208,000	208,000	-	-	1	-	-	-	-	-	-	-	-	-	1	567	18,436
225,000	225,000	-	-	1	-	-	-	-	-	-	-	-	-	1	568	18,661
294,000	294,000	-	-	-	1	-	-	-	-	-	-	-	-	1	569	18,955
175,000	175,000	-	-	-	1	-	1	-	-	-	-	-	-	2	571	19,305
105,000	105,000	-	-	-	1	-	-	-	1	-	-	-	-	2	573	19,515
158,000	158,000	-	-	-	1	1	-	-	-	-	-	-	-	2	575	19,831
222,000	222,000	-	-	-	1	-	-	-	-	-	-	-	-	1	576	20,053
231,000	231,000	-	-	-	-	1	-	-	-	-	-	-	-	1	577	20,284
165,000	165,000	-	-	-	-	1	-	-	-	-	-	-	-	1	578	20,449
104,000	104,000	-	-	-	-	1	-	-	-	-	-	-	-	1	579	20,553
354,043	354,043	-	-	-	-	1	-	-	-	-	-	-	-	1	580	20,907
250,000	250,000	-	-	-	-	1	-	-	-	-	-	-	-	1	581	21,157
254,000	254,000	-	-	-	-	1	-	-	-	-	-	-	-	1	582	21,411
196,000	196,000	-	-	-	-	-	1	-	-	-	-	-	-	1	583	21,607
125,000	125,000	-	-	-	-	-	1	-	-	1	-	-	-	2	585	21,857
123,000	123,000	-	-	-	-	-	1	-	-	-	-	-	-	1	586	21,980
148,000	148,000	-	-	-	-	-	1	-	-	-	-	-	-	1	587	22,128
132,670	132,670	-	-	-	-	-	1	-	-	-	-	-	-	1	588	22,261
153,000	153,000	-	-	-	-	-	1	-	-	-	-	-	-	1	589	22,414
390,458	390,458	-	-	-	-	-	1	1	-	-	-	-	-	2	591	23,195
182,000	182,000	-	-	-	-	-	1	-	-	-	-	-	-	1	592	23,377
205,000	205,000	-	-	-	-	-	1	-	-	-	-	-	-	1	593	23,582
232,000	232,000	-	-	-	-	-	-	1	-	-	-	-	-	1	594	23,814
155,000	155,000	-	-	-	-	-	-	1	-	-	-	-	-	1	595	23,969
135,000	135,000	-	-	-	-	-	-	1	-	-	-	-	-	1	596	24,104
137,000	137,000	-	-	-	-	-	-	1	-	-	-	-	-	1	597	24,241
129,432	129,432	-	-	-	-	-	-	1	-	-	-	-	1	2	599	24,499
206,000	206,000	-	-	-	-	-	-	1	-	-	-	-	-	1	600	24,705
345,532	345,532	-	-	-	-	-	-	1	-	-	-	-	-	1	601	25,051
172,000	172,000	-	-	-	-	-	-	1	-	-	-	-	-	1	602	25,223
141,000	141,000	-	-	-	-	-	-	1	-	-	-	-	-	1	603	25,364
114,000	114,000	-	-	-	-	-	-	-	1	-	-	-	-	1	604	25,478
133,000	133,000	-	-	-	-	-	-	-	2	1	-	-	-	3	607	25,877
117,000	117,000	-	-	-	-	-	-	-	1	-	1	-	-	2	609	26,111
174,000	174,000	-	-	-	-	-	-	-	1	-	-	-	-	1	610	26,285
125,348	125,348	-	-	-	-	-	-	-	1	-	-	-	-	1	611	26,410
262,992	262,992	-	-	-	-	-	-	-	1	-	-	-	-	1	612	26,673
176,000	176,000	-	-	-	-	-	-	-	1	-	-	-	-	1	613	26,849

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
315,000	315,000	-	-	-	-	-	-	-	-	1	-	-	-	1	614	27,164
132,000	132,000	-	-	-	-	-	-	-	-	1	-	-	-	1	615	27,296
171,000	171,000	-	-	-	-	-	-	-	-	1	-	-	-	1	616	27,467
147,000	147,000	-	-	-	-	-	-	-	-	1	-	-	-	1	617	27,614
135,062	135,062	-	-	-	-	-	-	-	-	1	-	1	-	2	619	27,884
111,000	111,000	-	-	-	-	-	-	-	-	1	-	-	-	1	620	27,995
298,854	298,854	-	-	-	-	-	-	-	-	1	-	-	-	1	621	28,294
166,000	166,000	-	-	-	-	-	-	-	-	1	-	-	-	1	622	28,460
102,000	102,000	-	-	-	-	-	-	-	-	1	-	-	-	1	623	28,562
334,000	334,000	-	-	-	-	-	-	-	-	-	1	-	-	1	624	28,896
168,000	168,000	-	-	-	-	-	-	-	-	-	1	-	-	1	625	29,064
113,000	113,000	-	-	-	-	-	-	-	-	-	1	-	-	1	626	29,177
421,689	421,689	-	-	-	-	-	-	-	-	-	1	-	-	1	627	29,599
181,000	181,000	-	-	-	-	-	-	-	-	-	1	-	-	1	628	29,780
115,000	115,000	-	-	-	-	-	-	-	-	-	1	-	-	1	629	29,895
224,000	224,000	-	-	-	-	-	-	-	-	-	1	-	-	1	630	30,119
246,000	246,000	-	-	-	-	-	-	-	-	-	1	-	-	1	631	30,365
118,000	118,000	-	-	-	-	-	-	-	-	-	-	1	1	2	633	30,601
138,000	138,000	-	-	-	-	-	-	-	-	-	-	1	1	2	635	30,877
142,000	142,000	-	-	-	-	-	-	-	-	-	-	1	-	1	636	31,019
150,000	150,000	-	-	-	-	-	-	-	-	-	-	1	-	1	637	31,169
122,604	122,604	-	-	-	-	-	-	-	-	-	-	1	-	1	638	31,292
423,459	423,459	-	-	-	-	-	-	-	-	-	-	1	-	1	639	31,715
167,000	167,000	-	-	-	-	-	-	-	-	-	-	1	-	1	640	31,882
160,000	160,000	-	-	-	-	-	-	-	-	-	-	1	-	1	641	32,042
211,000	211,000	-	-	-	-	-	-	-	-	-	-	1	-	1	642	32,253
368,000	368,000	-	-	-	-	-	-	-	-	-	-	1	-	1	643	32,621
163,000	163,000	-	-	-	-	-	-	-	-	-	-	-	2	2	645	32,947
161,000	161,000	-	-	-	-	-	-	-	-	-	-	-	1	1	646	33,108
127,724	127,724	-	-	-	-	-	-	-	-	-	-	-	1	1	647	33,236
411,933	411,933	-	-	-	-	-	-	-	-	-	-	-	1	1	648	33,648
266,000	266,000													-	648	33,648
																33,648
	Totals	54	54	54	54	54	54	54	54	54	54	54	54	648		

Average Usage	51,926
Median Usage	24,000
Average # Customers	54

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Change in Number of Customers				-		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	17	10	11	14	14	13	16	14	13	15	16	13	166	166	-
1,000	1,000	28	23	21	18	19	25	24	18	19	16	14	20	245	411	245
2,000	2,000	11	16	11	16	13	7	12	25	14	14	16	12	167	578	579
3,000	3,000	7	15	11	12	12	9	11	11	12	9	7	7	123	701	948
4,000	4,000	11	5	11	8	10	9	9	4	9	7	9	10	102	803	1,356
5,000	5,000	7	5	2	5	5	4	12	5	5	5	7	6	68	871	1,696
6,000	6,000	3	6	4	5	3	10	3	5	5	2	8	9	63	934	2,074
7,000	7,000	5	9	4	10	3	6	5	2	4	5	6	5	64	998	2,522
8,000	8,000	2	2	8	-	5	7	3	4	4	4	2	4	45	1,043	2,882
9,000	9,000	6	3	5	4	2	3	2	6	-	2	6	5	44	1,087	3,278
10,000	10,000	7	4	4	5	7	3	3	6	1	5	2	2	49	1,136	3,768
11,000	11,000	3	4	2	5	4	3	4	2	7	5	1	5	45	1,181	4,263
12,000	12,000	6	3	4	-	2	4	3	-	5	4	6	2	39	1,220	4,731
13,000	13,000	5	2	2	5	3	7	5	5	3	4	2	6	49	1,269	5,368
14,000	14,000	6	5	3	2	2	-	3	3	6	2	4	6	42	1,311	5,956
15,000	15,000	1	3	3	2	2	1	3	4	1	1	6	1	28	1,339	6,376
16,000	16,000	4	5	2	2	3	3	3	8	2	2	1	2	37	1,376	6,968
17,000	17,000	4	3	1	4	2	1	3	2	4	6	-	2	32	1,408	7,512
18,000	18,000	3	10	4	3	1	2	2	5	7	6	5	3	51	1,459	8,430
19,000	19,000	5	2	3	5	2	3	2	1	4	1	2	5	35	1,494	9,095
20,000	20,000	2	2	4	2	4	3	2	2	1	2	2	-	26	1,520	9,615
21,000	21,000	6	2	8	4	5	1	1	4	1	1	3	4	40	1,560	10,455
22,000	22,000	1	3	2	5	1	1	1	4	2	4	1	2	27	1,587	11,049
23,000	23,000	5	-	3	1	1	2	5	3	4	3	1	2	30	1,617	11,739
24,000	24,000	1	4	2	2	4	4	2	1	2	3	3	1	29	1,646	12,435
25,000	25,000	2	5	2	1	3	3	-	2	1	3	5	1	28	1,674	13,135
26,000	26,000	3	2	2	3	4	3	2	5	1	2	1	3	31	1,705	13,941
27,000	27,000	2	2	4	4	3	4	4	3	2	2	4	3	37	1,742	14,940
28,000	28,000	1	2	2	2	-	4	1	1	4	1	3	4	25	1,767	15,640
29,000	29,000	3	2	3	1	2	3	3	1	2	2	-	1	23	1,790	16,307
30,000	30,000	1	4	2	3	2	3	2	2	-	4	4	2	29	1,819	17,177
31,000	31,000	2	2	2	3	-	6	3	2	4	3	2	2	31	1,850	18,138
32,000	32,000	-	2	-	2	2	2	1	3	1	4	1	2	20	1,870	18,778
33,000	33,000	2	1	2	2	3	3	-	1	1	2	4	1	22	1,892	19,504
34,000	34,000	1	4	1	-	2	1	3	-	1	2	2	5	22	1,914	20,252
35,000	35,000	1	-	-	1	4	2	1	2	1	-	2	-	14	1,928	20,742
36,000	36,000	1	1	2	3	1	1	-	-	1	-	1	4	15	1,943	21,282
37,000	37,000	1	1	1	3	3	1	1	2	2	-	1	-	16	1,959	21,874
38,000	38,000	1	-	1	-	2	-	-	-	2	1	1	1	9	1,968	22,216

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	1	2	1	-	2	1	1	-	2	1	-	11	1,979	22,645
40,000	40,000	2	-	2	-	1	3	1	2	1	-	-	2	14	1,993	23,205
41,000	41,000	1	-	-	3	5	1	-	2	-	2	-	1	15	2,008	23,820
42,000	42,000	1	-	1	1	2	1	1	-	1	1	-	1	10	2,018	24,240
43,000	43,000	1	3	1	-	-	2	1	-	-	1	1	1	11	2,029	24,713
44,000	44,000	2	1	2	-	1	1	-	-	3	-	-	2	12	2,041	25,241
45,000	45,000	1	1	-	2	3	-	2	-	-	2	2	-	13	2,054	25,826
46,000	46,000	2	2	1	1	1	-	2	2	1	2	-	1	15	2,069	26,516
47,000	47,000	1	1	1	-	-	-	1	1	1	-	2	1	9	2,078	26,939
48,000	48,000	2	2	3	1	1	2	1	-	1	1	1	1	16	2,094	27,707
49,000	49,000	-	-	-	1	3	1	-	-	1	1	2	-	9	2,103	28,148
50,000	50,000	2	1	1	-	1	-	-	-	2	2	1	2	12	2,115	28,748
51,000	51,000	-	-	2	-	-	-	-	1	-	-	-	1	4	2,119	28,952
52,000	52,000	3	2	-	-	1	-	-	-	1	1	1	3	12	2,131	29,576
53,000	53,000	-	1	3	2	-	3	-	-	1	-	2	-	12	2,143	30,212
54,000	54,000	2	1	2	1	1	-	-	-	-	3	-	-	10	2,153	30,752
55,000	55,000	-	-	1	-	2	-	-	1	1	-	2	1	8	2,161	31,192
56,000	56,000	3	1	1	-	1	2	1	-	1	1	2	2	15	2,176	32,032
57,000	57,000	1	1	1	2	1	-	3	-	-	1	-	3	13	2,189	32,773
58,000	58,000	-	-	-	2	-	1	3	1	1	2	-	1	11	2,200	33,411
59,000	59,000	2	1	-	3	-	-	1	1	-	1	2	-	11	2,211	34,060
60,000	60,000	2	2	5	3	1	1	1	1	1	2	1	1	21	2,232	35,320
61,000	61,000	1	-	1	-	1	-	3	2	-	-	-	2	10	2,242	35,930
62,000	62,000	1	-	-	-	1	1	1	-	1	1	1	1	8	2,250	36,426
63,000	63,000	-	-	-	1	-	-	1	-	-	-	1	-	3	2,253	36,615
64,000	64,000	1	1	-	1	-	-	-	1	1	2	1	1	9	2,262	37,191
65,000	65,000	-	1	1	-	1	-	1	1	1	-	2	-	8	2,270	37,711
66,000	66,000	1	1	-	2	2	-	3	1	-	2	-	1	13	2,283	38,569
67,000	67,000	-	1	1	-	-	-	1	-	2	-	1	-	6	2,289	38,971
68,000	68,000	-	2	-	-	-	1	-	2	-	-	2	1	8	2,297	39,515
69,000	69,000	1	-	1	1	-	-	1	-	-	-	-	3	7	2,304	39,998
70,000	70,000	-	-	2	1	1	2	-	1	1	1	1	1	11	2,315	40,768
71,000	71,000	-	3	1	-	-	-	1	-	1	-	-	1	7	2,322	41,265
72,000	72,000	1	1	2	-	-	2	2	1	2	1	-	-	12	2,334	42,129
73,000	73,000	1	1	-	-	-	-	-	-	-	-	-	-	2	2,336	42,275
74,000	74,000	2	-	-	-	2	1	-	2	-	-	-	-	7	2,343	42,793
75,000	75,000	1	2	-	-	-	-	-	2	-	-	1	-	6	2,349	43,243
76,000	76,000	-	-	2	1	2	-	-	-	-	2	2	1	10	2,359	44,003
77,000	77,000	1	-	-	-	-	1	-	-	1	-	-	1	4	2,363	44,311

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	1	1	1	1	1	1	1	7	2,370	44,857
79,000	79,000	-	1	-	1	-	-	-	-	1	2	-	1	6	2,376	45,331
80,000	80,000	-	-	-	1	-	-	1	1	-	-	2	-	5	2,381	45,731
81,000	81,000	1	1	1	-	1	3	1	-	-	-	-	-	8	2,389	46,379
82,000	82,000	1	-	-	-	1	1	-	-	2	1	-	-	6	2,395	46,871
83,000	83,000	2	2	1	-	-	2	-	-	-	1	-	1	9	2,404	47,618
84,000	84,000	-	1	2	1	1	1	2	1	1	1	-	2	13	2,417	48,710
85,000	85,000	1	-	1	-	-	-	-	-	-	-	-	2	4	2,421	49,050
86,000	86,000	-	-	-	-	1	-	1	-	-	-	-	-	2	2,423	49,222
87,000	87,000	1	-	1	1	2	-	-	-	-	-	-	-	5	2,428	49,657
88,000	88,000	-	-	-	2	-	-	1	-	1	-	1	-	5	2,433	50,097
89,000	89,000	-	-	1	1	3	1	-	1	-	2	-	2	11	2,444	51,076
90,000	90,000	-	-	1	1	-	-	-	-	1	-	1	-	4	2,448	51,436
91,000	91,000	3	-	-	-	-	-	-	-	1	2	-	-	6	2,454	51,982
92,000	92,000	-	-	-	1	1	-	-	3	1	-	1	1	8	2,462	52,718
93,000	93,000	1	-	-	1	-	1	2	2	-	-	1	-	8	2,470	53,462
94,000	94,000	1	-	1	-	-	1	2	1	1	-	-	-	7	2,477	54,120
95,000	95,000	-	1	-	-	-	-	-	-	-	-	2	-	3	2,480	54,405
96,000	96,000	-	-	-	-	2	-	-	1	-	1	-	1	5	2,485	54,885
97,000	97,000	-	-	-	-	-	1	-	1	2	-	3	1	8	2,493	55,661
98,000	98,000	-	3	1	-	1	1	-	-	-	1	1	1	9	2,502	56,543
99,000	99,000	-	1	-	-	-	-	3	-	1	-	1	2	8	2,510	57,335
100,000	100,000	2	-	-	-	1	-	-	-	4	-	-	-	7	2,517	58,035
101,000	101,000	1	-	1	-	-	-	1	2	1	-	2	-	8	2,525	58,843
102,000	102,000	1	-	-	-	-	1	-	-	-	1	2	1	6	2,531	59,455
103,000	103,000	-	-	-	-	-	-	2	-	-	-	-	1	3	2,534	59,764
103033	103,033	-	-	-	-	-	-	-	-	-	-	1	-	1	2,535	59,867
104,000	104,000	1	1	-	-	-	1	1	-	-	-	-	1	5	2,540	60,387
105,000	105,000	1	1	1	1	1	1	1	-	-	1	-	-	8	2,548	61,227
105275	105,275	-	-	-	-	-	-	-	-	-	1	-	-	1	2,549	61,332
106,000	106,000	-	1	1	-	-	-	1	1	1	-	1	-	6	2,555	61,968
107,000	107,000	-	-	1	-	1	-	-	-	1	2	-	-	5	2,560	62,503
108,000	108,000	-	2	-	-	-	1	-	2	2	1	-	1	9	2,569	63,475
109,000	109,000	-	-	-	-	3	-	-	-	1	-	-	1	5	2,574	64,020
110,000	110,000	-	1	2	3	2	-	-	1	1	1	-	-	11	2,585	65,230
111,000	111,000	-	-	1	1	-	-	-	-	-	-	-	1	3	2,588	65,563
112,000	112,000	-	1	1	1	-	1	-	1	-	1	1	-	7	2,595	66,347
112,524	112,524	-	-	-	-	-	-	-	1	-	-	-	-	1	2,596	66,460
113,000	113,000	-	1	-	-	-	1	-	1	2	-	-	-	5	2,601	67,025

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
114,000	114,000	1	-	-	-	1	2	-	1	-	-	2	-	7	2,608	67,823
115,000	115,000	-	-	-	-	-	-	1	1	-	-	-	-	2	2,610	68,053
116,000	116,000	-	-	-	2	-	-	-	1	-	-	-	1	4	2,614	68,517
117,000	117,000	-	-	-	-	1	1	-	-	2	1	-	-	5	2,619	69,102
118,000	118,000	1	1	-	1	-	1	-	-	-	1	1	-	6	2,625	69,810
120,000	120,000	-	-	-	1	-	-	-	-	-	1	-	-	2	2,627	70,050
121,000	121,000	-	-	-	2	-	1	2	-	-	1	-	-	6	2,633	70,776
122,000	122,000	1	1	-	-	-	1	-	-	-	1	-	-	4	2,637	71,264
123,000	123,000	-	1	1	-	1	1	1	-	-	2	-	-	7	2,644	72,125
123,139	123,139	-	-	-	-	-	1	-	-	-	-	-	-	1	2,645	72,248
124,000	124,000	1	1	-	-	1	-	1	-	2	-	-	-	6	2,651	72,992
125,000	125,000	-	-	-	1	-	1	1	1	-	-	1	-	5	2,656	73,617
126,000	126,000	1	1	-	-	2	-	-	-	-	1	-	-	5	2,661	74,247
128,000	128,000	-	-	-	-	1	-	2	-	-	-	-	1	4	2,665	74,759
129,000	129,000	-	1	1	-	-	-	-	-	1	-	-	-	3	2,668	75,146
130,000	130,000	-	-	-	1	-	-	-	-	-	-	-	1	2	2,670	75,406
131,000	131,000	-	-	1	-	-	1	1	2	-	1	-	-	6	2,676	76,192
131387	131,387	-	-	-	-	-	-	-	-	-	-	-	1	1	2,677	76,323
131,847	131,847	-	-	-	-	-	-	1	-	-	-	-	-	1	2,678	76,455
132,000	132,000	-	-	1	2	-	1	-	-	-	-	1	-	5	2,683	77,115
133,000	133,000	-	1	2	-	-	-	-	-	-	-	-	-	3	2,686	77,514
134,000	134,000	-	1	1	1	-	-	-	-	-	-	-	1	4	2,690	78,050
135,000	135,000	-	-	-	-	-	-	1	-	-	1	-	-	2	2,692	78,320
136,000	136,000	-	-	1	-	-	-	1	-	-	-	1	1	4	2,696	78,864
137,000	137,000	-	-	-	-	1	-	-	1	-	-	-	-	2	2,698	79,138
138,000	138,000	-	-	-	-	-	-	-	1	-	-	1	-	2	2,700	79,414
139,000	139,000	-	-	-	-	-	1	-	-	-	-	-	1	2	2,702	79,692
140,000	140,000	-	1	-	1	-	-	-	1	-	2	-	-	5	2,707	80,392
141,000	141,000	-	1	-	-	-	-	1	-	-	1	-	1	4	2,711	80,956
142,000	142,000	1	-	-	-	-	-	1	-	-	-	-	-	2	2,713	81,240
143,000	143,000	1	-	1	-	-	-	-	-	3	1	1	-	7	2,720	82,241
144,000	144,000	1	-	-	-	-	-	-	-	-	-	1	-	2	2,722	82,529
145,000	145,000	-	-	-	-	-	1	-	1	1	1	-	-	4	2,726	83,109
146,000	146,000	-	-	-	-	-	1	-	-	-	1	-	-	2	2,728	83,401
147,000	147,000	-	-	1	-	1	1	1	1	-	-	-	-	5	2,733	84,136
148,000	148,000	-	-	-	-	-	2	-	1	2	1	-	-	6	2,739	85,024
149000	149,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,740	85,173
150,000	150,000	-	-	1	-	-	-	-	-	1	-	-	-	2	2,742	85,473
151,000	151,000	1	2	-	1	1	-	-	1	-	1	-	-	7	2,749	86,530

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
152,000	152,000	-	-	-	-	1	-	-	1	-	-	-	-	2	2,751	86,834
153,000	153,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,752	86,987
154,000	154,000	-	-	-	1	-	-	-	-	1	1	-	1	4	2,756	87,603
155,000	155,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,757	87,758
156,000	156,000	-	-	-	1	1	-	1	-	-	-	-	1	4	2,761	88,382
157000	157,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,761	88,382
158,000	158,000	-	-	-	-	1	1	-	-	-	-	-	-	2	2,763	88,698
159,000	159,000	-	1	-	-	-	-	-	-	2	-	1	-	4	2,767	89,334
161,000	161,000	-	-	-	1	2	-	1	-	-	-	-	-	4	2,771	89,978
163,000	163,000	1	1	-	-	-	-	-	-	-	-	-	-	2	2,773	90,304
164000	164,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,774	90,468
165,000	165,000	-	-	-	-	1	-	-	1	-	-	-	-	2	2,776	90,798
166,000	166,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,777	90,964
167,000	167,000	1	-	-	-	1	-	-	1	-	-	-	-	3	2,780	91,465
168,000	168,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,781	91,633
169000	169,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,782	91,802
170,000	170,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,782	91,802
171000	171,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,783	91,973
173,000	173,000	1	2	-	-	-	-	-	1	-	-	-	-	4	2,787	92,665
174,000	174,000	1	-	-	-	-	1	-	-	-	-	-	-	2	2,789	93,013
175,000	175,000	-	-	-	1	-	-	2	-	-	-	-	-	3	2,792	93,538
176,000	176,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,793	93,714
177,000	177,000	-	1	1	-	-	-	-	-	-	-	-	1	3	2,796	94,245
178000	178,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,797	94,423
179,000	179,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,798	94,602
180,000	180,000	1	-	-	-	-	-	1	-	-	1	-	-	3	2,801	95,142
181,000	181,000	-	-	-	-	-	-	1	-	-	-	1	-	2	2,803	95,504
182,000	182,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,804	95,686
183,000	183,000	-	-	-	-	-	-	-	1	1	-	-	-	2	2,806	96,052
184,000	184,000	-	-	-	-	-	-	-	1	-	-	-	1	2	2,808	96,420
185,000	185,000	1	1	-	-	-	1	-	-	-	1	-	-	4	2,812	97,160
186,000	186,000	1	-	-	-	-	1	-	-	1	-	-	-	3	2,815	97,718
187,000	187,000	-	-	1	-	-	-	-	-	-	1	1	-	3	2,818	98,279
188,000	188,000	1	1	-	-	-	-	-	-	-	-	-	1	3	2,821	98,843
190,000	190,000	-	-	1	-	-	-	-	-	1	-	-	1	3	2,824	99,413
194,000	194,000	-	-	-	-	2	-	-	-	-	-	1	-	3	2,827	99,995
197,000	197,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,828	100,192
197,472	197,472	-	-	-	-	-	-	-	-	1	-	-	-	1	2,829	100,390
198,000	198,000	1	-	1	2	-	-	-	-	-	-	-	2	6	2,835	101,578

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
200,000	200,000	1	-	1	-	-	-	-	-	-	-	2	-	4	2,839	102,378
200,384	200,384	-	-	-	-	-	-	1	-	-	-	-	-	1	2,840	102,578
201,000	201,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,841	102,779
202,000	202,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,842	102,981
203,000	203,000	-	-	2	1	-	-	-	1	-	1	-	-	5	2,847	103,996
204000	204,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,847	103,996
205,000	205,000	-	-	-	1	-	2	-	-	-	-	-	-	3	2,850	104,611
206,000	206,000	-	-	-	2	-	1	-	-	-	-	-	-	3	2,853	105,229
207,000	207,000	-	-	-	-	-	1	-	1	-	1	1	-	4	2,857	106,057
207,048	207,048	-	-	-	-	-	1	-	-	-	-	-	-	1	2,858	106,264
208,000	208,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,859	106,472
209,000	209,000	-	-	-	-	1	-	1	-	-	1	-	-	3	2,862	107,099
210,000	210,000	-	-	-	-	-	-	-	1	-	-	-	1	2	2,864	107,519
211,000	211,000	-	1	-	-	-	-	-	-	-	-	1	-	2	2,866	107,941
211,347	211,347	-	-	-	-	-	-	-	1	-	-	-	-	1	2,867	108,152
215,000	215,000	-	-	-	1	-	-	-	-	1	-	-	-	2	2,869	108,582
216,000	216,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,870	108,798
218,000	218,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,871	109,016
219000	219,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,872	109,235
221,000	221,000	-	-	-	1	-	-	-	-	-	-	1	-	2	2,874	109,677
222,000	222,000	-	-	-	-	1	-	-	-	-	-	-	1	2	2,876	110,121
223,000	223,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,877	110,344
224,000	224,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,878	110,568
224,040	224,040	-	-	-	-	-	-	-	-	-	1	-	-	1	2,879	110,792
226,000	226,000	-	-	-	-	-	-	1	-	-	1	1	-	3	2,882	111,470
227,000	227,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,883	111,697
228000	228,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,884	111,925
230,000	230,000	-	-	1	-	1	-	-	-	-	-	-	-	2	2,886	112,385
231000	231,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,887	112,616
233,000	233,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,888	112,849
234,000	234,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,889	113,083
235,000	235,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,890	113,318
238,000	238,000	-	-	1	-	-	-	-	-	-	-	-	1	2	2,892	113,794
240,000	240,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,892	113,794
241,000	241,000	-	-	-	1	-	-	-	-	1	-	-	-	2	2,894	114,276
242,000	242,000	-	-	-	-	-	1	-	-	-	-	-	1	2	2,896	114,760
243,000	243,000	-	-	-	-	1	-	-	-	1	-	1	1	4	2,900	115,732
244,000	244,000	-	-	-	1	-	-	-	-	-	-	-	1	2	2,902	116,220
244918	244,918	-	-	-	-	-	-	-	-	-	-	1	-	1	2,903	116,465

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
245,000	245,000	-	-	-	-	-	-	-	-	1	-	-	1	2	2,905	116,955
248,000	248,000	-	-	1	-	-	1	-	-	-	-	-	-	2	2,907	117,451
249,000	249,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,908	117,700
251,000	251,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,908	117,700
255,000	255,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,909	117,955
256,000	256,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,910	118,211
257,000	257,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,911	118,468
258000	258,000	-	-	-	-	-	-	-	-	-	-	1	1	2	2,913	118,984
259,000	259,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,914	119,243
260,000	260,000	-	-	-	1	-	-	1	-	-	-	-	-	2	2,916	119,763
261,000	261,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,917	120,024
264,000	264,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,918	120,288
265,000	265,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,919	120,553
266,000	266,000	1	-	-	-	-	1	-	-	-	-	-	-	2	2,921	121,085
266030	266,030	-	-	-	-	-	-	-	-	-	-	-	1	1	2,922	121,351
267,000	267,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,923	121,618
268,000	268,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,924	121,886
269,000	269,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,924	121,886
269,324	269,324	-	-	-	-	1	-	-	-	-	-	-	-	1	2,925	122,156
271,000	271,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,926	122,427
272000	272,000	-	-	-	-	-	-	-	-	-	-	2	-	2	2,928	122,971
273,000	273,000	1	-	-	-	-	1	-	-	-	-	-	-	2	2,930	123,517
274,000	274,000	-	-	1	-	-	-	-	-	-	-	1	-	2	2,932	124,065
278,000	278,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,933	124,343
281,000	281,000	-	-	1	-	1	-	-	-	-	-	-	-	2	2,935	124,905
282,000	282,000	1	-	-	-	-	-	-	-	-	1	-	-	2	2,937	125,469
284,000	284,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,938	125,753
288,000	288,000	-	-	-	-	-	-	-	1	-	-	1	-	2	2,940	126,329
289,000	289,000	-	-	-	1	-	-	-	-	1	-	-	-	2	2,942	126,907
290,000	290,000	-	-	-	1	-	-	-	1	-	-	-	1	3	2,945	127,777
291,000	291,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,946	128,068
293,000	293,000	-	-	-	-	1	-	-	-	1	-	-	-	2	2,948	128,654
296,000	296,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,949	128,950
297000	297,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,950	129,247
298,000	298,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,951	129,545
299,000	299,000	-	-	-	1	-	1	-	-	-	-	-	-	2	2,953	130,143
300,000	300,000	-	1	-	-	-	1	-	-	-	-	-	-	2	2,955	130,743
301,000	301,000	-	-	-	1	-	-	-	-	-	1	-	-	2	2,957	131,345
303,000	303,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,958	131,648

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
304,000	304,000	-	1	-	-	-	-	-	-	-	-	-	1	2	2,960	132,256
305,000	305,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,961	132,561
306,000	306,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,962	132,867
307,000	307,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,963	133,174
308,000	308,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,964	133,482
310,000	310,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,965	133,792
311000	311,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,966	134,103
312000	312,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,966	134,103
316,000	316,000	-	-	-	-	1	-	-	-	-	1	-	-	2	2,968	134,735
320,000	320,000	-	-	-	1	-	-	1	-	-	-	-	-	2	2,970	135,375
324,000	324,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,971	135,699
326000	326,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,972	136,025
327000	327,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,973	136,352
328,000	328,000	-	-	2	-	-	-	-	-	-	-	-	-	2	2,975	137,008
331000	331,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,976	137,339
336,000	336,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,977	137,675
339491	339,491	-	-	-	-	-	-	-	-	-	-	1	-	1	2,978	138,014
341,000	341,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,979	138,355
342,000	342,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,980	138,697
343,000	343,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,981	139,040
345,000	345,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,982	139,385
352,000	352,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,983	139,737
356,000	356,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,984	140,093
363,000	363,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,985	140,456
366,000	366,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,985	140,456
369,000	369,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,985	140,456
372,000	372,000	-	-	-	-	2	-	-	-	-	-	-	-	2	2,987	141,200
373,000	373,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,988	141,573
379,000	379,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,989	141,952
380,000	380,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,990	142,332
391000	391,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,991	142,723
407,000	407,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,992	143,130
413,000	413,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,993	143,543
417,000	417,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,993	143,543
418,000	418,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,994	143,961
420,000	420,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,995	144,381
423,000	423,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,996	144,804
429,000	429,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,997	145,233
436,000	436,000	-	-	-	-	-	-	1	-	-	-	1	-	2	2,999	146,105

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
440,000	440,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,000	146,545
450,000	450,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,001	146,995
455,000	455,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,002	147,450
495,000	495,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,003	147,945
499,000	499,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,004	148,444
515,000	515,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,005	148,959
528,000	528,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,006	149,487
534,000	534,000	-	-	-	-	1	-	-	1	-	-	-	-	2	3,008	150,555
544,000	544,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,009	151,099
549,000	549,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,010	151,648
550,000	550,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3,011	152,198
565,000	565,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,012	152,763
580000	580,000	-	-	-	-	-	-	-	-	-	-	1	-	1	3,013	153,343
582,000	582,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,014	153,925
604,000	604,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,015	154,529
608,000	608,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,016	155,137
623,000	623,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,017	155,760
625,000	625,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,018	156,385
652000	652,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3,019	157,037
688739	688,739	-	-	-	-	-	-	-	-	-	-	-	1	1	3,020	157,726
728,000	728,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,021	158,454
754,000	754,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,022	159,208
804,000	804,000	-	-	-	-	1	-	-	-	-	-	-	-	1	3,023	160,012
866,000	866,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,024	160,878
957000	957,000	-	-	-	-	-	-	-	-	-	-	1	-	1	3,025	161,835
965,000	965,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,026	162,800
1,050,000	1,050,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,027	163,850
1,103,000	1,103,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,028	164,953
1,104,000	1,104,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,029	166,057
1,111,000	1,111,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,030	167,168
1,195,000	1,195,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,031	168,363
1,280,000	1,280,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,032	169,643
1301000	1,301,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,033	170,944
1,322,000	1,322,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,034	172,266
1,336,000	1,336,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,035	173,602
1,346,000	1,346,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,036	174,948
	-	-	-	-	-	-		-	1	-	-	-	-	1	3,037	174,948
	-	-	-	-	-	-	-		1	-	-	-	-	1	3,038	174,948
	-	-	-	-	-	-	-	-		-	-	-	-		3,038	174,948

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-	-	-	-	-	-	-	-		-	-	-	-	-	3,038	174,948
	-	-	-	-	-	-	-	-	-	-	-	-		-	3,038	174,948
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,038	174,948
	-													-	3,038	174,948
	-													-	3,038	174,948
Totals		260	251	252	254	253	253	251	254	249	253	253	255	3,038		

Average Usage	57,587
Median Usage	20,000
Average # Customers	253
Change in Number of Customers	(5)

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	1	1	-	1	1	-	-	-	4	4	4
2,000	2,000	-	-	-	-	-	-	-	-	-	1	-	-	1	5	6
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	6
4,000	4,000	-	-	-	-	-	-	1	-	-	-	1	1	3	8	18
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	18
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	18
7,000	7,000	-	1	-	-	-	-	-	-	-	-	-	-	1	9	25
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	25
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	1	1	10	111
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	111
100,000	100,000	-	-	-	-	-	-	-	-	-	-	1	-	1	11	211
102,000	102,000	-	1	-	-	-	-	-	-	-	-	-	-	1	12	313
105,000	105,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	418
116,000	116,000	-	-	-	-	-	-	-	-	-	1	-	-	1	14	534
120,000	120,000	1	-	-	-	-	-	-	-	-	-	-	-	1	15	654
123,000	123,000	-	-	-	-	-	-	-	-	1	-	-	-	1	16	777
133,000	133,000	-	-	-	-	1	-	-	-	-	-	-	-	1	17	910
146,000	146,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	1,056
167,000	167,000	-	-	-	-	-	-	-	1	-	-	-	-	1	19	1,223
180,000	180,000	1	-	1	1	-	-	-	-	-	-	-	-	3	22	1,763
221,000	221,000	-	-	-	-	-	-	1	-	-	-	-	-	1	23	1,984
223,000	223,000	-	-	-	-	-	1	-	-	-	-	-	-	1	24	2,207
252,000	252,000	1	-	-	-	-	-	-	-	-	-	-	-	1	25	2,459
267,000	267,000	-	-	-	-	-	-	-	-	-	-	-	1	1	26	2,726
270,000	270,000	-	1	-	-	-	-	-	-	-	-	-	-	1	27	2,996
298,000	298,000	1	-	-	-	-	-	-	-	-	-	-	-	1	28	3,294
316,000	316,000	-	1	-	-	-	-	-	-	-	-	-	-	1	29	3,610

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
323,000	323,000	-	-	-	-	-	-	-	-	-	-	1	-	1	30	3,933
352,000	352,000	1	-	-	-	-	-	-	-	-	-	-	-	1	31	4,285
371,000	371,000	-	-	-	1	-	-	-	-	-	-	-	-	1	32	4,656
389,000	389,000	-	-	1	-	-	-	-	-	-	-	-	-	1	33	5,045
397,000	397,000	-	-	1	-	-	-	-	-	-	-	-	-	1	34	5,442
411,000	411,000	-	-	-	-	-	-	-	-	-	1	-	-	1	35	5,853
421,000	421,000	-	-	-	1	-	-	-	-	-	-	-	-	1	36	6,274
424,000	424,000	-	-	1	-	-	-	-	-	-	-	-	-	1	37	6,698
426,000	426,000	-	-	-	-	1	-	-	-	-	-	-	-	1	38	7,124
443,000	443,000	-	-	-	-	-	-	-	-	1	-	-	-	1	39	7,567
470,000	470,000	-	-	1	-	-	-	-	-	-	-	-	-	1	40	8,037
480,000	480,000	-	1	-	-	-	-	-	-	-	-	-	-	1	41	8,517
504,000	504,000	-	-	-	-	-	-	-	-	-	-	1	-	1	42	9,021
511,000	511,000	-	-	-	1	-	-	-	-	-	-	-	-	1	43	9,532
515,000	515,000	1	-	-	-	-	-	-	-	-	-	-	-	1	44	10,047
520,000	520,000	-	-	-	1	-	-	-	-	-	-	-	-	1	45	10,567
533,000	533,000	-	-	-	-	-	1	-	-	-	-	-	-	1	46	11,100
535,000	535,000	-	-	-	-	-	-	-	-	-	-	-	1	1	47	11,635
550,000	550,000	-	-	-	-	1	-	-	-	-	-	-	-	1	48	12,185
560,000	560,000	-	-	-	-	-	-	-	-	-	-	-	1	1	49	12,745
561,000	561,000	-	-	-	-	-	-	1	-	-	-	-	-	1	50	13,306
575,000	575,000	-	-	-	-	-	1	-	-	-	-	-	-	1	51	13,881
590,000	590,000	-	1	-	-	-	-	-	-	-	-	-	-	1	52	14,471
594,000	594,000	-	-	-	-	-	-	-	-	1	-	-	-	1	53	15,065
595,000	595,000	-	-	-	-	-	-	1	-	-	-	-	-	1	54	15,660
604,000	604,000	-	-	-	-	-	-	-	1	-	-	-	-	1	55	16,264
610,000	610,000	-	-	-	-	-	-	-	1	-	-	-	-	1	56	16,874
655,000	655,000	-	-	-	-	-	-	-	1	-	-	-	-	1	57	17,529
701,000	701,000	-	-	-	-	1	-	-	-	-	-	-	-	1	58	18,230
705,000	705,000	-	-	-	-	-	-	-	-	-	1	-	-	1	59	18,935
715,000	715,000	-	-	-	-	-	-	-	-	1	-	-	-	1	60	19,650
750,000	750,000	-	-	-	-	-	-	-	-	-	1	1	-	2	62	21,150
819,000	819,000	-	-	-	-	-	-	1	-	-	-	-	-	1	63	21,969
830,000	830,000	-	-	-	-	1	-	-	-	-	-	-	-	1	64	22,799
844,000	844,000	-	-	-	-	-	1	-	-	-	-	-	-	1	65	23,643
915,000	915,000	-	-	-	-	-	1	-	-	-	-	-	-	1	66	24,558
940,000	940,000	-	-	-	-	-	-	-	-	-	-	-	1	1	67	25,498
985,000	985,000	-	-	-	-	-	-	-	-	-	-	1	-	1	68	26,483
1,000,000	1,000,000	-	-	-	-	-	-	1	-	-	-	-	-	1	69	27,483

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,040,000	1,040,000	-	-	-	-	-	-	-	-	-	1	-	-	1	70	28,523
1,060,000	1,060,000	-	-	-	-	-	-	-	1	-	-	-	-	1	71	29,583
1,143,000	1,143,000	-	-	1	-	-	-	-	-	-	-	-	-	1	72	30,726
1,225,000	1,225,000	-	-	-	-	-	-	-	-	1	-	-	-	1	73	31,951
1,570,000	1,570,000	1	-	-	-	-	-	-	-	-	-	-	-	1	74	33,521
1,593,000	1,593,000	-	1	-	-	-	-	-	-	-	-	-	-	1	75	35,114
2,067,000	2,067,000	-	-	-	1	-	-	-	-	-	-	-	-	1	76	37,181
3,330,000	3,330,000	-	-	-	-	-	-	-	-	-	-	-	1	1	77	40,511
3,679,000	3,679,000	-	-	-	-	1	-	-	-	-	-	-	-	1	78	44,190
4,153,000	4,153,000	-	-	-	-	-	-	-	-	-	-	1	-	1	79	48,343
4,984,000	4,984,000	-	-	-	-	-	-	-	-	1	-	-	-	1	80	53,327
5,319,000	5,319,000	-	-	-	-	-	-	-	-	-	1	-	-	1	81	58,646
5,710,000	5,710,000	-	-	-	-	-	1	-	-	-	-	-	-	1	82	64,356
6,638,000	6,638,000	-	-	-	-	-	-	1	-	-	-	-	-	1	83	70,994
6,810,000	6,810,000	-	-	-	-	-	-	-	1	-	-	-	-	1	84	77,804
	-													-	84	77,804
Totals		7	7	7	7	7	7	7	7	7	7	7	7	84		

Average Usage	926,238
Median Usage	507,500
Average # Customers	7
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	10,000	1	-	-	-	-	-	-	1	-	-	-	-	2	2
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2
20,000	20,000	-	1	-	-	-	1	1	-	-	-	-	-	3	5
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
30,000	30,000	-	-	-	1	1	-	-	-	1	-	-	-	3	8
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8
40,000	40,000	-	-	-	-	-	-	-	-	-	-	1	1	2	10
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10
50,000	50,000	-	-	-	-	-	-	-	-	-	1	-	-	1	11
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
60,000	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12
	-													-	12
	-													-	12
	-													-	12
	-													-	12
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12	
										Average Usage				30,000	

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing
										Median Usage				30,000	
										Average # Customers				1	
										Change in Number of Customers				-	

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136,000	136,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1	136
315,000	315,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2	451
549,000	549,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3	1,000
771,000	771,000	-	-	-	-	-	-	-	-	-	-	-	1	1	4	1,771
913,000	913,000	-	-	-	-	1	-	-	-	-	-	-	-	1	5	2,684
923,000	923,000	-	-	-	1	-	-	-	-	-	-	-	-	1	6	3,607
971,000	971,000	-	-	-	-	-	-	-	-	-	-	1	-	1	7	4,578
987,000	987,000	-	-	-	-	-	1	-	-	-	-	-	-	1	8	5,565
1,007,000	1,007,000	-	-	-	-	-	-	-	1	-	-	-	-	1	9	6,572
1,337,000	1,337,000	-	-	-	-	-	-	-	-	1	-	-	-	1	10	7,909
1,366,000	1,366,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	9,275
1,465,000	1,465,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	10,740
	-													-	12	10,740
	-													-	12	10,740
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Average Usage				895,000		
										Median Usage				947,000		
										Average # Customers				1		
										Change in Number of Customers				-		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	-	-	-	1	1	-	1	1	1	1	1	8	8	-
1,000	1,000	-	-	1	-	-	-	1	-	-	1	-	-	3	11	3
2,000	2,000	-	-	-	1	-	-	-	-	-	-	-	1	2	13	7
3,000	3,000	2	1	-	-	-	-	-	-	-	-	-	-	3	16	16
4,000	4,000	-	-	1	-	2	-	-	1	-	-	-	-	4	20	32
5,000	5,000	-	-	1	2	-	-	-	-	-	-	-	-	3	23	47
6,000	6,000	-	1	-	-	-	-	1	-	-	-	-	-	2	25	59
7,000	7,000	-	-	-	-	-	1	-	-	-	-	-	-	1	26	66
8,000	8,000	-	-	-	-	-	-	-	-	-	-	1	-	1	27	74
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	74
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	74
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	74
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	74
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	1	1	28	87
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	87
15,000	15,000	-	-	-	-	-	-	-	-	1	1	-	-	2	30	117
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	117
17,000	17,000	-	-	-	-	-	-	-	-	-	-	1	-	1	31	134
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	134
19,000	19,000	-	1	-	-	-	-	-	-	1	-	-	-	2	33	172
20,000	20,000	-	-	-	-	-	-	-	1	-	-	-	-	1	34	192
21,000	21,000	-	-	-	-	-	-	1	-	-	-	-	-	1	35	213
22,000	22,000	-	-	-	-	-	1	-	-	-	-	-	-	1	36	235
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	235
	-													-	36	235
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		

Average Usage	6,528
Median Usage	4,000
Average # Customers	3
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	26	25	18	14	13	12	11	10	12	13	15	13	182	182	-
1,000	1,000	23	23	22	12	14	8	6	11	4	6	5	15	149	331	149
2,000	2,000	13	11	13	15	13	9	10	7	4	11	14	14	134	465	417
3,000	3,000	13	12	12	10	9	9	5	6	8	15	6	15	120	585	777
4,000	4,000	5	8	6	9	4	4	5	4	5	8	7	10	75	660	1,077
5,000	5,000	1	6	6	5	12	6	4	3	4	3	4	5	59	719	1,372
6,000	6,000	2	5	7	10	5	10	11	13	7	7	7	4	88	807	1,900
7,000	7,000	8	5	2	6	6	6	5	8	8	9	6	6	75	882	2,425
8,000	8,000	7	1	4	3	2	3	4	6	7	7	5	4	53	935	2,849
9,000	9,000	-	5	2	3	3	6	7	2	4	1	-	3	36	971	3,173
10,000	10,000	2	2	2	2	5	3	1	2	3	3	4	2	31	1,002	3,483
11,000	11,000	3	1	4	3	4	1	2	3	5	3	3	-	32	1,034	3,835
12,000	12,000	1	3	5	6	3	5	2	2	2	2	1	1	33	1,067	4,231
13,000	13,000	1	1	-	1	5	4	2	3	2	2	2	-	23	1,090	4,530
14,000	14,000	-	1	3	1	2	4	3	5	2	-	2	3	26	1,116	4,894
15,000	15,000	1	-	2	-	1	1	2	4	3	-	2	-	16	1,132	5,134
16,000	16,000	-	2	1	2	1	2	4	2	3	2	1	1	21	1,153	5,470
17,000	17,000	1	-	1	1	2	1	1	2	2	1	-	4	16	1,169	5,742
18,000	18,000	2	3	-	2	-	2	4	1	1	1	2	-	18	1,187	6,066
19,000	19,000	-	-	2	2	-	3	1	-	4	1	1	3	17	1,204	6,389
20,000	20,000	1	1	1	1	1	-	1	3	1	2	2	-	14	1,218	6,669
21,000	21,000	1	1	-	-	1	1	-	1	3	1	1	1	11	1,229	6,900
22,000	22,000	-	-	-	1	1	1	1	2	2	2	3	-	13	1,242	7,186
23,000	23,000	1	-	-	1	1	1	1	-	2	-	1	1	9	1,251	7,393
24,000	24,000	-	-	-	-	-	-	-	1	1	1	2	-	5	1,256	7,513
25,000	25,000	1	-	-	1	-	-	1	2	-	-	-	1	6	1,262	7,663
26,000	26,000	-	-	-	-	-	-	2	-	-	-	1	1	4	1,266	7,767
27,000	27,000	-	1	-	-	1	-	2	-	-	-	2	-	6	1,272	7,929
28,000	28,000	3	-	-	-	-	-	-	1	-	-	-	-	4	1,276	8,041
29,000	29,000	-	-	-	-	-	4	-	-	-	-	-	1	5	1,281	8,186
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,281	8,186
31,000	31,000	-	-	1	1	-	-	1	1	-	-	-	-	4	1,285	8,310
32,000	32,000	1	-	-	-	-	1	1	-	1	1	-	-	5	1,290	8,470
33,000	33,000	-	-	-	1	-	-	1	-	-	-	-	-	2	1,292	8,536
34,000	34,000	-	1	-	-	2	-	-	-	-	2	-	1	6	1,298	8,740
35,000	35,000	-	-	1	-	-	-	2	1	-	-	1	-	5	1,303	8,915
36,000	36,000	-	-	-	-	-	-	-	-	2	1	1	-	4	1,307	9,059
37,000	37,000	-	-	-	-	1	-	-	-	1	-	-	-	2	1,309	9,133

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	1	-	-	1	-	-	-	2	1,311	9,209
39,000	39,000	-	-	-	1	-	1	1	1	-	-	-	-	4	1,315	9,365
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,315	9,365
41,000	41,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,317	9,447
42,000	42,000	-	-	-	1	1	-	-	-	-	1	-	-	3	1,320	9,573
43,000	43,000	-	-	-	-	-	1	1	1	-	-	1	-	4	1,324	9,745
44,000	44,000	-	-	-	1	-	-	-	-	-	-	1	1	3	1,327	9,877
45,000	45,000	-	-	-	-	-	-	-	-	-	-	2	-	2	1,329	9,967
46,000	46,000	-	-	1	-	-	-	-	-	-	1	-	-	2	1,331	10,059
47,000	47,000	-	-	-	-	1	-	-	-	1	-	1	1	4	1,335	10,247
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,335	10,247
49,000	49,000	-	-	-	-	1	1	-	-	1	1	1	-	5	1,340	10,492
50,000	50,000	-	-	-	-	-	-	3	1	-	1	-	-	5	1,345	10,742
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,345	10,742
52,000	52,000	-	-	-	-	-	-	-	1	-	-	2	-	3	1,348	10,898
53,000	53,000	-	-	-	-	1	-	-	-	1	-	2	-	4	1,352	11,110
54,000	54,000	-	-	-	-	-	-	-	1	1	-	-	1	3	1,355	11,272
55,000	55,000	-	-	-	-	-	1	-	1	-	-	-	-	2	1,357	11,382
56,000	56,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,359	11,494
57,000	57,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,360	11,551
58,000	58,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,361	11,609
59,000	59,000	-	-	-	-	2	1	-	-	-	1	-	-	4	1,365	11,845
60,000	60,000	-	-	-	-	-	1	-	2	-	-	-	-	3	1,368	12,025
61,000	61,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,370	12,147
62,000	62,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,371	12,209
63,000	63,000	-	-	-	-	-	-	1	-	1	-	-	-	2	1,373	12,335
64,000	64,000	-	-	-	-	-	-	-	1	2	2	-	-	5	1,378	12,655
65,000	65,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,379	12,720
66,000	66,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,381	12,852
67,000	67,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,382	12,919
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,382	12,919
69,000	69,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,383	12,988
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,383	12,988
71,000	71,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,385	13,130
72,000	72,000	-	-	-	-	-	-	-	1	-	-	1	-	2	1,387	13,274
73,000	73,000	-	-	-	-	-	-	-	1	2	1	-	-	4	1,391	13,566
74,000	74,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,392	13,640
75,000	75,000	-	-	-	-	-	1	-	-	1	-	-	-	2	1,394	13,790

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,395	13,866
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,395	13,866
78,000	78,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,397	14,022
79,000	79,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,398	14,101
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,398	14,101
81,000	81,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,399	14,182
82,000	82,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,400	14,264
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	14,264
84,000	84,000	-	-	-	-	-	-	1	-	-	1	-	-	2	1,402	14,432
85,000	85,000	-	-	-	2	-	-	-	-	-	-	-	-	2	1,404	14,602
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,404	14,602
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,404	14,602
88,000	88,000	-	-	-	-	-	1	-	-	-	-	1	1	3	1,407	14,866
89,000	89,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,408	14,955
90,000	90,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,409	15,045
91,000	91,000	-	-	-	-	-	-	-	-	2	-	-	-	2	1,411	15,227
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,411	15,227
93,000	93,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,413	15,413
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,413	15,413
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,413	15,413
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,413	15,413
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,414	15,510
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,414	15,510
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,414	15,510
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,414	15,510
104,495	104,495	-	-	-	-	-	-	1	-	-	-	-	-	1	1,415	15,614
105,000	105,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,416	15,719
110,000	110,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,417	15,829
113,000	113,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,418	15,942
113,820	113,820	-	-	-	-	-	-	-	-	-	-	1	-	1	1,419	16,056
114,000	114,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,420	16,170
117,515	117,515	-	-	-	-	-	-	-	-	-	-	-	1	1	1,421	16,288
121,000	121,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,422	16,409
133,000	133,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,423	16,542
135,000	135,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,423	16,542
137,000	137,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,424	16,679
138,000	138,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,424	16,679
149,000	149,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,425	16,828

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
152,000	152,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,426	16,980
154,000	154,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,426	16,980
214,000	214,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,426	16,980
225,000	225,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,427	17,205
	-													-	1,427	17,205
Totals		118	119	119	119	119	119	119	119	119	119	119	119	1,427		

Average Usage	12,057
Median Usage	5,000
Average # Customers	119
Change in Number of Customers	1

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	61	49	39	23	25	17	20	17	11	17	19	21	319	319	-
1,000	1,000	29	31	23	21	17	15	9	11	8	13	13	14	204	523	204
2,000	2,000	11	16	19	16	12	12	11	10	12	8	10	17	154	677	512
3,000	3,000	12	6	11	11	7	8	10	11	9	8	11	16	120	797	872
4,000	4,000	8	16	14	8	8	8	7	4	8	7	10	10	108	905	1,304
5,000	5,000	5	9	8	12	10	4	8	6	7	8	6	4	87	992	1,739
6,000	6,000	4	6	6	4	8	10	8	5	7	5	3	11	77	1,069	2,201
7,000	7,000	5	5	7	9	6	6	5	8	7	8	13	6	85	1,154	2,796
8,000	8,000	5	7	5	9	6	3	3	1	6	8	7	5	65	1,219	3,316
9,000	9,000	5	5	9	7	4	3	2	3	4	4	5	4	55	1,274	3,811
10,000	10,000	3	5	8	9	8	2	3	8	3	4	2	3	58	1,332	4,391
11,000	11,000	4	1	4	4	6	4	3	4	3	5	4	5	47	1,379	4,908
12,000	12,000	7	5	1	3	3	7	6	7	6	3	2	-	50	1,429	5,508
13,000	13,000	5	6	2	4	8	3	2	2	3	5	4	9	53	1,482	6,197
14,000	14,000	1	-	1	5	4	5	2	4	4	3	3	9	41	1,523	6,771
15,000	15,000	6	2	6	3	4	1	2	4	4	2	3	2	39	1,562	7,356
16,000	16,000	3	1	2	4	9	3	3	3	1	7	4	3	43	1,605	8,044
17,000	17,000	2	2	2	6	3	6	4	4	6	2	4	3	44	1,649	8,792
18,000	18,000	1	5	4	3	4	1	3	1	3	2	2	6	35	1,684	9,422
19,000	19,000	1	1	3	2	2	4	2	1	3	1	3	5	28	1,712	9,954
20,000	20,000	2	2	3	-	4	1	1	4	5	5	5	4	36	1,748	10,674
21,000	21,000	3	3	3	3	2	1	4	-	1	2	-	8	30	1,778	11,304
22,000	22,000	1	3	2	2	2	3	1	1	1	-	3	3	22	1,800	11,788
23,000	23,000	2	2	4	5	1	4	1	1	4	1	2	-	27	1,827	12,409
24,000	24,000	2	2	2	5	2	3	1	8	2	2	1	1	31	1,858	13,153
25,000	25,000	-	1	2	2	3	1	3	3	4	-	2	1	22	1,880	13,703
26,000	26,000	2	1	1	4	1	2	2	4	-	1	3	3	24	1,904	14,327
27,000	27,000	1	3	2	2	4	4	3	2	-	2	-	3	26	1,930	15,029
28,000	28,000	2	2	3	4	3	3	1	2	1	3	2	2	28	1,958	15,813
29,000	29,000	-	1	1	1	2	7	3	1	3	1	-	1	21	1,979	16,422
30,000	30,000	1	-	3	1	2	3	5	6	3	5	-	-	29	2,008	17,292
31,000	31,000	1	1	1	1	3	1	2	-	4	4	3	1	22	2,030	17,974
32,000	32,000	1	-	1	1	1	2	3	-	1	3	1	-	14	2,044	18,422
33,000	33,000	1	-	1	-	1	-	6	1	3	2	3	2	20	2,064	19,082
34,000	34,000	-	1	-	2	1	3	1	3	3	2	2	-	18	2,082	19,694
35,000	35,000	2	2	2	-	-	3	1	1	3	2	2	1	19	2,101	20,359
36,000	36,000	-	-	-	2	-	3	4	1	-	3	1	3	17	2,118	20,971
37,000	37,000	1	2	3	2	2	4	2	6	3	1	3	3	32	2,150	22,155

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	2	1	-	4	1	-	-	4	4	4	2	3	25	2,175	23,105
39,000	39,000	1	1	-	-	-	3	-	-	3	-	1	-	9	2,184	23,456
40,000	40,000	-	2	1	1	4	2	1	3	4	1	1	1	21	2,205	24,296
41,000	41,000	1	2	-	-	1	2	1	1	-	2	3	-	13	2,218	24,829
42,000	42,000	2	-	-	1	2	3	1	2	-	3	1	2	17	2,235	25,543
43,000	43,000	-	-	1	4	1	1	2	1	-	2	2	-	14	2,249	26,145
44,000	44,000	-	-	1	1	-	2	-	1	-	-	1	-	6	2,255	26,409
45,000	45,000	-	-	3	-	-	1	2	3	2	-	-	-	11	2,266	26,904
46,000	46,000	-	-	-	-	-	1	1	-	2	1	4	-	9	2,275	27,318
47,000	47,000	1	-	2	2	-	3	1	1	1	-	2	1	14	2,289	27,976
48,000	48,000	-	-	-	2	-	-	-	-	1	2	1	1	7	2,296	28,312
49,000	49,000	-	1	-	2	2	1	-	1	1	2	1	-	11	2,307	28,851
50,000	50,000	2	-	1	-	-	-	-	-	1	2	-	-	6	2,313	29,151
51,000	51,000	1	3	1	1	2	1	-	-	1	3	1	-	14	2,327	29,865
52,000	52,000	-	1	-	-	1	1	-	-	1	1	1	-	6	2,333	30,177
53,000	53,000	2	-	-	1	-	1	-	1	1	1	1	-	8	2,341	30,601
54,000	54,000	1	-	1	1	3	-	2	-	-	3	-	1	12	2,353	31,249
55,000	55,000	-	-	-	1	-	-	1	2	1	1	-	-	6	2,359	31,579
56,000	56,000	-	2	-	1	-	3	2	1	2	1	1	-	13	2,372	32,307
57,000	57,000	1	-	2	-	1	-	1	2	1	-	5	-	13	2,385	33,048
58,000	58,000	1	-	-	-	-	-	1	-	-	2	1	1	6	2,391	33,396
59,000	59,000	1	-	1	-	-	-	1	-	-	1	1	1	6	2,397	33,750
60,000	60,000	1	1	-	-	-	-	2	1	2	1	-	1	9	2,406	34,290
61,000	61,000	-	-	1	-	1	-	-	1	-	-	-	-	3	2,409	34,473
62,000	62,000	-	-	1	1	-	-	-	-	1	-	-	-	3	2,412	34,659
63,000	63,000	1	1	-	-	-	-	1	2	2	1	-	1	9	2,421	35,226
64,000	64,000	-	-	1	-	-	-	-	1	2	1	1	-	6	2,427	35,610
65,000	65,000	-	-	-	1	1	1	-	-	1	1	1	2	8	2,435	36,130
66,000	66,000	1	-	-	-	1	1	1	1	-	-	2	1	8	2,443	36,658
67,000	67,000	-	-	1	2	-	-	2	-	3	-	1	1	10	2,453	37,328
68,000	68,000	-	-	-	-	1	1	-	-	-	-	1	1	4	2,457	37,600
69,000	69,000	-	-	-	-	-	-	3	1	1	2	-	-	7	2,464	38,083
70,000	70,000	-	-	-	-	-	1	-	-	-	2	-	1	4	2,468	38,363
71,000	71,000	-	1	-	1	1	1	2	-	1	1	1	2	11	2,479	39,144
72,000	72,000	-	-	-	-	-	-	-	-	2	2	2	-	6	2,485	39,576
73,000	73,000	-	-	-	-	1	-	-	2	1	-	-	-	4	2,489	39,868
74,000	74,000	3	-	1	-	-	1	1	-	-	-	1	1	8	2,497	40,460
75,000	75,000	-	-	-	-	-	2	-	-	1	1	-	-	4	2,501	40,760

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	1	-	-	-	-	1	3	1	-	1	-	7	2,508	41,292
77,000	77,000	-	-	1	1	-	-	1	-	-	1	-	1	5	2,513	41,677
78,000	78,000	-	-	-	-	3	-	-	1	1	-	-	-	5	2,518	42,067
79,000	79,000	-	1	-	1	-	3	1	1	-	1	-	-	8	2,526	42,699
80,000	80,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,527	42,779
81,000	81,000	-	-	1	-	1	-	-	-	1	1	2	-	6	2,533	43,265
82,000	82,000	-	-	-	-	-	-	-	1	-	-	1	-	2	2,535	43,429
83,000	83,000	-	-	-	-	1	1	-	-	-	1	-	-	3	2,538	43,678
84,000	84,000	1	-	-	-	1	-	-	-	-	-	-	1	3	2,541	43,930
85,000	85,000	1	-	-	-	1	-	-	-	1	-	-	-	3	2,544	44,185
86,000	86,000	-	-	-	-	1	-	-	2	-	2	-	-	5	2,549	44,615
87,000	87,000	1	-	1	-	1	-	-	-	-	-	1	-	4	2,553	44,963
88,000	88,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,554	45,051
89,000	89,000	1	-	-	-	1	-	-	-	-	-	-	1	3	2,557	45,318
90,000	90,000	1	-	-	-	-	1	-	1	1	-	1	-	5	2,562	45,768
91,000	91,000	-	-	-	-	-	-	2	-	-	1	-	-	3	2,565	46,041
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,565	46,041
93,000	93,000	-	-	-	-	-	-	-	1	1	-	-	-	2	2,567	46,227
94,000	94,000	-	-	-	-	1	3	-	-	-	1	-	-	5	2,572	46,697
95,000	95,000	1	-	-	-	-	-	1	-	1	1	-	1	5	2,577	47,172
96,000	96,000	-	-	-	-	-	1	-	-	-	1	2	-	4	2,581	47,556
97,000	97,000	-	-	-	-	1	-	1	-	-	-	-	-	2	2,583	47,750
98,000	98,000	-	-	-	-	-	-	3	-	-	2	-	1	6	2,589	48,338
99,000	99,000	-	-	-	-	-	1	1	-	1	3	-	-	6	2,595	48,932
100,000	100,000	-	1	-	-	-	-	-	-	2	-	1	-	4	2,599	49,332
101,000	101,000	-	-	1	-	-	-	-	1	-	-	1	-	3	2,602	49,635
102,000	102,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,603	49,737
103,000	103,000	-	-	-	-	-	1	-	-	1	1	-	1	4	2,607	50,149
103,040	103,040	-	-	-	-	-	-	-	-	1	-	-	-	1	2,608	50,252
104,000	104,000	-	-	-	-	-	1	-	1	-	-	-	1	3	2,611	50,564
105,000	105,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,612	50,669
106,000	106,000	-	-	-	-	-	-	1	-	-	-	1	-	2	2,614	50,881
107000	107,000	-	-	-	-	-	-	-	-	-	-	1	2	3	2,617	51,202
108,000	108,000	-	-	-	-	-	-	-	1	2	-	1	-	4	2,621	51,634
109000	109,000	-	-	-	-	-	-	-	-	-	1	1	2	4	2,625	52,070
110000	110,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,626	52,180
111,000	111,000	-	1	-	-	-	-	-	1	2	-	-	-	4	2,630	52,624
112,000	112,000	1	-	-	-	-	-	1	-	-	-	-	1	3	2,633	52,960

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
113,000	113,000	-	-	-	-	-	1	1	1	1	-	1	-	5	2,638	53,525
114,000	114,000	-	-	-	-	-	1	-	1	1	-	-	-	3	2,641	53,867
115,000	115,000	-	-	-	-	1	1	-	-	-	-	-	1	3	2,644	54,212
116,000	116,000	-	-	-	-	1	-	-	1	-	-	1	-	3	2,647	54,560
117000	117,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,648	54,677
118,000	118,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,649	54,795
119,000	119,000	-	-	-	-	-	-	3	3	-	1	-	-	7	2,656	55,628
119,424	119,424	-	-	-	-	-	-	-	1	-	-	-	-	1	2,657	55,747
120,000	120,000	-	1	-	-	1	-	1	-	-	-	-	-	3	2,660	56,107
121,000	121,000	-	-	-	-	-	1	-	-	-	-	1	-	2	2,662	56,349
122,000	122,000	-	-	-	-	1	1	-	-	-	-	-	-	2	2,664	56,593
125,000	125,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,665	56,718
126,000	126,000	-	-	-	-	-	-	1	-	-	-	-	1	2	2,667	56,970
127,000	127,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,668	57,097
129,000	129,000	-	-	-	-	-	-	1	-	-	-	1	-	2	2,670	57,355
130000	130,000	-	-	-	-	-	-	-	-	-	1	-	1	2	2,672	57,615
131,000	131,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,673	57,746
132,000	132,000	-	-	-	-	-	-	-	1	1	1	1	-	4	2,677	58,274
134000	134,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,678	58,408
135000	135,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,679	58,543
137,000	137,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,680	58,680
139,000	139,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,681	58,819
140000	140,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,682	58,959
141000	141,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,683	59,100
142,000	142,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,684	59,242
144,000	144,000	-	-	-	-	-	1	-	1	-	-	-	1	3	2,687	59,674
147000	147,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,688	59,821
149,000	149,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,689	59,970
149,882	149,882	-	-	-	-	-	-	1	-	-	-	-	-	1	2,690	60,120
150000	150,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,691	60,270
151000	151,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,692	60,421
152,000	152,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,693	60,573
154000	154,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,694	60,727
158000	158,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,695	60,885
160000	160,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,696	61,045
161,000	161,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,697	61,206
162000	162,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,698	61,368
164000	164,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,699	61,532

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
166,000	166,000	-	-	-	-	-	-	1	-	1	-	-	-	2	2,701	61,864
167,000	167,000	-	-	-	1	-	-	-	1	-	-	-	-	2	2,703	62,198
170,000	170,000	-	1	-	-	-	-	-	1	-	1	-	-	3	2,706	62,708
171,000	171,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,707	62,879
172,000	172,000	1	-	-	-	-	-	-	-	-	-	1	-	2	2,709	63,223
175000	175,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,710	63,398
176,000	176,000	-	-	-	-	-	-	1	-	-	1	-	-	2	2,712	63,750
177,000	177,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,713	63,927
178,000	178,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,714	64,105
179000	179,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,715	64,284
180,000	180,000	-	-	1	-	1	-	-	-	-	-	-	-	2	2,717	64,644
183,000	183,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,718	64,827
184,000	184,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,719	65,011
186,000	186,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,720	65,197
187,000	187,000	-	-	-	-	-	1	-	1	-	-	-	1	3	2,723	65,758
189,000	189,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,724	65,947
191000	191,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,725	66,138
193,000	193,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,726	66,331
199,000	199,000	-	-	-	-	1	1	-	-	-	1	-	-	3	2,729	66,928
200,000	200,000	-	-	1	-	-	-	1	1	1	1	-	-	5	2,734	67,928
201,000	201,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,735	68,129
202,000	202,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,736	68,331
203000	203,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,737	68,534
205,000	205,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,738	68,739
209,000	209,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,739	68,948
213,000	213,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,740	69,161
214,000	214,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,741	69,375
216000	216,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,742	69,591
223,000	223,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,743	69,814
224,000	224,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,744	70,038
225,000	225,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,745	70,263
226,000	226,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,746	70,489
229000	229,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,747	70,718
230,000	230,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,748	70,948
234,000	234,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,749	71,182
237000	237,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,750	71,419
241,000	241,000	-	-	-	-	-	-	2	-	-	-	-	-	2	2,752	71,901
248,000	248,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,753	72,149

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
250,000	250,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,754	72,399
253,000	253,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,755	72,652
254,000	254,000	-	1	-	-	-	1	-	-	-	-	-	-	2	2,757	73,160
257,000	257,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,758	73,417
261,000	261,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,759	73,678
262,000	262,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,760	73,940
264,000	264,000	-	-	-	1	-	-	1	-	-	-	-	-	2	2,762	74,468
265,000	265,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,763	74,733
266,000	266,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,764	74,999
274,000	274,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,765	75,273
275000	275,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,766	75,548
280000	280,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,767	75,828
281,000	281,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,768	76,109
290,000	290,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,769	76,399
293000	293,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,770	76,692
299,000	299,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,771	76,991
307,000	307,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,772	77,298
321,000	321,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,773	77,619
325,000	325,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,774	77,944
326,000	326,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,775	78,270
327,000	327,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,776	78,597
334000	334,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,777	78,931
337,000	337,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,778	79,268
386,000	386,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,779	79,654
392000	392,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,780	80,046
398,000	398,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,781	80,444
430000	430,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,782	80,874
452,000	452,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,783	81,326
470,000	470,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,784	81,796
528,000	528,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,785	82,324
542,000	542,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,786	82,866
550,000	550,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,787	83,416
585,000	585,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,788	84,001
759,000	759,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,789	84,760
														-	2,789	84,760
Totals		233	232	235	233	234	232	232	232	232	232	231	231	2,789		
										Average Usage				30,391		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Median Usage				12,000		
										Average # Customers				232		
										Change in Number of Customers				(2)		

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	6	9	4	4	5	5	4	4	3	3	1	1	49	49	-
1,000	1,000	9	5	3	-	-	-	-	-	-	1	-	-	18	67	18
2,000	2,000	4	1	5	3	1	-	-	-	-	-	-	2	16	83	50
3,000	3,000	2	4	1	3	-	1	1	1	1	1	-	1	16	99	98
4,000	4,000	1	2	1	1	4	1	1	-	-	2	-	1	14	113	154
5,000	5,000	1	3	2	1	1	-	-	-	-	1	2	2	13	126	219
6,000	6,000	2	2	1	2	2	-	1	-	1	-	3	2	16	142	315
7,000	7,000	1	1	-	1	1	2	-	1	-	1	-	1	9	151	378
8,000	8,000	3	4	2	-	-	-	1	-	-	2	1	4	17	168	514
9,000	9,000	-	1	2	1	3	-	-	-	1	-	2	2	12	180	622
10,000	10,000	3	1	-	5	-	1	2	1	-	-	1	2	16	196	782
11,000	11,000	3	3	4	2	2	1	-	2	2	1	4	3	27	223	1,079
12,000	12,000	3	3	3	3	2	2	1	-	1	4	3	2	27	250	1,403
13,000	13,000	1	-	-	-	-	-	2	-	-	1	-	1	5	255	1,468
14,000	14,000	2	2	1	1	-	-	-	2	-	-	1	-	9	264	1,594
15,000	15,000	1	1	2	2	3	2	-	-	1	2	-	1	15	279	1,819
16,000	16,000	1	1	2	3	2	1	1	1	-	1	1	-	14	293	2,043
17,000	17,000	2	1	1	-	1	1	1	-	2	1	3	1	14	307	2,281
18,000	18,000	-	-	1	4	2	2	1	1	2	-	-	1	14	321	2,533
19,000	19,000	2	1	1	-	2	-	-	1	-	3	-	2	12	333	2,761
20,000	20,000	1	1	1	1	1	-	-	1	-	-	-	1	7	340	2,901
21,000	21,000	-	2	3	1	2	-	-	1	-	1	2	2	14	354	3,195
22,000	22,000	1	-	-	1	-	1	-	-	-	1	-	-	4	358	3,283
23,000	23,000	2	3	3	-	1	-	3	-	-	-	2	1	15	373	3,628
24,000	24,000	-	2	2	1	1	-	1	-	-	2	-	-	9	382	3,844
25,000	25,000	3	2	1	3	2	1	-	1	-	2	-	-	15	397	4,219
26,000	26,000	1	2	-	1	4	3	-	1	1	1	1	1	16	413	4,635
27,000	27,000	-	1	3	2	3	-	-	-	1	1	1	-	12	425	4,959
28,000	28,000	2	1	2	4	1	3	1	1	-	1	-	-	16	441	5,407
29,000	29,000	1	1	-	3	-	1	1	3	-	1	-	1	12	453	5,755
30,000	30,000	1	1	-	-	-	-	2	3	3	2	1	1	14	467	6,175
31,000	31,000	-	-	4	-	1	-	1	-	1	1	-	1	9	476	6,454
32,000	32,000	1	-	-	-	-	-	-	-	2	-	1	2	6	482	6,646
33,000	33,000	1	1	-	2	-	-	-	-	-	1	1	1	7	489	6,877
34,000	34,000	2	-	2	-	-	1	-	-	-	-	-	-	5	494	7,047
35,000	35,000	-	1	-	1	2	1	1	-	2	-	-	1	9	503	7,362
36,000	36,000	1	1	-	1	2	-	-	1	1	-	1	1	9	512	7,686
37,000	37,000	-	2	-	-	-	2	2	-	-	1	1	-	8	520	7,982
38,000	38,000	1	-	-	-	2	-	1	2	-	1	1	2	10	530	8,362
39,000	39,000	-	1	1	2	2	1	1	-	-	1	1	-	10	540	8,752
40,000	40,000	1	-	-	1	-	1	-	-	-	2	2	-	7	547	9,032

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,000	41,000	-	-	2	-	-	-	-	-	-	-	1	2	5	552	9,237
42,000	42,000	2	-	-	-	-	2	2	-	-	1	-	2	9	561	9,615
43,000	43,000	2	-	-	-	-	-	-	1	1	-	-	-	4	565	9,787
44,000	44,000	1	-	1	1	-	-	-	-	-	-	-	-	3	568	9,919
45,000	45,000	2	-	-	-	1	2	-	-	-	1	-	-	6	574	10,189
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	2	2	576	10,281
47,000	47,000	2	1	2	-	-	1	4	2	1	-	1	1	15	591	10,986
48,000	48,000	-	1	2	-	1	-	-	1	-	1	-	-	6	597	11,274
49,000	49,000	-	3	-	1	-	-	-	-	-	2	1	-	7	604	11,617
50,000	50,000	-	1	-	2	-	-	1	3	1	-	-	-	8	612	12,017
51,000	51,000	-	1	-	1	-	-	-	-	1	-	1	1	5	617	12,272
52,000	52,000	1	-	-	-	1	2	-	2	1	1	-	-	8	625	12,688
53,000	53,000	1	-	-	1	-	1	-	2	2	1	-	1	9	634	13,165
54,000	54,000	-	2	-	-	-	1	1	1	-	1	1	-	7	641	13,543
55,000	55,000	1	1	1	-	-	-	1	-	-	1	-	-	5	646	13,818
56,000	56,000	1	-	1	1	-	-	-	-	-	-	-	-	3	649	13,986
57,000	57,000	-	-	1	-	-	1	-	-	-	-	-	1	3	652	14,157
58,000	58,000	2	1	-	1	-	1	1	1	3	1	1	-	12	664	14,853
59,000	59,000	-	-	-	-	2	1	-	-	1	-	-	1	5	669	15,148
60,000	60,000	-	1	-	-	1	-	-	-	-	-	1	-	3	672	15,328
61,000	61,000	1	-	-	1	-	-	-	-	1	1	-	-	4	676	15,572
62,000	62,000	1	1	2	-	1	1	-	-	-	1	-	2	9	685	16,130
63,000	63,000	1	1	1	-	-	-	1	-	-	-	-	-	4	689	16,382
64,000	64,000	-	-	2	1	-	-	-	-	-	-	-	-	3	692	16,574
65,000	65,000	-	-	-	1	1	-	2	1	-	-	-	-	5	697	16,899
66,000	66,000	-	-	2	1	-	-	-	1	2	1	-	-	7	704	17,361
67,000	67,000	-	-	1	-	-	-	-	-	1	-	-	-	2	706	17,495
68,000	68,000	1	-	-	1	-	1	-	1	-	1	-	-	5	711	17,835
69,000	69,000	-	-	-	-	-	-	-	-	1	1	-	-	2	713	17,973
70,000	70,000	-	-	-	-	1	-	-	2	2	1	-	-	6	719	18,393
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	719	18,393
72,000	72,000	-	1	-	1	-	1	-	-	-	2	1	-	6	725	18,825
73,000	73,000	3	1	-	-	1	1	-	-	-	-	1	-	7	732	19,336
74,000	74,000	-	-	-	-	-	-	3	-	-	-	-	-	3	735	19,558
75,000	75,000	1	1	-	-	1	-	-	-	1	-	1	-	5	740	19,933
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	740	19,933
77,000	77,000	-	-	-	2	-	1	1	-	-	-	-	-	4	744	20,241
78,000	78,000	-	-	-	-	-	-	1	1	-	1	-	-	3	747	20,475
79,000	79,000	-	1	-	-	-	-	-	-	2	-	-	-	3	750	20,712
80,000	80,000	-	1	1	-	-	1	-	-	-	-	-	-	3	753	20,952
81,000	81,000	-	-	-	2	-	1	1	-	1	-	-	-	5	758	21,357

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
82,000	82,000	-	-	2	2	-	2	-	2	1	-	-	-	9	767	22,095
83,000	83,000	-	-	1	-	1	-	1	-	1	-	2	-	6	773	22,593
84,000	84,000	-	-	-	-	1	-	-	2	-	-	-	2	5	778	23,013
85,000	85,000	-	1	1	-	-	1	-	-	-	-	1	-	4	782	23,353
86,000	86,000	-	-	-	1	-	-	-	-	-	-	-	1	2	784	23,525
87,000	87,000	1	2	-	-	1	-	-	-	-	-	2	2	8	792	24,221
88,000	88,000	-	-	-	-	2	-	1	-	1	-	2	-	6	798	24,749
89,000	89,000	-	-	-	-	-	-	-	-	2	-	-	1	3	801	25,016
90,000	90,000	-	1	-	1	-	-	1	1	-	1	-	-	5	806	25,466
91,000	91,000	-	-	-	-	1	-	-	1	-	-	-	1	3	809	25,739
92,000	92,000	-	-	-	-	-	-	-	1	1	1	1	-	4	813	26,107
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	813	26,107
94,000	94,000	-	-	1	-	-	-	1	-	-	-	-	-	2	815	26,295
95,000	95,000	-	-	-	1	-	-	1	1	1	-	-	-	4	819	26,675
96,000	96,000	-	-	-	-	-	-	2	-	-	-	-	-	2	821	26,867
97,000	97,000	-	-	-	1	-	1	-	1	1	-	1	-	5	826	27,352
98,000	98,000	-	-	-	-	3	1	-	-	1	1	-	-	6	832	27,940
99,000	99,000	-	-	1	-	-	1	-	-	-	-	-	-	2	834	28,138
100,000	100,000	-	-	-	-	2	-	-	-	-	-	-	1	3	837	28,438
101,000	101,000	-	-	-	-	-	-	2	-	-	-	-	2	4	841	28,842
102,000	102,000	-	-	-	-	1	-	-	-	-	-	-	-	1	842	28,944
102,792	102,792	-	-	-	-	-	-	1	-	-	-	-	-	1	843	29,047
103,000	103,000	-	-	-	-	-	1	-	-	1	1	-	-	3	846	29,356
104,000	104,000	-	-	-	-	-	-	1	1	1	1	1	-	5	851	29,876
105,000	105,000	-	-	-	-	-	-	1	-	-	-	-	-	1	852	29,981
105,062	105,062	-	-	-	-	-	1	-	-	-	-	-	-	1	853	30,086
106,000	106,000	-	-	-	1	-	1	-	1	1	-	1	-	5	858	30,616
108,000	108,000	-	-	-	-	-	-	-	-	1	-	-	1	2	860	30,832
109,000	109,000	1	1	-	-	-	-	-	1	-	-	-	-	3	863	31,159
111,000	111,000	-	-	-	-	-	-	-	-	-	-	1	-	1	864	31,270
112,000	112,000	-	-	-	-	-	-	-	1	-	1	-	-	2	866	31,494
113,000	113,000	-	-	-	-	1	-	-	-	-	-	-	-	1	867	31,607
115,000	115,000	-	-	-	-	-	-	-	-	-	1	-	-	1	868	31,722
115,189	115,189	-	-	1	-	-	-	-	-	-	-	-	-	1	869	31,837
116,000	116,000	-	-	-	-	-	3	1	-	1	1	-	-	6	875	32,533
117,000	117,000	-	-	-	-	-	1	-	-	-	-	1	-	2	877	32,767
118,000	118,000	-	-	-	-	-	1	-	-	-	-	-	1	2	879	33,003
118,065	118,065	-	-	-	-	-	-	-	1	-	-	-	-	1	880	33,121
119,000	119,000	-	-	-	-	-	1	-	-	-	-	-	-	1	881	33,240
120,000	120,000	-	-	-	2	-	-	-	-	-	-	-	1	3	884	33,600
121,000	121,000	-	-	1	-	1	-	-	-	-	-	-	-	2	886	33,842

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
122,000	122,000	-	-	-	-	-	-	-	-	-	-	1	-	1	887	33,964
123,000	123,000	-	-	-	-	-	-	1	-	-	-	-	1	2	889	34,210
124,000	124,000	-	-	-	-	-	-	1	-	-	-	2	-	3	892	34,582
125,000	125,000	-	-	1	-	-	-	-	-	1	-	-	1	3	895	34,957
126,000	126,000	-	-	-	1	1	-	-	-	-	-	-	1	3	898	35,335
127,000	127,000	-	-	-	-	-	-	-	-	-	-	-	-	-	898	35,335
128,000	128,000	-	-	-	-	-	-	2	-	-	1	1	1	5	903	35,975
129,000	129,000	-	-	-	-	-	1	-	-	1	-	-	-	2	905	36,233
130,000	130,000	-	-	-	-	-	-	-	1	-	-	-	-	1	906	36,363
131,000	131,000	1	-	-	-	1	-	-	2	-	1	-	-	5	911	37,018
132,000	132,000	-	-	-	-	1	-	-	-	-	-	-	1	2	913	37,282
133,000	133,000	1	-	1	-	-	-	-	-	-	-	-	-	2	915	37,548
134,000	134,000	-	-	-	1	1	-	1	-	-	-	-	-	3	918	37,950
135,000	135,000	-	-	-	-	-	-	-	-	1	-	2	-	3	921	38,355
137,000	137,000	-	-	-	-	-	1	-	1	-	-	-	-	2	923	38,629
138,000	138,000	-	-	-	-	-	-	1	-	-	-	1	1	3	926	39,043
139,000	139,000	-	-	1	-	-	-	-	-	-	-	-	-	1	927	39,182
140,000	140,000	-	-	-	1	-	-	-	-	-	1	-	-	2	929	39,462
141,000	141,000	1	-	-	-	1	-	-	-	-	-	1	-	3	932	39,885
142,000	142,000	-	-	1	-	-	-	-	1	-	1	-	-	3	935	40,311
143,000	143,000	-	-	-	-	-	-	-	1	-	1	-	-	2	937	40,597
144,000	144,000	-	-	-	-	-	2	-	-	-	-	-	1	3	940	41,029
145,000	145,000	-	-	-	-	1	1	-	-	-	-	-	-	2	942	41,319
146,000	146,000	-	-	-	-	-	-	1	-	-	-	-	-	1	943	41,465
147,000	147,000	-	-	-	-	-	-	-	1	-	-	-	-	1	944	41,612
148,000	148,000	-	-	-	-	1	1	-	-	-	-	1	-	3	947	42,056
149,000	149,000	-	-	-	-	-	-	-	-	1	-	-	1	2	949	42,354
150,000	150,000	-	-	-	-	-	-	1	-	1	-	-	-	2	951	42,654
151,000	151,000	-	-	1	-	-	-	-	-	-	-	-	-	1	952	42,805
154,000	154,000	-	1	-	-	-	-	-	-	-	-	-	-	1	953	42,959
155,000	155,000	-	-	-	-	-	1	1	-	-	-	-	-	2	955	43,269
155,414	155,414	-	-	-	-	-	-	-	-	-	-	-	1	1	956	43,425
156,000	156,000	-	-	-	-	-	-	-	-	-	-	1	1	2	958	43,737
157,000	157,000	-	-	-	-	-	-	-	2	-	-	-	-	2	960	44,051
158,000	158,000	1	1	-	-	-	-	-	-	-	-	-	-	2	962	44,367
163,000	163,000	-	-	-	-	-	1	-	-	-	-	-	-	1	963	44,530
166,000	166,000	-	-	-	-	1	-	-	-	-	-	-	-	1	964	44,696
167,000	167,000	-	-	-	-	-	-	-	1	-	-	-	-	1	965	44,863
168,000	168,000	-	-	-	-	-	-	1	-	1	-	-	-	2	967	45,199
169,000	169,000	-	-	-	-	-	-	-	1	-	-	-	-	1	968	45,368
170,000	170,000	-	-	-	-	-	1	-	-	1	-	-	-	2	970	45,708

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
172,000	172,000	-	-	-	1	-	-	-	-	-	-	-	1	2	972	46,052
173,000	173,000	-	-	-	-	-	1	-	1	-	-	-	-	2	974	46,398
174,000	174,000	-	-	-	-	-	-	1	1	-	-	-	1	3	977	46,920
176,000	176,000	-	-	-	-	-	-	-	2	-	1	-	1	4	981	47,624
177,000	177,000	-	-	-	-	1	1	-	-	-	1	-	-	3	984	48,155
178,000	178,000	-	-	-	-	-	-	1	-	-	-	-	-	1	985	48,333
180,000	180,000	1	-	-	-	-	-	-	-	-	-	-	1	2	987	48,693
181,000	181,000	-	-	-	-	-	-	-	-	-	-	2	-	2	989	49,055
182,000	182,000	-	-	-	-	-	-	-	-	2	-	-	-	2	991	49,419
183,000	183,000	-	-	-	-	-	-	1	-	-	-	-	-	1	992	49,602
184,000	184,000	-	-	-	-	-	-	1	-	-	-	-	-	1	993	49,786
185,000	185,000	-	-	-	-	-	1	-	-	-	-	-	-	1	994	49,971
186,000	186,000	-	-	-	-	-	-	1	-	-	-	-	-	1	995	50,157
189,000	189,000	-	-	-	-	-	-	-	2	-	-	-	-	2	997	50,535
190,000	190,000	-	-	-	-	1	-	-	-	1	-	-	-	2	999	50,915
191,000	191,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,000	51,106
192,000	192,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,002	51,490
194,000	194,000	-	-	-	-	-	-	-	-	2	-	-	-	2	1,004	51,878
196,000	196,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,005	52,074
197,000	197,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,006	52,271
198,000	198,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,007	52,469
201,000	201,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,008	52,670
202,000	202,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,009	52,872
203,000	203,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,010	53,075
206,000	206,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,011	53,281
207,000	207,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,013	53,695
209,000	209,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,015	54,113
211,000	211,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,016	54,324
212,000	212,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,017	54,536
213,000	213,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,018	54,749
214,000	214,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,019	54,963
217,000	217,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,020	55,180
218,000	218,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,021	55,398
219,000	219,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,023	55,836
221,000	221,000	-	-	-	-	-	2	-	-	-	-	-	-	2	1,025	56,278
222,000	222,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,026	56,500
223,000	223,000	-	-	-	-	1	-	-	-	1	-	-	-	2	1,028	56,946
227,000	227,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,030	57,400
227,740	227,740	-	-	-	-	-	-	-	-	1	-	-	-	1	1,031	57,627
228,000	228,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,032	57,855
229,000	229,000	-	-	-	-	-	-	-	1	-	-	1	-	2	1,034	58,313

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
230,000	230,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,036	58,773
231,000	231,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,037	59,004
232,000	232,000	-	-	-	-	-	-	-	-	-	2	-	-	2	1,039	59,468
234,000	234,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,040	59,702
235,000	235,000	-	1	1	-	-	-	-	-	1	-	-	-	3	1,043	60,407
237,000	237,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,044	60,644
238,000	238,000	1	-	-	-	-	-	-	-	2	-	1	-	4	1,048	61,596
242,000	242,000	-	-	-	-	-	2	-	-	-	-	-	-	2	1,050	62,080
243,000	243,000	-	-	-	-	1	-	1	-	-	-	-	-	2	1,052	62,566
244,000	244,000	1	-	-	-	1	-	-	-	-	-	-	-	2	1,054	63,054
247,000	247,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,055	63,301
248,000	248,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,057	63,797
250,000	250,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,058	64,047
251,000	251,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,059	64,298
252,000	252,000	-	1	-	-	-	-	-	-	-	1	-	-	2	1,061	64,802
253,000	253,000	2	-	-	-	-	-	-	1	-	-	-	-	3	1,064	65,561
254,000	254,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,065	65,815
255,000	255,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,066	66,070
256,000	256,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,067	66,326
257,000	257,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,068	66,583
258,000	258,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,069	66,841
261,000	261,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,070	67,102
262,000	262,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,071	67,364
263,000	263,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,072	67,627
264,000	264,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,073	67,891
265,000	265,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,074	68,156
269,527	269,527	-	-	-	-	-	-	-	-	-	-	1	-	1	1,075	68,426
270,000	270,000	-	-	1	-	-	-	-	-	-	1	-	-	2	1,077	68,966
271,000	271,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,078	69,237
272,000	272,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,079	69,509
273,000	273,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,080	69,782
277,000	277,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,081	70,059
278,000	278,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,082	70,337
279,000	279,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,083	70,616
280,000	280,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,084	70,896
281,000	281,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,085	71,177
290,000	290,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,086	71,467
292,000	292,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,087	71,759
292,036	292,036	-	-	-	-	-	-	-	1	-	-	-	-	1	1,088	72,051
293,000	293,000	-	-	-	-	-	-	1	1	-	-	2	-	4	1,092	73,223
294,000	294,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,093	73,517

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
295,000	295,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,095	74,107
296,000	296,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,096	74,403
299,000	299,000	-	-	-	2	-	-	-	-	-	-	-	-	2	1,098	75,001
304,000	304,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,099	75,305
305,000	305,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,100	75,610
306,000	306,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,101	75,916
307,000	307,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,102	76,223
308,000	308,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,103	76,531
309,000	309,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,105	77,149
314,777	314,777	-	-	-	-	-	1	-	-	-	-	-	-	1	1,106	77,464
316,000	316,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,107	77,780
318,000	318,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,108	78,098
321,000	321,000	-	-	-	-	-	-	-	1	-	-	1	-	2	1,110	78,740
322,236	322,236	-	-	-	-	-	-	1	-	-	-	-	-	1	1,111	79,062
324,000	324,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,112	79,386
325,000	325,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,113	79,711
326,000	326,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,114	80,037
332,000	332,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,115	80,369
334,000	334,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,116	80,703
339,000	339,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,117	81,042
342,000	342,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,119	81,726
346,000	346,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,120	82,072
348,000	348,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,121	82,420
351,000	351,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,122	82,771
360,000	360,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,123	83,131
365,000	365,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,124	83,496
366,000	366,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,125	83,862
367,000	367,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,126	84,229
372,222	372,222	-	-	-	-	-	-	-	-	-	-	1	-	1	1,127	84,601
374,000	374,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,128	84,975
378,000	378,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,130	85,731
383,000	383,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,131	86,114
387,000	387,000	-	-	-	-	-	1	-	-	-	-	-	1	2	1,133	86,888
389,000	389,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,134	87,277
394,000	394,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,135	87,671
396,000	396,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,136	88,067
398,000	398,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,138	88,863
401,000	401,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,139	89,264
403,000	403,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,140	89,667
404,000	404,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,141	90,071
406,000	406,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,142	90,477

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
407,000	407,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,143	90,884
412,000	412,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,144	91,296
424,000	424,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,145	91,720
426,000	426,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,146	92,146
431,000	431,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,148	93,008
433,000	433,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,149	93,441
435,000	435,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,150	93,876
441,000	441,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,151	94,317
443,000	443,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,152	94,760
445,000	445,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,153	95,205
448,000	448,000	-	-	-	-	1	-	-	1	-	-	-	-	2	1,155	96,101
453,000	453,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,156	96,554
474,000	474,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,157	97,028
498,000	498,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,158	97,526
510,000	510,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,159	98,036
522,000	522,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,160	98,558
528,000	528,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,161	99,086
534,000	534,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,162	99,620
538,000	538,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,163	100,158
547,000	547,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,164	100,705
636,000	636,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,165	101,341
742,000	742,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,166	102,083
757,000	757,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,167	102,840
929,000	929,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,168	103,769
982,000	982,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,169	104,751
1,042,000	1,042,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,170	105,793
	-													-	1,170	105,793
														-	1,170	105,793
Totals		100	98	98	98	98	98	98	97	97	96	96	96	1,170		

Average Usage	90,421
Median Usage	47,000
Average # Customers	98
Change in Number of Customers	(4)

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	16	11	14	12	8	8	8	11	13	10	12	14	137	137	-
1,000	1,000	7	10	5	1	-	-	-	-	1	2	-	-	26	163	26
2,000	2,000	8	1	3	1	2	-	-	-	-	-	-	-	15	178	56
3,000	3,000	6	6	2	2	-	2	1	1	-	-	-	1	21	199	119
4,000	4,000	16	3	3	1	1	1	-	2	2	-	-	1	30	229	239
5,000	5,000	6	3	7	1	2	-	2	1	1	4	1	3	31	260	394
6,000	6,000	2	3	1	2	4	-	1	2	-	-	2	-	17	277	496
7,000	7,000	4	4	2	1	1	1	1	-	1	1	-	-	16	293	608
8,000	8,000	-	5	1	2	1	-	-	-	-	-	3	7	19	312	760
9,000	9,000	1	7	-	1	2	2	2	1	-	-	-	-	16	328	904
10,000	10,000	6	4	3	3	1	2	1	3	-	3	2	-	28	356	1,184
11,000	11,000	4	1	5	5	3	2	-	1	3	-	-	-	24	380	1,448
12,000	12,000	4	1	1	3	1	-	1	-	2	-	3	1	17	397	1,652
13,000	13,000	2	5	2	3	1	-	-	-	-	-	2	2	17	414	1,873
14,000	14,000	-	2	3	2	2	1	-	-	-	3	-	1	14	428	2,069
15,000	15,000	2	2	3	2	2	-	-	2	-	-	-	1	14	442	2,279
16,000	16,000	2	5	6	-	2	1	1	1	1	2	2	-	23	465	2,647
17,000	17,000	4	3	2	3	2	1	1	1	2	-	1	2	22	487	3,021
18,000	18,000	2	3	3	-	2	2	-	-	1	3	1	1	18	505	3,345
19,000	19,000	2	1	4	1	1	-	1	-	-	-	-	-	10	515	3,535
20,000	20,000	-	1	2	2	-	1	1	-	-	1	-	1	9	524	3,715
21,000	21,000	2	1	2	-	1	2	2	2	-	-	1	1	14	538	4,009
22,000	22,000	4	2	2	7	1	1	-	1	-	2	-	1	21	559	4,471
23,000	23,000	1	6	3	1	-	-	-	-	1	-	1	1	14	573	4,793
24,000	24,000	2	2	2	-	3	-	-	1	3	3	-	-	16	589	5,177
25,000	25,000	1	-	1	1	3	1	-	-	-	-	1	3	11	600	5,452
26,000	26,000	-	4	1	1	1	2	1	-	-	1	1	1	13	613	5,790
27,000	27,000	3	4	3	2	1	2	2	-	-	2	1	-	20	633	6,330
28,000	28,000	4	-	-	-	-	-	-	2	1	2	-	2	11	644	6,638
29,000	29,000	2	2	1	1	-	-	1	-	1	1	-	3	12	656	6,986
30,000	30,000	5	1	1	-	-	1	-	-	2	1	2	3	16	672	7,466
31,000	31,000	1	-	-	-	-	1	1	1	-	-	2	-	6	678	7,652
32,000	32,000	1	1	-	1	1	-	-	-	1	2	1	4	12	690	8,036
33,000	33,000	-	2	2	3	1	-	-	-	-	-	-	2	10	700	8,366
34,000	34,000	1	1	1	1	1	-	-	-	-	1	2	1	9	709	8,672
35,000	35,000	2	-	-	4	1	1	1	-	-	-	1	2	12	721	9,092
36,000	36,000	-	2	2	-	-	-	2	-	-	2	1	-	9	730	9,416
37,000	37,000	1	3	-	1	-	-	-	1	-	2	1	1	10	740	9,786
38,000	38,000	3	2	2	-	-	-	-	1	1	-	1	1	11	751	10,204
39,000	39,000	1	2	3	4	3	-	-	1	3	1	1	-	19	770	10,945
40,000	40,000	2	4	2	1	2	1	-	1	-	3	1	1	18	788	11,665

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,000	41,000	1	1	1	4	4	1	-	-	-	2	2	-	16	804	12,321
42,000	42,000	-	-	1	1	1	-	-	-	-	2	-	1	6	810	12,573
43,000	43,000	1	-	2	3	-	-	2	-	1	-	1	2	12	822	13,089
44,000	44,000	2	1	2	-	-	-	-	-	-	2	2	-	9	831	13,485
45,000	45,000	-	-	1	-	4	-	2	1	1	2	-	-	11	842	13,980
46,000	46,000	2	2	2	1	1	-	1	-	-	-	-	1	10	852	14,440
47,000	47,000	2	1	-	2	2	1	1	-	1	1	-	-	11	863	14,957
48,000	48,000	1	-	3	1	-	3	-	1	-	1	1	2	13	876	15,581
49,000	49,000	3	1	-	3	2	2	-	-	-	1	1	-	13	889	16,218
50,000	50,000	1	-	-	1	1	-	-	-	-	-	-	3	6	895	16,518
51,000	51,000	1	-	1	1	3	-	-	1	-	2	-	1	10	905	17,028
52,000	52,000	-	3	-	-	-	1	1	1	-	1	-	-	7	912	17,392
53,000	53,000	2	1	2	1	1	1	-	-	1	-	-	-	9	921	17,869
54,000	54,000	3	-	3	-	-	-	2	1	-	1	-	-	10	931	18,409
55,000	55,000	2	-	1	2	2	3	1	2	3	1	-	2	19	950	19,454
56,000	56,000	5	4	2	-	-	1	2	-	1	2	-	-	17	967	20,406
57,000	57,000	1	1	1	3	2	1	1	-	1	-	2	1	14	981	21,204
58,000	58,000	1	2	1	5	1	2	1	1	-	-	3	-	17	998	22,190
59,000	59,000	-	6	-	1	1	3	-	1	1	-	-	1	14	1,012	23,016
60,000	60,000	3	-	-	1	2	2	-	2	-	1	-	4	15	1,027	23,916
61,000	61,000	2	2	2	1	1	2	-	1	1	2	1	-	15	1,042	24,831
62,000	62,000	1	-	1	3	2	1	-	1	-	-	1	2	12	1,054	25,575
63,000	63,000	1	-	4	-	1	1	1	-	-	1	-	2	11	1,065	26,268
64,000	64,000	1	1	-	1	2	-	1	1	1	1	2	1	12	1,077	27,036
65,000	65,000	3	4	2	2	4	-	-	1	-	-	-	2	18	1,095	28,206
66,000	66,000	1	2	-	-	1	2	-	-	-	1	-	2	9	1,104	28,800
67,000	67,000	1	3	1	1	4	-	-	1	-	-	-	2	13	1,117	29,671
68,000	68,000	4	1	1	1	1	1	-	-	1	1	3	4	18	1,135	30,895
69,000	69,000	1	3	2	1	-	-	1	-	1	-	-	-	9	1,144	31,516
70,000	70,000	2	2	2	3	2	-	-	-	-	-	-	1	12	1,156	32,356
71,000	71,000	-	1	-	1	-	1	-	1	-	2	1	-	7	1,163	32,853
72,000	72,000	2	2	2	1	-	-	-	-	-	-	-	1	8	1,171	33,429
73,000	73,000	-	2	1	1	-	-	1	1	-	-	-	-	6	1,177	33,867
74,000	74,000	-	-	1	1	1	1	1	1	-	-	1	1	8	1,185	34,459
75,000	75,000	1	-	-	1	1	-	1	-	1	2	-	-	7	1,192	34,984
76,000	76,000	-	1	-	-	-	-	-	-	-	1	1	2	5	1,197	35,364
77,000	77,000	2	1	-	1	1	2	-	-	1	1	-	1	10	1,207	36,134
78,000	78,000	2	1	-	-	-	2	1	1	-	-	-	-	7	1,214	36,680
79,000	79,000	1	3	1	-	1	1	-	-	-	1	1	2	11	1,225	37,549
80,000	80,000	1	-	2	1	-	1	2	-	-	1	1	2	11	1,236	38,429
81,000	81,000	2	1	1	2	2	-	-	3	-	-	-	2	13	1,249	39,482

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
82,000	82,000	2	1	-	2	-	-	-	-	1	-	-	1	7	1,256	40,056
83,000	83,000	-	3	-	-	1	1	1	-	-	1	1	1	9	1,265	40,803
84,000	84,000	-	-	-	-	1	-	-	-	3	-	-	-	4	1,269	41,139
85,000	85,000	-	-	-	2	1	-	2	1	2	-	-	2	10	1,279	41,989
86,000	86,000	4	-	-	1	-	-	-	1	-	1	1	-	8	1,287	42,677
87,000	87,000	1	1	-	1	-	1	-	1	-	1	-	1	7	1,294	43,286
88,000	88,000	1	1	-	1	-	-	-	-	-	1	-	1	5	1,299	43,726
89,000	89,000	-	2	2	2	-	-	-	-	-	-	1	-	7	1,306	44,349
90,000	90,000	1	-	1	1	-	-	-	1	-	3	-	1	8	1,314	45,069
91,000	91,000	1	-	-	1	-	1	-	-	1	1	-	1	6	1,320	45,615
92,000	92,000	-	-	2	-	1	2	-	-	1	-	3	3	12	1,332	46,719
93,000	93,000	1	3	-	-	1	-	1	-	1	-	-	2	9	1,341	47,556
94,000	94,000	-	-	1	1	1	-	-	1	-	1	-	-	5	1,346	48,026
95,000	95,000	1	-	-	-	3	-	1	-	-	-	1	4	10	1,356	48,976
96,000	96,000	-	-	1	3	2	-	-	-	2	-	-	-	8	1,364	49,744
97,000	97,000	-	1	-	2	-	-	-	-	1	1	1	-	6	1,370	50,326
98,000	98,000	1	-	-	-	2	-	-	1	1	1	1	4	11	1,381	51,404
99,000	99,000	1	-	-	1	-	-	-	1	-	1	-	2	6	1,387	51,998
100,000	100,000	1	-	1	-	1	1	-	-	-	-	1	1	6	1,393	52,598
	-													-	1,393	52,598
101,000	101,000	1	1	1	-	-	-	-	1	1	-	1	1	7	1,400	53,305
101,568	101,568	-	-	-	-	-	-	-	-	-	-	-	1	1	1,401	53,407
102,000	102,000	-	1	3	-	-	-	4	-	-	-	1	-	9	1,410	54,325
103,000	103,000	-	-	1	1	-	-	-	-	-	1	-	2	5	1,415	54,840
104,000	104,000	1	-	1	-	-	-	-	-	1	1	-	-	4	1,419	55,256
105,000	105,000	-	1	-	-	-	1	-	-	-	-	1	-	3	1,422	55,571
105,002	105,002	-	-	-	-	1	-	-	-	-	-	-	-	1	1,423	55,676
106,000	106,000	2	-	-	1	-	-	1	-	1	-	-	1	6	1,429	56,312
107,000	107,000	1	2	1	-	-	1	-	-	1	-	-	-	6	1,435	56,954
108,000	108,000	1	1	-	1	-	1	1	-	-	-	-	1	6	1,441	57,602
108,460	108,460	-	-	-	1	-	-	-	-	-	-	-	-	1	1,442	57,710
109,000	109,000	3	2	1	-	1	1	-	-	-	1	1	1	11	1,453	58,909
110,000	110,000	1	-	1	-	-	-	-	1	-	2	1	1	7	1,460	59,679
111,000	111,000	-	1	-	-	1	-	-	-	-	-	-	-	2	1,462	59,901
111,668	111,668	-	-	-	-	-	-	-	-	-	-	-	1	1	1,463	60,013
111,743	111,743	-	-	-	-	-	-	-	1	-	-	-	-	1	1,464	60,124
112,000	112,000	2	-	1	1	-	1	1	1	1	-	-	-	8	1,472	61,020
113,000	113,000	-	-	-	-	1	-	-	-	1	-	-	-	2	1,474	61,246
113,760	113,760	-	-	-	-	-	1	-	-	-	-	-	-	1	1,475	61,360
114,000	114,000	-	-	2	-	-	1	1	1	-	-	1	1	7	1,482	62,158
114,476	114,476	-	-	-	-	-	-	-	-	-	1	-	-	1	1,483	62,273

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
115,000	115,000	-	1	-	2	2	-	-	-	1	1	1	-	8	1,491	63,193
115,186	115,186	-	-	-	-	-	-	1	-	-	-	-	-	1	1,492	63,308
115,966	115,966	-	1	-	-	-	-	-	-	-	-	-	-	1	1,493	63,424
115,974	115,974	1	-	-	-	-	-	-	-	-	-	-	-	1	1,494	63,540
116,000	116,000	-	2	-	-	-	-	-	-	-	-	2	3	7	1,501	64,352
117,000	117,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,502	64,469
118,000	118,000	-	-	1	1	-	2	-	1	-	-	1	1	7	1,509	65,295
119,000	119,000	-	1	1	-	-	-	-	-	-	-	-	1	3	1,512	65,652
119,048	119,048	-	-	-	-	1	-	-	-	-	-	-	-	1	1,513	65,771
120,000	120,000	-	1	-	1	2	1	-	1	-	1	-	-	7	1,520	66,611
121,000	121,000	-	2	1	-	-	2	-	-	-	-	-	2	7	1,527	67,458
121,030	121,030	1	-	-	-	-	-	-	-	-	-	-	-	1	1,528	67,579
122,000	122,000	1	-	-	1	1	-	-	-	-	-	1	1	5	1,533	68,189
123,000	123,000	-	-	-	1	2	-	-	1	-	-	-	1	5	1,538	68,804
124,000	124,000	1	1	1	-	-	1	1	1	2	-	1	3	12	1,550	70,292
124,168	124,168	-	-	-	-	-	-	-	1	-	-	-	-	1	1,551	70,416
125,000	125,000	1	1	2	1	2	-	-	1	-	-	-	1	9	1,560	71,541
126,000	126,000	-	-	-	1	-	-	-	-	-	2	-	1	4	1,564	72,045
126,418	126,418	-	-	-	1	-	-	-	-	-	-	-	-	1	1,565	72,171
127,000	127,000	1	1	-	2	-	-	-	-	-	1	-	-	5	1,570	72,806
128,000	128,000	-	2	-	-	-	-	-	-	-	1	-	1	4	1,574	73,318
129,000	129,000	-	-	-	-	-	2	1	-	-	-	1	-	4	1,578	73,834
130,000	130,000	-	-	1	-	3	-	1	-	-	2	-	1	8	1,586	74,874
130,900	130,900	-	-	-	-	-	-	-	-	-	1	-	-	1	1,587	75,005
131,000	131,000	1	1	1	3	-	-	1	1	3	1	1	1	14	1,601	76,839
131,352	131,352	-	-	-	-	-	-	-	-	-	1	-	-	1	1,602	76,971
132,000	132,000	-	-	2	-	-	-	1	1	-	-	1	1	6	1,608	77,763
133,000	133,000	-	-	1	1	-	-	-	-	1	-	1	1	5	1,613	78,428
133,700	133,700	-	1	-	-	-	-	-	-	-	-	-	-	1	1,614	78,561
134,000	134,000	1	-	-	-	1	-	1	-	-	1	-	-	4	1,618	79,097
134,131	134,131	-	-	-	-	-	-	1	-	-	-	-	-	1	1,619	79,232
134,250	134,250	-	-	-	-	-	1	-	-	-	-	-	-	1	1,620	79,366
134,640	134,640	-	-	-	-	-	-	1	-	-	-	-	-	1	1,621	79,500
135,000	135,000	1	-	2	1	-	-	1	-	1	-	1	-	7	1,628	80,445
136,000	136,000	1	-	-	1	1	-	-	-	-	-	1	-	4	1,632	80,989
136,891	136,891	-	-	-	-	-	-	-	1	-	-	-	-	1	1,633	81,126
137,000	137,000	-	-	-	-	-	-	-	1	-	1	1	-	3	1,636	81,537
137,675	137,675	-	-	-	-	-	-	-	-	1	-	-	-	1	1,637	81,675
138,000	138,000	-	-	-	1	-	-	1	-	-	2	-	1	5	1,642	82,365
139,000	139,000	-	-	1	-	-	1	-	-	1	-	-	2	5	1,647	83,060
140,000	140,000	-	-	-	1	-	-	-	1	-	-	-	1	3	1,650	83,480

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
141,000	141,000	-	1	1	-	-	-	1	-	-	-	-	1	4	1,654	84,044
142,000	142,000	-	1	2	-	-	-	-	-	-	-	1	2	6	1,660	84,896
142,186	142,186	-	-	-	-	-	-	-	-	-	1	-	-	1	1,661	85,038
142,385	142,385	-	-	-	-	-	-	-	-	-	-	1	-	1	1,662	85,181
143,000	143,000	1	-	-	-	-	1	-	1	2	-	1	1	7	1,669	86,182
143,226	143,226	-	-	-	-	-	-	-	-	1	-	-	-	1	1,670	86,325
143,304	143,304	-	-	-	-	-	-	-	-	-	-	1	-	1	1,671	86,468
144,000	144,000	-	-	1	1	-	-	-	-	-	-	1	1	4	1,675	87,044
145,000	145,000	-	1	-	2	2	-	1	-	1	-	2	-	9	1,684	88,349
145,671	145,671	1	-	-	-	-	-	-	-	-	-	-	-	1	1,685	88,495
146,000	146,000	1	-	1	-	1	-	-	-	-	1	1	-	5	1,690	89,225
146,760	146,760	-	-	-	-	-	-	-	1	-	-	-	-	1	1,691	89,372
146,908	146,908	-	1	-	-	-	-	-	-	-	-	-	-	1	1,692	89,518
147,000	147,000	-	1	-	2	-	-	-	-	-	-	-	1	4	1,696	90,106
148,000	148,000	-	-	-	-	2	-	-	-	-	1	-	1	4	1,700	90,698
148,728	148,728	-	-	1	-	-	-	-	-	-	-	-	-	1	1,701	90,847
149,000	149,000	-	1	2	-	-	1	-	1	1	1	-	2	9	1,710	92,188
150,000	150,000	-	-	-	2	-	1	-	1	-	1	-	-	5	1,715	92,938
150,816	150,816	-	-	-	-	-	-	-	-	1	-	-	-	1	1,716	93,089
151,000	151,000	1	1	1	1	2	1	1	-	-	1	-	-	9	1,725	94,448
152,000	152,000	-	-	2	1	-	-	-	1	-	-	-	-	4	1,729	95,056
152,355	152,355	-	-	-	1	-	-	-	-	-	-	-	-	1	1,730	95,208
153,000	153,000	-	-	1	-	1	-	1	1	-	2	1	-	7	1,737	96,279
154,000	154,000	-	1	1	1	-	2	1	-	-	-	-	1	7	1,744	97,357
155,000	155,000	-	1	1	1	-	1	-	1	-	1	-	-	6	1,750	98,287
156,000	156,000	-	-	-	1	1	2	-	-	1	-	2	-	7	1,757	99,379
156,528	156,528	-	-	-	-	-	-	-	1	-	-	-	-	1	1,758	99,536
156,680	156,680	-	-	1	-	-	-	-	-	-	-	-	-	1	1,759	99,693
157,000	157,000	-	-	1	-	-	-	1	-	-	1	1	-	4	1,763	100,321
157,465	157,465	-	-	-	-	1	-	-	-	-	-	-	-	1	1,764	100,478
157,929	157,929	-	-	-	-	-	1	-	-	-	-	-	-	1	1,765	100,636
158,000	158,000	-	1	1	-	-	-	2	1	1	-	2	-	8	1,773	101,900
159,000	159,000	-	-	-	1	-	1	-	1	1	1	1	-	6	1,779	102,854
160,000	160,000	-	-	-	2	-	2	-	1	1	1	-	2	9	1,788	104,294
161,000	161,000	-	-	-	-	1	1	1	-	1	-	-	1	5	1,793	105,099
161,660	161,660	-	-	-	-	-	-	1	-	-	-	-	-	1	1,794	105,261
162,000	162,000	-	-	-	1	-	-	-	1	1	1	1	1	6	1,800	106,233
162,700	162,700	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	106,233
163,000	163,000	-	-	-	-	-	-	2	-	-	-	2	-	4	1,804	106,885
164,000	164,000	-	-	-	1	-	-	1	1	-	-	-	1	4	1,808	107,541
165,000	165,000	-	-	1	1	-	-	-	1	-	-	-	-	3	1,811	108,036

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
165,381	165,381	-	-	-	-	-	-	-	-	-	-	-	1	1	1,812	108,201
166,000	166,000	-	1	1	-	1	-	-	-	-	1	-	1	5	1,817	109,031
167,000	167,000	-	-	-	1	-	1	1	1	1	1	-	1	7	1,824	110,200
168,000	168,000	-	-	-	2	-	1	1	-	3	-	1	-	8	1,832	111,544
169,000	169,000	-	-	1	1	2	-	-	-	1	-	1	-	6	1,838	112,558
170,000	170,000	-	1	-	-	1	-	2	1	-	1	2	1	9	1,847	114,088
171,000	171,000	1	1	-	-	1	-	1	1	-	-	1	2	8	1,855	115,456
171,331	171,331	-	-	-	-	-	-	-	-	1	-	-	-	1	1,856	115,627
172,000	172,000	1	-	1	-	1	-	-	-	-	1	1	-	5	1,861	116,487
173,000	173,000	1	-	-	1	1	-	-	1	-	1	1	-	6	1,867	117,525
174,000	174,000	1	1	-	-	2	-	-	-	3	1	-	1	9	1,876	119,091
175,000	175,000	-	-	1	-	-	1	-	-	-	-	1	-	3	1,879	119,616
176,000	176,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,881	119,968
177,000	177,000	-	1	-	-	1	1	-	-	-	-	-	-	3	1,884	120,499
177,276	177,276	-	-	-	-	-	1	-	-	-	-	-	-	1	1,885	120,677
177,413	177,413	-	-	-	-	-	-	-	-	-	-	1	-	1	1,886	120,854
178,000	178,000	-	-	-	-	-	1	-	-	-	1	2	1	5	1,891	121,744
179,000	179,000	-	-	-	-	-	1	-	-	-	-	-	2	3	1,894	122,281
180,000	180,000	-	-	1	-	-	1	-	-	1	1	-	-	4	1,898	123,001
180,731	180,731	-	-	-	-	-	1	-	-	-	-	-	-	1	1,899	123,182
181,000	181,000	-	-	-	-	-	1	1	-	1	-	-	-	3	1,902	123,725
182,000	182,000	-	1	1	1	-	2	-	-	-	-	1	1	7	1,909	124,999
183,000	183,000	-	-	-	-	1	1	-	1	1	-	-	1	5	1,914	125,914
183,260	183,260	-	-	-	-	-	-	-	-	-	-	1	-	1	1,915	126,097
184,000	184,000	-	1	-	-	1	1	-	-	-	-	-	1	4	1,919	126,833
185,000	185,000	-	-	-	1	-	-	-	-	-	-	-	1	2	1,921	127,203
186,000	186,000	-	-	-	1	-	-	-	1	-	1	-	-	3	1,924	127,761
186,788	186,788	-	-	-	-	-	-	-	-	-	-	1	-	1	1,925	127,948
187,000	187,000	1	1	-	-	-	1	-	4	-	-	1	-	8	1,933	129,444
188,000	188,000	-	-	-	-	-	1	-	-	1	-	-	1	3	1,936	130,008
188,092	188,092	-	-	-	-	-	-	1	-	-	-	-	-	1	1,937	130,196
189,000	189,000	1	-	1	1	-	1	-	1	-	-	-	-	5	1,942	131,141
189,168	189,168	-	-	-	-	-	-	-	-	-	-	1	-	1	1,943	131,330
191,000	191,000	1	-	1	1	-	1	-	-	-	-	-	1	5	1,948	132,285
192,000	192,000	-	-	-	-	-	1	-	1	1	1	-	-	4	1,952	133,053
193,000	193,000	-	-	-	3	-	-	-	-	-	-	1	-	4	1,956	133,825
193,819	193,819	-	-	1	-	-	-	-	-	-	-	-	-	1	1,957	134,019
194,000	194,000	-	-	-	-	-	1	-	-	1	-	-	-	2	1,959	134,407
195,000	195,000	-	-	-	1	1	-	-	1	1	-	-	-	4	1,963	135,187
196,000	196,000	-	1	-	1	-	-	-	-	-	2	1	1	6	1,969	136,363
196,083	196,083	-	-	-	-	-	1	-	-	-	-	-	-	1	1,970	136,559

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
197,000	197,000	1	-	-	2	1	-	-	1	-	1	-	-	6	1,976	137,741
197,485	197,485	-	-	-	-	-	-	-	-	1	-	-	-	1	1,977	137,938
197,758	197,758	-	-	-	-	-	-	-	-	1	-	-	-	1	1,978	138,136
198,000	198,000	-	-	-	-	1	-	-	-	-	-	1	-	2	1,980	138,532
198,669	198,669	-	-	-	-	-	-	1	-	-	-	-	-	1	1,981	138,731
199,000	199,000	-	1	-	1	1	1	3	1	-	2	1	-	11	1,992	140,920
200,000	200,000	-	-	-	-	-	1	1	-	-	-	-	-	2	1,994	141,320
201,000	201,000	-	-	1	1	-	-	1	2	1	-	2	-	8	2,002	142,928
202,000	202,000	-	1	-	-	-	-	-	-	-	1	1	-	3	2,005	143,534
203,000	203,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,006	143,737
203,928	203,928	-	-	-	-	-	-	-	1	-	-	-	-	1	2,007	143,941
204,000	204,000	-	-	-	-	1	1	-	1	1	1	-	-	5	2,012	144,961
205,000	205,000	-	-	-	-	2	-	-	-	-	-	1	-	3	2,015	145,576
206,000	206,000	-	-	1	-	1	-	-	-	1	1	-	-	4	2,019	146,400
206,026	206,026	-	-	-	-	-	-	-	-	-	1	-	-	1	2,020	146,606
207,000	207,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,021	146,813
207,057	207,057	-	-	-	1	-	-	-	-	-	-	-	-	1	2,022	147,020
208,000	208,000	-	1	-	-	-	1	-	-	-	3	-	-	5	2,027	148,060
208,612	208,612	-	-	-	-	-	-	-	-	-	-	-	-	-	2,027	148,060
209,000	209,000	-	1	-	1	-	1	1	-	1	-	-	-	5	2,032	149,105
210,000	210,000	-	-	-	-	-	-	2	-	1	-	-	-	3	2,035	149,735
210,237	210,237	-	-	-	-	-	-	-	-	-	-	1	-	1	2,036	149,945
211,000	211,000	-	-	-	-	-	-	-	-	2	2	-	1	5	2,041	151,000
211,066	211,066	-	-	-	-	1	-	-	-	-	-	-	-	1	2,042	151,211
212,000	212,000	1	-	-	-	1	-	-	-	2	-	1	-	5	2,047	152,271
213,000	213,000	1	-	-	-	-	-	-	-	1	-	1	-	3	2,050	152,910
213,543	213,543	-	-	-	1	-	-	-	-	-	-	-	-	1	2,051	153,124
214,000	214,000	1	-	1	2	-	1	-	-	2	1	1	-	9	2,060	155,050
214,378	214,378	-	1	-	-	-	-	-	-	-	-	-	-	1	2,061	155,264
215,000	215,000	-	-	-	-	1	-	-	-	-	1	-	-	2	2,063	155,694
216,000	216,000	-	-	-	-	-	-	-	2	-	-	-	1	3	2,066	156,342
216,208	216,208	-	-	-	-	-	-	-	-	-	-	-	1	1	2,067	156,558
217,000	217,000	-	-	-	-	1	1	-	-	-	-	-	1	3	2,070	157,209
217,436	217,436	-	-	1	-	-	-	-	-	-	-	-	-	1	2,071	157,427
219,000	219,000	-	-	1	2	1	1	-	-	-	1	-	-	6	2,077	158,741
220,000	220,000	-	-	-	-	-	1	-	1	1	-	1	-	4	2,081	159,621
220,013	220,013	-	-	-	-	-	-	-	-	-	-	-	-	-	2,081	159,621
220,984	220,984	-	-	-	-	-	-	-	-	-	-	1	-	1	2,082	159,842
221,000	221,000	-	-	-	-	1	1	-	-	-	-	-	-	2	2,084	160,284
221,208	221,208	-	-	-	-	-	-	-	-	-	-	1	-	1	2,085	160,505
221,768	221,768	-	1	-	-	-	-	-	-	-	-	-	-	1	2,086	160,727

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
222,000	222,000	-	1	2	-	1	-	-	1	-	-	1	-	6	2,092	162,059
222,401	222,401	-	-	-	-	-	-	1	-	-	-	-	-	1	2,093	162,281
223,000	223,000	-	1	1	-	-	2	-	-	-	-	1	-	5	2,098	163,396
224,000	224,000	-	-	-	-	2	-	-	1	-	-	-	-	3	2,101	164,068
224,385	224,385	-	-	-	-	-	1	-	-	-	-	-	-	1	2,102	164,292
225,000	225,000	-	-	1	-	-	-	-	-	-	-	-	1	2	2,104	164,742
226,000	226,000	-	-	-	-	-	1	-	-	2	-	-	1	4	2,108	165,646
226,223	226,223	-	-	-	-	1	-	-	-	-	-	-	-	1	2,109	165,873
227,000	227,000	-	-	-	-	1	-	-	-	-	1	1	-	3	2,112	166,554
227,854	227,854	-	-	-	-	-	-	-	-	1	-	-	-	1	2,113	166,782
228,000	228,000	-	-	-	-	1	-	1	-	1	2	1	1	7	2,120	168,378
229,792	229,792	-	-	-	-	-	-	-	-	-	-	1	-	1	2,121	168,607
230,000	230,000	-	-	-	-	-	-	1	1	-	1	-	-	3	2,124	169,297
232,000	232,000	-	1	-	-	-	-	1	-	-	1	-	1	4	2,128	170,225
232,110	232,110	-	-	-	-	-	-	-	1	-	-	-	-	1	2,129	170,457
232,853	232,853	-	-	-	-	-	-	1	-	-	-	-	-	1	2,130	170,690
233,000	233,000	-	-	-	-	-	1	-	-	1	-	-	-	2	2,132	171,156
234,000	234,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,133	171,390
234,930	234,930	-	1	-	-	-	-	-	-	-	-	-	-	1	2,134	171,625
235,000	235,000	-	-	-	-	-	-	-	1	-	2	-	-	3	2,137	172,330
236,000	236,000	-	1	-	-	-	-	-	-	3	-	-	-	4	2,141	173,274
236,599	236,599	-	-	-	-	1	-	-	-	-	-	-	-	1	2,142	173,511
236,831	236,831	-	-	-	1	-	-	-	-	-	-	-	-	1	2,143	173,748
237,000	237,000	1	-	-	-	-	2	-	1	-	-	2	-	6	2,149	175,170
237,481	237,481	-	-	-	-	-	-	-	-	-	-	-	-	-	2,149	175,170
238,000	238,000	-	-	1	1	-	-	-	1	1	-	-	-	4	2,153	176,122
238,718	238,718	-	1	-	-	-	-	-	-	-	-	-	-	1	2,154	176,360
239,000	239,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,155	176,599
239,711	239,711	-	-	1	-	-	-	-	-	-	-	-	-	1	2,156	176,839
240,000	240,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,157	177,079
241,000	241,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,158	177,320
242,000	242,000	-	-	1	1	1	-	-	-	-	-	-	-	3	2,161	178,046
243,000	243,000	-	-	-	-	1	-	-	-	1	-	-	-	2	2,163	178,532
244,000	244,000	-	-	-	-	-	-	-	-	-	-	-	2	2	2,165	179,020
245,000	245,000	1	-	-	1	1	1	-	-	-	1	-	-	5	2,170	180,245
246,000	246,000	-	-	-	-	2	-	-	-	-	-	-	-	2	2,172	180,737
246,553	246,553	-	-	-	-	-	-	-	-	1	-	-	-	1	2,173	180,984
247,000	247,000	-	-	1	-	-	-	-	-	-	1	-	-	2	2,175	181,478
248,000	248,000	1	-	-	1	-	-	-	-	4	-	-	1	7	2,182	183,214
248,111	248,111	-	-	-	-	-	-	-	-	-	-	-	1	1	2,183	183,462
249,000	249,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,184	183,711

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
250,000	250,000	-	-	-	-	1	-	-	1	-	-	1	-	3	2,187	184,461
251,000	251,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,188	184,712
252,000	252,000	-	-	-	-	-	1	1	-	1	-	-	-	3	2,191	185,468
253,000	253,000	-	-	1	-	-	2	-	-	1	-	-	1	5	2,196	186,733
253,132	253,132	-	-	-	-	-	-	-	1	-	-	-	-	1	2,197	186,986
253,187	253,187	-	-	-	-	-	-	-	-	-	-	-	1	1	2,198	187,239
254,000	254,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,199	187,493
255,000	255,000	-	-	-	-	-	-	-	-	1	1	-	-	2	2,201	188,003
256,000	256,000	-	-	-	-	-	-	-	-	1	-	1	-	2	2,203	188,515
257,000	257,000	-	-	-	-	2	-	-	2	1	-	1	-	6	2,209	190,057
258,000	258,000	-	-	-	1	-	-	1	-	1	-	-	-	3	2,212	190,831
259,000	259,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,213	191,090
259,288	259,288	-	-	1	-	-	-	-	-	-	-	-	-	1	2,214	191,349
261,000	261,000	-	-	-	3	-	-	-	-	-	1	-	-	4	2,218	192,393
261,195	261,195	-	-	-	-	-	-	-	-	-	1	-	-	1	2,219	192,655
261,444	261,444	-	-	-	-	1	-	-	-	-	-	-	-	1	2,220	192,916
262,000	262,000	-	-	-	-	1	-	-	-	-	-	2	-	3	2,223	193,702
263,000	263,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,224	193,965
264,000	264,000	-	-	-	-	-	1	2	-	-	-	-	-	3	2,227	194,757
265,000	265,000	-	-	-	-	-	2	-	-	1	-	1	-	4	2,231	195,817
266,000	266,000	-	-	-	-	-	-	1	-	-	2	-	1	4	2,235	196,881
267,000	267,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,236	197,148
268,000	268,000	-	-	-	-	-	-	2	1	-	-	-	2	5	2,241	198,488
269,000	269,000	-	-	-	-	-	-	-	-	-	2	-	-	2	2,243	199,026
270,000	270,000	-	-	-	1	2	1	-	1	-	-	-	-	5	2,248	200,376
271,000	271,000	-	-	-	-	1	-	1	-	-	1	-	1	4	2,252	201,460
271,624	271,624	-	-	-	-	-	-	-	-	-	1	-	-	1	2,253	201,732
272,000	272,000	-	-	-	-	2	-	2	-	-	-	1	-	5	2,258	203,092
272,190	272,190	-	-	-	-	-	-	-	-	-	1	-	-	1	2,259	203,364
273,000	273,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,260	203,637
274,000	274,000	-	-	-	1	1	-	1	-	-	1	1	1	6	2,266	205,281
275,000	275,000	-	-	-	-	-	1	1	-	-	-	-	-	2	2,268	205,831
275,294	275,294	-	-	-	1	-	-	-	-	-	-	-	-	1	2,269	206,106
276,000	276,000	-	-	-	-	-	2	-	-	-	-	-	-	2	2,271	206,658
277,000	277,000	1	1	-	-	-	1	-	-	-	-	-	-	3	2,274	207,489
278,000	278,000	-	-	2	-	-	-	-	-	-	-	1	-	3	2,277	208,323
279,000	279,000	-	1	-	-	-	-	-	-	1	1	1	-	4	2,281	209,439
280,000	280,000	-	1	1	-	-	2	1	-	-	1	-	-	6	2,287	211,119
280,355	280,355	-	-	1	-	-	-	-	-	-	-	-	-	1	2,288	211,399
281,000	281,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,289	211,680
281,877	281,877	-	-	-	1	-	-	-	-	-	-	-	-	1	2,290	211,962

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
282,000	282,000	-	-	1	1	1	-	1	-	1	-	-	-	5	2,295	213,372
283,000	283,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,296	213,655
284,000	284,000	-	-	1	1	-	1	1	1	-	-	-	-	5	2,301	215,075
285,000	285,000	-	-	1	-	2	-	-	-	-	1	1	-	5	2,306	216,500
285,595	285,595	-	-	-	-	-	-	-	-	-	1	-	-	1	2,307	216,786
286,000	286,000	-	-	1	-	-	1	1	-	-	-	-	-	3	2,310	217,644
288,000	288,000	-	-	1	-	-	-	1	1	-	1	-	-	4	2,314	218,796
288,205	288,205	-	-	-	-	1	-	-	-	-	-	-	-	1	2,315	219,084
289,000	289,000	-	-	-	-	-	1	1	-	-	-	1	2	5	2,320	220,529
290,000	290,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,321	220,819
290,549	290,549	-	-	-	-	-	-	-	-	-	-	1	-	1	2,322	221,110
291,000	291,000	-	-	-	-	-	1	2	-	1	-	1	-	5	2,327	222,565
292,000	292,000	-	1	1	-	1	1	-	-	-	-	-	-	4	2,331	223,733
292,168	292,168	-	-	1	-	-	-	-	-	-	-	-	-	1	2,332	224,025
293,000	293,000	-	-	-	1	-	-	-	1	-	-	1	-	3	2,335	224,904
294,000	294,000	-	-	-	1	-	-	-	-	1	-	-	-	2	2,337	225,492
295,000	295,000	-	-	-	-	1	-	-	-	1	-	-	-	2	2,339	226,082
296,000	296,000	-	-	-	-	-	-	2	-	-	1	1	1	5	2,344	227,562
296,384	296,384	-	-	-	1	-	-	-	-	-	-	-	-	1	2,345	227,858
297,000	297,000	1	-	-	-	-	1	-	1	-	-	-	-	3	2,348	228,749
297,632	297,632	-	-	-	-	-	-	-	-	-	-	-	1	1	2,349	229,047
298,000	298,000	-	-	-	-	-	-	-	-	1	-	1	-	2	2,351	229,643
299,000	299,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,352	229,942
300,000	300,000	-	-	-	1	1	-	1	-	-	-	-	-	3	2,355	230,842
301,000	301,000	-	-	-	-	-	-	-	1	-	-	1	1	3	2,358	231,745
302,000	302,000	-	-	-	-	1	-	1	-	1	-	1	-	4	2,362	232,953
303,000	303,000	-	-	-	-	-	4	-	-	2	-	-	-	6	2,368	234,771
304,000	304,000	-	-	-	-	1	-	-	-	-	1	1	-	3	2,371	235,683
305,000	305,000	-	-	-	-	-	2	-	2	-	1	-	1	6	2,377	237,513
306,000	306,000	-	-	-	-	1	1	-	-	-	1	-	-	3	2,380	238,431
306,622	306,622	-	-	-	-	-	1	-	-	-	-	-	-	1	2,381	238,738
307,000	307,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,382	239,045
308,000	308,000	-	-	-	-	-	-	-	1	-	-	1	-	2	2,384	239,661
309,000	309,000	-	-	-	-	-	3	-	-	-	-	-	1	4	2,388	240,897
310,000	310,000	-	-	1	-	-	1	-	-	-	-	1	-	3	2,391	241,827
311,000	311,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,392	242,138
311,332	311,332	-	-	-	-	-	-	-	-	1	-	-	-	1	2,393	242,449
311,348	311,348	-	-	-	-	1	-	-	-	-	-	-	-	1	2,394	242,760
312,000	312,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,395	243,072
312,729	312,729	-	-	-	-	1	-	-	-	-	-	-	-	1	2,396	243,385
313,000	313,000	-	-	-	-	-	-	2	-	-	-	-	-	2	2,398	244,011

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
313,165	313,165	-	-	-	-	-	-	-	-	-	-	1	-	1	2,399	244,324
313,196	313,196	-	-	-	-	-	-	-	1	-	-	-	-	1	2,400	244,637
314,000	314,000	-	-	-	-	-	-	1	-	1	-	-	1	3	2,403	245,579
315,000	315,000	-	-	-	-	-	1	-	1	-	-	1	-	3	2,406	246,524
316,000	316,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,407	246,840
316,063	316,063	-	-	-	-	-	-	-	1	-	-	-	-	1	2,408	247,156
317,000	317,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,409	247,473
318,000	318,000	-	-	-	1	-	-	-	-	-	-	1	1	3	2,412	248,427
319,000	319,000	-	-	-	-	-	-	-	-	-	1	2	-	3	2,415	249,384
320,000	320,000	-	-	1	-	-	1	-	-	-	-	-	-	2	2,417	250,024
320,307	320,307	-	-	-	-	-	-	-	-	-	-	1	-	1	2,418	250,345
321,000	321,000	-	-	-	-	-	2	-	-	2	1	-	-	5	2,423	251,950
322,000	322,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,424	252,272
323,000	323,000	-	-	1	-	-	-	-	-	1	-	-	-	2	2,426	252,918
324,000	324,000	-	-	-	-	-	-	1	3	-	-	-	-	4	2,430	254,214
325,000	325,000	-	-	-	-	-	-	-	-	2	1	-	-	3	2,433	255,189
326,000	326,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,434	255,515
327,000	327,000	-	-	-	-	-	-	1	-	1	-	1	-	3	2,437	256,496
328,000	328,000	-	-	-	-	1	-	-	2	1	-	-	-	4	2,441	257,808
329,000	329,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,442	258,137
330,000	330,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,443	258,467
331,000	331,000	-	-	-	-	1	-	-	1	-	-	1	-	3	2,446	259,460
331,154	331,154	-	-	-	-	-	1	-	-	-	-	-	-	1	2,447	259,791
332,000	332,000	-	-	-	-	-	-	2	-	1	-	-	-	3	2,450	260,787
332,767	332,767	-	-	-	-	-	-	-	-	-	-	-	1	1	2,451	261,120
334,000	334,000	-	-	-	-	-	-	-	1	-	-	1	-	2	2,453	261,788
335,000	335,000	-	-	-	-	-	-	-	2	-	1	-	1	4	2,457	263,128
336,000	336,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,458	263,464
336,094	336,094	-	-	-	-	-	1	-	-	-	-	-	-	1	2,459	263,800
337,000	337,000	-	-	1	1	1	1	1	-	-	1	1	-	7	2,466	266,159
338,000	338,000	-	-	-	1	-	-	-	-	-	1	1	1	4	2,470	267,511
340,000	340,000	-	-	-	-	-	1	-	2	1	-	-	-	4	2,474	268,871
341,000	341,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,475	269,212
342,000	342,000	-	-	-	-	-	-	-	2	-	-	1	-	3	2,478	270,238
342,919	342,919	-	-	-	-	-	-	-	-	-	1	-	-	1	2,479	270,581
344,000	344,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2,481	271,269
344,609	344,609	-	-	-	-	-	1	-	-	-	-	-	-	1	2,482	271,613
345,000	345,000	-	-	-	-	-	-	1	1	-	-	1	-	3	2,485	272,648
346,000	346,000	-	-	-	1	-	1	2	-	-	-	-	-	4	2,489	274,032
347,000	347,000	-	-	-	-	1	-	1	-	1	-	-	1	4	2,493	275,420
348,000	348,000	-	-	-	-	-	2	-	-	1	-	-	1	4	2,497	276,812

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
349,000	349,000	-	-	-	1	-	1	1	-	-	1	-	-	4	2,501	278,208
350,000	350,000	-	-	-	-	1	-	-	-	1	2	-	-	4	2,505	279,608
351,000	351,000	-	-	-	-	-	-	-	-	-	-	2	1	3	2,508	280,661
352,000	352,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,509	281,013
352,221	352,221	-	-	-	-	-	-	-	-	1	-	-	-	1	2,510	281,365
353,000	353,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,511	281,718
354,000	354,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,512	282,072
355,000	355,000	-	-	-	-	-	-	-	-	3	-	-	-	3	2,515	283,137
356,000	356,000	-	-	-	-	-	-	-	1	1	-	-	-	2	2,517	283,849
359,000	359,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,518	284,208
360,000	360,000	-	-	-	-	-	-	-	-	-	-	1	1	2	2,520	284,928
361,000	361,000	-	-	-	1	1	-	1	-	1	-	1	-	5	2,525	286,733
362,000	362,000	-	-	-	-	-	-	-	1	-	1	1	-	3	2,528	287,819
363,000	363,000	-	-	-	-	-	-	1	-	1	1	-	-	3	2,531	288,908
364,000	364,000	-	-	1	-	-	-	-	-	1	1	-	1	4	2,535	290,364
365,000	365,000	-	-	-	-	-	-	-	-	1	1	-	-	2	2,537	291,094
366,000	366,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,538	291,460
367,000	367,000	-	-	-	-	-	-	1	-	1	-	-	-	2	2,540	292,194
368,000	368,000	-	-	-	-	-	-	-	1	-	1	-	-	2	2,542	292,930
369,000	369,000	-	-	-	-	1	-	1	-	-	-	-	-	2	2,544	293,668
369,608	369,608	-	-	-	-	-	-	1	-	-	-	-	-	1	2,545	294,038
370,000	370,000	-	-	-	-	-	-	2	-	-	-	-	-	2	2,547	294,778
371,000	371,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,548	295,149
373,000	373,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,549	295,522
374,000	374,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,550	295,896
375,000	375,000	-	-	-	-	1	1	1	3	1	1	-	-	8	2,558	298,896
376,000	376,000	-	1	-	-	-	2	-	-	-	-	-	-	3	2,561	300,024
377,000	377,000	-	-	-	-	2	-	-	-	-	-	-	-	2	2,563	300,778
379,000	379,000	-	-	-	-	-	-	1	1	-	1	-	1	4	2,567	302,294
380,000	380,000	-	-	-	-	-	-	-	1	1	-	1	-	3	2,570	303,434
381,000	381,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,571	303,815
381,271	381,271	-	-	-	-	-	-	-	-	-	-	1	-	1	2,572	304,196
382,000	382,000	-	1	-	-	-	-	-	1	1	-	-	-	3	2,575	305,342
383,000	383,000	-	-	1	-	-	1	-	-	1	-	-	-	3	2,578	306,491
383,899	383,899	-	-	-	-	-	1	-	-	-	-	-	-	1	2,579	306,875
384,000	384,000	-	-	-	-	1	-	1	-	1	-	1	-	4	2,583	308,411
384,541	384,541	-	-	-	-	-	-	-	-	1	-	-	-	1	2,584	308,796
385,000	385,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,585	309,181
386,000	386,000	-	-	-	-	-	-	1	1	-	1	-	-	3	2,588	310,339
386,322	386,322	-	-	-	-	-	-	1	-	-	-	-	-	1	2,589	310,725
386,653	386,653	-	-	-	-	-	-	-	1	-	-	-	-	1	2,590	311,112

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
387,000	387,000	-	-	-	-	1	-	1	-	-	-	-	-	2	2,592	311,886
388,000	388,000	-	-	-	1	-	-	1	-	-	-	-	-	2	2,594	312,662
389,000	389,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,595	313,051
390,000	390,000	-	-	-	-	1	1	1	1	1	-	-	-	5	2,600	315,001
392,000	392,000	-	-	-	-	-	-	1	1	-	-	-	-	2	2,602	315,785
393,000	393,000	-	-	-	-	-	-	-	-	-	-	1	1	2	2,604	316,571
393,451	393,451	-	-	-	-	-	-	1	-	-	-	-	-	1	2,605	316,964
394,000	394,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,606	317,358
395,000	395,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,607	317,753
396,000	396,000	-	-	-	-	-	1	1	-	-	-	-	1	3	2,610	318,941
397,000	397,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,611	319,338
397,896	397,896	-	-	-	-	-	1	-	-	-	-	-	-	1	2,612	319,736
398,000	398,000	-	-	-	-	-	-	1	-	-	-	-	1	2	2,614	320,532
399,000	399,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,615	320,931
400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,616	321,331
401,000	401,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,617	321,732
402,000	402,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,618	322,134
403,672	403,672	-	-	-	-	-	-	-	-	-	-	-	1	1	2,619	322,538
406,000	406,000	-	-	-	-	-	-	2	-	-	-	-	-	2	2,621	323,350
408,762	408,762	-	-	-	-	-	-	-	-	1	-	-	-	1	2,622	323,758
409,000	409,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,623	324,167
410,000	410,000	-	-	1	-	-	-	-	1	-	-	-	-	2	2,625	324,987
411,000	411,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,626	325,398
412,000	412,000	-	-	-	-	-	1	-	1	-	1	-	-	3	2,629	326,634
413,000	413,000	-	-	-	-	1	-	-	1	1	-	1	-	4	2,633	328,286
414,000	414,000	-	-	-	-	-	-	-	2	1	-	-	-	3	2,636	329,528
415,000	415,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,637	329,943
416,000	416,000	-	-	-	-	1	1	-	-	-	-	-	-	2	2,639	330,775
417,000	417,000	-	-	1	-	-	-	-	1	-	-	-	-	2	2,641	331,609
417,955	417,955	-	-	-	-	-	-	-	1	-	-	-	-	1	2,642	332,027
418,000	418,000	-	-	-	-	-	-	1	-	-	1	1	-	3	2,645	333,281
419,000	419,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,646	333,700
420,000	420,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,647	334,120
422,000	422,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,648	334,542
423,000	423,000	-	-	-	-	-	-	-	1	1	-	-	1	3	2,651	335,811
424,000	424,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,652	336,235
425,000	425,000	-	-	-	-	-	-	-	1	1	1	1	-	4	2,656	337,935
426,000	426,000	-	-	-	-	-	-	-	1	1	-	-	-	2	2,658	338,787
427,000	427,000	-	-	-	-	-	1	1	-	-	1	-	-	3	2,661	340,068
428,000	428,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,662	340,496
430,000	430,000	-	-	-	-	-	1	-	1	-	-	-	-	2	2,664	341,356

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
431,000	431,000	-	-	-	-	-	-	-	1	1	-	1	-	3	2,667	342,649
431,756	431,756	-	-	-	-	-	-	-	-	1	-	-	-	1	2,668	343,081
432,000	432,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,669	343,513
432,859	432,859	-	-	-	-	-	-	1	-	-	-	-	-	1	2,670	343,946
434,000	434,000	-	-	-	-	-	-	1	-	1	-	-	-	2	2,672	344,814
434,014	434,014	-	-	-	-	-	-	-	-	-	-	1	-	1	2,673	345,248
435,000	435,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2,675	346,118
436,000	436,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,676	346,554
438,000	438,000	-	-	-	-	-	-	-	1	-	2	-	-	3	2,679	347,868
439,409	439,409	-	-	-	-	-	-	1	-	-	-	-	-	1	2,680	348,307
440,000	440,000	-	-	-	-	-	-	-	1	-	-	2	1	4	2,684	350,067
441,000	441,000	-	-	-	-	-	1	-	1	-	-	-	2	4	2,688	351,831
442,000	442,000	-	-	-	-	-	1	-	-	1	1	-	-	3	2,691	353,157
443,000	443,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,692	353,600
445,000	445,000	-	-	-	-	-	-	-	1	-	1	-	-	2	2,694	354,490
446,000	446,000	-	-	-	-	-	2	-	-	1	-	-	-	3	2,697	355,828
446,687	446,687	-	-	-	-	-	-	1	-	-	-	-	-	1	2,698	356,275
447,000	447,000	-	-	-	-	-	2	-	-	1	-	-	-	3	2,701	357,616
449,000	449,000	-	-	-	-	-	-	1	1	1	-	-	-	3	2,704	358,963
450,000	450,000	-	-	-	-	-	1	-	-	1	1	-	-	3	2,707	360,313
451,000	451,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,708	360,764
452,000	452,000	-	-	-	-	-	-	1	-	1	-	-	-	2	2,710	361,668
453,000	453,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,711	362,121
454,000	454,000	1	-	-	-	-	-	-	-	-	1	-	-	2	2,713	363,029
454,325	454,325	-	-	1	-	-	-	-	-	-	-	-	-	1	2,714	363,483
457,000	457,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,715	363,940
458,000	458,000	-	-	-	-	-	-	1	1	-	-	-	-	2	2,717	364,856
460,000	460,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,718	365,316
461,000	461,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,719	365,777
462,000	462,000	-	-	-	1	-	-	-	-	1	-	-	-	2	2,721	366,701
466,000	466,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,722	367,167
468,000	468,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,723	367,635
469,000	469,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,724	368,104
469,178	469,178	-	-	-	-	-	1	-	-	-	-	-	-	1	2,725	368,574
470,000	470,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,726	369,044
471,000	471,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,727	369,515
472,000	472,000	-	-	-	-	-	-	-	2	1	-	-	-	3	2,730	370,931
473,000	473,000	-	-	-	-	-	1	-	1	-	-	-	-	2	2,732	371,877
474,000	474,000	-	-	-	-	-	2	1	1	-	-	-	-	4	2,736	373,773
475,000	475,000	-	-	1	-	1	-	-	-	-	-	-	-	2	2,738	374,723
476,000	476,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,739	375,199

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
477,000	477,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,740	375,676
479,000	479,000	-	-	-	-	-	-	1	1	-	-	-	-	2	2,742	376,634
480,000	480,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,743	377,114
481,000	481,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,744	377,595
482,000	482,000	-	-	-	-	-	-	2	1	-	-	-	-	3	2,747	379,041
484,000	484,000	-	-	-	-	-	-	-	2	-	-	1	-	3	2,750	380,493
485,000	485,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,751	380,978
487,000	487,000	-	-	-	-	-	-	-	-	2	-	-	-	2	2,753	381,952
488,000	488,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,754	382,440
492,000	492,000	-	-	-	-	-	-	-	-	-	-	1	1	2	2,756	383,424
493,000	493,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,757	383,917
498,492	498,492	-	-	-	-	-	-	-	1	-	-	-	-	1	2,758	384,415
502,000	502,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,759	384,917
504,000	504,000	-	-	-	-	-	-	1	1	-	-	-	-	2	2,761	385,925
505,000	505,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,762	386,430
506,000	506,000	-	-	-	-	-	1	-	-	1	-	-	-	2	2,764	387,442
507,000	507,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,765	387,949
508,000	508,000	-	-	-	-	-	-	2	-	-	-	-	-	2	2,767	388,965
510,000	510,000	-	-	-	-	-	-	1	1	-	-	-	-	2	2,769	389,985
512,000	512,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,770	390,497
513,000	513,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,771	391,010
514,000	514,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,772	391,524
515,000	515,000	-	-	-	-	-	1	1	-	-	-	-	-	2	2,774	392,554
516,000	516,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,775	393,070
519,000	519,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,776	393,589
520,000	520,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,777	394,109
520,326	520,326	-	-	-	-	-	-	-	1	-	-	-	-	1	2,778	394,629
521,081	521,081	-	-	-	-	-	-	-	1	-	-	-	-	1	2,779	395,151
522,000	522,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,780	395,673
523,000	523,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,781	396,196
525,000	525,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,782	396,721
525,534	525,534	-	-	-	-	-	-	-	-	-	-	1	-	1	2,783	397,246
526,000	526,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,784	397,772
528,000	528,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,785	398,300
529,000	529,000	-	-	-	-	-	1	-	1	-	-	-	-	2	2,787	399,358
530,000	530,000	-	-	-	-	-	-	-	-	1	1	1	-	3	2,790	400,948
532,000	532,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,791	401,480
533,000	533,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,792	402,013
535,000	535,000	-	-	-	-	-	-	1	-	1	-	-	-	2	2,794	403,083
536,000	536,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,795	403,619
538,000	538,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,796	404,157

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
541,000	541,000	-	-	-	-	-	-	1	1	-	-	1	-	3	2,799	405,780
542,000	542,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,800	406,322
545,000	545,000	-	-	-	-	1	-	1	1	-	-	-	-	3	2,803	407,957
546,000	546,000	-	-	-	-	-	2	-	-	-	-	-	1	3	2,806	409,595
549,000	549,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,807	410,144
550,000	550,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,808	410,694
552,000	552,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,809	411,246
554,000	554,000	-	-	-	-	-	1	-	-	1	-	-	-	2	2,811	412,354
555,000	555,000	-	-	-	-	-	-	-	1	-	1	-	-	2	2,813	413,464
555,109	555,109	-	-	-	-	-	1	-	-	-	-	-	-	1	2,814	414,019
558,000	558,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,815	414,577
560,000	560,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2,817	415,697
565,000	565,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,818	416,262
566,000	566,000	-	-	-	-	-	1	-	-	-	-	1	-	2	2,820	417,394
567,000	567,000	-	-	-	-	-	-	2	-	-	-	-	-	2	2,822	418,528
570,000	570,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,823	419,098
572,000	572,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,824	419,670
574,000	574,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,825	420,244
575,000	575,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,826	420,819
576,000	576,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,827	421,395
577,000	577,000	-	-	-	-	-	-	2	-	-	-	-	-	2	2,829	422,549
578,000	578,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,830	423,127
580,000	580,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,831	423,707
581,000	581,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,832	424,288
582,000	582,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,833	424,870
583,000	583,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,834	425,453
583,011	583,011	-	-	-	-	-	-	-	-	-	-	1	-	1	2,835	426,036
584,000	584,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,836	426,620
586,000	586,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,837	427,206
587,000	587,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,838	427,793
590,000	590,000	-	-	-	-	-	-	1	-	-	-	1	-	2	2,840	428,973
591,353	591,353	-	-	-	-	-	-	1	-	-	-	-	-	1	2,841	429,565
593,000	593,000	-	-	-	-	-	-	1	-	-	-	1	-	2	2,843	430,751
595,000	595,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,844	431,346
596,000	596,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,845	431,942
598,000	598,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,846	432,540
599,000	599,000	-	-	-	-	-	-	1	-	1	-	-	-	2	2,848	433,738
601,000	601,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,849	434,339
602,000	602,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,850	434,941
603,000	603,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,851	435,544
610,000	610,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,852	436,154

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
613,000	613,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,853	436,767
614,000	614,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,854	437,381
615,000	615,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,855	437,996
615,706	615,706	-	-	-	-	-	-	-	-	1	-	-	-	1	2,856	438,611
618,000	618,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,857	439,229
619,000	619,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,858	439,848
621,000	621,000	-	-	-	-	-	-	1	-	1	-	-	-	2	2,860	441,090
622,000	622,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,861	441,712
623,000	623,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,862	442,335
624,000	624,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,863	442,959
627,000	627,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,864	443,586
631,000	631,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,865	444,217
634,000	634,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,866	444,851
639,000	639,000	-	-	-	-	-	-	-	1	-	-	-	1	2	2,868	446,129
646,000	646,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2,870	447,421
647,000	647,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,871	448,068
648,000	648,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,872	448,716
651,113	651,113	-	-	-	-	-	-	-	-	1	-	-	-	1	2,873	449,367
655,000	655,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,874	450,022
657,000	657,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,875	450,679
659,000	659,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,876	451,338
660,000	660,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,877	451,998
665,416	665,416	-	-	-	-	-	-	-	1	-	-	-	-	1	2,878	452,664
666,365	666,365	-	-	-	-	-	-	-	-	-	1	-	-	1	2,879	453,330
666,379	666,379	-	-	-	-	-	-	-	1	-	-	-	-	1	2,880	453,997
667,852	667,852	-	-	-	-	-	-	1	-	-	-	-	-	1	2,881	454,664
668,000	668,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,882	455,332
669,000	669,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,883	456,001
670,000	670,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,884	456,671
674,000	674,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,885	457,345
682,000	682,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,886	458,027
691,902	691,902	-	-	-	-	-	-	1	-	-	-	-	-	1	2,887	458,719
694,000	694,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,888	459,413
696,568	696,568	-	-	-	-	-	-	-	1	-	-	-	-	1	2,889	460,110
698,000	698,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,890	460,808
702,000	702,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,891	461,510
704,053	704,053	-	-	-	-	-	-	-	-	1	-	-	-	1	2,892	462,214
709,000	709,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,893	462,923
711,000	711,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,894	463,634
715,000	715,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,895	464,349
724,000	724,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,896	465,073

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
729,000	729,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,897	465,802
736,000	736,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,898	466,538
746,000	746,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,899	467,284
747,000	747,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,900	468,031
748,000	748,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,901	468,779
750,000	750,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,902	469,529
754,000	754,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,903	470,283
757,000	757,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,904	471,040
758,000	758,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,905	471,798
767,000	767,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,906	472,565
771,000	771,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,907	473,336
784,000	784,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,908	474,120
785,000	785,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,909	474,905
788,000	788,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,910	475,693
791,000	791,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,911	476,484
795,000	795,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,912	477,279
797,000	797,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,913	478,076
804,000	804,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,914	478,880
805,000	805,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,915	479,685
807,000	807,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,916	480,492
814,000	814,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,917	481,306
817,000	817,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,918	482,123
826,000	826,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,919	482,949
831,000	831,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,920	483,780
833,000	833,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,921	484,613
844,000	844,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,922	485,457
849,000	849,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,923	486,306
873,000	873,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,924	487,179
880,000	880,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,925	488,059
885,000	885,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,926	488,944
886,000	886,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,926	488,944
893,000	893,000	-	-	-	-	-	-	1	-	-	-	-	1	2	2,928	490,730
895,000	895,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,928	490,730
900,000	900,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,929	491,630
904,000	904,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,930	492,534
906,000	906,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,931	493,440
931,000	931,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,931	493,440
935,000	935,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,932	494,375
936,000	936,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,933	495,311
945,000	945,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,934	496,256
954,000	954,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,935	497,210

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
969,000	969,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,936	498,179
974,000	974,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,937	499,153
977,000	977,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,938	500,130
986,000	986,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,939	501,116
987,000	987,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,940	502,103
1,009,000	1,009,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,941	503,112
1,035,000	1,035,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,942	504,147
1,039,000	1,039,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,943	505,186
1,045,000	1,045,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,944	506,231
1,077,000	1,077,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,945	507,308
1,086,000	1,086,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,946	508,394
1,091,000	1,091,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,947	509,485
1,106,000	1,106,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,948	510,591
1,141,000	1,141,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,949	511,732
1,143,000	1,143,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,950	512,875
1,172,000	1,172,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,951	514,047
1,188,000	1,188,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,952	515,235
1,200,000	1,200,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,953	516,435
1,208,000	1,208,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,954	517,643
1,215,000	1,215,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,955	518,858
1,224,000	1,224,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,956	520,082
1,253,000	1,253,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,957	521,335
1,266,000	1,266,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,958	522,601
1,267,000	1,267,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,959	523,868
1,278,000	1,278,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,960	525,146
1,285,000	1,285,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,961	526,431
1,293,000	1,293,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,962	527,724
1,315,000	1,315,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,963	529,039
1,324,000	1,324,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,964	530,363
1,348,000	1,348,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,965	531,711
1,354,000	1,354,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,966	533,065
1,377,000	1,377,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,967	534,442
1,388,000	1,388,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,968	535,830
1,399,000	1,399,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,969	537,229
1,419,706	1,419,706	-	-	-	-	-	-	1	-	-	-	-	-	1	2,970	538,649
1,448,000	1,448,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,971	540,097
1,474,000	1,474,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,972	541,571
1,478,000	1,478,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,973	543,049
1,502,000	1,502,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,974	544,551
1,556,000	1,556,000	-	-	-	-	-	-	1	1	-	-	-	-	2	2,976	547,663
1,614,000	1,614,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,977	549,277

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,630,000	1,630,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,978	550,907
1,647,000	1,647,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,979	552,554
1,732,000	1,732,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,980	554,286
1,891,000	1,891,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,981	556,177
2,184,000	2,184,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,982	558,361
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,982	558,361
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,982	558,361
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,982	558,361
	-													-	2,982	558,361
Totals		247	247	248	246	248	250	248	250	249	249	250	250	2,982		

Average Usage	187,244
Median Usage	115,186
Average # Customers	249
Change in Number of Customers	3

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	1	1	1	1	2	2	2	2	1	1	17	17	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-
6,000	6,000	1	-	1	-	-	-	-	-	-	-	-	-	2	19	12
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	12
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	12
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	12
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	12
11,000	11,000	-	1	-	-	-	-	-	-	-	-	-	-	1	20	23
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	23
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	23
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	23
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	23
16,000	16,000	-	-	-	-	-	-	-	1	-	-	-	-	1	21	39
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	39
25,000	25,000	-	1	-	-	-	-	-	-	-	-	-	-	1	22	64
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	64
39,000	39,000	1	-	-	-	-	-	-	-	-	-	-	-	1	23	103

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	103
41,000	41,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24	144
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	144
53,000	53,000	-	-	-	1	-	-	-	-	-	-	-	-	1	25	197
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	197
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	1	1	26	252
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	252
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	252
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	252
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	252
60,000	60,000	-	-	-	-	-	-	1	-	-	-	-	-	1	27	312
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
66,000	66,000	-	-	-	-	-	-	-	-	-	1	-	-	1	28	378
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	378
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	378
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	378
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	378
71,000	71,000	-	1	-	-	-	-	-	-	-	-	-	-	1	29	449
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	449
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	449
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	449
75,000	75,000	-	-	-	-	-	1	-	-	-	-	-	-	1	30	524
76,000	76,000	1	-	-	-	-	-	-	-	-	-	-	-	1	31	600
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	600
93,000	93,000	-	-	-	-	-	-	-	-	1	-	-	-	1	32	693
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	693
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	693
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	693
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	693
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	693
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	693
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	693
101,000	101,000	-	-	1	-	-	-	-	-	-	-	-	-	1	33	794
102,000	102,000	-	-	1	-	-	-	-	-	-	-	-	-	1	34	896
109,000	109,000	-	-	-	-	-	-	-	-	-	-	-	1	1	35	1,005
112,000	112,000	1	-	-	-	-	-	-	-	-	-	-	-	1	36	1,117
113,000	113,000	-	-	-	-	1	-	-	-	-	-	-	-	1	37	1,230
114,000	114,000	-	-	-	-	1	-	-	-	-	-	-	-	1	38	1,344
121,000	121,000	-	-	-	1	-	-	-	-	-	-	-	-	1	39	1,465
125,000	125,000	-	-	-	1	-	-	-	-	1	-	-	-	2	41	1,715
135,000	135,000	-	-	-	-	-	-	-	1	-	-	-	-	1	42	1,850
145,000	145,000	-	-	-	-	-	-	-	-	-	-	-	1	1	43	1,995
147,000	147,000	-	-	-	-	-	1	-	-	-	-	-	-	1	44	2,142
149,000	149,000	-	1	-	-	-	-	-	-	-	-	-	-	1	45	2,291
163,000	163,000	-	-	-	-	-	-	-	-	-	-	1	-	1	46	2,454
172,000	172,000	-	-	-	-	-	-	-	-	-	1	-	-	1	47	2,626
187,000	187,000	-	-	-	-	-	-	-	-	-	1	-	-	1	48	2,813
190,000	190,000	-	1	-	-	-	-	-	-	-	-	-	1	2	50	3,193
208,000	208,000	1	-	-	-	-	-	-	-	-	-	-	-	1	51	3,401
257,000	257,000	-	-	-	1	-	-	-	-	-	-	-	-	1	52	3,658
265,000	265,000	-	-	-	-	-	-	-	-	-	-	-	1	1	53	3,923

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
273,000	273,000	-	-	-	-	1	-	-	-	-	-	-	-	1	54	4,196
285,000	285,000	-	-	1	-	-	-	-	-	-	-	-	-	1	55	4,481
309,000	309,000	-	-	-	-	-	-	1	-	-	-	-	-	1	56	4,790
328,000	328,000	-	-	-	-	-	-	-	-	-	-	1	-	1	57	5,118
329,000	329,000	-	-	-	-	-	-	1	-	-	-	-	-	1	58	5,447
372,000	372,000	-	-	-	-	-	-	-	-	-	1	-	-	1	59	5,819
412,000	412,000	-	-	-	-	-	-	-	-	-	-	-	1	1	60	6,231
414,000	414,000	-	-	1	-	-	-	-	-	-	-	-	-	1	61	6,645
449,000	449,000	1	-	-	-	-	-	-	-	-	-	-	-	1	62	7,094
453,000	453,000	-	-	-	-	-	-	-	-	1	-	-	-	1	63	7,547
515,000	515,000	-	-	-	-	-	-	-	-	-	1	-	-	1	64	8,062
526,000	526,000	-	-	-	-	1	-	-	-	-	-	-	-	1	65	8,588
555,000	555,000	-	-	-	-	-	-	-	-	-	-	1	-	1	66	9,143
580,000	580,000	-	1	-	-	-	-	-	-	-	-	-	-	1	67	9,723
591,000	591,000	-	-	-	-	-	1	-	-	-	-	-	-	1	68	10,314
626,000	626,000	-	-	-	-	-	-	-	-	-	-	1	-	1	69	10,940
677,000	677,000	-	-	-	-	-	-	1	-	-	-	-	-	1	70	11,617
695,000	695,000	-	-	-	-	-	-	-	1	-	-	-	-	1	71	12,312
709,000	709,000	-	-	-	-	-	-	-	-	1	-	-	-	1	72	13,021
743,000	743,000	-	-	-	1	-	-	-	-	-	-	-	-	1	73	13,764
780,000	780,000	-	-	-	-	-	-	-	-	-	-	1	-	1	74	14,544
823,000	823,000	-	-	-	-	-	-	-	-	1	-	-	-	1	75	15,367
842,000	842,000	-	-	-	-	-	-	-	1	-	-	-	-	1	76	16,209
935,000	935,000	-	-	1	-	-	-	-	-	-	-	-	-	1	77	17,144
967,000	967,000	-	-	-	-	-	1	-	-	-	-	-	-	1	78	18,111
1,044,000	1,044,000	-	-	-	-	-	-	-	-	-	-	-	1	1	79	19,155
1,048,000	1,048,000	-	-	-	-	1	-	-	-	-	-	-	-	1	80	20,203
1,104,000	1,104,000	-	-	-	1	-	-	-	-	-	-	-	-	1	81	21,307
1,108,000	1,108,000	-	-	-	-	-	-	-	1	-	-	-	-	1	82	22,415
1,276,000	1,276,000	-	-	-	-	1	-	-	-	-	-	-	-	1	83	23,691
1,433,000	1,433,000	-	-	-	-	-	-	-	-	-	-	1	-	1	84	25,124
1,597,000	1,597,000	-	-	-	-	-	1	-	-	-	-	-	-	1	85	
1,779,000	1,779,000	-	-	-	-	-	-	1	-	-	-	-	-	1	86	
2,222,000	2,222,000	-	-	-	-	-	1	-	-	-	-	-	-	1	87	
2,448,000	2,448,000	-	-	-	-	-	-	1	-	-	-	-	-	1	88	
2,890,000	2,890,000	-	-	-	-	-	-	-	-	1	-	-	-	1	89	
2,955,000	2,955,000	-	-	-	-	-	-	-	1	-	-	-	-	1	90	
3,438,000	3,438,000	-	-	-	-	-	-	-	-	-	1	-	-	1	91	
	-													-	91	
	-													-	91	

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-														-	91	
	Totals	8	7	7	7	7	7	8	8	8	8	8	8	91		

Average Usage	466,516
Median Usage	163,000
Average # Customers	8
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Fire

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	225	224	225	229	229	230	230	231	230	228	233	233	2,747	2,747	-
1,000	1,000	2	2	3	1	3	1	2	1	1	4	-	-	20	2,767	20
2,000	2,000	2	-	1	-	-	-	-	2	-	-	-	-	5	2,772	30
3,000	3,000	-	-	1	-	-	-	-	-	1	-	-	-	2	2,774	36
4,000	4,000	-	1	-	-	-	1	-	-	-	1	-	-	3	2,777	48
5,000	5,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,778	53
6,000	6,000	1	2	-	1	1	-	-	-	-	-	-	-	5	2,783	83
7,000	7,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,784	90
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,785	98
9,000	9,000													-	2,785	98
10,000	10,000													-	2,785	98
11,000	11,000													-	2,785	98
12,000	12,000													-	2,785	98
13,000	13,000													-	2,785	98
14,000	14,000													-	2,785	98
15,000	15,000													-	2,785	98
16,000	16,000													-	2,785	98
17,000	17,000													-	2,785	98
18,000	18,000													-	2,785	98
19,000	19,000													-	2,785	98
20,000	20,000													-	2,785	98
21,000	21,000													-	2,785	98
22,000	22,000													-	2,785	98
23,000	23,000													-	2,785	98
24,000	24,000													-	2,785	98
25,000	25,000													-	2,785	98
26,000	26,000													-	2,785	98
27,000	27,000													-	2,785	98
28,000	28,000													-	2,785	98
29,000	29,000													-	2,785	98
30,000	30,000													-	2,785	98
31,000	31,000													-	2,785	98
32,000	32,000													-	2,785	98
33,000	33,000													-	2,785	98
34,000	34,000													-	2,785	98
35,000	35,000													-	2,785	98
36,000	36,000													-	2,785	98
37,000	37,000													-	2,785	98

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Fire

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000													-	2,785	98
39,000	39,000													-	2,785	98
40,000	40,000													-	2,785	98
41,000	41,000													-	2,785	98
42,000	42,000													-	2,785	98
43,000	43,000													-	2,785	98
44,000	44,000													-	2,785	98
45,000	45,000													-	2,785	98
46,000	46,000													-	2,785	98
47,000	47,000													-	2,785	98
48,000	48,000													-	2,785	98
49,000	49,000													-	2,785	98
50,000	50,000													-	2,785	98
51,000	51,000													-	2,785	98
52,000	52,000													-	2,785	98
53,000	53,000													-	2,785	98
54,000	54,000													-	2,785	98
55,000	55,000													-	2,785	98
56,000	56,000													-	2,785	98
57,000	57,000													-	2,785	98
58,000	58,000													-	2,785	98
59,000	59,000													-	2,785	98
60,000	60,000													-	2,785	98
61,000	61,000													-	2,785	98
62,000	62,000													-	2,785	98
63,000	63,000													-	2,785	98
64,000	64,000													-	2,785	98
65,000	65,000													-	2,785	98
66,000	66,000													-	2,785	98
67,000	67,000													-	2,785	98
68,000	68,000													-	2,785	98
69,000	69,000													-	2,785	98
70,000	70,000													-	2,785	98
71,000	71,000													-	2,785	98
72,000	72,000													-	2,785	98
73,000	73,000													-	2,785	98
74,000	74,000													-	2,785	98
75,000	75,000													-	2,785	98

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 5/8x3/4 Inch Fire

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000													-	2,785	98
77,000	77,000													-	2,785	98
78,000	78,000													-	2,785	98
79,000	79,000													-	2,785	98
80,000	80,000													-	2,785	98
81,000	81,000													-	2,785	98
82,000	82,000													-	2,785	98
83,000	83,000													-	2,785	98
84,000	84,000													-	2,785	98
85,000	85,000													-	2,785	98
86,000	86,000													-	2,785	98
87,000	87,000													-	2,785	98
88,000	88,000													-	2,785	98
89,000	89,000													-	2,785	98
90,000	90,000													-	2,785	98
91,000	91,000													-	2,785	98
92,000	92,000													-	2,785	98
93,000	93,000													-	2,785	98
94,000	94,000													-	2,785	98
95,000	95,000													-	2,785	98
96,000	96,000													-	2,785	98
97,000	97,000													-	2,785	98
98,000	98,000													-	2,785	98
99,000	99,000													-	2,785	98
100,000	100,000													-	2,785	98
	-													-	2,785	98
Totals		230	229	230	231	233	233	233	234	232	233	233	234	2,785		

Average Usage	35
Median Usage	-
Average # Customers	232
Change in Number of Customers	4

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Fire

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	22	23	22	22	22	23	22	22	23	23	22	22	268	268	-
1,000	1,000	1	-	1	1	1	-	1	1	1	1	2	2	12	280	12
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Fire

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 3/4 Inch Fire

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	280	12
	-													-	280	12
Totals		23	23	23	23	23	23	23	23	24	24	24	24	280		

Average Usage	43
Median Usage	-
Average # Customers	23
Change in Number of Customers	1

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Fire

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
1,000	1,000													-	12	-
2,000	2,000													-	12	-
3,000	3,000													-	12	-
4,000	4,000													-	12	-
5,000	5,000													-	12	-
6,000	6,000													-	12	-
7,000	7,000													-	12	-
8,000	8,000													-	12	-
9,000	9,000													-	12	-
10,000	10,000													-	12	-
11,000	11,000													-	12	-
12,000	12,000													-	12	-
13,000	13,000													-	12	-
14,000	14,000													-	12	-
15,000	15,000													-	12	-
16,000	16,000													-	12	-
17,000	17,000													-	12	-
18,000	18,000													-	12	-
19,000	19,000													-	12	-
20,000	20,000													-	12	-
21,000	21,000													-	12	-
22,000	22,000													-	12	-
23,000	23,000													-	12	-
24,000	24,000													-	12	-
25,000	25,000													-	12	-
26,000	26,000													-	12	-
27,000	27,000													-	12	-
28,000	28,000													-	12	-
29,000	29,000													-	12	-
30,000	30,000													-	12	-
31,000	31,000													-	12	-
32,000	32,000													-	12	-
33,000	33,000													-	12	-
34,000	34,000													-	12	-
35,000	35,000													-	12	-
36,000	36,000													-	12	-
37,000	37,000													-	12	-
38,000	38,000													-	12	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Fire

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	12	-
40,000	40,000													-	12	-
41,000	41,000													-	12	-
42,000	42,000													-	12	-
43,000	43,000													-	12	-
44,000	44,000													-	12	-
45,000	45,000													-	12	-
46,000	46,000													-	12	-
47,000	47,000													-	12	-
48,000	48,000													-	12	-
49,000	49,000													-	12	-
50,000	50,000													-	12	-
51,000	51,000													-	12	-
52,000	52,000													-	12	-
53,000	53,000													-	12	-
54,000	54,000													-	12	-
55,000	55,000													-	12	-
56,000	56,000													-	12	-
57,000	57,000													-	12	-
58,000	58,000													-	12	-
59,000	59,000													-	12	-
60,000	60,000													-	12	-
61,000	61,000													-	12	-
62,000	62,000													-	12	-
63,000	63,000													-	12	-
64,000	64,000													-	12	-
65,000	65,000													-	12	-
66,000	66,000													-	12	-
67,000	67,000													-	12	-
68,000	68,000													-	12	-
69,000	69,000													-	12	-
70,000	70,000													-	12	-
71,000	71,000													-	12	-
72,000	72,000													-	12	-
73,000	73,000													-	12	-
74,000	74,000													-	12	-
75,000	75,000													-	12	-
76,000	76,000													-	12	-
77,000	77,000													-	12	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 1 Inch Fire

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	12	-
79,000	79,000													-	12	-
80,000	80,000													-	12	-
81,000	81,000													-	12	-
82,000	82,000													-	12	-
83,000	83,000													-	12	-
84,000	84,000													-	12	-
85,000	85,000													-	12	-
86,000	86,000													-	12	-
87,000	87,000													-	12	-
88,000	88,000													-	12	-
89,000	89,000													-	12	-
90,000	90,000													-	12	-
91,000	91,000													-	12	-
92,000	92,000													-	12	-
93,000	93,000													-	12	-
94,000	94,000													-	12	-
95,000	95,000													-	12	-
96,000	96,000													-	12	-
97,000	97,000													-	12	-
98,000	98,000													-	12	-
99,000	99,000													-	12	-
100,000	100,000													-	12	-
	-													-	12	-
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	-
Median Usage	-
Average # Customers	1
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch - Valley Utilities

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch - Valley Utilities

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 4 Inch - Valley Utilities

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
	-													-	12	-
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	-
Median Usage	-
Average # Customers	1
Change in Number of Customers	-

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 8 Inch Bulk - City of Goodyear

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	2	1	1	1	1	1	1	1	1	1	13	13	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	1	1	14	27
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 8 Inch Bulk - City of Goodyear

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	27
46,000	46,000	1	-	-	-	-	-	-	-	-	-	-	-	1	15	73
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73

Litchfield Park Service Company - Water Division dba Liberty Utilities
Test Year Ended December 31, 2012
Meter Size: 8 Inch Bulk - City of Goodyear

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-12	Month of Feb-12	Month of Mar-12	Month of Apr-12	Month of May-12	Month of Jun-12	Month of Jul-12	Month of Aug-12	Month of Sep-12	Month of Oct-12	Month of Nov-12	Month of Dec-12	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	73
1,507,000	1,507,000	-	-	-	-	1	-	-	-	-	-	-	-	1	16	1,580
2,600,000	2,600,000	-	-	-	-	-	-	-	1	-	-	-	-	1	17	4,180
3,340,000	3,340,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	7,520
5,331,000	5,331,000	-	-	-	-	-	-	-	-	1	-	-	-	1	19	12,851
6,602,000	6,602,000	-	-	-	-	-	-	-	-	-	-	1	-	1	20	19,453
7,781,000	7,781,000	-	-	-	-	-	-	-	-	-	1	-	-	1	21	27,234
8,641,000	8,641,000	-	1	-	-	-	-	-	-	-	-	-	-	1	22	35,875
11,852,000	11,852,000	-	-	-	-	-	-	1	-	-	-	-	-	1	23	47,727
30,225,000	30,225,000	-	-	-	-	-	1	-	-	-	-	-	-	1	24	77,952
	-													-	24	77,952
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	3,248,000
Median Usage	-
Average # Customers	2
Change in Number of Customers	-

LITCHFIELD PARK SERVICE COMPANY DBA LIBERTY UTILITIES

THOMAS J. BOURASSA
DIRECT TESTIMONY

RATE BASE, INCOME STATEMENT AND RATE DESIGN

FEBRUARY 28, 2013

WASTEWATER DIVISION SCHEDULES

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	23,877,697
2			
3	Adjusted Operating Income		1,871,616
4			
5	Current Rate of Return		7.84%
6			
7	Required Operating Income	$	2,268,786
8			
9	Required Rate of Return on Fair Value Rate Base		9.50%
10			
11	Operating Income Deficiency	$	397,170
12			
13	Gross Revenue Conversion Factor		1.6595
14			
15	Increase in Gross Revenue		
16	Requirement	$	659,088
17			
18	Adjusted Test Year Revenues	$	10,361,603
19	Increase in Gross Revenue Revenue Requirement	$	659,088
20	Proposed Revenue Requirement	$	11,020,691
21	% Increase		6.36%
22			

	Customer Classification	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
25	Residential	$ 7,214,632	$ 7,701,282	$ 486,650	6.75%
26	Residential - Low Income	23,862	25,471	1,610	6.75%
27	Residential HOA 145	67,843	72,419	4,576	6.75%
28	Residential HOA 172	80,475	85,904	5,428	6.75%
29	Residential HOA 560	262,013	279,686	17,674	6.75%
30	Multi-Unit 3	10,423	11,125	703	6.74%
31	Multi-Unit 5	4,524	4,829	305	6.74%
32	Multi-Unit 6	6,948	7,417	468	6.74%
33	Multi-Unit 7	109,439	116,817	7,379	6.74%
34	Multi-Unit 8	6,948	7,417	468	6.74%
35	Multi-Unit 13	62,102	66,289	4,187	6.74%
36	Multi-Unit 15	267,082	285,089	18,007	6.74%
37	Multi-Unit 16	6,948	7,417	468	6.74%
38	Multi-Unit 17	7,383	7,881	498	6.74%
39	Multi-Unit 22	9,554	10,198	644	6.74%
40	Multi-Unit 43	18,674	19,933	1,259	6.74%
41	Multi-Unit 78	33,874	36,158	2,284	6.74%
42	Multi-Unit 84	36,480	38,939	2,460	6.74%
43	Multi-Unit 123	106,833	114,036	7,203	6.74%
44	Multi-Unit 282	122,467	130,724	8,257	6.74%
45	Small Commercial	75,094	80,151	5,057	6.73%
46	Regular Domestic	438,612	468,179	29,567	6.74%
47	Restaurant, Motels, Grocery, Dry Cleaning	375,664	400,985	25,322	6.74%
48	Wigwam Resort - Per Room	143,312	152,975	9,662	6.74%
49	Wigwam Resort - Main	17,200	18,359	1,159	6.74%
50	Elementary Schools	70,174	74,904	4,730	6.74%
51	Middle and High Schools	55,039	58,748	3,709	6.74%
52	Community College	21,327	22,765	1,437	6.74%
53	Effluent Sales	72,967	72,967	-	0.00%
54	Revenue Annualization	125,490	134,176	8,686	6.92%
55					
56	**Subtotal**	$ 9,853,383	$ 10,513,241	$ 659,858	6.70%
57					
58	Other Water Revenues	508,220	508,220	-	0.00%
59	Reconciling Amount	-	(770)	(770)	0.00%
60	Rounding			-	0.00%
61	**Total of Water Revenues**	$ 10,361,603	$ 11,020,691	$ 659,088	6.36%
62					

63

64 SUPPORTING SCHEDULES:
65 B-1
66 C-1
67 C-3
68 H-1

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 12/31/2010	Prior Years Ended 12/31/2011	Test Year Actual 12/31/2012	Test Year Adjusted 12/31/2012	Projected Year Present Rates 12/31/2013	Projected Year Proposed Rates 12/31/2013
1	Gross Revenues	$ 7,157,247	$ 9,785,181	$ 10,161,315	$ 10,361,603	$ 10,361,603	$ 11,020,691
2							
3	Revenue Deductions and	6,924,814	7,360,798	7,483,069	8,489,987	8,489,987	8,751,906
4	Operating Expenses						
5							
6	Operating Income	$ 232,432	$ 2,424,383	$ 2,678,246	$ 1,871,616	$ 1,871,616	$ 2,268,786
7							
8	Other Income and	5,727	150,027	99,563	-	-	-
9	Deductions						
10							
11	Interest Expense	(403,099)	(381,918)	(349,841)	(259,945)	(259,945)	(259,945)
12							
13	Net Income	$ (164,940)	$ 2,192,491	$ 2,427,968	$ 1,611,671	$ 1,611,671	$ 2,008,841
14							
15	Common Shares	100,000	100,000	100,000	100,000	100,000	100,000
16							
17	Earned Per Average						
18	Common Share	(1.65)	21.92	24.28	16.12	16.12	20.09
19							
20	Dividends Paid	-	-	-	-	-	-
21							
22	Dividends Per						
23	Common Share	-	-	-	-	-	-
24							
25	Payout Ratio	-	-	-	-	-	-
26							
27	Return on Average						
28	Invested Capital	-0.51%	3.69%	3.76%	2.59%	2.61%	3.25%
29							
30	Return on Year End						
31	Capital	-0.29%	3.56%	3.59%	2.59%	2.63%	3.28%
32							
33	Return on Average						
34	Common Equity	-1.03%	14.48%	13.26%	9.93%	7.33%	9.05%
35							
36	Return on Year End						
37	Common Equity	-1.11%	14.21%	11.46%	9.46%	7.07%	8.66%
38							
39	Times Bond Interest Earned						
40	Before Income Taxes	1.74	7.81	9.45	9.42	9.42	10.99
41							
42	Times Total Interest and						
43	Preferred Dividends Earned						
44	After Income Taxes	0.58	6.35	7.66	10.69	10.69	8.73
45							
46							
47							
48							
49							
50	SUPPORTING SCHEDULES						
51	C-1						
52	E-2						
53	F-1						
54							

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 12/31/2010	Prior Years Ended 12/31/2011	Test Year 12/31/2012	Projected Year 12/31/2013
3	Short-Term Debt	-	-	-	-
4	Long-Term Debt	5,800,924	5,641,922	5,479,565	5,321,804
6	Total Debt	$ 5,800,924	$ 5,641,922	$ 5,479,565	$ 5,321,804
9	Preferred Stock	-	-	-	-
11	Common Equity	14,844,661	15,430,926	21,193,932	22,805,603
14	Total Capital & Debt	$ 20,645,585	$ 21,072,848	$ 26,673,497	$ 28,127,408
17	Capitalization Ratios:				
19	Long-Term Debt	28.10%	26.77%	20.54%	18.92%
21	Total Debt	28.10%	26.77%	20.54%	18.92%
24	Preferred Stock	-	-	-	-
26	Common Equity	71.90%	73.23%	79.46%	81.08%
29	Total Capital	100.00%	100.00%	100.00%	100.00%
32	Weighted Cost of				
33	Senior Capital	0.00%	0.00%	1.41%	1.30%

45 SUPPORTING SCHEDULES:
46 E-1
47 D-1

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				
2				
3				
4	Prior Year Ended 12/31/2010	1,571,874	1,571,874	67,346,027
5				
6	Prior Year Ended 12/31/2011	4,193,734	4,193,734	71,539,761
7				
8	Test Year Ended 12/31/2012	3,031,786	3,031,786	74,571,547
9				
10	Projected Year Ended 12/31/2013	532,000	532,000	75,103,547
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	SUPPORTING SCHEDULES:			
35	B-2			
36	E-5			
37	F-3			
38				
39				
40				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2011	Test Year Ended 12/31/2012	Projected Year Present Rates 12/31/2013	Projected Year Proposed Rates 12/31/2013
5	Cash Flows from Operating Activities					
6	Net Income	$ (164,940)	$ 2,192,491	$ 2,427,968	$ 1,611,671	$ 2,008,841
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	1,560,582	1,465,338	1,251,940	45,215	45,215
10	Other -Adjustments	(67,587)	(67,585)	(2,489,522)		
11	Changes in Certain Assets and Liabilities:					
12	Accounts Receivable	(661,269)	(16,412)	(282,346)		
13	Unbilled Revenues	1,736	(2,430)	(9,650)		
14	Materials and Supplies Inventory	-	-	-		
15	Prepaid Expenses	137,209	(29,216)	22,401		
16	Deferred Charges	(200,884)	501,217	110,649		
17	Notes Receivable	(2,275,409)	(2,223,260)	(2,367,750)		
18	Accounts Payable	(64,904)	-	-		
19	Intercompany payable	2,742	(5,021)	(11,733)		
20	Customer Meter Deposits	(280,718)	6,539	46,975		
21	Taxes Payable	(1,661)	34,381	(163,692)		
22	Other assets and liabilities	(46,059)	11,863	987,669		
	Rounding	(1)	3	(2)		
23	Net Cash Flow provided by Operating Activities	$ (2,061,161)	$ 1,867,905	$ (477,091)	$ 1,656,887	$ 2,054,056
24	Cash Flow From Investing Activities:					
25	Capital Expenditures	(1,571,874)	(4,193,734)	(3,031,786)	(532,000)	(532,000)
26	Plant Held for Future Use	-	-	-		
27	Changes in debt reserve fund	-	-	-		
28	Net Cash Flows from Investing Activities	$ (1,571,874)	$ (4,193,734)	$ (3,031,786)	$ (532,000)	$ (532,000)
29	Cash Flow From Financing Activities					
30	Change in Restricted Cash	-	-	-		
31	Proceeds from Long-Term Debt	-	-	-		
32	Net receipt of contributions in aid of construction	1,287,877	4,210,095	276,540	276,540	276,540
33	Net receipts of advances in aid of construction	4,831,650	(70,607)	(60,332)	(60,332)	(60,332)
34	Repayments of Long-Term Debt	(134,782)	(159,003)	(162,356)	(162,356)	(162,356)
35	Distributions/Dividends Paid	-	-	-	-	-
36	Deferred Financing Costs	-	-	-	-	-
37	Paid in Capital	(2,106,936)	(1,606,226)	3,335,038	-	-
38	Net Cash Flows Provided by Financing Activities	$ 3,877,809	$ 2,374,259	$ 3,388,890	$ 53,852	$ 53,852
39	Increase(decrease) in Cash and Cash Equivalents	244,774	48,430	(119,987)	1,178,739	1,575,908
40	Cash and Cash Equivalents at Beginning of Year	(235,772)	9,002	57,434	(62,553)	(62,553)
41	Cash and Cash Equivalents at End of Year	$ 9,002	$ 57,432	$ (62,553)	$ 1,116,185	$ 1,513,355
42						
43						
44						
45						
46	SUPPORTING SCHEDULES:					
47	E-3					
48	F-2					
49						
50						

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 74,024,532	$ 74,024,532
3	Less: Accumulated Depreciation	13,244,186	13,244,186
4			
5	Net Utility Plant in Service	$ 60,780,346	$ 60,780,346
6			
7	Less:		
8	Advances in Aid of Construction	11,645,290	11,645,290
9			
10	Contributions in Aid of Construction	28,470,485	28,470,485
11			
12	Accumulated Amortization of CIAC	(4,446,775)	(4,446,775)
13			
14	Customer Meter Deposits	95,892	95,892
15	Customer Security Deposits	155,440	155,440
16	Accumulated Deferred Income Tax	982,318	982,318
17			
18			
19	Plus:		
20	Unamortized Finance		
21	Charges	-	-
22	Deferred Tax Assets	-	-
23	Allowance for Working Capital	-	-
24			
25			
26	Total Rate Base	$ 23,877,697	$ 23,877,697
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41	SUPPORTING SCHEDULES:		
42	B-2		
43	B-3		
44	B-5		
45	E-1		
46			
47			
48			
49			
50			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 74,571,547	(547,015)	$ 74,024,532
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	14,441,042	(1,196,855)	13,244,186
7				
8				
9	Net Utility Plant			
10	in Service	$ 60,130,505		$ 60,780,346
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	11,645,290	-	11,645,290
15				
16	Contributions in Aid of			
17	Construction - Gross	32,415,368	(3,944,883)	28,470,485
18				
19	Accumulated Amortization of CIAC	(5,308,346)	861,570	(4,446,775)
20				
21	Customer Meter Deposits	95,892		95,892
22	Customer Security Deposits	155,440	-	155,440
23	Accumulated Deferred Income Tax	694,371	287,947	982,318
24				-
25				-
26				
27	**Plus:**			
28	Unamortized Finance			
29	Charges	-		-
30	Prepayments	-		-
31	Materials and Supplies	-		-
32	Working capital	-	-	-
33				-
34				
35	Total	$ 20,432,490		$ 23,877,697
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
47	B-2, pages 2			B-1
48	E-1			
49				
50				
51				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 AIAC	5 ADIT	Adjusted at end of Test Year
1	Gross Utility							
2	Plant in Service	$ 74,571,547	(547,015)					$ 74,024,532
3								
4	**Less:**							
5	Accumulated							
6	Depreciation	14,441,042		(1,196,855)				13,244,186
7								
8								
9	Net Utility Plant							
10	in Service	$ 60,130,505	$ (547,015)	$ 1,196,855	$ -	$ -	$ -	$ 60,780,346
11								
12	**Less:**							
13	Advances in Aid of							
14	Construction	11,645,290				-		11,645,290
15								
16	Contributions in Aid of							
17	Construction (CIAC)	32,415,368			(3,944,883)			28,470,485
18								
19	Accumulated Amort of CIAC	(5,308,346)			861,570			(4,446,775)
20								
21	Customer Meter Deposits	95,892						95,892
22	Customer Security Deposits	155,440						155,440
23	Accumulated Deferred Income Taxes	694,371					287,947	982,318
24								
25								
26	**Plus:**							
27	Unamortized Finance							
28	Charges	-						-
29	Prepayments	-						
30	Materials and Supplies	-						
31	Allowance for Cash Working Capital	-						-
32								
33	Total	$ 20,432,490	$ (547,015)	$ 1,196,855	$ 3,083,313	$ -	$ (287,947)	$ 23,877,697
34								
35								
36								
37	SUPPORTING SCHEDULES:						RECAP SCHEDULES:	
38	B-2, pages 3-5						B-1	
39	E-1							
40								
41								

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Plant-in-Service

Line No.	Acct. No.	Description	Actual Orginal Cost	A Plant Retirements	B Affiliate Profit	Adjustments C Post Test Year Plant	D Post Test Year Retirement	E Adjustments to Reconcile Plant to Reconstruction	Adjusted Original Cost
1								-	-
2								-	-
3					-			-	1,850,582
4	351	Organization	-		-			3,725	24,208,314
5	352	Franchise	-		(179)			5,199	603,332
6	353	Land	1,850,761		(57,116)			0	1,162,597
7	354	Structures & Improvements	24,261,706		-			1	31,886,680
8	355	Power Generation	598,133		-			-	-
9	360	Collection Sewer Forced	1,162,596		(37,365)			-	76,190
10	361	Collection Sewers Gravity	31,924,045		-			0	46,210
11	362	Special Collecting Structures	-		(37)			1	4,057,660
12	363	Customer Services	76,226		-			(3,800)	44,753
13	364	Flow Measuring Devices	46,209		(59)			-	860,393
14	366	Reuse Services	4,057,718		-			10,734	799,481
15	367	Reuse Meters And Installation	48,553		-			(539)	62,286
16	370	Receiving Wells	860,393		(1,578)			(0)	420,334
17	371	Pumping Equipment	1,943,448	(1,153,123)	-			(1)	5,585,470
18	374	Reuse Distribution Reservoirs	62,825		-			(352)	47,802
19	375	Reuse Trans. and Dist. System	420,334		(1,090)	1,000,000	(300,000)	-	343,681
20	380	Treatment & Disposal Equipment	4,886,561		-			(18,604)	871,498
21	381	Plant Sewers	48,154		-			12,496	275,740
22	382	Outfall Sewer Lines	343,681		-			-	-
23	389	Other Sewer Plant & Equipment	890,103		-			-	33,497
24	390	Office Furniture & Equipment	263,244		-			(3,500)	8,968
25	390.1	Computers and Software	-		-			(836)	145,631
26	391	Transportation Equipment	33,497		-			-	186,348
27	392	Stores Equipment	12,468		(769)			-	28,090
28	393	Tools, Shop And Garage Equip	147,236		(221)			(0)	418,996
29	394	Laboratory Equip	186,569		-			-	-
30	395	Power Operated Equip	28,090		-				-
31	396	Communication Equip	418,997		-				-
32	398	Other Tangible Plant	-						-
33									-
34									-
35									-
36									-
37									-
38									-
39		Plant Held for Future Use						4,523	$ 74,024,532
40		TOTALS	$ 74,571,547	$ (1,153,123)	$ (98,415)	$ 1,000,000	$ (300,000)	$	
41									$ 74,571,547
42									
43		Plant-in-Service per Books							$ (547,015)
44									
45		Increase (decrease) in Plant-in-Service							$ (547,015)
46									
47		Adjustment to Plant-in-Service							
48									
49		SUPPORTING SCHEDULES							
50		B-2, pages 3.1 to 3.5							
51									

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.

1 Plant Retirements

Line No.	Acct. No.	Description	Description	Retirement Year		Adjustment
6	371	Electric Pumping Equipment	2002 Plant Balance		$ (1,328,499)	
7	371	Electric Pumping Equipment	2012 Retirements recorded		215,435	
8	371	Electric Pumping Equipment	2012 Retirements proposed		177,764	
9			Subtotal	2010		$ (935,300)
10	371	Electric Pumping Equipment	2003 Net Plant Adds	2011		(4,702)
11	371	Electric Pumping Equipment	2004 Net Plant Adds	2012		(31,017)
12	371	Electric Pumping Equipment		2012		(102,200)
13	371	Electric Pumping Equipment		2012		(75,564)
14	367	Reuse Meters And Installation		2012		(4,339)
16		Total				$ (1,153,123)

43 SUPPORTING SCHEDULE
44 Testimony
45 Work papers

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Remove Affiliate Profit

Line No.	Acct. No.	Description	2008	2009	2010	2011	2012	Total
6	351	Organization						$ -
7	352	Franchise						-
8	353	Land					(179)	(179)
9	354	Structures & Improvements	(20,663)	(6,430)	-	(13,362)	(16,661)	(57,116)
10	355	Power Generation						-
11	360	Collection Sewer Forced						-
12	361	Collection Sewers Gravity	(7,514)	(18,762)	(7,422)	(2,268)	(1,400)	(37,365)
13	362	Special Collecting Structures						-
14	363	Customer Services					(37)	(37)
15	364	Flow Measuring Devices						-
16	366	Reuse Services	(59)					(59)
17	367	Reuse Meters And Installation						-
18	370	Receiving Wells						-
19	371	Pumping Equipment				(782)	(796)	(1,578)
20	374	Reuse Distribution Reservoirs						-
21	375	Reuse Trans. and Dist. System						-
22	380	Treatment & Disposal Equipment				(1,025)	(66)	(1,090)
23	381	Plant Sewers						-
24	382	Outfall Sewer Lines						-
25	389	Other Sewer Plant & Equipment						-
26	390	Office Furniture & Equipment						-
27	390.1	Computers and Software						-
28	391	Transportation Equipment						-
29	392	Stores Equipment						-
30	393	Tools, Shop And Garage Equip				(485)	(284)	(769)
31	394	Laboratory Equip				(187)	(34)	(221)
32	395	Power Operated Equip						-
33	396	Communication Equip						-
34	398	Other Tangible Plant						-
39		Plant Held for Future Use						
40		TOTALS	$ (28,236)	$ (25,192)	$ (7,422)	$ (18,109)	$ (19,456)	$ (98,415)

43 SUPPORTING SCHEDULE
44 Testimony
45 Work papers

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - C

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

Line No.			
1	Post Test Year Plant		
2			
3			
4	Acct.		
5	No.	Description	Cost
6	380	Treatment & Disposal Equipment	$ 1,000,000
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
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41			
42			
43	SUPPORTING SCHEDULE		
44	Testimony		
45	Work papers		

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - D

Exhibit
Schedule B-2
Page 3.4
Witness: Bourassa

Line No.			
1	Post Test Year Plant Retirement		
2			
3			
4	Acct.		
5	No.	Description	Cost
6	380	Treatment & Disposal Equipment	$ (300,000)
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
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41			
42			
43	SUPPORTING SCHEDULE		
44	Testimony		
45	Work papers		

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - E

Exhibit
Schedule B-2
Page 3.5
Witness: Bourassa

Line No.

1 Reconciliation of Plant to Plant Reconstruction

Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
351	Organization	$ -	$ -	$ -	$ -	$ -
352	Franchise	-	-	-	-	-
353	Land	1,850,761	(179)	1,850,582	1,850,582	-
354	Structures & Improvements	24,261,706	(57,116)	24,204,589	24,208,314	3,725
355	Power Generation	598,133	-	598,133	603,332	5,199
360	Collection Sewer Forced	1,162,596	-	1,162,596	1,162,597	0
361	Collection Sewers Gravity	31,924,045	(37,365)	31,886,680	31,886,680	1
362	Special Collecting Structures	-	-	-	-	-
363	Customer Services	76,226	(37)	76,190	76,190	-
364	Flow Measuring Devices	46,209	-	46,209	46,210	0
366	Reuse Services	4,057,718	(59)	4,057,659	4,057,660	1
367	Reuse Meters And Installation	48,553	-	48,553	44,753	(3,800)
370	Receiving Wells	860,393	-	860,393	860,393	-
371	Pumping Equipment	1,943,448	(1,154,701)	788,747	799,481	10,734
374	Reuse Distribution Reservoirs	62,825	-	62,825	62,286	(539)
375	Reuse Trans. and Dist. System	420,334	-	420,334	420,334	(0)
380	Treatment & Disposal Equipment	4,886,561	698,910	5,585,471	5,585,470	(1)
381	Plant Sewers	48,154	-	48,154	47,802	(352)
382	Outfall Sewer Lines	343,681	-	343,681	343,681	-
389	Other Sewer Plant & Equipment	890,103	-	890,103	871,498	(18,604)
390	Office Furniture & Equipment	263,244	-	263,244	275,740	12,496
390.1	Computers and Software	-	-	-	-	-
391	Transportation Equipment	33,497	-	33,497	33,497	-
392	Stores Equipment	12,468	-	12,468	8,968	(3,500)
393	Tools, Shop And Garage Equip	147,236	(769)	146,467	145,631	(836)
394	Laboratory Equip	186,569	(221)	186,348	186,348	-
395	Power Operated Equipment	28,090		28,090	28,090	-
396	Communication Equip	418,997	-	418,997	418,996	(0)
398	Other Tangible Plant	-	-	-	-	-
	Plant Held for Future Use					-
	TOTALS	$ 74,571,547	$ (551,537)	$ 74,020,009	$ 74,024,532	$ 4,523

SUPPORTING SCHEDULE
B-2, pages 3.1 through 3.4
B-2, pages 3.6 through 3.10

Litchfield Park Service Company - WW Division,
dba Liberty Utilities
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.6
Witness: Bourassa

				Per Decision		2008							
Line No.	NARUC Account No.	Description	Allowed Deprec Rate	Plant at 9/30/2008	Accum. Deprec. At 9/30/2008	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec.
1	351	Organization	0.00%	-	-	-		-			-	-	-
2	352	Franchise	0.00%	-	-	-		-			-	-	-
3	353	Land	0.00%	1,783,426	-	-		-			-	1,783,426	-
4	354	Structures & Improvements	3.33%	18,720,541	1,470,581	(233,880)	(20,663)	(254,342)			154,790	18,466,199	1,625,370
5	355	Power Generation	5.00%	548,674	107,121	-		-			6,858	548,674	113,980
6	360	Collection Sewer Forced	2.00%	1,161,105	(207,785)	-		-			5,806	1,161,105	(201,979)
7	361	Collection Sewers Gravity	2.00%	23,094,661	2,850,025	681,674	(7,514)	674,161			117,159	23,768,822	2,967,184
8	362	Special Collecting Structures	2.00%	-	-	-		-			-	-	-
9	363	Customer Services	2.00%	-	-	-		-			-	-	-
10	364	Flow Measuring Devices	10.00%	47,019	19,320	-		-			1,175	47,019	20,495
11	366	Reuse Services	2.00%	3,789,468	482,984	160,400	(59)	160,341			19,348	3,949,808	502,332
12	367	Reuse Meters And Installation	8.33%	52,331	7,610	1,535		1,535			1,106	53,866	8,716
13	370	Receiving Wells	3.33%	860,393	175,322	-		-			7,163	860,393	182,484
14	371	Pumping Equipment	12.50%	1,759,801	959,964	7,696		7,696			55,114	1,767,496	1,015,078
15	374	Reuse Distribution Reservoirs	2.50%	62,825	1,959	-		-			393	62,825	2,352
16	375	Reuse Trans. and Dist. System	2.50%	414,315	3,884	-		-			2,589	414,315	6,474
17	380	Treatment & Disposal Equipment	5.00%	5,431,228	1,365,496	(36,423)		(36,423)			67,663	5,394,805	1,433,159
18	381	Plant Sewers	5.00%	47,788	6,531	-		-			597	47,788	7,128
19	382	Outfall Sewer Lines	3.33%	343,681	70,253	-		-			2,861	343,681	73,114
20	389	Other Sewer Plant & Equipment	6.67%	605,548	41,241	(11,446)		(11,446)			10,002	594,101	51,243
21	390	Office Furniture & Equipment	6.67%	198,772	58,516	12,496		12,496			3,419	211,268	61,935
22	390.1	Computers and Software	20.00%	-	-	-		-			-	-	-
23	391	Transportation Equipment	20.00%	26,078	10,505	3,368		3,368			1,388	29,446	11,893
24	392	Stores Equipment	4.00%	8,968	2,156	-		-			90	8,968	2,246
25	393	Tools, Shop And Garage Equip	5.00%	56,167	8,241	4,879		4,879			733	61,046	8,973
26	394	Laboratory Equip	10.00%	173,948	60,590	-		-			4,349	173,948	64,939
26	395	Power Operated Equipment	5.00%	-	-	-		-			-	-	-
26	396	Communication Equip	10.00%	418,996	195,163	-		-			10,475	418,996	205,638
28	398	Other Tangible Plant	10.00%	-	-	-		-			-	-	-
29				-	-	-		-			-	-	-
30					-			-			-	-	-
31					-			-			-	-	-
32					-			-			-	-	-
33					-			-			-	-	-
34		Plant Held for Future Use						-			-	-	-
35													
36		TOTALS		59,605,733	7,689,676	590,500	(28,236)	562,264	-	-	473,077	60,167,997	8,162,753

Litchfield Park Service Company - WW Division
dba Liberty Utilities
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec Rate	2009 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization	0.00%	-		-			-	-	-
2	352	Franchise	0.00%	-		-			-	-	-
3	353	Land	0.00%	68,263		68,263			-	1,851,690	-
4	354	Structures & Improvements	3.33%	643,865	(6,430)	637,435			625,538	19,103,634	2,250,908
5	355	Power Generation	5.00%	7,457		7,457			27,620	556,131	141,600
6	360	Collection Sewer Forced	2.00%	1,200		1,200			23,234	1,182,305	(178,745)
7	361	Collection Sewers Gravity	2.00%	3,132,384	(18,762)	3,113,622			506,513	26,882,443	3,473,696
8	362	Special Collecting Structures	2.00%	-		-			-	-	-
9	363	Customer Services	2.00%	-		-			-	-	-
10	364	Flow Measuring Devices	10.00%	-		-			4,702	47,019	25,197
11	366	Reuse Services	2.00%	107,733		107,733			80,073	4,057,541	582,405
12	367	Reuse Meters And Installation	8.33%	-		-			4,487	53,866	13,203
13	370	Receiving Wells	3.33%	-		-			28,651	860,393	211,136
14	371	Pumping Equipment	12.50%	59,896		59,896			224,681	1,827,393	1,239,759
15	374	Reuse Distribution Reservoirs	2.50%	-		-			1,571	62,825	3,922
16	375	Reuse Trans. and Dist. System	2.50%	-		-			10,358	414,315	16,832
17	380	Treatment & Disposal Equipment	5.00%	38,942		38,942			270,714	5,433,746	1,703,873
18	381	Plant Sewers	5.00%	-		-			2,389	47,788	9,518
19	382	Outfall Sewer Lines	3.33%	-		-			11,445	343,681	84,558
20	389	Other Sewer Plant & Equipment	6.67%	78,761		78,761			42,253	672,862	93,496
21	390	Office Furniture & Equipment	6.67%	-		-			14,092	211,268	76,026
22	390.1	Computers and Software	20.00%	-		-			-	-	-
23	391	Transportation Equipment	20.00%	-		-			5,889	29,446	17,782
24	392	Stores Equipment	4.00%	-		-			359	8,968	2,605
25	393	Tools, Shop And Garage Equip	5.00%	-		-			3,052	61,046	12,026
26	394	Laboratory Equip	10.00%	-		-			17,395	173,948	82,333
26	395	Power Operated Equipment	5.00%	-		-			-	-	-
26	396	Communication Equip	10.00%	-		-			41,900	418,996	247,538
28	398	Other Tangible Plant	10.00%	-		-			-	-	-
29				-		-			-	-	-
30						-			-	-	-
31						-			-	-	-
32						-			-	-	-
33						-			-	-	-
34		Plant Held for Future Use				-			-	-	-
35											
36		TOTALS		4,138,501	(25,192)	4,113,310	-	-	1,946,915	64,281,306	10,109,668

Litchfield Park Service Company - WW Division
dba Liberty Utilities
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.8
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec Rate	2010 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec.
1	351	Organization	0.00%	-		-			-	-	-
2	352	Franchise	0.00%	-		-			-	-	-
3	353	Land	0.00%	1,613		1,613			-	1,853,302	-
4	354	Structures & Improvements	3.33%	-	-	-			636,151	19,103,634	2,887,059
5	355	Power Generation	5.00%	800		800			27,827	556,931	169,427
6	360	Collection Sewer Forced	2.00%	-		-			23,246	1,162,305	(155,499)
7	361	Collection Sewers Gravity	2.00%	1,324,126	(7,422)	1,316,704			550,816	28,199,148	4,024,512
8	362	Special Collecting Structures	2.00%	-		-			-	-	-
9	363	Customer Services	2.00%	15,630		15,630			156	15,630	156
10	364	Flow Measuring Devices	10.00%	-		-			4,702	47,019	29,899
11	366	Reuse Services	2.00%	-		-			81,151	4,057,541	663,556
12	367	Reuse Meters And Installation	8.33%	-		-			4,487	53,866	17,690
13	370	Receiving Wells	3.33%	-		-			28,651	860,393	239,787
14	371	Pumping Equipment	12.50%	36,683		36,683	935,300		172,261	928,776	476,719
15	374	Reuse Distribution Reservoirs	2.50%	-		-			1,571	62,825	5,493
16	375	Reuse Trans. and Dist. System	2.50%	-		-			10,358	414,315	27,189
17	380	Treatment & Disposal Equipment	5.00%	35,345		35,345			272,571	5,469,092	1,976,444
18	381	Plant Sewers	5.00%	-		-			2,389	47,788	11,907
19	382	Outfall Sewer Lines	3.33%	-		-			11,445	343,681	96,003
20	389	Other Sewer Plant & Equipment	6.67%	33,548		33,548			45,999	706,410	139,495
21	390	Office Furniture & Equipment	6.67%	10,777		10,777			14,451	222,046	90,477
22	390.1	Computers and Software	20.00%	-		-			-	-	-
23	391	Transportation Equipment	20.00%	-		-			5,889	29,446	23,672
24	392	Stores Equipment	4.00%	-		-			359	8,968	2,964
25	393	Tools, Shop And Garage Equip	5.00%	2,936		2,936			3,126	63,982	15,151
26	394	Laboratory Equip	10.00%	-		-			17,395	173,948	99,728
26	395	Power Operated Equipment	5.00%	-		-			-	-	-
26	396	Communication Equip	10.00%	-		-			41,900	418,996	289,438
28	398	Other Tangible Plant	10.00%	-		-			-	-	-
29				-		-			-	-	-
30						-			-	-	-
31						-			-	-	-
32						-			-	-	-
33						-			-	-	-
34		Plant Held for Future Use				-			-	-	-
35											
36		TOTALS		1,461,458	(7,422)	1,454,036	935,300	-	1,956,899	64,800,042	11,131,266

Litchfield Park Service Company - WW Division
dba Liberty Utilities
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.9
Witness: Bourassa

Line No	NARUC Account No	Description	Allowed Deprec. Rate	2011 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec.
1	351	Organization	0.00%	-		-			-	-	-
2	352	Franchise	0.00%	-		-			-	-	-
3	353	Land	0.00%	-		-			-	1,853,302	-
4	354	Structures & Improvements	3.33%	455,088	(13,362)	441,725			643,506	19,545,359	3,530,565
5	355	Power Generation	5.00%	48,087		48,087			29,049	605,018	198,475
6	360	Collection Sewer Forced	2.00%	-		-			23,246	1,162,305	(132,253)
7	361	Collection Sewers Gravity	2.00%	3,563,023	(2,268)	3,560,755			599,591	31,759,903	4,624,103
8	362	Special Collecting Structures	2.00%	-		-			-	-	-
9	363	Customer Services	2.00%	35,240		35,240			665	50,870	821
10	364	Flow Measuring Devices	10.00%	-		-			4,702	47,019	34,601
11	366	Reuse Services	2.00%	-		-			81,151	4,057,541	744,707
12	367	Reuse Meters And Installation	8.33%	-		-			4,487	53,866	22,177
13	370	Receiving Wells	3.33%	-		-			28,651	860,393	268,438
14	371	Pumping Equipment	12.50%	44,147	(782)	43,364	4,702		118,513	967,439	590,531
15	374	Reuse Distribution Reservoirs	2.50%	-		-			1,571	62,825	7,063
16	375	Reuse Trans. and Dist. System	2.50%	5,005		5,005			10,420	419,320	37,610
17	380	Treatment & Disposal Equipment	5.00%	69,624	(1,025)	68,600			275,170	5,537,692	2,251,613
18	381	Plant Sewers	5.00%	-		-			2,389	47,788	14,296
19	382	Outfall Sewer Lines	3.33%	-		-			11,445	343,681	107,448
20	389	Other Sewer Plant & Equipment	6.67%	36,091		36,091			48,321	742,502	187,816
21	390	Office Furniture & Equipment	6.67%	9,304		9,304			15,121	231,350	105,598
22	390.1	Computers and Software	20.00%	-		-			-	-	-
23	391	Transportation Equipment	20.00%	-		-			5,775	29,446	29,446
24	392	Stores Equipment	4.00%	-		-			359	8,968	3,322
25	393	Tools, Shop And Garage Equip	5.00%	29,211	(485)	28,726			3,917	92,709	19,069
26	394	Laboratory Equip	10.00%	5,476	(187)	5,289			17,659	179,237	117,388
26	395	Power Operated Equipment	5.00%	-		-			-	-	-
26	396	Communication Equip	10.00%	-		-			41,900	418,996	331,337
28	398	Other Tangible Plant	10.00%	-		-			-	-	-
29				-		-			-	-	-
30						-			-	-	-
31						-			-	-	-
32						-			-	-	-
33						-			-	-	-
34		Plant Held for Future Use				-			-	-	-
35											
36		TOTALS		4,300,296	(18,109)	4,282,187	4,702	-	1,967,607	69,077,528	13,094,171

Litchfield Park Service Company - WW Division
dba Liberty Utilities
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.10
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2012 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	PTY Plant	PTY Retirement	Plant Balance	Accum. Deprec.
1	351	Organization	0.00%	-		-	-		-		-			-	-
2	352	Franchise	0.00%	-		-	-		-		-			-	-
3	353	Land	0.00%	(2,541)	(179)	(2,720)	-		-		-			1,850,582	-
4	354	Structures & Improvements	3.33%	5,164,696	(16,661)	5,148,034	485,079		485,079		728,499			24,208,314	3,773,984
5	355	Power Generation	5.00%	4,604		4,604	6,291		6,291		30,209			603,332	222,393
6	360	Collection Sewer Forced	2.00%	292		292	-		-		23,249			1,162,597	(109,004)
7	361	Collection Sewers Gravity	2.00%	165,891	(1,400)	164,491	37,713		37,713		636,436			31,886,680	5,222,855
8	362	Special Collecting Structures	2.00%	-		-	-		-		-			-	-
9	363	Customer Services	2.00%	25,356	(37)	25,320	-		-		1,271			76,190	2,092
10	364	Flow Measuring Devices	10.00%	-		-	809		809		4,651			46,210	38,453
11	366	Reuse Services	2.00%	118		118	-		-		81,152			4,057,660	825,859
12	367	Reuse Meters And Installation	8.33%	(4,774)		(4,774)	4,339		4,339		4,107			44,753	21,945
13	370	Receiving Wells	3.33%	-		-	-		-		28,651			860,393	297,089
14	371	Pumping Equipment	12.50%	257,054	(796)	256,258	393,199	31,017	424,216		110,432			799,481	276,747
15	374	Reuse Distribution Reservoirs	2.50%	-		-	539		539		1,564			62,286	8,088
16	375	Reuse Trans. and Dist. System	2.50%	1,013		1,013	-		-		10,496			420,334	48,106
17	380	Treatment & Disposal Equipment	5.00%	8,503	(66)	8,437	660,659		660,659		260,579	1,000,000	300,000	5,585,470	1,551,533
18	381	Plant Sewers	5.00%	14		14	-		-		2,390			47,802	16,686
19	382	Outfall Sewer Lines	3.33%	-		-	-		-		11,445			343,681	118,892
20	389	Other Sewer Plant & Equipment	6.67%	136,494		136,494	7,497		7,497		53,827			871,498	234,145
21	390	Office Furniture & Equipment	6.67%	44,390		44,390	-		-		16,911			275,740	122,510
22	390.1	Computers and Software	20.00%	-		-	-		-		-			-	-
23	391	Transportation Equipment	20.00%	4,051		4,051	-		-		4,051			33,497	33,497
24	392	Stores Equipment	4.00%	-		-	-		-		359			8,968	3,681
25	393	Tools, Shop And Garage Equip	5.00%	53,206	(284)	52,922	-		-		5,958			145,631	25,027
26	394	Laboratory Equip	10.00%	7,144	(34)	7,111	-		-		18,279			186,348	135,667
26	395	Power Operated Equipment	5.00%	28,090		28,090	-		-		702			28,090	702
26	396	Communication Equip	10.00%	-		-	-		-		41,900			418,996	373,237
28	398	Other Tangible Plant	10.00%	-		-	-		-		-			-	-
29						-	-		-		-			-	-
30						-					-			-	-
31						-			-		-			-	-
32						-			-		-			-	-
33						-			-		-			-	-
34		Plant Held for Future Use				-			-		-			-	-
35															
36		TOTALS		5,893,603	(19,456)	5,874,147	1,596,125	31,017	1,627,142	-	2,077,158	1,000,000	300,000	74,024,532	13,244,186

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Per Books Accum. Depr.	A Plant Retirements	B Affilate Profit	C Post Test Year Retirement	D Adjustments to Reconcile A/D to Reconstruction	E Intentionally Left Blank	Adjusted Accum. Depr.
				Adjustments					
6	351	Organization	-		-		-		-
7	352	Franchise	-		-		-		-
8	353	Land	-		-		-		-
9	354	Structures & Improvements	3,484,038		(4,791)		294,737		3,773,984
10	355	Power Generation	219,575		-		2,818		222,393
11	360	Collection Sewer Forced	170,423		-		(279,427)		(109,004)
12	361	Collection Sewers Gravity	4,913,479		(2,443)		311,819		5,222,855
13	362	Special Collecting Structures	-		-		-		-
14	363	Customer Services	2,998		(0)		(906)		2,092
15	364	Flow Measuring Devices	36,464		-		1,989		38,453
16	366	Reuse Services	1,119,984		(5)		(294,120)		825,859
17	367	Reuse Meters And Installation	7,192		-		14,753		21,945
18	370	Receiving Wells	293,421		-		3,668		297,089
19	371	Pumping Equipment	1,318,936	(1,153,123)	(196)		111,131		276,747
20	374	Reuse Distribution Reservoirs	9,155		-		(1,067)		8,088
21	375	Reuse Trans. and Dist. System	46,380		-		1,725		48,106
22	380	Treatment & Disposal Equipment	1,803,671		(78)	(300,000)	47,941		1,551,533
23	381	Plant Sewers	16,233		-		453		16,686
24	382	Outfall Sewer Lines	117,403		-		1,489		118,892
25	389	Other Sewer Plant & Equipment	210,847		-		23,299		234,145
26	390	Office Furniture & Equipment	115,411		-		7,098		122,510
27	390.1	Computers and Software	-		-		-		-
28	391	Transportation Equipment	28,460		-		5,037		33,497
29	392	Stores Equipment	3,648		-		33		3,681
30	393	Tools, Shop And Garage Equip	24,501		(43)		569		25,027
31	394	Laboratory Equip	132,390		(30)		3,307		135,667
32	395	Power Operated Equipment	-		-		702		702
33	396	Communication Equip	366,432		-		6,805		373,237
34	398	Other Tangible Plant	-		-		-		-
35			-						-
36									-
37									-
38									-
39									-
40		Plant Held for Future Use							-
41		TOTALS	$ 14,441,042	$ (1,153,123)	$ (7,587)	$ (300,000)	$ 263,854	$ -	$ 13,244,186
42									
43		Accumulated Depreciation per Books							$ 14,441,042
44									
45		Increase (decrease) in Accumulated Depreciation							$ (1,196,855)
46									
47		Adjustment to Accumulated Depreciation							$ (1,196,855)
48									
49		SUPPORTING SCHEDULES							
50		B-2, pages 4.1 through 4.4							
51									

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - A

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Line No.

1 Plant Retirements Adjustment to A/D

Line	Acct. No.	Description	Description	Retirement Year		Adjustment
6	371	Electric Pumping Equipment	2002 Plant Balance		$ (1,328,499)	
7	371	Electric Pumping Equipment	2012 Retirements recorded		215,435	
8	371	Electric Pumping Equipment	2012 Retirements proposed		177,764	
9			Subtotal	2010		$ (935,300)
10	371	Electric Pumping Equipment	2003 Net Plant Adds	2011		(4,702)
11	371	Electric Pumping Equipment	2004 Net Plant Adds	2012		(31,017)
12	371	Electric Pumping Equipment		2012		(102,200)
13	371	Electric Pumping Equipment		2012		(75,564)
14	367	Reuse Meters And Installation		2012		(4,339)
16		Total				$ (1,153,123)

44 SUPPORTING SCHEDULE
45 B-2, pages 3.4 through 3.8
46 Work papers

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - B

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Line No.

1 Remove A/D Related to Affiliate Profit

Acct. No.	Description	Depr Rate	2008	2009	2010	2011	2012	Total
351	Organization	0.00%	-	-	-	-	-	$ -
352	Franchise	0.00%	-	-	-	-	-	-
353	Land	0.00%	-	-	-	-	-	-
354	Structures & Improvements	3.33%	(344)	(795)	(902)	(1,125)	(1,625)	(4,791)
355	Power Generation	5.00%	-	-	-	-	-	-
360	Collection Sewer Forced	2.00%	-	-	-	-	-	-
361	Collection Sewers Gravity	2.00%	(75)	(338)	(600)	(697)	(733)	(2,443)
362	Special Collecting Structures	2.00%	-	-	-	-	-	-
363	Customer Services	2.00%	-	-	-	-	(0)	(0)
364	Flow Measuring Devices	10.00%	-	-	-	-	-	-
366	Reuse Services	2.00%	(1)	(1)	(1)	(1)	(1)	(5)
367	Reuse Meters And Installation	8.33%	-	-	-	-	-	-
370	Receiving Wells	3.33%	-	-	-	-	-	-
371	Pumping Equipment	12.50%	-	-	-	(49)	(148)	(196)
374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
380	Treatment & Disposal Equipment	5.00%	-	-	-	(26)	(53)	(78)
381	Plant Sewers	5.00%	-	-	-	-	-	-
382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
389	Other Sewer Plant & Equipment	6.67%	-	-	-	-	-	-
390	Office Furniture & Equipment	6.67%	-	-	-	-	-	-
390.1	Computers and Software	20.00%	-	-	-	-	-	-
391	Transportation Equipment	20.00%	-	-	-	-	-	-
392	Stores Equipment	4.00%	-	-	-	-	-	-
393	Tools, Shop And Garage Equip	5.00%	-	-	-	(12)	(31)	(43)
394	Laboratory Equip	10.00%	-	-	-	(9)	(20)	(30)
395	Power Operated Equip	5.00%	-	-	-	-	-	-
396	Communication Equip	10.00%	-	-	-	-	-	-
398	Other Tangible Plant	10.00%	-	-	-	-	-	-
	Plant Held for Future Use							
	TOTALS		$ (420)	$ (1,134)	$ (1,503)	$ (1,918)	$ (2,612)	$ (7,587)

SUPPORTING SCHEDULE
B-2, pages 3.4 through 3.8
Work papers

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - C

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Line No.			
1	Post Test Year Plant Retirement		
2			
3			
4	Acct.		
5	No.	Description	Cost
6	380	Treatment & Disposal Equipment	$ (300,000)
7			
8			
9			
10			
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17			
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43	SUPPORTING SCHEDULE		
44	Testimony		
45			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - D

Exhibit
Schedule B-2
Page 4.4
Witness: Bourassa

Line No.

1 Reconciliation of A/D to A/D Reconstruction

Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
351	Organization	$ -	$ -	$ -	$ -	$ -
352	Franchise	-	-	-	-	-
353	Land	-	-	-	-	-
354	Structures & Improvements	3,484,038	(4,791)	3,479,247	3,773,984	294,737
355	Power Generation	219,575	-	219,575	222,393	2,818
360	Collection Sewer Forced	170,423	-	170,423	(109,004)	(279,427)
361	Collection Sewers Gravity	4,913,479	(2,443)	4,911,036	5,222,855	311,819
362	Special Collecting Structures	-	-	-	-	-
363	Customer Services	2,998	(0)	2,998	2,092	(906)
364	Flow Measuring Devices	36,464	-	36,464	38,453	1,989
366	Reuse Services	1,119,984	(5)	1,119,979	825,859	(294,120)
367	Reuse Meters And Installation	7,192	-	7,192	21,945	14,753
370	Receiving Wells	293,421	-	293,421	297,089	3,668
371	Pumping Equipment	1,318,936	(1,153,319)	165,617	276,747	111,131
374	Reuse Distribution Reservoirs	9,155	-	9,155	8,088	(1,067)
375	Reuse Trans. and Dist. System	46,380	-	46,380	48,106	1,725
380	Treatment & Disposal Equipment	1,803,671	(300,078)	1,503,592	1,551,533	47,941
381	Plant Sewers	16,233	-	16,233	16,686	453
382	Outfall Sewer Lines	117,403	-	117,403	118,892	1,489
389	Other Sewer Plant & Equipment	210,847	-	210,847	234,145	23,299
390	Office Furniture & Equipment	115,411	-	115,411	122,510	7,098
390.1	Computers and Software	-	-	-	-	-
391	Transportation Equipment	28,460	-	28,460	33,497	5,037
392	Stores Equipment	3,648	-	3,648	3,681	33
393	Tools, Shop And Garage Equip	24,501	(43)	24,458	25,027	569
394	Laboratory Equip	132,390	(30)	132,360	135,667	3,307
395	Power Operated Equipment	-	-	-	702	702
396	Communication Equip	366,432	-	366,432	373,237	6,805
398	Other Tangible Plant	-	-	-	-	-
	Plant Held for Future Use					-
	TOTALS	$ 14,441,042	$ (1,460,710)	$ 12,980,332	$ 13,244,186	$ 263,854

SUPPORTING SCHEDULE
B-2, pages 4.1 through 4.3
B-2, pages 3.6 through 3.10

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

Contributions-in-Aid of Construction (CIAC) and Accumulated Amortization

Line No.		Gross CIAC	Accumulated Amortization
1			
2			
3			
4			
5	Computed balance at 12/31/2012	$ 28,470,485	$ 4,446,775
6			
7	Book balance at 12/31/2012	$ 32,415,368	$ 5,308,346
8			
9	Increase (decrease)	$ (3,944,883)	$ (861,570)
10			
11			
12	Adjustment to CIAC/AA CIAC	$ (3,944,883)	$ 861,570
13	Label	3a	3b
14			
15			
16			
17			
18			
19	SUPPORTING SCHEDULES		
20	E-1		
21	B-2, page 5.1 - 5.3		
22			
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Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Depr'n Rate	GL Account	9/30/2008	2008 Activity	Balance at 12/31/2008	2009 Activity	Balance at 12/31/2009
1								
2								
3	Collection Sewers Contributed	2.00%	8600.2.0200.10.1615.0026	17,134,023	706,018	17,933,387	2,017,772	19,951,159
4								
5								
6	Amortization				349,741		378,845	
7	Accum Amort.		8600.2.0000.10.1641.0100	1,576,589	349,741	1,926,329	378,845	2,305,175
8								
9	Services Contributed	2.00%	8600.2.0200.10.1615.0016	1,509,762	140,400	1,650,162	1,551,554	3,201,717
10								
11								
12	Amortization				31,599		48,519	
13	Accum Amort.		8600.2.0000.10.1641.0100	495,529	31,599	527,128	48,519	575,647
14								
15	**Total CIAC Sewer**			**18,643,786**		**19,583,549**		**23,152,876**
16								
17								
18	**Total Accum Amort.**			**2,072,117**		**2,453,457**		**2,880,822**
19								
20								
21								
22								
23								
24								
25								

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Schedule B-2
Page 5.2
Witness: Bourassa

Line No.		*Depr'n Rate*	GL Account	2010 Activity	Balance at 12/31/2010	2011 Activity	Balance at 12/31/2011
1							
2							
3	Collection Sewers Contributed	2.00%	8600.2.0200.10.1615.0026	1,079,042	21,030,201	3,955,923	24,986,124
4							
5							
6	Amortization			409,814		460,163	
7	Accum Amort.		8600.2.0000.10.1641.0100	409,814	2,714,988	460,163	3,175,152
8							
9	Services Contributed	2.00%	8600.2.0200.10.1615.0016	15,630	3,217,346	34,990	3,252,336
10							
11							
12	Amortization			64,191		64,697	
13	Accum Amort.		8600.2.0000.10.1641.0100	64,191	639,837	64,697	704,534
14							
15	**Total CIAC Sewer**				**24,247,548**		**28,238,460**
16							
17							
18	**Total Accum Amort.**				**3,354,826**		**3,879,686**
19							
20							
21							
22							
23							
24							
25							

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Schedule B-2
Page 5.3
Witness: Bourassa

Line No.		Depr'n Rate	GL Account	2012 Activity	Balance at 12/31/2012
1					
2					
3	Collection Sewers Contributed	2.00%	8600.2.0200.10.1615.0026	224	24,986,347
4					
5					
6	Amortization		.	499,725	
7	Accum Amort.		8600.2.0000.10.1641.0100	499,725	3,674,876
8					
9	Services Contributed	2.00%	8600.2.0200.10.1615.0016	231,801	3,484,137
10					
11					
12	Amortization			67,365	
13	Accum Amort.		8600.2.0000.10.1641.0100	67,365	771,899
14					
15	**Total CIAC Sewer**				**28,470,485**
16					
17					
18	**Total Accum Amort.**				**4,446,775**
19					
20					
21					
22					
23					
24					
25					

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment 4
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6
Witness: Bourassa

Line No.			
1			
2			
3			
4	Computed balance at 12/31/2012	$	11,645,290
5			
6	Book balance at 12/31/2012	$	11,645,290
7			
8	Increase (decrease)	$	-
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	SUPPORTING SCHEDULES		
20	E-1		
21	B-2, page 6.1		
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Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Deferred Income Tax as of February 29, 2012

Line No.			Water & Sewer Adjusted Book Value	Water & Sewer Tax Value	Probability of Realization of Future Tax Benefit	Deductible TD (Taxable TD) Expected to be Realized	Effective Tax Rate	Future Tax Asset Current	Future Tax Asset Non Current	Future Tax Liability Current	Future Tax Liability Non Current
6		Plant-in-Service	$ 165,175,943 [1]								
7		Accum. Deprec.	(29,758,273) [1]								
8		CIAC	(59,272,210) [3]								
9	Fed.	Fixed Assets	$ 76,145,460	$ 49,769,799 [2]	100.0%	$ (26,375,661)	31.63%		-		(8,342,854)
11	State	Fixed Assets	$ 76,145,460	$ 83,433,379 [2]	100.0%	$ 7,287,919	6.97%		507,822		-
13	Fed &State	AIAC		13,973,563 [4]	100.0%	$ 13,973,563 [4]	38.60%		$ 5,393,639		
15								$ -	$ 5,901,461	$ -	$ (8,342,854)
17		Net Asset (Liability)						$ (2,441,393)			
19		Allocation Factor - Water-Division (based on rate base before ADIT)						0.4024			
21		Net Asset (Liability) Water Division						$ (982,318)			
23		DIT Asset (Liability) per Books						$ (694,371)			
25		Adjustment to DIT						$ 287,947			

Footnotes - See page 7.1

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Schedule B-2
Page 7.1
Witness: Bourassa

Line No.		FEDERAL			STATE		
1	[1] **Per adjusted book balances**						
2	**2 Computation of Net Tax Value December 31, 2012**						
3	Based on 2012 Tax Depreciation report (December 31, 2012)						
4	Unadjusted Cost at December 31, 2012 per federal and state tax depr. report	$ 102,025,099			$ 102,025,099		
5	Reconciling Items not on tax report.						
6	Proposed Plant Retirements	(1,712,539)			(1,712,539)		
7	Post Test Year plant	1,000,000			1,000,000		
8	Post Test Year retirement	(300,000)			(300,000)		
9	2012 Reconciling Difference Book vs. Tax (timing) (see work papers)				-		
10					-		
11	Net Unadjusted Cost tax Basis at December 31, 2012			$ 101,012,560			$ 101,012,560
12							
13	Reductions						
14	Basis Reduction 2012 and Prior Years per federal and state tax depr. report	$ (33,266,470)			$ -		
15	Accumulated Depreciation 2012 and prior per federal and state tax depr. report	(19,988,830)			(19,591,720)		
16	Proposed Plant Retirements	1,712,539			1,712,539		
17	Post Test Year retirement	300,000			300,000		
18							
19							
20							
21				(51,242,761)			(17,579,181)
22	Net Reductions through December 31, 2012			$ 49,769,799			$ 83,433,379
23	Net tax value of plant-in-service at December 31, 2012						
24							
25	[3] **CIAC (including impact of change to probability of realization)**						
26	Gross CIAC per adjusted book balances		$ 35,795,062				
27	CIAC reductions/addtions						
28	A.A per adjusted book balances	$ (5,936,547)					
29		-					
30			(5,936,547)				
31	Net CIAC before unrealized AIAC			$ 29,858,515			
32							
33	Unrealized AIAC Component						
34	AIAC per adjusted book balances		$ 42,019,564				
35	Adjusted Net AIAC (see footnote 5 below)		70.0%				
36	Unrealized AIAC Component % (1-Realized AIAC Component)			$ 29,413,695			
37				$ 59,272,210			
38	Total realizable CIAC						
39							
40	[4] ***AIAC (including impact of change in probability of realization)***						
41	AIAC per adjusted book balances			$ 42,019,564			
42	Less: Unrealized AIAC (from Note 3, above)			$ (29,413,695)			
43							
44	Subtotal			$ 12,605,869			
45	Meter and Service Line Installation Charges per adjusted book balances			1,367,694			
46	Total realizable AIAC			$ 13,973,563			
47							

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Advances-In-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.			2008		2009		2010		2011		2011	
1		Balance		Balance		Balance		Balance		Balance		Balance
2		9/30/2008	Activity	12/31/2009	Activity	12/31/2010	Activity	12/31/2011	Activity	2/29/2012	Activity	
3												
4												
5	AIAC	6,989,559	-	6,989,559	(61,628)	6,927,930	(63,383)	6,864,547	(70,606)	6,793,941	(60,333)	11,645,290
6												
7												
8												
9												
10												
11												
12	Total AIAC	6,989,559	-	6,989,559	(61,628)	6,927,930	(63,383)	6,864,547	(70,606)	6,793,941	(60,333)	11,645,290
13												
14												

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Computation of Working Capital

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	778,413
3	Pumping Power (1/24 of Pumping Power)		25,068
4	Purchased Water (1/24 of Purchased Water)		1,111
5	Prepaid Expenses		
6			
7			
8			
9	Total Working Capital Allowance	$	804,592
10			
11			
12	Working Capital Requested	$	-
13			
14			
15			
16			
17		Adjusted Test Year	
18	Total Operating Expense	$	8,489,987
19	Less:		
20	Income Tax	$	1,013,153
21	Property Tax		576,026
22	Depreciation		45,215
23	Purchased Water		26,656
24	Pumping Power		601,635
25	Allowable Expenses	$	6,227,302
26	1/8 of allowable expenses	$	778,413
27			
28			
29	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
30	E-1	B-1	
31			
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36			
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38			
39			
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Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 9,698,079	$ 155,304	$ 9,853,383	$ 659,088	$ 10,512,471
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	463,236	44,984	508,220		508,220
5		$ 10,161,315	$ 200,288	$ 10,361,603	$ 659,088	$ 11,020,691
6	**Operating Expenses**					
7	Salaries and Wages	$ 1,077,158	90,993	$ 1,168,151		$ 1,168,151
8	Purchased Water	26,656	-	26,656		26,656
9	Purchased Power	606,563	(4,928)	601,635		601,635
10	Slude Removal Expense	230,913	3,980	234,893		234,893
11	Fuel for Power Production	-	-	-		-
12	Chemicals	363,900	(5,914)	357,986		357,986
13	Materials and Supplies	86,994	-	86,994		86,994
14	Management Services - US Liberty Water	1,490,515	(21,457)	1,469,058		1,469,058
15	Management Services - Corporate	1,120,319	(421,368)	698,951		698,951
16	Management Services - Other	-	-	-		-
17	Outside Services - Accounting	2,161	-	2,161		2,161
18	Outside Services - Engineering	-	-	-		-
19	Outside Services- Other	222,303	-	222,303		222,303
20	Outside Services- Legal	25,746	-	25,746		25,746
21	Water Testing	57,735	-	57,735		57,735
22	Rents - Office	40,007	-	40,007		40,007
23	Equipment Rental	3,076	-	3,076		3,076
24	Transportation Expenses	26,465	-	26,465		26,465
25	Insurance - General Liability	57,823	-	57,823		57,823
26	Insurance - Vehicle	11,506	-	11,506		11,506
27	Reg. Comm. Exp. - Other	14,189	-	14,189		14,189
28	Reg. Comm. Exp. - Rate Case	-	74,200	74,200		74,200
29	Miscellaneous Expense	94,505	(17,211)	77,293		77,293
30	Bad Debt Expense	45,215	-	45,215		45,215
31	Depreciation and Amortization Expense	1,251,940	346,825	1,598,765		1,598,765
32	Taxes Other Than Income	-	-	-	-	-
33	Property Taxes	627,380	(51,354)	576,026	12,243	588,269
34	Income Tax	-	1,013,153	1,013,153	249,675	1,262,828
35	**Total Operating Expenses**	$ 7,483,069	$ 1,006,918	$ 8,489,987	$ 261,919	$ 8,751,906
36	**Operating Income**	$ 2,678,246	$ (806,630)	$ 1,871,616	$ 397,170	$ 2,268,786
37	**Other Income (Expense)**					
38	Interest Income	99,563	(99,563)	-		-
39	Other income	-	-	-		-
40	Interest Expense	(349,841)	89,896	(259,945)		(259,945)
41	Other Expense	-	-	-		-
42		-	-	-		-
43	**Total Other Income (Expense)**	$ (250,278)	$ (9,667)	$ (259,945)	$ -	$ (259,945)
44	**Net Profit (Loss)**	$ 2,427,968	$ (816,297)	$ 1,611,671	$ 397,170	$ 2,008,841
45						
46	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
47	C-1, page 2				A-1	
48	E-2					
49						

Litchfield Park Service Company - WW Division
dba Liberty Utilities
Test Year Ended December 31, 2012
Income Statement

Exhibit
Schedule C-1
Page 2.1
Witness: Bourassa

Line No.		LABEL>>>>> Test Year Book Results	1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Revenue Accrual Fix	6 Salaries and Wages	7 Employee Benefits	8 Corporate Costs Annualization	9 Liberty Utilities Costs
1	**Revenues**										
2	Metered Water Revenues	$ 9,698,079				125,490	$ 29,814				
3	Unmetered Water Revenues	-									
4	Other Water Revenues	463,236									
5		$ 10,161,315	$ -	$ -	$ -	$ 125,490	$ 29,814	$ -	$ -	$ -	
6	**Operating Expenses**										
7	Salaries and Wages	$ 1,077,158						32,315	76,431		
8	Purchased Water	26,656									
9	Purchased Power	606,563									
10	Sludge Removal Expense	230,913									
11	Fuel for Power Production	-									
12	Chemicals	363,900									
13	Materials and Supplies	86,994									
14	Management Services - US Liberty Water	1,490,515									(21,457)
15	Management Services - Corporate	1,120,319								(421,368)	
16	Management Services - Other	-									
17	Outside Services - Accounting	2,161									
18	Outside Services - Engineering	-									
19	Outside Services- Other	222,303									
20	Outside Services- Legal	25,746									
21	Water Testing	57,735									
22	Rents - Office	40,007									
23	Equipment Rental	3,076									
24	Transportation Expenses	26,465									
25	Insurance - General Liability	57,823									
26	Insurance - Vehicle	11,506									
27	Reg. Comm. Exp. - Other	14,189									
28	Reg. Comm. Exp. - Rate Case	-			74,200						
29	Miscellaneous Expense	94,505									
30	Bad Debt Expense	45,215									
31	Depreciation and Amortization Expense	1,251,940	346,825								
32	Taxes Other Than Income	-									
33	Property Taxes	627,380		(51,354)							
34	Income Tax	-									
35	**Total Operating Expenses**	$ 7,483,069	$ 346,825	$ (51,354)	$ 74,200	$ -	$ -	$ 32,315	$ 76,431	$ (421,368)	$ (21,457)
36	**Operating Income**	$ 2,678,246	$ (346,825)	$ 51,354	$ (74,200)	$ 125,490	$ 29,814	$ (32,315)	$ (76,431)	$ 421,368	$ 21,457
37	**Other Income (Expense)**										
38	Interest Income	99,563									
39	Other Income	-									
40	Interest Expense	(349,841)									
41	Other Expense	-									
42		-									
43	**Total Other Income (Expense)**	$ (250,278)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	**Net Profit (Loss)**	$ 2,427,968	$ (346,825)	$ 51,354	$ (74,200)	$ 125,490	$ 29,814	$ (32,315)	$ (76,431)	$ 421,368	$ 21,457
45											
46	SUPPORTING SCHEDULES:										
47	C-2										
48	E-2										

Litchfield Park Service Company - WW Division
dba Liberty Utilities
Test Year Ended December 31, 2012
Income Statement

Exhibit
Schedule C-1
Page 2.2
Witness: Bourassa

Line No.		10 Annualize Purchased Power	11 Annualize Sludge Removal	12 Annualize Postage	13 Third Party Revenue/ Exp. Reimb.	14 Remove Other Income/ Expense	15 Interest Synch.	16 Income Taxes	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Metered Water Revenues								$ 9,853,383	$ 659,088	$ 10,512,471
3	Unmetered Water Revenues								-		-
4	Other Water Revenues				44,984				508,220		508,220
5		$ -	$ -	$ -	$ 44,984	$ -	$ -	$ -	$ 10,361,603	$ 659,088	$ 11,020,691
6	**Operating Expenses**										
7	Salaries and Wages				(17,753)				$ 1,168,151		$ 1,168,151
8	Purchased Water								26,656		26,656
9	Purchased Power	4,863			(9,791)				601,635		601,635
10	Sludge Removal Expense		3,980						234,893		234,893
11	Fuel for Power Production								-		-
12	Chemicals				(5,914)				357,986		357,986
13	Materials and Supplies								86,994		86,994
14	Management Services - US Liberty Water								1,469,058		1,469,058
15	Management Services - Corporate								698,951		698,951
16	Management Services - Other								-		-
17	Outside Services - Accounting								2,161		2,161
18	Outside Services - Engineering								-		-
19	Outside Services- Other								222,303		222,303
20	Outside Services- Legal								25,746		25,746
21	Water Testing								57,735		57,735
22	Rents - Office								40,007		40,007
23	Equipment Rental								3,076		3,076
24	Transportation Expenses								26,465		26,465
25	Insurance - General Liability								57,823		57,823
26	Insurance - Vehicle								11,506		11,506
27	Reg. Comm. Exp. - Other								14,189		14,189
28	Reg. Comm. Exp. - Rate Case								74,200		74,200
29	Miscellaneous Expense			1,506	(18,717)				77,293		77,293
30	Bad Debt Expense								45,215		45,215
31	Depreciation and Amortization Expense								1,598,765		1,598,765
32	Taxes Other Than Income								-		-
33	Property Taxes								576,026	12,243	588,269
34	Income Tax							1,013,153	1,013,153	249,675	1,262,828
35	**Total Operating Expenses**	$ 4,863	$ 3,980	$ 1,506	$ (52,175)	$ -	$ -	$ 1,013,153	$ 8,489,987	$ 261,919	$ 8,751,906
36	**Operating Income**	$ (4,863)	$ (3,980)	$ (1,506)	$ 97,159	$ -	$ -	$ (1,013,153)	$ 1,871,616	$ 397,170	$ 2,268,786
37	**Other Income (Expense)**										
38	Interest Income					(99,563)			-		-
39	Other income								-		-
40	Interest Expense						89,896		(259,945)		(259,945)
41	Other Expense								-		-
42									-		-
43	**Total Other Income (Expense)**	$ -	$ -	$ -	$ -	$ (99,563)	$ 89,896	$ -	$ (259,945)	$ -	$ (259,945)
44	**Net Profit (Loss)**	$ (4,863)	$ (3,980)	$ (1,506)	$ 97,159	$ (99,563)	$ 89,896	$ (1,013,153)	$ 1,611,671	$ 397,170	$ 2,008,841
45											
46	SUPPORTING SCHEDULES:										
47	C-2										
48	E-2										

RECAP SCHEDULES:
C-1, page 1

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses 1 Depreciation Expense	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Revenue Accrual Fix	6 Salaries and Wages	Subtotal
4	Revenues				125,490	29,814		155,304
6	Expenses	346,825	(51,354)	74,200			32,315	401,986
9	Operating Income	(346,825)	51,354	(74,200)	125,490	29,814	(32,315)	(246,682)
12	Interest Expense							-
14	Other Income / Expense							-
17	Net Income	(346,825)	51,354	(74,200)	125,490	29,814	(32,315)	(246,682)

Line No.		Adjustments to Revenues and Expenses 7 Employee Benefits	8 Corporate Cost Annualization	9 Liberty Utilities Costs	10 Annualize Purchased Power	11 Annualize Sludge Removal	12 Annualize Postage	Subtotal
25	Revenues							155,304
27	Expenses	76,431	(421,368)	(21,457)	4,863	3,980	1,506	45,940
30	Operating Income	(76,431)	421,368	21,457	(4,863)	(3,980)	(1,506)	109,364
33	Interest Expense	-						-
35	Other Income / Expense							-
38	Net Income	(76,431)	421,368	21,457	(4,863)	(3,980)	(1,506)	109,364

Line No.		Adjustments to Revenues and Expenses 13 Third Party Revenue/ Exp. Reimb.	14 Remove Other Income/ Expense	15 Interest Synchronization	16 Income Taxes	17 Intentionally left Blank	18 Intentionally left Blank	Total
46	Revenues	44,984						200,288
48	Expenses	(52,175)			1,013,153			1,006,918
51	Operating Income	97,159	-	-	(1,013,153)	-	-	(806,630)
54	Interest Expense			89,896				89,896
56	Other Income / Expense		(99,563)					(99,563)
59	Net Income	97,159	(99,563)	89,896	(1,013,153)	-	-	(816,297)

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Proposed Rates	Depreciation Expense
1					
2					
3					
4					
5	351	Organization	-	0.00%	-
6	352	Franchise	-	0.00%	-
7	353	Land	1,850,582	0.00%	-
8	354	Structures & Improvements	24,208,314	3.33%	806,137
9	355	Power Generation	603,332	5.00%	30,167
10	360	Collection Sewer Forced	1,162,597	2.00%	23,252
11	361	Collection Sewers Gravity	31,886,680	2.00%	637,734
12	362	Special Collecting Structures	-	2.00%	-
13	363	Customer Services	76,190	2.00%	1,524
14	364	Flow Measuring Devices	46,210	10.00%	4,621
15	366	Reuse Services	4,057,660	2.00%	81,153
16	367	Reuse Meters And Installation	44,753	8.33%	3,728
17	370	Receiving Wells	860,393	3.33%	28,651
18	371	Pumping Equipment	799,481	12.50%	99,935
19	374	Reuse Distribution Reservoirs	62,286	2.50%	1,557
20	375	Reuse Trans. and Dist. System	420,334	2.50%	10,508
21	380	Treatment & Disposal Equipment	5,585,470	5.00%	279,273
22	381	Plant Sewers	47,802	5.00%	2,390
23	382	Outfall Sewer Lines	343,681	3.33%	11,445
24	389	Other Sewer Plant & Equipment	871,498	6.67%	58,129
25	390	Office Furniture & Equipment	275,740	6.67%	18,392
26	390.1	Computers and Software	-	20.00%	-
27	391	Transportation Equipment	33,497	20.00%	- *
28	392	Stores Equipment	8,968	4.00%	359
29	393	Tools, Shop And Garage Equip	145,631	5.00%	7,282
30	394	Laboratory Equip	186,348	10.00%	18,635
31	395	Power Operated Equipment	28,090	5.00%	1,405
32	396	Communication Equip	418,996	10.00%	41,900
33	398	Other Tangible Plant	-	10.00%	-
34			-		-
35					-
36					-
37					-
38					-
39		TOTALS	$ 74,024,532		$ 2,168,175
40					
41	Less: Amortization of Contributions		Gross CIAC	Amort. Rate	
42	361	Collection Sewers Gravity	$ 24,986,347	2.0000%	$ (499,727)
43	363	Customer Services	3,484,137	2.0000%	$ (69,683)
44			$ 28,470,485		
45	Total Depreciation Expense				$ 1,598,765
46					
47	Adjusted Test Year Depreciation Expense				1,251,940
48					
49	Increase (decrease) in Depreciation Expense				346,825
50					
51	Adjustment to Revenues and/or Expenses				$ 346,825
52					
53	SUPPORTING SCHEDULE				
54	B-2, page 3				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Test Year as adjusted	Company Recommended
1	Company Adjusted Test Year Revenues	$ 10,361,603	$ 10,361,603
2	Weight Factor	2	2
3	Subtotal (Line 1 • Line 2)	20,723,206	20,723,206
4	Company Recommended Revenue	10,361,603	11,020,691
5	Subtotal (Line 4 + Line 5)	31,084,809	31,743,897
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	10,361,603	10,581,299
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	20,723,206	21,162,598
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	50,681	50,681
12	Full Cash Value (Line 9 + Line 10 - Line 11)	20,672,525	21,111,917
13	Assessment Ratio	20.0%	20.0%
14	Assessment Value (Line 12 * Line 13)	4,134,505	4,222,383
15	Composite Property Tax Rate - Obtained from ADOR	13.9322%	13.9322%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 576,026	$ 588,269
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 576,026	
19	Test Year Property Taxes	$ 627,380	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ (51,354)**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 588,269
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 576,026
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 12,243**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 12,243
27	Increase in Revenue Requirement		$ 659,088
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.85762%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Rate Case Expense

Line No.			
1			
2			
3	Estimated Rate Case Expense	$	222,600
4			
5	Estimated Amortization Period in Years		3
6			
7	Annual Rate Case Expense	$	74,200
8			
9	Test Year Rate Case Expense	$	-
10			
11	Increase(decrease) Rate Case Expense	$	74,200
12			
13	Adjustment to Revenue and/or Expense	$	74,200
14			
15			
16	Reference		
17	Testimony		
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Revenue Annualization

Line No.			
1			
2			
3			
4	Revenue Annualization	$	125,490
5			
6			
7			
8	Total Revenue from Annualization	$	125,490
9			
10			
11	Adjustment to Revenue and/or Expense	$	125,490
12			
13	SUPPORTING SCHEDULES		
14	C-2 pages 5.1 to 5.7		
15	H-1		
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Anualization to Year-end Number of Customers
Residential

Exhibit
Schedule C-2
Page 5.1
Witness: Bourassa

Line No.		Month Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
1	Year End Number of Customers	15,692	15,692	15,692	15,692	15,692	15,692
2	Actual Customers	15,188	15,170	15,262	15,290	15,371	15,425
3	Increase in Number of Customers/Bills	504	522	430	402	321	267
4	Average Revenue / Present Rates	$ 38.99	$ 38.99	$ 38.99	$ 38.99	$ 38.99	$ 38.99
5	Revenue Annualization / Present Rates	$ 19,651	$ 20,353	$ 16,766	$ 15,674	$ 12,516	$ 10,410
6							
7	Increase in Number of Customers	504	522	430	402	321	267
8	Average Revenue / Proposed Rates	$ 41.62	$ 41.62	$ 41.62	$ 41.62	$ 41.62	$ 41.62
9	Revenue Annualization / Proposed Rates	$ 20,976	$ 21,726	$ 17,897	$ 16,731	$ 13,360	$ 11,113
10							
11							
12							Total
13		Month					Year
14		Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	
15	Year End Number of Customers	15,692	15,692	15,692	15,692	15,692	
16	Actual Customers	15,496	15,510	15,465	15,573	15,596	
17	Increase in Number of Customers/Bills	196	182	227	119	96	3,266
18	Average Revenue / Present Rates	$ 38.99	$ 38.99	$ 38.99	$ 38.99	$ 38.99	
19	Revenue Annualization / Present Rates	$ 7,642	$ 7,096	$ 8,851	$ 4,640	$ 3,743	$ 127,341
20							
21	Increase in Number of Customers	196	182	227	119	96	
22	Average Revenue / Proposed Rates	$ 41.62	$ 41.62	$ 41.62	$ 41.62	$ 41.62	
23	Revenue Annualization / Proposed Rates	$ 8,158	$ 7,575	$ 9,448	$ 4,953	$ 3,996	$ 135,931
24							

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Anualization to Year-end Number of Customers
Small Commercial

Exhibit
Schedule C-2
Page 5.2
Witness: Bourassa

Line No.		Month Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
1	Year End Number of Customers	95	95	95	95	95	95
2	Actual Customers	97	96	96	96	94	94
3	Increase in Number of Customers/Bills	(2)	(1)	(1)	(1)	1	1
4	Average Revenue / Present Rates	$ 65.93	$ 65.93	$ 65.93	$ 65.93	$ 65.93	$ 65.93
5	Revenue Annualization / Present Rates	$ (132)	$ (66)	$ (66)	$ (66)	$ 66	$ 66
6							
7	Increase in Number of Customers	(2)	(1)	(1)	(1)	1	1
8	Average Revenue / Proposed Rates	$ 70.37	$ 70.37	$ 70.37	$ 70.37	$ 70.37	$ 70.37
9	Revenue Annualization / Proposed Rates	$ (141)	$ (70)	$ (70)	$ (70)	$ 70	$ 70
10							
11							
12							Total
13		Month					Year
14		Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	
15	Year End Number of Customers	95	95	95	95	95	
16	Actual Customers	94	94	94	95	94	
17	Increase in Number of Customers/Bills	1	1	1	-	1	1
18	Average Revenue / Present Rates	$ 65.93	$ 65.93	$ 65.93	$ 65.93	$ 65.93	
19	Revenue Annualization / Present Rates	$ 66	$ 66	$ 66	$ -	$ 66	$ 66
20							
21	Increase in Number of Customers	1	1	1	-	1	
22	Average Revenue / Proposed Rates	$ 70.37	$ 70.37	$ 70.37	$ 70.37	$ 70.37	
23	Revenue Annualization / Proposed Rates	$ 70	$ 70	$ 70	$ -	$ 70	$ 70
24							

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Anualization to Year-end Number of Customers
Measured Service Commercial

Exhibit
Schedule
Page 5.3
Witness: Bourassa

Line No.		Month Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
1	Year End Number of Customers	168	168	168	168	168	168	168
2	Actual Customers	170	168	168	171	168	169	168
3	Increase in Number of Customers/Bills	(2)	-	-	(3)	-	(1)	-
4	Average Revenue / Present Rates	$ 173.49	$ 173.22	$ 182.14	$ 186.24	$ 207.89	$ 230.00	$ 233.75
5	Revenue Annualization / Present Rates	$ (347)	$ -	$ -	$ (559)	$ -	$ (230)	$ -
6								
7	Increase in Number of Customers	(2)	-	-	(3)	-	(1)	-
8	Average Revenue / Proposed Rates	$ 185.18	$ 184.89	$ 194.41	$ 198.80	$ 221.90	$ 245.50	$ 249.51
9	Revenue Annualization / Proposed Rates	$ (370)	$ -	$ -	$ (596)	$ -	$ (246)	$ -
10	Additional Gallons to be Produced	(340)	-	-	(513)	-	(169)	-
11								
12								Total
13		Month						Year
14		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
15	Year End Number of Customers	168	168	168	168	168		
16	Actual Customers	170	168	170	168	168		
17	Increase in Number of Customers/Bills	(2)	-	-	-	-		(8)
18	Average Revenue / Present Rates	$ 254.24	$ 270.33	$ 248.40	$ 227.83	$ 213.48		
19	Revenue Annualization / Present Rates	$ (508)	$ -	$ -	$ -	$ -		$ (1,644)
20								
21	Increase in Number of Customers	(2)	-	-	-	-		
22	Average Revenue / Proposed Rates	$ 271.38	$ 288.55	$ 265.15	$ 243.19	$ 227.87		
23	Revenue Annualization / Proposed Rates	$ (508)	$ -	$ -	$ -	$ -		$ (1,755)
24	Additional Gallons to be Produced	(340)	-	-	-	-		(1,362)

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Anualization to Year-end Number of Customers
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule
Page 5.4
Witness: Bourassa

Line No.		Month Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
1	Year End Number of Customers	73	73	73	73	73	73	73
2	Actual Customers	73	68	70	71	72	73	73
3	Increase in Number of Customers/Bills	-	5	3	2	1	-	-
4	Average Revenue / Present Rates	$ 305.81	$ 349.17	$ 413.53	$ 440.81	$ 454.13	$ 445.82	$ 436.75
5	Revenue Annualization / Present Rates	$ -	$ 1,746	$ 1,241	$ 882	$ 454	$ -	$ -
6								
7	Increase in Number of Customers	-	5	3	2	1	-	-
8	Average Revenue / Proposed Rates	$ 326.42	$ 372.70	$ 441.40	$ 470.52	$ 484.74	$ 475.87	$ 466.19
9	Revenue Annualization / Proposed Rates	$ -	$ 1,864	$ 1,324	$ 941	$ 485	$ -	$ -
10	Additional Gallons to be Produced	-	340	210	142	72	-	-
11								
12								Total
13		Month						Year
14		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
15	Year End Number of Customers	73	73	73	73	73		
16	Actual Customers	76	73	76	73	73		
17	Increase in Number of Customers/Bills	(3)	-	-	-	-		8
18	Average Revenue / Present Rates	$ 436.13	$ 441.58	$ 491.24	$ 499.78	$ 472.62		
19	Revenue Annualization / Present Rates	$ (1,308)	$ -	$ -	$ -	$ -		$ 3,014
20								
21	Increase in Number of Customers	(3)	-	-	-	-		
22	Average Revenue / Proposed Rates	$ 465.53	$ 471.35	$ 524.35	$ 533.47	$ 504.48		
23	Revenue Annualization / Proposed Rates	$ (1,308)	$ -	$ -	$ -	$ -		$ 3,217
24	Additional Gallons to be Produced	(228)	-	-	-	-		536

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Anualization to Year-end Number of Customers
Effluent (Code 35)

Exhibit
Schedule
Page 5.5
Witness: Bourassa

Line No.		Month Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
1	Year End Number of Customers	4	4	4	4	4	4	4
2	Actual Customers	3	3	4	4	4	4	4
3	Increase in Number of Customers/Bills	1	1	-	-	-	-	-
4	Average Revenue / Present Rates	$ 26.56	$ 66.13	$ 885.83	$ 924.58	$ 1,584.64	$ 2,119.55	$ 2,520.69
5	Revenue Annualization / Present Rates	$ 27	$ 66	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	1	1	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 26.56	$ 66.13	$ 885.83	$ 924.58	$ 1,584.64	$ 2,119.55	$ 2,520.69
9	Revenue Annualization / Proposed Rates	$ 27	$ 66	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	3	3	-	-	-	-	-
11								
12								Total
13		Month						Year
14		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
15	Year End Number of Customers	4	4	4	4	4		
16	Actual Customers	4	4	4	4	4		
17	Increase in Number of Customers/Bills	-	-	-	-	-		2
18	Average Revenue / Present Rates	$ 2,911.37	$ 2,230.68	$ 1,360.13	$ 449.66	$ 348.91		
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -		$ 93
20								
21	Increase in Number of Customers	-	-	-	-	-		
22	Average Revenue / Proposed Rates	$ 2,911.37	$ 2,230.68	$ 1,360.13	$ 449.66	$ 348.91		
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -		$ 93
24	Additional Gallons to be Produced	-	-	-	-	-		6

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Anualization to Year-end Number of Customers
Effluent (Code 30)

Exhibit
Schedule
Page 5.6
Witness: Bourassa

Line No.		Month Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
1	Year End Number of Customers	-	-	-	-	-	-	-
2	Actual Customers	1	1	1	-	-	-	-
3	Increase in Number of Customers/Bills	(1)	(1)	(1)	-	-	-	-
4	Average Revenue / Present Rates	$ 0.76	$ 1,389.47	$ 1,989.45	$ -	$ -	$ -	$ -
5	Revenue Annualization / Present Rates	$ (1)	$ (1,389)	$ (1,989)	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	(1)	(1)	(1)	-	-	-	-
8	Average Revenue / Proposed Rates	$ 0.76	$ 1,389.47	$ 1,989.45	$ -	$ -	$ -	$ -
9	Revenue Annualization / Proposed Rates	$ (1)	$ (1,389)	$ (1,989)	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	(1)	(1)	(1)	-	-	-	-
11								
12								Total
13		Month						Year
14		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
15	Year End Number of Customers	-	-	-	-	-		
16	Actual Customers	-	-	-	-	-		
17	Increase in Number of Customers/Bills	-	-	-	-	-		(3)
18	Average Revenue / Present Rates	$ -	$ -	$ -	$ -	$ -		
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -		$ (3,380)
20								
21	Increase in Number of Customers	-	-	-	-	-		
22	Average Revenue / Proposed Rates	$ -	$ -	$ -	$ -	$ -		
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -		$ (3,380)
24	Additional Gallons to be Produced	-	-	-	-	-		(3)

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Anualization to Year-end Number of Customers
Effluent (Code 32)

Exhibit
Schedule
Page 5.7
Witness: Bourassa

Line No.		Month Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12
1	Year End Number of Customers	1	1	1	1	1	1	1
2	Actual Customers	-	-	-	-	-	-	-
3	Increase in Number of Customers/Bills	1	1	1	1	1	1	1
4	Average Revenue / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	1	1	1	1	1	1	1
8	Average Revenue / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	*Additional Gallons to be Produced*	-	-	-	-	-	-	-
11								
12								Total
13		Month						Year
14		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
15	Year End Number of Customers	1	1	1	1	1		
16	Actual Customers	1	-	1	1	1		
17	Increase in Number of Customers/Bills	-	-	-	-	-		7
18	Average Revenue / Present Rates	$ 1,173.00	$ 17.25	$ 24.15	$ 17.25	$ 6,734.06		
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -		$ -
20								
21	Increase in Number of Customers	-	-	-	-	-		
22	Average Revenue / Proposed Rates	$ 1,173.00	$ 17.25	$ 24.15	$ 17.25	$ 6,734.06		
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -		$ -
24	Additional Gallons to be Produced	-	-	-	-	-		-

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Revenue Accrual

Line No.			
1			
2	Correct Revenue Accrual Adjustment	$	29,814
3			
4			
5			
6	Adjustment to Revenues	$	29,814
7			
8			
9	Adjustment to Revenue and/or Expense		29,814
10			
11	Reference		
12	Testimony		
13	Work papers		
14			
15			
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Salaries and Wages Annualization

Line No.			
1			
2	Test Year Salaries and Wages	$	1,077,158
3	Avarage Wage Increase		3%
4	Increase In Salaries and Wages	$	32,315
5			
6	Adjustment to Salaries and Wages	$	32,315
7			
8			
9			
10	Adjustment to Revenue and/or Expense	$	32,315
11			
12	Reference		
13	Testimony		
14	Work papers		
15			
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Employee Benefits

Line No.			
1			
2	Change in Employee Benefits		76,431
3			
4			
5			
6	Adjustment to Salaries and Wages	$	76,431
7			
8			
9	Adjustment to Revenue and/or Expense		76,431
10			
11	Reference		
12	Testimony		
13	Work papers		
14			
15			
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Corporate Cost Annualization

Line No.			
1			
2	Change in Management Services - Corporate		(421,368)
3			
4			
5			
6	Adjustment to Management Services - Corporate	$	(421,368)
7			
8			
9	Adjustment to Revenue and/or Expense		(421,368)
10			
11	Reference		
12	Testimony		
13	Work papers		
14			
15			
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Liberty Utilities Costs

Line No.			
1			
2	Change in Management Services - Liberty Utilities	$	(21,457)
3			
4			
5			
6	Adjustment to Management Services - Liberty Utilities	$	(21,457)
7			
8			
9	Adjustment to Revenue and/or Expense	$	(21,457)
10			
11	Reference		
12	Testimony		
13	Work papers		
14			
15			
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Annualize Purchased Power

Line No.			
1			
2	Test Year Purchased Power	$	606,563
3	Test Year Gallons Treated (in 1,000s)		1,223,828
4	Cost Per 1,000 gallons		0.50
5			
6	Additional Gallons Treated from Annualization		9,812
7			
8	Increase in Purchased Power	$	4,863
9			
10			
11	Adjustment to Revenue and/or Expense	$	4,863
12			
13	Reference		
14	Testimony		
15	H-1		
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Annualize Sludge Removal Expense

Line No.			
1			
2	Test Year Sludge Removal Expense	$	230,913
3			
4	Gallon Treated (in 1,000's)		1,223,828
5			
6	Cost per 1,000 gallons	$	0.19
7			
8	Number of bills during test year (excluding effluent)		191,338
9			
10	Average flow per bill per month (in 1,000's)		6.4
11			
12	Increase (decrease) in number of bills (excluding effluent)		3,273
13			
14	Increase (decrease) in flows (in 1,000's)		20,947
15			
16	Increase (decrease) in Sludge Removal	$	3,980
17			
18	Adjustment to Revenue and/or Expense	$	3,980
19			
20	Reference		
21	Testimony		
22			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Annualize Postage

Line No.			
1			
2	Additional billings from annualization		3,273
3	Postage rate	$	0.46
4			
5	Increase (decrease) in Postage	$	1,506
6			
7			
8	Adjustment to Revenue and/or Expense	$	1,506
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Schedules C-2 pages 5.1 to 5.5		
21			
22			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Third Party Revenues and Reimbursements

Line No.			
1			
2	Billings to thrid parties for pro-rate shae of infrastructure costs	$	44,984
3			
4	Increase (decrease) in Revenues	$	44,984
5			
6	Labor cost reimbursements	$	(17,753)
7			
8	Increase (decrease) in Salaries & Wages Expense	$	(17,753)
9			
10	Purchased power cost reimbursements	$	(9,791)
11			
12	Increase (decrease) in Purchased Power Expense	$	(9,791)
13			
14	Chemical cost reimbursements	$	(5,914)
15			
16	Increase (decrease) in Chemicals Expense	$	(5,914)
17			
18	Miscellaneous cost reimbursements	$	(18,717)
19			
20	Increase (decrease) in Miscellaneous Expense	$	(18,717)
21			
22			
23			
24			
25			
26	Reference		
27	Testimony		
28	Work papers		

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 14

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Remove Other Revenue and Expense

Line No.			
1			
2	Interest Income	$	(99,563)
3			
4			
5			
6	Adjustment to Interest Income	$	(99,563)
7			
8			
9	Adjustment to Revenue and/or Expense		(99,563)
10			
11	Reference		
12	Testimony		
13	Work papers		
14			
15			
16			
17			
18			
19			
20			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and Expenses
Adjustment Number 15

Exhibit
Schedule C-2
Page 16
Witness: Bourassa

Interest Synchronization

Line No.			
1			
2			
3			
4	Fair Value Rate Base	$ 23,877,697	
5	Weighted Cost of Debt	1.09%	
6	Interest Expense		$ 259,945
7			
8	Test Year Interest Expense		$ 349,841
9			
10	Increase (decrease) in Interest Expense		(89,896)
11			
12			
13			
14	Adjustment to Revenue and/or Expense		$ 89,896
15			
16			
17	Weighted Cost of Debt Computation		
18	Pro forma Capital Structure		Weighted
19		Percent	Cost	Cost
20	Debt	15.87%	6.86%	1.09%
21	Equity	84.13%	10.00%	8.41%
22	Total	100.00%		9.50%
23				
24				
25				
26				
27				
28				
29				
30				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Adjustment to Revenues and/or Expenses
Adjustment Number 16

Exhibit
Schedule C-2
Page 17
Witness: Bourassa

Line No.		Test Year at Present Rates	Test Year at Proposed Rates
1	Income Taxes		
2			
3			
4	Compauted Income Tax	$ 1,013,153	$ 1,262,828
5	Test Year Income tax Expense	-	1,013,153
6	Adjustment to Income Tax Expense	$ 1,013,153	$ 249,675
7			
8			
9			
10			
11			
12			
13	SUPPORTING SCHEDULE		
14	*C-3, page 2*		
15			
16			
17			
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29			
30			

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	38.599%
2		
3	Property Taxes	1.141%
4		
5		
6	Total Tax Percentage	39.739%
7		
8	Operating Income % = 100% - Tax Percentage	60.261%
9		
10		
11		
12		
13	1 = Gross Revenue Conversion Factor	
14	Operating Income %	1.6595
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
26	C-3, page 2	A-1
27		
28		
29		
30		
31		
32		
33		
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36		
37		
38		
39		
40		

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	[E]	[F]
	Calculation of Gross Revenue Conversion Factor:						
1	Revenue	100.0000%					
2	Uncollecible Factor (Line 11)	0.0000%					
3	Revenues (L1 - L2)	100.0000%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	39.7395%					
5	Subtotal (L3 - L4)	60.2605%					
6	**Revenue Conversion Factor (L1 / L5)**	1.659461					
	Calculation of Uncollectible Factor:						
7	Unity	100.0000%					
8	Combined Federal and State Tax Rate (L17)	38.5989%					
9	One Minus Combined Income Tax Rate (L7 - L8)	61.4011%					
10	Uncollectible Rate	0.0000%					
11	Uncollectible Factor (L9 * L10)		0.0000%				
	Calculation of Effective Tax Rate.						
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%					
13	Arizona State Income Tax Rate	6.9680%					
14	Federal Taxable Income (L12 - L13)	93.0320%					
15	Applicable Federal Income Tax Rate (L55, Col E)	34.0000%					
16	Effective Federal Income Tax Rate (L14 x L15)	31.6309%					
17	Combined Federal and State Income Tax Rate (L13 +L16)		38.5989%				
	Calculation of Effective Property Tax Factor						
18	Unity	100.0000%					
19	Combined Federal and State Income Tax Rate (L17)	38.5989%					
20	One Minus Combined Income Tax Rate (L18-L19)	61.4011%					
21	Property Tax Factor	1.8576%					
22	Effective Property Tax Factor (L20*L21)		1.1406%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			39.7395%			
24	Required Operating Income	$ 2,268,786					
25	AdjustedTest Year Operating Income (Loss)	$ 1,871,616					
26	Required Increase in Operating Income (L24 - L25)		$ 397,170				
27	Income Taxes on Recommended Revenue (Col. (E), L52)	$ 1,262,828					
28	Income Taxes on Test Year Revenue (Col. (B), L54)	$ 1,013,153					
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		$ 249,675				
30	Recommenced Revenue Requirement	$ 11,020,691					
31	Uncollectible Rate (Line 10)	0.0000%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	$ -					
33	Adjusted Test Year Uncollectible Expense	$ -					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		$ -				
35	Property Tax with Recommended Revenue	$ 588,269					
36	Property Tax on Test Year Revenue	$ 576,026					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		$ 12,243				
38	Total Required Increase in Revenue (L26 + L29 + L37)		$ 659,089				

		(A)	(B)	(C)	(D)	[E]	[F]
		Test Year			Company Recommended		
		Total	Sewer		Total	Sewer	
	Calculation of Income Tax:						
39	Revenue	$ 10,361,603	$ 10,361,603		$ 11,020,691	$ 11,020,691	
40	Operating Expenses Excluding Income Taxes	$ 7,476,834	$ 7,476,834		$ 7,489,078	$ 7,489,078	
41	Synchronized Interest (L47)	$ 259,945	$ 259,945		$ 259,945	$ 259,945	
42	Arizona Taxable Income (L39 - L40 - L41)	$ 2,624,824	$ 2,624,824		$ 3,271,670	$ 3,271,670	
43	Arizona State Effective Income Tax Rate (see work papers)	6.9680%	6.9680%		6.9680%	6.9680%	
44	Arizona Income Tax (L42 x L43)	$ 182,898	$ 182,898		$ 227,970	$ 227,970	
45	Federal Taxable Income (L42- L44)	$ 2,441,926	$ 2,441,926		$ 3,043,700	$ 3,043,700	
46							
47	Federal Tax on First Income Bracket ($1 - $50,000) @ 15%	$ 7,500	$ 7,500		$ 7,500	$ 7,500	
48	Federal Tax on Second Income Bracket ($50,001 - $75,000) @ 25%	$ 6,250	$ 6,250		$ 6,250	$ 6,250	
49	Federal Tax on Third Income Bracket ($75,001 - $100,000) @ 34%	$ 8,500	$ 8,500		$ 8,500	$ 8,500	
50	Federal Tax on Fourth Income Bracket ($100,001 - $335,000) @ 39%	$ 91,650	$ 91,650		$ 91,650	$ 91,650	
51	Federal Tax on Fifth Income Bracket ($335,001 -$10,000,000) @ 34%	$ 716,355	$ 716,355		$ 920,958	$ 920,958	
52							
53	Total Federal Income Tax	$ 830,255	$ 830,255		$ 1,034,858	$ 1,034,858	
54	Combined Federal and State Income Tax (L35 + L42)	$ 1,013,153	$ 1,013,153		$ 1,262,828	$ 1,262,828	

55	COMBINED Applicable Federal Income Tax Rate [Col. [D], L53 - Col. [A], L53 / [Col. [D], L45 - Col. [A], L45]	34.0000%		
56	WASTEWATER Applicable Federal Income Tax Rate [Col. [E], L53 - Col. [B], L53] / [Col. [E], L45 - Col. [B], L45]		34.0000%	
57	WATER Applicable Federal Income Tax Rate [Col. [F], L53 - Col. [C], L53] / [Col. [F], L45 - Col. [C], L45]			0.0000%

	Calculation of Interest Synchronization:	Sewer	
58	Rate Base	$ 23,877,697	
59	Weighted Average Cost of Debt	1.0887%	
60	Synchronized Interest (L45 X L46)	$ 259,945	

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2012	Year Ended 12/31/2011	Year Ended 12/31/2010
1	**ASSETS**			
2	Plant In Service	$ 74,571,547	$ 71,539,761	$ 67,346,027
3	Non-Utility Plant	-	-	-
4	Construction Work in Progress	-	-	-
5	Less: Accumulated Depreciation	(14,441,042)	(15,051,914)	(13,080,785)
6	Net Plant	$ 60,130,505	$ 56,487,847	$ 54,265,242
7				
8	Debt Reserve Fund	$ -	$ -	$ -
9				
10		$ -	$ -	$ -
11				
12	CURRENT ASSETS			
13	Cash and Equivalents	$ (62,555)	$ 57,434	$ 9,001
14	Restricted Cash	785,949	776,299	773,869
15	Accounts Receivable, Net	1,755,385	1,473,039	1,456,627
16	Inter-Company Receivable	4,666,537	2,298,787	75,527
17	Notes Receivable	-	-	-
18	Materials and Supplies	-	-	-
19	Prepayments	74,761	97,162	67,946
20	Other Current Assets	-	-	-
21	Total Current Assets	$ 7,220,077	$ 4,702,721	$ 2,382,970
22				
23	Unamort. Debt Disc. And Expense	$ 184,680	$ 198,858	$ 213,239
24	Other Deferred Debits	$ 143,573	$ 241,583	$ 214,692
25	Deferred Debits	$ 328,253	$ 440,441	$ 427,932
26				
27	Other Assets	$ -	$ -	$ -
28				
29	TOTAL ASSETS	$ 67,678,836	$ 61,631,009	$ 57,076,144
30				
31				
32	**LIABILITIES AND STOCKHOLDER EQUITY**			
33				
34	Stockholder's Equity	$ 21,193,932	$ 15,430,926	$ 14,844,661
35				
36	Long-Term Debt	$ 5,321,804	$ 5,491,716	$ 5,658,213
37				
38	CURRENT LIABILITIES			
39	Accounts Payable	$ -	$ -	$ -
40	Current Portion of Long-Term Debt	157,761	150,205	142,711
41	Payables to Associated Companies	-	-	-
42	Security Deposits	155,440	168,910	192,818
43	Customer Meter Deposits, Current	-	-	-
44	Current Portion of AIAC	68,000	68,000	68,000
45	Accrued Taxes	44,211	207,903	173,522
46	Accrued Interest	80,731	92,464	97,485
47	Other Current Liabilities	1,182,381	194,712	182,849
48	Total Current Liabilities	$ 1,688,525	$ 882,195	$ 857,385
49	DEFERRED CREDITS			
50	Customer Meter Deposits, less current	95,892	35,447	5,000
51	Advances in Aid of Construction	11,577,290	11,637,622	11,708,229
52	Accumulated Deferred Income Taxes	694,371	695,910	182,183
53	Contributions In Aid of Construction	32,415,368	32,138,828	27,928,733
54	Accumulated Amortization	(5,308,346)	(4,681,636)	(4,108,260)
55	Total Deferred Credits	$ 39,474,575	$ 39,826,172	$ 35,715,885
56				
57	Total Liabilities & Common Equity	$ 67,678,836	$ 61,631,009	$ 57,076,144
58				
59				
60				
61	SUPPORTING SCHEDULES:			
62				
63				
64				
65				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1	**Revenues**			
2	Flat Rate Revehnue	$ 9,698,079	$ 9,396,172	$ 6,762,014
3	Reclaimed Water Revenues	-	-	-
4	Other Water Revenues	463,236	389,008	395,233
5	**Total Revenues**	$ 10,161,315	$ 9,785,181	$ 7,157,247
6	**Operating Expenses**			
7	Salaries and Wages	$ 1,077,158	$ 1,021,024	$ 1,076,551
8	Purchased Water	26,656	28,607	15,666
9	Purchased Power	606,563	616,910	629,703
10	Sludge Removal Expense	230,913	222,628	196,188
11	Fuel for Power Production	-	-	-
12	Chemicals	363,900	450,928	372,024
13	Materials and Supplies	86,994	87,492	90,390
14	Management Services - US Liberty Water	1,490,515	731,184	783,705
15	Management Services - Corporate	1,120,319	1,552,959	1,279,023
16	Management Services - Other	-	-	-
17	Outside Services - Accounting	2,161	6,069	5,880
18	Outside Services - Engineering	-	-	-
19	Outside Services- Other	222,303	165,583	153,454
20	Outside Services- Legal	25,746	40,237	24,317
21	Water Testing	57,735	59,309	48,560
22	Rents - Office	40,007	40,998	3,411
23	Equipment Rental	3,076	4,605	1,258
24	Transportation Expenses	26,465	23,912	32,221
25	Insurance - General Liability	57,823	62,597	64,033
26	Insurance - Vehicle	11,506	6,825	1,953
27	Reg. Comm. Exp. - Other	14,189	14,658	14,658
28	Reg. Comm. Exp. - Rate Case	-	-	-
29	Miscellaneous Expense	94,505	98,282	86,563
30	Bad Debt Expense	45,215	13,524	13,813
31	Depreciation and Amortization Expense	1,251,940	1,465,338	1,560,582
32	Taxes Other Than Income	-	-	-
33	Property Taxes	627,380	557,595	470,860
34	Income Tax	-	89,535	-
35	**Total Operating Expenses**	$ 7,483,069	$ 7,360,798	$ 6,924,814
36	**Operating Income**	$ 2,678,246	$ 2,424,383	$ 232,432
37	**Other Income (Expense)**			
38	Interest Income	99,563	150,027	5,727
39	Other Income	-	-	-
40	Interest Expense	(349,841)	(381,918)	(403,099)
41	Other Expense	-	-	-
42	Gain (loss) on Disposal of Equip	-	-	-
43	**Total Other Income (Expense)**	$ (250,278)	$ (231,891)	$ (397,372)
44	**Net Profit (Loss)**	$ 2,427,968	$ 2,192,491	$ (164,940)
45				
46				
47				
48	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
49			A-2	
50				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 2,427,968	$ 2,192,491	$ (164,940)
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	1,251,940	1,465,338	1,560,582
8	Depreciation and Amortization Adjustments	(2,489,522)	(67,585)	(67,587)
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	(282,346)	(16,412)	(661,269)
11	Restricted Cash	(9,650)	(2,430)	1,736
12	Materials and Supplies Inventory	-	-	-
13	Prepaid Expenses	22,401	(29,216)	137,209
14	Deferred Charges	110,649	501,217	(200,884)
15	Receivables to Associated Co.	(2,367,750)	(2,223,260)	(2,275,409)
16	Accounts Payable	-	-	(64,904)
17	Interest Payable	(11,733)	(5,021)	2,742
18	Customer Meter and Security Deposits	46,975	6,539	(280,718)
19	Taxes Payable	(163,692)	34,381	(1,661)
20	Other assets and liabilities	987,669	11,863	(46,059)
21	Rounding	(2)	3	(1)
22	Net Cash Flow provided by Operating Activities	$ (477,093)	$ 1,867,908	$ (2,061,162)
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(3,031,786)	(4,193,734)	(1,571,874)
25	Plant Held for Future Use	-	-	-
26	Changes in Special Funds	-	-	-
27	Net Cash Flows from Investing Activities	$ (3,031,786)	$ (4,193,734)	$ (1,571,874)
28	Cash Flow From Financing Activities			
29	Change in Restricted Cash	-	-	-
30	Proceeds from Long-Term Debt	-	-	-
31	Net receipt of contributions in aid of construction	276,540	4,210,095	1,287,877
32	Net receipts of advances in aid of construction	(60,332)	(70,607)	4,831,650
33	Repayments of Long-Term Debt	(162,356)	(159,003)	(134,782)
34	Distributions	-	-	-
35	Deferred Financing Costs	-	-	-
36	Paid in Capital	3,335,038	(1,606,226)	(2,106,936)
37	Net Cash Flows Provided by Financing Activities	$ 3,388,890	$ 2,374,259	$ 3,877,809
38	Increase(decrease) in Cash and Cash Equivalents	(119,989)	48,433	244,773
39	Cash and Cash Equivalents at Beginning of Year	57,434	9,001	(235,772)
40	Cash and Cash Equivalents at End of Year	$ (62,555)	$ 57,434	$ 9,001
41				
42				
43	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
44	Workpapers		A-5	
45				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Stockholder's Equity	Retained Earnings	Total
1				
2				
3				
4	Balance, December 31, 2009	$ 17,116,537	$ -	$ 17,116,537
5	Addnl Paid In Capital Adjustment	(2,106,936)		(2,106,936)
6	Distributions			-
7	Rounding			-
8	Net Income		(164,940)	(164,940)
9				
10	Balance, December 31, 2010	$ 15,009,601	$ (164,940)	$ 14,844,661
11	Addnl Paid In Capital Adjustment	(1,606,226)		(1,606,226)
12	Distributions		-	-
13	Rounding			-
14	Net Income		2,192,491	2,192,491
15				
16	Balance, December 31, 2011	$ 13,403,375	$ 2,027,551	$ 15,430,926
17	Addnl Paid In Capital Adjustment	3,335,038		3,335,038
18	Distributions			-
19	Rounding			-
20	Net Income		2,427,968	2,427,968
21				
22	Balance, December, 2012	$ 16,738,413	$ 4,455,519	$ 21,193,932
23				
24				
25				
26				
27				
28				
29	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
30			E-1	
31				
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Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/2011	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/2012
1					
2	351	Organization	$ -	$ -	$ -
3	352	Franchise	-	-	-
4	353	Land	1,853,302	(2,720)	1,850,582
5	354	Structures & Improvements	19,545,359	4,662,955	24,208,314
6	355	Power Generation	605,018	(1,686)	603,332
7	360	Collection Sewer Forced	1,162,305	292	1,162,597
8	361	Collection Sewers Gravity	31,759,903	126,778	31,886,680
9	362	Special Collecting Structures	-	-	-
10	363	Customer Services	50,870	25,320	76,190
11	364	Flow Measuring Devices	47,019	(809)	46,210
12	366	Reuse Services	4,057,541	118	4,057,660
13	367	Reuse Meters And Installation	53,866	(9,113)	44,753
14	370	Receiving Wells	860,393	-	860,393
15	371.0	Pumping Equipment	1,907,441	(136,941)	1,770,500
16	374.0	Reuse Distribution Reservoirs	62,825	(539)	62,286
17	375	Reuse Trans. and Dist. System	419,320	1,013	420,334
18	380.0	Treatment & Disposal Equipment	5,537,692	47,778	5,585,470
19	381.0	Plant Sewers	47,788	14	47,802
20	382	Outfall Sewer Lines	343,681	-	343,681
21	389	Other Sewer Plant & Equipment	742,502	128,997	871,498
22	390	Office Furniture & Equipment	231,350	44,390	275,740
23	390.1	Computers and Software	-	-	-
24	391	Transportation Equipment	29,446	4,051	33,497
25	392	Stores Equipment	8,968	-	8,968
26	393	Tools, Shop And Garage Equip	92,709	52,922	145,631
27	394	Laboratory Equip	179,237	7,111	186,348
28	396	Communication Equip	418,996	-	418,996
29	398	Other Tangible Plant	-	-	-
30		CWIP	1,522,231	(1,918,145)	(395,914)
31					
32					
33					
34					
35					
36					-
37		TOTAL WATER PLANT	$ 71,539,761	$ 3,031,786	$ 74,571,547
38					
39		SUPPORTING SCHEDULES		RECAP SCHEDULES:	
40		Workpapers		A-4	
41				E-1	
42					

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1	WASTEWATER STATISTICS:			
2				
3				
4				
5	Total Gallons Treated (in Thousands)	1,223,828	1,267,560	1,263,468
6				
7				
8				
9	Wastewater Revenues from Customers:[1]	$ 10,161,315	$ 9,785,181	$ 7,157,247
10				
11				
12				
13				
14	Year End Number of Customers	19,433	18,791	18,536
15				
16				
17	Annual Gallons (in Thousands)			
18	Treated Per Year End Customer	63	67	68
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 522.89	$ 520.74	$ 386.13
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.4956	$ 0.4867	$ 0.4984
25	Purchased Water Cost per 1,000 Gallons	$ -	$ -	$ -
26				
27	[1] Effective customer. An effective customer considers the number of units served for multi-unit customers.			
28				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1	Description			
2				
3	State Income Taxes	$ -	$ -	$ -
4	Federal Income Taxes	-	89,535	-
5	Payroll Taxes	-	-	-
6	Property Taxes	627,380	557,595	470,860
7				
8	Totals	$ 627,380	$ 647,131	$ 470,860
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Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

Line No.	
1	
2	Audited financial statements will be provided upon request
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Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 12/31/2013	At Proposed Rates Year Ended 12/31/2013
1	**Revenues**			
2	Metered Water Revenues	$ 9,698,079	$ 9,853,383	$ 10,512,471
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	463,236	508,220	508,220
5		$ 10,161,315	$ 10,361,603	$ 11,020,691
6	**Operating Expenses**			
7	Salaries and Wages	$ 1,077,158	$ 1,168,151	$ 1,168,151
8	Purchased Water	26,656	26,656	26,656
9	Purchased Power	606,563	601,635	601,635
10	Sludge Removal Expense	230,913	234,893	234,893
11	Fuel for Power Production	-	-	-
12	Chemicals	363,900	357,986	357,986
13	Materials and Supplies	86,994	86,994	86,994
14	Management Services - US Liberty Water	1,490,515	1,469,058	1,469,058
15	Management Services - Corporate	1,120,319	698,951	698,951
16	Management Services - Other	-	-	-
17	Outside Services - Accounting	2,161	2,161	2,161
18	Outside Services - Engineering	-	-	-
19	Outside Services- Other	222,303	222,303	222,303
20	Outside Services- Legal	25,746	25,746	25,746
21	Water Testing	57,735	57,735	57,735
22	Rents - Office	40,007	40,007	40,007
23	Equipment Rental	3,076	3,076	3,076
24	Transportation Expenses	26,465	26,465	26,465
25	Insurance - General Liability	57,823	57,823	57,823
26	Insurance - Vehicle	11,506	11,506	11,506
27	Reg. Comm. Exp. - Other	14,189	14,189	14,189
28	Reg. Comm. Exp. - Rate Case	-	74,200	74,200
29	Miscellaneous Expense	94,505	77,293	77,293
30	Bad Debt Expense	45,215	45,215	45,215
31	Depreciation and Amortization Expense	1,251,940	1,598,765	1,598,765
32	Taxes Other Than Income	-	-	-
33	Property Taxes	627,380	576,026	588,269
34	Income Tax	-	1,013,153	1,262,828
35				
36	**Total Operating Expenses**	$ 7,483,069	$ 8,489,987	$ 8,751,906
37	**Operating Income**	$ 2,678,246	$ 1,871,616	$ 2,268,786
38	**Other Income (Expense)**			
39	Interest Income	99,563	-	-
40	Other income	-	-	-
41	Interest Expense	(349,841)	(259,945)	(259,945)
42	Other Expense	-	-	-
43	Gain/Loss Sale of Fixed Assets	-	-	-
44	**Total Other Income (Expense)**	$ (250,278)	$ (259,945)	$ (259,945)
45	**Net Profit (Loss)**	$ 2,427,968	$ 1,611,671	$ 2,008,841
46				
47				
48	SUPPORTING SCHEDULES:			
49	C-1			
50				
51				
52				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2012	At Present Rates Year Ended 12/31/2013	At Proposed Rates Year Ended 12/31/2013
5	Cash Flows from Operating Activities			
6	Net Income	$ 2,427,968	$ 1,611,671	$ 2,008,841
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	1,251,940	45,215	45,215
10	Depreciation Adjustments	(2,489,522)		
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	(282,346)		
13	Unbilled Revenues	(9,650)		
14	Materials and Supplies Inventory	-		
15	Prepaid Expenses	22,401		
16	Deferred Charges	110,649		
17	Notes Receivable	(2,367,750)		
18	Accounts Payable	-		
19	Intercompany payable	(11,733)		
20	Customer Meter Deposits	46,975		
21	Taxes Payable	(163,692)		
22	Other assets and liabilities	987,669		
	Rounding	(2)		
23	Net Cash Flow provided by Operating Activities	$ (477,091)	$ 1,656,887	$ 2,054,056
24	Cash Flow From Investing Activities:			
25	Capital Expenditures	(3,031,786)	(532,000)	(532,000)
26	Plant Held for Future Use	-		
27	Changes in debt reserve fund	-		
28	Net Cash Flows from Investing Activities	$ (3,031,786)	$ (532,000)	$ (532,000)
29	Cash Flow From Financing Activities			
30	Change in Restricted Cash	-		
31	Change in net amounts due to parent and affiliates	-		
32	Net Receipt contributions in aid of construction	276,540	276,540	276,540
33	Net receipts of advances in aid of construction	(60,332)	(60,332)	(60,332)
34	Repayments of Long-Term Debt	(162,356)	(162,356)	(162,356)
35	Dividends Paid	-	-	-
36	Deferred Financing Costs	-	-	-
37	Paid in Capital	3,335,038	-	-
38	Net Cash Flows Provided by Financing Activities	$ 3,388,890	$ 53,852	$ 53,852
39	Increase(decrease) in Cash and Cash Equivalents	(119,987)	1,178,739	1,575,908
40	Cash and Cash Equivalents at Beginning of Year	57,434	(62,553)	(62,553)
41	Cash and Cash Equivalents at End of Year	$ (62,553)	$ 1,116,185	$ 1,513,355
42				
43				
44				
45	SUPPORTING SCHEDULES:			
46	E-3			
47				
48				
49				
50				

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Test Year	2013	2014	2015
1						
2	Account					
3	Number	Plant Asset:	Test Year	2013	2014	2015
4	351	Organization	$ -	$ -	$ -	$ -
5	352	Franchise	-	-	-	-
6	353	Land	(2,720)	-	-	-
7	354	Structures & Improvements	4,662,955	12,000	262,000	115,000
8	355	Power Generation	(1,686)	-	-	-
9	360	Collection Sewer Forced	292	-	-	400,000
10	361	Collection Sewers Gravity	126,778	-	-	-
11	362	Special Collecting Structures	-	-	-	-
12	363	Customer Services	25,320	20,000	20,000	20,000
13	364	Flow Measuring Devices	(809)	-	-	-
14	366	Reuse Services	118	-	-	-
15	367	Reuse Meters And Installation	(9,113)	-	-	-
16	370	Receiving Wells	-	-	-	-
17	371	Pumping Equipment	(136,941)	230,000	235,000	230,000
18	374	Reuse Distribution Reservoirs	(539)	-	-	-
19	375	Reuse Trans. and Dist. System	1,013	-	-	-
20	380	Treatment & Disposal Equipment	47,778	99,000	50,000	52,000
21	381	Plant Sewers	14	46,000	46,000	247,000
22	382	Outfall Sewer Lines	-	-	-	-
23	389	Other Sewer Plant & Equipment	128,997	45,500	45,000	45,500
24	390	Office Furniture & Equipment	44,390	4,500	4,500	3,000
25	390.1	Computers and Software	-	-	-	-
26	391	Transportation Equipment	4,051	-	55,000	60,000
27	392	Stores Equipment	-	-	-	-
28	393	Tools, Shop And Garage Equip	52,922	29,000	29,000	29,000
29	394	Laboratory Equip	7,111	6,000	6,000	7,000
30	396	Communication Equip	-	-	-	-
31	397	Miscellaneous Equipment	-	35,000	50,000	135,000
32	398	Other Tangible Plant		5,000	5,000	5,000
33						
34						
35						
36						
37	Total		$ 4,949,931	$ 532,000	$ 807,500	$ 1,348,500
38						
39						
40						

Litchfield Park Service Company - Wastewater Division - dba Liberty Utilities
Test Year Ended December 31, 2012
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue modified for ratemaking.
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7	
8	Income taxes were computed using statutory state and federal income tax rates.
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Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Summary
With Annualized Revenues to Year End Number of Customers
Test Year Ended December 31, 2012

Exhibit
Schedule H-1
Page 1
Witness: Bourassa

Line No.	Customer Classification	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Sewer Revenues	Percent of Proposed Sewer Revenues
1	Residential	$ 7,214,632	$ 7,701,282	$ 486,650	6.75%	69.63%	69.88%
2	Residential - Low Income	23,862	25,471	1,610	6.75%	0.23%	0.23%
3	Residential HOA 145	67,843	72,419	4,576	6.75%	0.65%	0.66%
4	Residential HOA 172	80,475	85,904	5,428	6.75%	0.78%	0.78%
5	Residential HOA 560	262,013	279,686	17,674	6.75%	2.53%	2.54%
6	Subtotal	$ 7,648,824	$ 8,164,762	$ 515,938	6.75%	73.82%	74.09%
7							
8	Multi-Unit Housing						
9	Multi-Unit 3	$ 10,423	$ 11,125	$ 703	6.74%	0.10%	0.10%
10	Multi-Unit 5	4,524	4,829	305	6.74%	0.04%	0.04%
11	Multi-Unit 6	6,948	7,417	468	6.74%	0.07%	0.07%
12	Multi-Unit 7	109,439	116,817	7,379	6.74%	1.06%	1.06%
13	Multi-Unit 8	6,948	7,417	468	6.74%	0.07%	0.07%
14	Multi-Unit 13	62,102	66,289	4,187	6.74%	0.60%	0.60%
15	Multi-Unit 15	267,082	285,089	18,007	6.74%	2.58%	2.59%
16	Multi-Unit 16	6,948	7,417	468	6.74%	0.07%	0.07%
17	Multi-Unit 17	7,383	7,881	498	6.74%	0.07%	0.07%
18	Multi-Unit 22	9,554	10,198	644	6.74%	0.09%	0.09%
19	Multi-Unit 43	18,674	19,933	1,259	6.74%	0.18%	0.18%
20	Multi-Unit 78	33,874	36,158	2,284	6.74%	0.33%	0.33%
21	Multi-Unit 84	36,480	38,939	2,460	6.74%	0.35%	0.35%
22	Multi-Unit 123	106,833	114,036	7,203	6.74%	1.03%	1.03%
23	Multi-Unit 282	122,467	130,724	8,257	6.74%	1.18%	1.19%
24							
25	Subtotal	$ 809,679	$ 864,269	$ 54,590	6.74%	7.81%	7.84%
26							
27	Small Commercial	$ 75,094	$ 80,151	5,057	6.73%	0.72%	0.73%
28	Measured Service:						
29	Regular Domestic	$ 438,612	$ 468,179	29,567	6.74%	4.23%	4.25%
30	Restaurant, Motels, Grocery, Dry Cleaning	375,664	400,985	25,322	6.74%	3.63%	3.64%
31	Subtotal	$ 814,276	$ 869,165	$ 54,889	6.74%	7.86%	7.89%
32							
33	Wigwam Resort - Per Room	$ 143,312	$ 152,975	$ 9,662	6.74%	1.38%	1.39%
34	Wigwam Resort - Main	17,200	18,359	1,159	6.74%	0.17%	0.17%
35	Subtotal	$ 160,512	$ 171,334	$ 10,822	6.74%	1.55%	1.55%
36							
37	Elementary Schools	$ 70,174	$ 74,904	$ 4,730	6.74%	0.68%	0.68%
38	Middle and High Schools	55,039	58,748	3,709	6.74%	0.53%	0.53%
39	Community College	21,327	22,765	1,437	6.74%	0.21%	0.21%
40	Subtotal	$ 146,540	$ 156,417	$ 9,877	6.74%	1.41%	1.42%
41							
42	Effluent Sales	72,967	72,967	-	0.00%	0.70%	0.66%
43	Total Revenues Before Revenues Annualization	$ 9,727,893	$ 10,379,065	$ 651,172	6.69%	93.88%	94.18%

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Revenue Summary
With Annualized Revenues to Year End Number of Customers
Test Year Ended December 31, 2012

Exhibit
Schedule H-1
Page 2
Witness: Bourassa

Line No.	Customer Classification	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Sewer Revenues	Percent of Proposed Sewer Revenues
1							
2	Revenue Annualization						
3	Residential	$ 127,341	$ 135,931	$ 8,590	6.75%	1.23%	1.23%
4							
5	Small Commercial	66	70	4	6.73%	0.00%	0.00%
6	Measured Service:						
7	Regular Domestic	(1,644)	(1,755)	(111)	6.74%	-0.02%	-0.02%
8	Restaurant, Motels, Grocery, Dry Cleaning	3,014	3,217	203	6.74%	0.03%	0.03%
9	Effluent Sales	(3,287)	(3,287)	-	0.00%	-0.03%	-0.03%
10	Subtotal Revenue Annualization	$ 125,490	$ 134,176	$ 8,686	6.92%	1.21%	1.22%
11							
12	Misc Service Revenues						
13	Misc Revenues	$ 463,236	$ 463,236	$ -	0.00%	4.47%	4.20%
14	Third Party Revenues (not on GL)	$ 44,984	$ 44,984	-	0.00%	0.43%	0.41%
15	Reconciling Amount to C-1	0	(770)	(770)	0.00%	0.00%	-0.01%
16	Totals	$ 10,361,603	$ 11,020,691	$ 659,088	6.36%	100.00%	100.00%
17							
18	Reconciliation of Revenues						
19	Revenues per GL	$ 10,161,315					
20	Revenue Accural Fix	29,814					
21	Adjusted GL Revenues	$ 10,191,129					
22							
23	Revenues before Annualization	$ 10,191,129					
24							
25	**Difference**	(0)					
26							
27							
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Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Analysis of Revenue by Detailed Class
Special Rate Commercial Customers Pay Standard Commerical Rate

Schedule H-2
Page 1
Witness: Bourassa

Line No.	Customer Classification	Average Number of Customers at 12/31/2012	Average Water Use	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	Residential	15,692	N/A	$ 38.99	$ 41.62	$ 2.63	6.745%
2	Residential - Low Income						
3	Residential HOA 145	1	N/A	5,653.55	6,034.90	381.35	6.745%
4	Residential HOA 172	1	N/A	6,706.28	7,158.64	452.36	6.745%
5	Residential HOA 560	1	N/A	21,834.40	23,307.20	1,472.80	6.745%
6							
7	Multi-Unit Housing						
8	Multi-Unit 3	8	N/A	108.57	115.89	7.32	6.742%
9	Multi-Unit 5	2	N/A	180.95	193.15	12.20	6.742%
10	Multi-Unit 6	4	N/A	144.76	154.52	9.76	6.742%
11	Multi-Unit 7	36	N/A	253.33	270.41	17.08	6.742%
12	Multi-Unit 8	2	N/A	289.52	309.04	19.52	6.742%
13	Multi-Unit 13	11	N/A	470.47	502.19	31.72	6.742%
14	Multi-Unit 15	41	N/A	542.85	579.45	36.60	6.742%
15	Multi-Unit 16	1	N/A	579.04	618.08	39.04	6.742%
16	Multi-Unit 17	1	N/A	615.23	656.71	41.48	6.742%
17							
18	Multi-Unit 22	1	N/A	796.18	849.86	53.68	6.742%
19	Multi-Unit 43	1	N/A	1,556.17	1,661.09	104.92	6.742%
20	Multi-Unit 84	1	N/A	3,039.96	3,244.92	204.96	6.742%
21	Multi-Unit 78	1	N/A	2,822.82	3,013.14	190.32	6.742%
22	Multi-Unit 123	2	N/A	4,451.37	4,751.49	300.12	6.742%
23	Multi-Unit 282	1	N/A	10,205.58	10,893.66	688.08	6.742%
24							
25	Small Commercial	95	N/A	65.93	70.37	4.44	6.734%
26	Measured Service:						
27	Regular Domestic	169	55,837	216.71	231.31	14.61	6.741%
28	Restaurant, Motels, Grocery, Dry Cleaning	72	92,066	432.79	461.96	29.17	6.741%
29							
30	Wigwam Resort - Per Room	1	N/A	11,942.70	12,747.90	805.20	6.742%
31	Wigwam Resort - Main	1	N/A	1,433.30	1,529.90	96.60	6.740%
32							
33	Elementary Schools	6	N/A	975	1,040	65.69	6.740%
34	Middle and High Schools	4	N/A	1,147	1,224	77.28	6.740%
35	Community College	1	N/A	1,777	1,897	119.79	6.740%
36							
37	Effluent Sales ($125 per acre foot)	0	2,964,633	1,127	1,127	-	0.000%
38	Effluent Sales ($100 per acre foot)	4	4,321,326	1,340	1,340	-	0.000%
39	Effluent Sales ($200 per acre foot)	0	2,308,900	1,593	1,593	-	0.000%
40	Total	16,161					
41							
42							

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Present and Proposed Rates
Test Year Ended December 31, 2012

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	Customer Classification	Present Rates	Proposed Rates	Change	Percent Change
1					
2					
3					
4	**Monthly Charge for:**				
5	Monthly Residential Service	$ 38.99	$ 41.62	$ 2.63	6.75%
6					
7	Multi-Unit Housing - Monthly per Unit	$ 36.19	$ 38.63	$ 2.44	6.74%
8					
9	Commercial:				
10	Small Commercial - Monthly Service	$ 65.93	$ 70.37	$ 4.44	6.73%
11	Measured Service:				
12	Regular Domestic:				
13	Monthly Service Charge	$ 36.91	$ 39.40	$ 2.49	6.75%
14	Commodity Charge per 1,000 gallons	$ 3.22	$ 3.44	$ 0.22	
15					
16	Restaurant, Motels, Grocery Stores & Dry Cleaning Estab.[1]				
17	Monthly Service Charge	$ 36.91	$ 39.40	$ 2.49	6.75%
18	Commodity Charge per 1,000 gallons	$ 4.30	$ 4.59	$ 0.29	
19					
20	Wigwam Resort:				
21	Monthly Rate - Per Room	$ 36.19	$ 38.63	$ 2.44	6.74%
22	Main Hotel Facilities - Per Month	$ 1,433.30	$ 1,529.90	$ 96.60	6.74%
23					
24	Schools - Monthly Service Rates:				
25	Elementary Schools	$ 974.64	$ 1,040.33	$ 65.69	6.74%
26	Middile Schools	$ 1,146.64	$ 1,223.92	$ 77.28	6.74%
27	High Schools	$ 1,146.64	$ 1,223.92	$ 77.28	6.74%
28	Community College	$ 1,777.29	$ 1,897.08	$ 119.79	6.74%
29					
30	Effluent[2]	Market	Market		
31					

32 [1] Motels without restuarants charged multi-unit monthly rate.

33 [2] Market Rate - Maximum effluent rate shall not exceed $430 per acre foot based on a potable water rate of $1.32 per thousand
34 gallons.
35

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Changes in Representative Rate Schedules
Test Year Ended December 31, 2012

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment (Regular Hours) per Rule R14-2-603D **(a)**	$ 20.00	$ 20.00
2	Establishment (After Hours) per Rule R14-2-603D **(a)**	$ 40.00	$ 40.00
3	Re-Establishment of Service per Rule R14-2-603D **(a)**	(b)	(b)
4	Reconnection (Regular Hours) per Rule R14-2-603D **(a)**	$ 50.00	$ 50.00
5	Reconnection (After Hours) per Rule R14-2-603D **(a)**	$ 65.00	$ 65.00
6	NSF Check, per Rule R14-2-608E **(a)**	$ 25.00	$ 25.00
7	Deferred Payment, Per Month	1.50%	1.50%
8	Late Charge	(c)	(c)
9	Service Calls - Per Hour/After Hours**(d)**	$ 40.00	$ 40.00
10	Deposit Requirement	(e)	(e)
11	Deposit Interest	3.50%	3.50%
12	Service Lateral Connection Charge- All Sizes	(f)	(f)
13	Main Extension Tariff, per Rule R14-2-606B	(g)	(g)
14			
15			
16			
17	(a) Service charges for customers taking both water and sewer service are not duplicative.		
18	(b) Minimum charge times number of full months off the system. per Rule R14-2-603D.		
19	(c) Per Rule R14-2-608F. Greater of $5.00 or 1.5% of unpaid balance.		
20	(d) No charge for service calls during normal working hours.		
21	(e) Per ACC Rules R14-2-603B Residential - two times the average bill.		
22	Non-residential - two and one-half times the average bill.		
23	(f) At cost. Customer/Developer shall install or cuase to be installed all Service Laterals as a		
24	non-refundable contribution-in-aid of construction..		
25	(g) All Main Extensions shall be completed at cost and shall be treated as non-refundable		
26	contribution-in-aid of construction.		
27			
28			
29	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM		
30	ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE		
31	TAX. PER COMMISSION RULE 14-2-409D(5).		
32			
33			
34			
35			
36			

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 38.99	$ 41.62	$ 2.63	6.75%

Present Rates:
Monthly Charge: $ 38.99

Proposed Rates:
Monthly Charge: $ 41.62

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Residential - Low Income

Exhibit
Schedule H-4
Page 2
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 33.14	$ 35.38	$ 2.24	6.75%

Present Rates:
Monthly Charge: $ 33.14

Proposed Rates:
Monthly Charge: $ 35.38

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Residential HOA - 145 Units

Exhibit
Schedule H-4
Page 3
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 5,653.55	$ 6,034.90	$ 381.35	6.75%	# Homes	145

Present Rates:

Monthly Charge:	$	38.99
Total Monthly Charge	$	5,653.55

Proposed Rates:

Monthly Charge:	$	41.62
Total Monthly Charge	$	6,034.90

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Residential HOA - 172 Units

Exhibit
Schedule H-4
Page 4
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 6,706.28	$ 7,158.64	$ 452.36	6.75%	# Homes	172

Present Rates:

Monthly Charge:	$	38.99
Total Monthly Charge	$	6,706.28

Proposed Rates:

Monthly Charge:	$	41.62
Total Monthly Charge	$	7,158.64

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Residential HOA - 520 Units

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 21,834.40	$ 23,307.20	$ 1,472.80	6.75%	# Homes	560

Present Rates:

Monthly Charge:	$	38.99
Total Monthly Charge	$	21,834.40

Proposed Rates:

Monthly Charge:	$	41.62
Total Monthly Charge	$	23,307.20

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 3 Units

Exhibit
Schedule H-4
Page 6
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 108.57	$ 115.89	$ 7.32	6.74%	# Units	3

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	108.57

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	115.89

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 4 Units

Exhibit
Schedule H-4
Page 7
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 144.76	$ 154.52	$ 9.76	6.74%	# Units	4

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	144.76

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	154.52

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 5 Units

Exhibit
Schedule H-4
Page 8
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 180.95	$ 193.15	$ 12.20	6.74%	# Units	5

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	180.95

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	193.15

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 9 Units

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 253.33	$ 270.41	$ 17.08	6.74%	# Units	7

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	253.33

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	270.41

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 8 Units

Exhibit
Schedule H-4
Page 10
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 289.52	$ 309.04	$ 19.52	6.74%	# Units	8

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	289.52

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	309.04

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 13 Units

Exhibit
Schedule H-4
Page 11
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 470.47	$ 502.19	$ 31.72	6.74%	# Units	13

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	470.47

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	502.19

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 15 Units

Exhibit
Schedule H-4
Page 12
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 542.85	$ 579.45	$ 36.60	6.74%	# Units	15

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	542.85

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	579.45

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 16 Units

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 579.04	$ 618.08	$ 39.04	6.74%	# Units	16

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	579.04

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	618.08

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 17 Units

Exhibit
Schedule H-4
Page 14
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 615.23	$ 656.71	$ 41.48	6.74%	# Units	17

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	615.23

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	656.71

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 22 Units

Exhibit
Schedule H-4
Page 15
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 796.18	$ 849.86	$ 53.68	6.74%	# Units	22

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	796.18

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	849.86

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 43 Units

Exhibit
Schedule H-4
Page 16
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 1,556.17	$ 1,661.09	$ 104.92	6.74%	# Units	43

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	1,556.17

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	1,661.09

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 78 Units

Exhibit
Schedule H-4
Page 17
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 2,822.82	$ 3,013.14	$ 190.32	6.74%	# Units	78

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	2,822.82

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	3,013.14

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 84 Units

Exhibit
Schedule H-4
Page 18
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 3,039.96	$ 3,244.92	$ 204.96	6.74%	# Units	84

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	3,039.96

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	3,244.92

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 123 Units

Exhibit
Schedule H-4
Page 19
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 4,451.37	$ 4,751.49	$ 300.12	6.74%	# Units	123

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	4,451.37

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	4,751.49

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Multi-Unit Housing - 282 Units

Exhibit
Schedule H-4
Page 20
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 10,205.58	$ 10,893.66	$ 688.08	6.74%	# Units	282

Present Rates:

Monthly Charge:	$ 36.19
Total Monthly Charge	$ 10,205.58

Proposed Rates:

Monthly Charge:	$ 38.63
Total Monthly Charge	$ 10,893.66

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Small Commercial

Exhibit
Schedule H-4
Page 21
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 65.93	$ 70.37	$ 4.44	6.73%

Present Rates:
Monthly Charge: $ 65.93

Proposed Rates:
Monthly Charge: $ 70.37

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

Exhibit
Schedule H-4
Page 22
Witness: Bourassa

Water Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 36.91	$ 39.40	$ 2.49	0.00%
1,000	40.13	42.84	2.71	6.75%
2,000	43.35	46.27	2.92	6.75%
3,000	46.57	49.71	3.14	6.74%
4,000	49.79	53.15	3.36	6.74%
5,000	53.01	56.59	3.58	6.74%
6,000	56.23	60.02	3.79	6.74%
7,000	59.45	63.46	4.01	6.74%
8,000	62.67	66.90	4.23	6.74%
9,000	65.89	70.33	4.44	6.74%
10,000	69.11	73.77	4.66	6.74%
12,000	75.55	80.64	5.09	6.74%
14,000	81.99	87.52	5.53	6.74%
16,000	88.43	94.39	5.96	6.74%
18,000	94.87	101.27	6.40	6.74%
20,000	101.31	108.14	6.83	6.74%
25,000	117.41	125.33	7.92	6.74%
30,000	133.51	142.51	9.00	6.74%
35,000	149.61	159.70	10.09	6.74%
40,000	165.71	176.88	11.17	6.74%
45,000	181.81	194.07	12.26	6.74%
50,000	197.91	211.25	13.34	6.74%
60,000	230.11	245.62	15.51	6.74%
70,000	262.31	279.99	17.68	6.74%
80,000	294.51	314.36	19.85	6.74%
90,000	326.71	348.73	22.02	6.74%
100,000	358.91	383.10	24.19	6.74%
Average Usage				
55,837	216.71	231.31	$ 14.61	6.74%
Median Usage				
19,000	98.09	104.70	$ 6.61	6.74%

Present Rates:

Monthly Service Charge	$ 36.91
Charge Per 1,000 Gallons	$ 3.22

Proposed Rates:

Monthly Service Charge	$ 39.40
Charge Per 1,000 Gallons	$ 3.44

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-4
Page 23
Witness: Bourassa

Water Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 36.91	$ 39.40	$ 2.49	0.00%
1,000	41.21	43.99	2.78	6.75%
2,000	45.51	48.58	3.07	6.74%
3,000	49.81	53.17	3.36	6.74%
4,000	54.11	57.76	3.65	6.74%
5,000	58.41	62.35	3.94	6.74%
6,000	62.71	66.94	4.23	6.74%
7,000	67.01	71.53	4.52	6.74%
8,000	71.31	76.12	4.81	6.74%
9,000	75.61	80.71	5.10	6.74%
10,000	79.91	85.30	5.39	6.74%
12,000	88.51	94.48	5.97	6.74%
14,000	97.11	103.66	6.55	6.74%
16,000	105.71	112.84	7.13	6.74%
18,000	114.31	122.02	7.71	6.74%
20,000	122.91	131.20	8.29	6.74%
25,000	144.41	154.15	9.74	6.74%
30,000	165.91	177.09	11.18	6.74%
35,000	187.41	200.04	12.63	6.74%
40,000	208.91	222.99	14.08	6.74%
45,000	230.41	245.94	15.53	6.74%
50,000	251.91	268.89	16.98	6.74%
60,000	294.91	314.79	19.88	6.74%
70,000	337.91	360.69	22.78	6.74%
80,000	380.91	406.59	25.68	6.74%
90,000	423.91	452.48	28.57	6.74%
100,000	466.91	498.38	31.47	6.74%
Average Usage				
92,066	432.79	461.96	$ 29.17	6.74%
Median Usage				
49,000	247.61	264.30	$ 16.69	6.74%

Present Rates:

Monthly Service Charge	$ 36.91
Charge Per 1,000 Gallons	$ 4.30

Proposed Rates:

Monthly Service Charge	$ 39.40
Charge Per 1,000 Gallons	$ 4.59

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Wigwam Resort - Per Room - 331 rooms

Exhibit
Schedule H-4
Page 24
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
$ 11,942.70	$ 12,747.90	$ 805.20	6.74%	# Rooms	330

Present Rates:

Monthly Charge:	$	36.19
Total Monthly Charge	$	11,942.70

Proposed Rates:

Monthly Charge:	$	38.63
Total Monthly Charge	$	12,747.90

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Wigwam Resort - Main Hotel

Exhibit
Schedule H-4
Page 25
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 1,433.30	$ 1,529.90	$ 96.60	6.74%

Present Rates:
Monthly Charge: $ 1,433.30

Proposed Rates:
Monthly Charge: $ 1,529.90

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Elementary School

Exhibit
Schedule H-4
Page 26
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 974.64	$ 1,040.33	$ 65.69	6.74%

Present Rates:
Monthly Charge: $ 974.64

Proposed Rates:
Monthly Charge: $ 1,040.33

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Middle School/High School

Exhibit
Schedule H-4
Page 27
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 1,146.64	$ 1,223.92	$ 77.28	6.74%

Present Rates:
Monthly Charge: $ 1,146.64

Proposed Rates:
Monthly Charge: $ 1,223.92

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Bill Comparison
Customer Classification
Community College

Exhibit
Schedule H-4
Page 28
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 1,777.29	$ 1,897.08	$ 119.79	6.74%

Present Rates:
Monthly Charge: $ 1,777.29

Proposed Rates:
Monthly Charge: $ 1,897.08

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 35)

Exhibit
Schedule H-4
Page 29
Witness: Bourassa

Water Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	0.00%
1,000	0.31	0.31	-	0.00%
2,000	0.62	0.62	-	0.00%
3,000	0.93	0.93	-	0.00%
4,000	1.24	1.24	-	0.00%
5,000	1.55	1.55	-	0.00%
6,000	1.86	1.86	-	0.00%
7,000	2.17	2.17	-	0.00%
8,000	2.48	2.48	-	0.00%
9,000	2.79	2.79	-	0.00%
10,000	3.10	3.10	-	0.00%
12,000	3.72	3.72	-	0.00%
14,000	4.34	4.34	-	0.00%
16,000	4.96	4.96	-	0.00%
18,000	5.58	5.58	-	0.00%
20,000	6.20	6.20	-	0.00%
25,000	7.75	7.75	-	0.00%
30,000	9.30	9.30	-	0.00%
35,000	10.85	10.85	-	0.00%
40,000	12.40	12.40	-	0.00%
45,000	13.95	13.95	-	0.00%
50,000	15.50	15.50	-	0.00%
60,000	18.60	18.60	-	0.00%
70,000	21.70	21.70	-	0.00%
80,000	24.80	24.80	-	0.00%
90,000	27.90	27.90	-	0.00%
100,000	31.00	31.00	-	0.00%
Average Usage				
4,321,326	1,339.61	1,339.61	$ -	0.00%
Median Usage				
804,500	249.40	249.40	$ -	0.00%

Present Rates:

Monthly Service Charge	$ -
Charge per acre foot	$ 100.00
Charge Per 1,000 Gallons	$ 0.31

Proposed Rates:

Monthly Service Charge	$ -
Charge per acre foot	$ 100.00
Charge Per 1,000 Gallons	$ 0.31

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 30)

Exhibit
Schedule H-4
Page 30
Witness: Bourassa

Water Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	0.00%
1,000	0.38	0.38	-	0.00%
2,000	0.76	0.76	-	0.00%
3,000	1.14	1.14	-	0.00%
4,000	1.52	1.52	-	0.00%
5,000	1.90	1.90	-	0.00%
6,000	2.28	2.28	-	0.00%
7,000	2.66	2.66	-	0.00%
8,000	3.04	3.04	-	0.00%
9,000	3.42	3.42	-	0.00%
10,000	3.80	3.80	-	0.00%
12,000	4.56	4.56	-	0.00%
14,000	5.32	5.32	-	0.00%
16,000	6.08	6.08	-	0.00%
18,000	6.84	6.84	-	0.00%
20,000	7.60	7.60	-	0.00%
25,000	9.50	9.50	-	0.00%
30,000	11.40	11.40	-	0.00%
35,000	13.30	13.30	-	0.00%
40,000	15.20	15.20	-	0.00%
45,000	17.10	17.10	-	0.00%
50,000	19.00	19.00	-	0.00%
60,000	22.80	22.80	-	0.00%
70,000	26.60	26.60	-	0.00%
80,000	30.40	30.40	-	0.00%
90,000	34.20	34.20	-	0.00%
100,000	38.00	38.00	-	0.00%
Average Usage				
2,964,633	1,126.56	1,126.56	$ -	0.00%
Median Usage				
3,656,500	1,389.47	1,389.47	$ -	0.00%

Present Rates:

Monthly Service Charge	$ -
Charge per acre foot	$ 125.00
Charge Per 1,000 Gallons	$ 0.38

Proposed Rates:

Monthly Service Charge	$ -
Charge per acre foot	$ 125.00
Charge Per 1,000 Gallons	$ 0.38

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 32)

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Witness: Bourassa

Water Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	0.00%
1,000	0.69	0.69	-	0.00%
2,000	1.38	1.38	-	0.00%
3,000	2.07	2.07	-	0.00%
4,000	2.76	2.76	-	0.00%
5,000	3.45	3.45	-	0.00%
6,000	4.14	4.14	-	0.00%
7,000	4.83	4.83	-	0.00%
8,000	5.52	5.52	-	0.00%
9,000	6.21	6.21	-	0.00%
10,000	6.90	6.90	-	0.00%
12,000	8.28	8.28	-	0.00%
14,000	9.66	9.66	-	0.00%
16,000	11.04	11.04	-	0.00%
18,000	12.42	12.42	-	0.00%
20,000	13.80	13.80	-	0.00%
25,000	17.25	17.25	-	0.00%
30,000	20.70	20.70	-	0.00%
35,000	24.15	24.15	-	0.00%
40,000	27.60	27.60	-	0.00%
45,000	31.05	31.05	-	0.00%
50,000	34.50	34.50	-	0.00%
60,000	41.40	41.40	-	0.00%
70,000	48.30	48.30	-	0.00%
80,000	55.20	55.20	-	0.00%
90,000	62.10	62.10	-	0.00%
100,000	69.00	69.00	-	0.00%
Average Usage				
2,308,900	1,593.14	1,593.14	$ -	0.00%
Median Usage				
35,000	24.15	24.15	$ -	0.00%

Present Rates:

Monthly Service Charge	$	-
Charge per acre foot	$	225.00
Charge Per 1,000 Gallons	$	0.69

Proposed Rates:

Monthly Service Charge	$	-
Charge per acre foot	$	225.00
Charge Per 1,000 Gallons	$	0.69

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Residential

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
15188	15170	15262	15290	15371	15425	15496	15510	15465	15573	15596	15692	185,038	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
												-	185,038
15,188	15,170	15,262	15,290	15,371	15,425	15,496	15,510	15,465	15,573	15,596	15,692	185,038	

Average Flow	N/A
Median Flow	N/A
Average # Customers	15,420

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Residential - Low Income

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
58	58	61	63	66	55	58	58	58	60	62	63	720	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
												-	720
58	58	61	63	66	55	58	58	58	60	62	63	720	

Average Flow	N/A
Median Flow	N/A
Average # Customers	60

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Residential HOA - 145 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Residential HOA - 172 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Residential HOA - 520 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year
1	1	1	1	1	1	1	1	1	1	1	1	12
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
1	1	1	1	1	1	1	1	1	1	1	1	12

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 3 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year
8	8	8	8	8	8	8	8	8	8	8	8	96
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
8	8	8	8	8	8	8	8	8	8	8	8	96

Average Flow	N/A
Median Flow	N/A
Average # Customers	8

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 4 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
4	4	4	4	4	4	4	4	4	4	4	4	48	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
4	4	4	4	4	4	4	4	4	4	4	4	48	

Average Flow	N/A
Median Flow	N/A
Average # Customers	4

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 5 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
2	2	2	2	3	2	2	2	2	2	2	2	25	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
												-	25
2	2	2	2	3	2	2	2	2	2	2	2	25	

Average Flow	N/A
Median Flow	N/A
Average # Customers	2

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 9 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
36	36	36	36	36	36	36	36	36	36	36	36	432	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
												-	432
36	36	36	36	36	36	36	36	36	36	36	36	432	

Average Flow	N/A	
Median Flow	N/A	
Average # Customers		36

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 8 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
2	2	2	2	2	2	2	2	2	2	2	2	24	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
2	2	2	2	2	2	2	2	2	2	2	2	24	

Average Flow	N/A
Median Flow	N/A
Average # Customers	2

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 13 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
11	11	11	11	11	11	11	11	11	11	11	11	132	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
												-	132
11	11	11	11	11	11	11	11	11	11	11	11	132	

Average Flow	N/A
Median Flow	N/A
Average # Customers	11

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 15 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
41	41	41	41	41	41	41	41	41	41	41	41	492	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
												-	492
41	41	41	41	41	41	41	41	41	41	41	41	492	

Average Flow	N/A
Median Flow	N/A
Average # Customers	41

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 16 Units

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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 17 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 22 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 43 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year
1	1	1	1	1	1	1	1	1	1	1	1	12
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
												-
1	1	1	1	1	1	1	1	1	1	1	1	12

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 78 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 84 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 123 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
2	2	2	2	2	2	2	2	2	2	2	2	24	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
2	2	2	2	2	2	2	2	2	2	2	2	24	

Average Flow	N/A
Median Flow	N/A
Average # Customers	2

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Multi-Unit Housing - 282 Units

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Small Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
97	96	96	96	94	94	94	94	94	95	94	95	1,139	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
												-	1,139
97	96	96	96	94	94	94	94	94	95	94	95	1,139	

Average Flow	N/A
Median Flow	N/A
Average # Customers	95

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

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Schedule H-5
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Witness: Bourassa

Water Usage From:	Water Usage To	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
-	-	8	8	13	11	9	7	7	7	8	9	7	7	101	101
1,000	1,000	7	4	4	4	5	7	5	9	8	4	2	4	63	164
2,000	2,000	9	8	6	6	3	5	5	3	3	5	8	7	68	232
3,000	3,000	4	8	6	9	11	5	7	8	7	9	6	6	86	318
4,000	4,000	7	5	8	10	7	3	5	2	5	4	8	7	71	389
5,000	5,000	6	6	1	6	4	9	3	6	7	5	5	5	66	455
6,000	6,000	3	5	3	5	4	5	4	4	3	2	7	6	51	506
7,000	7,000	5	6	5	5	4	3	5	4	4	6	5	4	56	562
8,000	8,000	2	5	6	2	3	3	1	3	2	2	3	1	33	595
9,000	9,000	4	4	4	2	1	1	3	3	2	2	3	10	39	634
10,000	10,000	5	5	4	3	3	3	2	3	1	2	2	3	36	670
11,000	11,000	3	4	3	3	2	2	5	1	4	3	1	3	34	704
12,000	12,000	5	1	5	3	5	4	3	3	5	2	3	3	42	746
13,000	13,000	8	4	3	4	5	3	6	3	4	6	3	3	52	798
14,000	14,000	3	2	3	3	3	4	2	6	7	3	2	6	44	842
15,000	15,000	2	3	5	1	3	1	3	3	1	2	6	3	33	875
16,000	16,000	5	3	2	3	-	2	3	6	3	1	1	2	31	906
17,000	17,000	3	5	1	4	2	2	7	1	4	3	1	3	36	942
18,000	18,000	3	9	4	2	1	2	2	7	6	5	3	2	46	988
19,000	19,000	5	3	3	3	3	7	2	2	3	-	1	4	36	1,024
20,000	20,000	2	4	4	5	2	2	3	3	1	1	2	1	30	1,054
21,000	21,000	5	1	5	1	3	-	4	4	2	2	4	1	32	1,086
22,000	22,000	1	2	2	4	1	2	1	3	3	6	2	2	29	1,115
23,000	23,000	4	1	3	1	2	3	4	3	4	2	1	2	30	1,145
24,000	24,000	-	3	2	2	4	2	2	2	2	4	3	1	27	1,172
25,000	25,000	2	4	1	1	2	3	2	1	3	4	5	1	29	1,201
26,000	26,000	-	2	1	3	4	5	1	5	0	2	3	4	30	1,231
27,000	27,000	1	1	5	3	2	2	4	2	2	2	3	2	29	1,260
28,000	28,000	-	1	2	3	2	3	-	3	4	1	2	2	23	1,283
29,000	29,000	2	-	1	1	2	2	3	3	3	2	1	2	22	1,305
30,000	30,000	1	3	1	3	3	4	1	1	-	4	5	2	28	1,333
31,000	31,000	1	2	2	3	1	5	3	1	4	-	1	1	24	1,357
32,000	32,000	1	1	-	1	1	1	1	2	1	3	1	1	14	1,371
33,000	33,000	1	-	1	2	2	2	1	1	-	3	2	-	15	1,386
34,000	34,000	-	3	-	1	4	-	2	-	1	3	1	2	17	1,403
35,000	35,000	1	1	0	0	2	1	1	0	2	1	2	0	11	1,414
36,000	36,000	-	1	3	1	1	1	-	-	1	1	1	3	13	1,427
37,000	37,000	1	1	1	1	1	0	0	1	0	0	0	0	6	1,433
38,000	38,000	-	1	-	1	2	2	-	-	-	1	3	-	10	1,443

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

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Schedule H-5
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Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
39,000	39,000	-	-	-	-	-	1	-	1	-	-	-	-	2	1,445
40,000	40,000	3	-	2	1	2	-	1	1	-	-	-	-	10	1,455
41,000	41,000	2	0	1	3	2	0	0	0	0	0	0	0	8	1,463
42,000	42,000	-	-	2	2	-	1	2	-	1	-	-	1	9	1,472
43,000	43,000	1	-	-	-	-	1	1	-	-	1	-	2	6	1,478
44,000	44,000	2	1	2	0	1	3	0	0	0	0	0	1	10	1,488
45,000	45,000	2	-	-	2	1	-	2	1	-	1	2	-	12	1,500
46,000	46,000	2	-	0	1	0	0	1	2	-	1	1	2	12	1,512
47,000	47,000	3	-	-	-	-	-	-	1	1	1	2	-	8	1,520
48,000	48,000	1	2	3	-	2	2	-	-	-	-	1	-	11	1,531
49,000	49,000	0	0	0	0	0	1	0	0	0	0	0	0	1	1,532
50,000	50,000	3	1	-	-	-	-	-	-	2	1	1	1	9	1,541
51,000	51,000	-	2	1	-	-	1	-	-	-	1	-	1	6	1,547
52,000	52,000	2	-	-	-	1	-	-	1	1	1	-	3	9	1,556
53,000	53,000	-	-	2	2	-	1	-	-	-	-	2	-	8	1,564
54,000	54,000	2	-	1	1	1	-	-	-	-	2	-	-	7	1,571
55,000	55,000	-	-	1	1	1	-	-	-	-	-	1	1	5	1,576
56,000	56,000	1	0	0	1	0	2	0	0	1	0	3	2	10	1,586
57,000	57,000	-	1	1	1	-	-	1	-	-	1	-	2	7	1,593
58,000	58,000	-	-	1	2	-	-	2	1	1	1	-	1	9	1,602
59,000	59,000	1	-	-	-	-	-	1	1	1	1	-	-	6	1,608
60,000	60,000	-	-	3	-	2	-	-	-	-	-	1	-	6	1,614
61,000	61,000	-	-	1	-	-	-	3	2	-	-	-	2	8	1,622
62,000	62,000	-	-	-	-	2	1	2	1	2	-	1	-	9	1,631
63,000	63,000	-	-	-	-	-	1	-	2	-	-	-	-	3	1,634
64,000	64,000	1	1	-	1	1	-	1	1	-	1	-	-	7	1,641
65,000	65,000	-	1	-	-	1	-	-	1	-	-	1	-	4	1,645
66,000	66,000	-	1	-	2	3	-	4	1	-	1	-	-	12	1,657
67,000	67,000	-	1	-	-	2	-	2	-	-	-	1	-	6	1,663
68,000	68,000	-	1	-	-	-	1	1	1	-	-	1	1	6	1,669
69,000	69,000	-	-	-	-	-	-	1	-	-	-	1	1	3	1,672
70,000	70,000	-	-	-	-	1	2	-	1	1	-	1	1	7	1,679
71,000	71,000	-	1	-	-	-	-	-	-	1	-	-	-	2	1,681
72,000	72,000	1	-	-	-	-	2	1	-	2	2	-	-	8	1,689
73,000	73,000	1	1	-	-	-	1	-	-	-	-	-	-	3	1,692
74,000	74,000	1	-	-	1	2	-	-	2	-	-	1	1	8	1,700
75,000	75,000	2	2	-	-	-	-	-	1	-	1	-	-	6	1,706
76,000	76,000	-	-	2	-	1	1	-	-	-	-	1	-	5	1,711
77,000	77,000	1	-	-	-	-	-	1	-	-	-	-	1	3	1,714

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Water Usage From:	Water Usage To	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
78,000	78,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,716
79,000	79,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,717
80,000	80,000	-	-	1	-	-	-	-	-	-	-	-	-	2	1,719
81,000	81,000	1	2	-	-	1	1	1	-	-	-	-	-	6	1,725
82,000	82,000	-	-	-	-	-	-	-	-	2	2	-	-	4	1,729
83,000	83,000	-	1	1	-	-	-	-	-	-	-	1	1	4	1,733
84,000	84,000	-	-	1	1	-	2	1	1	-	1	-	-	7	1,740
85,000	85,000	-	-	-	-	1	-	-	1	-	-	-	2	4	1,744
86,000	86,000	-	-	-	-	1	-	-	-	1	1	-	-	3	1,747
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,747
88,000	88,000	-	-	1	1	-	1	-	-	-	-	-	1	4	1,751
89,000	89,000	-	-	1	1	2	-	-	-	-	1	-	1	6	1,757
90,000	90,000	-	-	-	-	-	-	-	-	1	-	1	-	3	1,760
91,000	91,000	1	-	-	-	-	-	-	-	1	2	-	-	4	1,764
92,000	92,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,765
93,000	93,000	-	-	-	-	-	1	1	3	-	-	1	-	6	1,771
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,771
95,000	95,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,772
96,000	96,000	-	-	-	-	-	-	-	1	-	1	-	-	2	1,774
97,000	97,000	-	-	-	-	-	1	-	-	-	-	1	2	4	1,778
98,000	98,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,780
99,000	99,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,782
100,000	100,000	-	-	-	-	-	-	1	1	1	-	-	-	3	1,785
-	-													-	1,785
102,000	102,000	-	-	-	-	-	-	-	-	1	1	-	1	3	1,788
103,000	103,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,790
104,000	104,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,792
105,000	105,000	1	-	-	-	1	2	1	-	-	-	-	-	5	1,797
106,000	106,000	-			-	-		-	-	-	-	1	-	1	1,798
107,000	107,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,800
108,000	108,000	-	-	-	-	-	-	-	1	1	-	1	-	3	1,803
109,000	109,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,804
110,000	110,000	-	1	-	-	-	-	-	-	-	-	-	-	2	1,806
111,000	111,000	-	-		-	-	-	-	-	1	1	1	1	4	1,810
112,000	112,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,811
112,524	112,524	-	-	-	-	-	-	-	1	-	-	-	-	1	1,812
113,000	113,000	-	1	-	-	-	-	-	1	1	2	-	-	5	1,817
114,000	114,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,819
115,000	115,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,820

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
116,000	116,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,821
117,000	117,000	-	-	-	-	1	1	-	1	-	-	-	-	3	1,824
118,000	118,000	-	-	-	-	-	-	-	-	-	1	-	-	2	1,826
121,000	121,000	-	-	-	-	-	-	1	-	-	-	-	-	2	1,828
122,000	122,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,829
123,000	123,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,831
123,139	123,139	-	-	-	-	-	1	-	-	-	-	-	-	1	1,832
124,000	124,000	-	1	-	-	1	-	1	-	1	-	-	-	4	1,836
125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	1	1,837
128,000	128,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,838
129,000	129,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,839
131,000	131,000	-	-	1	-	-	1	1	1	-	-	-	-	4	1,843
131,847	131,847	-	-	-	-	-	-	1	-	-	-	-	-	1	1,844
132,000	132,000	-	-	-	-	-	1	-	-	1	-	-	-	3	1,847
133,000	133,000	-	-	1	-	-	-	-	1	-	-	-	-	2	1,849
137,000	137,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,850
138,000	138,000	-	-	-	-	-	-	-	1	-	-	-	1	2	1,852
141,000	141,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,853
142,000	142,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,855
143,000	143,000	-	-	1	1	-	-	-	-	1	-	-	-	3	1,858
145,000	145,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,859
146,000	146,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,860
147,000	147,000	-	-	1	-	1	-	1	-	1	-	-	-	4	1,864
148,000	148,000	-	-	-	-	-	1	-	-	1	-	-	-	2	1,866
149,000	149,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,867
150,000	150,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,869
151,000	151,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,870
153,000	153,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,871
154,000	154,000	-	-	-	-	-	-	-	-	-	1	-	-	2	1,873
155,000	155,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,875
156,000	156,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,876
158,000	158,000	-	-	-	2	1	-	-	1	-	-	-	-	4	1,880
159,000	159,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,881
160,000	160,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,882
165,000	165,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,883
166,000	166,000	-	1	-	-	-	-	-	-	1	-	-	-	2	1,885
167,000	167,000	1	-	-	-	-	-	-	-	-	-	1	-	2	1,887
170,000	170,000	1	-	-	-	-	-	-	-	-	1	-	-	2	1,889
172,000	172,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,890

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
174,000	174,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,891
176,000	176,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,892
178,000	178,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,894
179,000	179,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,895
180,000	180,000	1	1	-	-	-	-	-	-	-	1	-	-	3	1,898
181,000	181,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,900
182,000	182,000	-	-	-	-	-	1	1	-	-	-	-	-	2	1,902
186,000	186,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,903
186,500	186,500	-	-	-	-	-	-	-	-	1	-	-	-	1	1,904
187,000	187,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,905
188,000	188,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,906
188,500	188,500	-	-	-	-	-	-	-	-	-	1	-	-	1	1,907
190,000	190,000	-	-	-	-	-	-	-	1	-	-	-	1	2	1,909
192,000	192,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,910
198,000	198,000	1	1	-	-	-	-	-	1	1	-	-	-	4	1,914
203,000	203,000	-	-	-	1	-	-	-	1	-	-	-	-	2	1,916
204,000	204,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,917
205,000	205,000	-	-	-	-	1	2	-	-	-	-	-	-	3	1,920
206,000	206,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,922
207,000	207,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,923
208,000	208,000	1	-	1	-	-	-	-	-	-	-	-	-	2	1,925
209,000	209,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,926
211,000	211,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,927
222,000	222,000	-	-	-	1	1	-	-	-	-	-	-	-	2	1,929
224,000	224,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,930
225,000	225,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,931
228,000	228,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,932
231,200	231,200	-	1	-	-	-	-	-	-	-	-	-	-	1	1,933
234,000	234,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,934
235,000	235,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,935
236,000	236,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,936
238,000	238,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,937
242,000	242,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,938
243,000	243,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,939
245,000	245,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,940
255,000	255,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,941
259,000	259,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,942
264,000	264,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,943
266,000	266,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,944

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Water Usage From:	Water Usage To	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
267,000	267,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,945
268,000	268,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,946
269,000	269,000	-	-	-	-	-	-	-	-	-	-	-	-	1	1,947
272,000	272,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,948
275,000	275,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,949
276,800	276,800	-	-	-	1	-	-	-	-	-	-	-	-	1	1,950
281,000	281,000	-	-	1	-	1	-	-	-	-	-	-	-	2	1,952
281,600	281,600	1	-	-	-	-	-	-	-	-	-	-	-	1	1,953
282,000	282,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,954
282,500	282,500	-	-	-	1	-	-	-	-	-	-	-	-	1	1,955
290,000	290,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,956
293,000	293,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,957
304,000	304,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,958
316,000	316,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,959
319,200	319,200	-	-	-	-	1	-	-	-	-	-	-	-	1	1,960
323,000	323,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,961
325,746	325,746	-	-	-	-	-	-	-	-	-	-	1	-	1	1,962
328,000	328,000	-	-	2	-	-	-	-	-	-	-	-	-	2	1,964
331,000	331,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,965
336,000	336,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,966
336,500	336,500	-	-	-	-	1	-	-	-	-	-	-	-	1	1,967
352,000	352,000	2	-	-	-	-	-	-	-	-	-	-	-	2	1,969
353,500	353,500	-	-	-	-	-	1	-	-	-	-	-	-	1	1,970
355,500	355,500	-	1	-	-	-	-	-	-	-	-	-	-	1	1,971
371,000	371,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,972
374,370	374,370	-	-	-	-	-	-	-	-	-	-	-	1	1	1,973
397,000	397,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,974
411,000	411,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,975
425,000	425,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,976
426,000	426,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,977
443,000	443,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,978
474,000	474,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,979
480,000	480,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,980
495,000	495,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,981
515,000	515,000	1	-	-	-	-	-	-	1	-	-	-	-	2	1,983
520,000	520,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,984
528,000	528,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,985
533,000	533,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,986
535,000	535,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,987

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Water Usage From:	Water Usage To	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
550,000	550,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,988
561,000	561,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,989
565,000	565,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,990
572,800	572,800	-	-	-	-	-	-	-	-	-	-	-	1	1	1,991
575,000	575,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,992
590,000	590,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,993
595,000	595,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,994
604,000	604,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,995
642,400	642,400	-	-	-	-	-	-	-	-	-	-	1	-	1	1,996
652,000	652,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,997
655,000	655,000	-	-	-	-	-	-	-	-	-	-	-	-	1	1,998
690,000	690,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,999
713,600	713,600	-	-	-	-	-	1	-	-	-	-	-	-	1	2,000
715,000	715,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,001
728,000	728,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,002
750,000	750,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2,004
754,000	754,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,005
796,000	796,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,006
804,000	804,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,007
804,800	804,800	-	-	-			-	-	-	-	1	-	-	1	2,008
830,000	830,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,009
886,400	886,400	-	-	-	-	-	-	-	1	-	-	-	-	1	2,010
915,000	915,000	-	-	-	-	-	-	-	-	-	-	-	-	1	2,011
940,000	940,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,012
957,000	957,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,013
985,000	985,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,014
1,000,000	1,000,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,015
1,040,000	1,040,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,016
1,060,000	1,060,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,017
1,088,000	1,088,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,018
1,128,000	1,128,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,019
1,225,000	1,225,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,020
1,301,000	1,301,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,021
1,322,000	1,322,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,022
1,346,000	1,346,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,023
1,384,000	1,384,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,024
	-													-	2,024
	-													-	2,024
	-													-	2,024

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
Totals		170	168	168	171	168	169	168	170	168	168	168	168	2,024	
											Average Water Use			55,837	
											Median Water Use			19,000	
											Average # Customers			169	

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
-	-	3	-	2	1	2	3	2	3	-	2	-	2	20	20
1,000	1,000	2	1	1	1	1	-	1	1	1	1	3	-	13	33
2,000	2,000	-	1	-	-	-	-	-	-	1	-	-	-	2	35
3,000	3,000	1	-	1	3	1	-	-	-	-	-	-	-	7	42
4,000	4,000	-	1	1	-	-	-	-	-	-	-	1	-	3	45
5,000	5,000	-	-	-	-	-	-	1	-	-	-	-	-	2	47
6,000	6,000	-	-	1	1	-	-	-	1	-	-	-	-	3	50
7,000	7,000	-	1	-	-	-	-	-	-	1	1	-	1	4	54
8,000	8,000	-	1	-	-	1	1	1	1	1	-	-	-	6	60
9,000	9,000	1	-	-	1	3	1	3	2	-	1	1	1	14	74
10,000	10,000	2	1	-	1	2	2	-	1	1	-	-	1	11	85
11,000	11,000	1	2	1	3	2	2	1	-	2	3	3	3	23	108
12,000	12,000	2	1	1	-	-	1	1	-	-	1	3	2	13	121
13,000	13,000	-	-	1	1	1	1	-	2	-	1	-	2	9	130
14,000	14,000	2	2	-	-	-	-	-	-	-	1	-	-	5	135
15,000	15,000	-	-	-	1	-	-	-	-	-	-	1	-	3	138
16,000	16,000	-	-	2	-	-	-	-	-	-	-	1	-	3	141
17,000	17,000	-	-	-	-	-	-	-	-	-	1	-	1	2	143
18,000	18,000	-	-	1	-	-	-	1	1	1	-	1	-	5	148
19,000	19,000	-	-	-	-	-	1	1	1	1	-	-	-	5	153
20,000	20,000	1	-	-	-	1	-	-	-	-	-	-	-	3	156
21,000	21,000	1	-	1	-	-	2	1	1	-	-	-	3	9	165
22,000	22,000	-	1	1	1	-	-	-	1	-	-	2	-	6	171
23,000	23,000	1	-	-	-	-	-	-	-	-	-	-	-	1	172
24,000	24,000	-	1	-	-	-	-	-	-	-	-	-	-	1	173
25,000	25,000	1	-	1	-	-	-	2	2	1	-	-	-	7	180
26,000	26,000	3	2	-	-	3	-	-	1	-	-	-	1	10	190
27,000	27,000	-	1	-	1	1	4	1	1	-	-	3	-	14	204
28,000	28,000	1		1	2	2	-	1	1	3	-	1	2	14	218
29,000	29,000	-	2	-	1	1	1	1	-	-	2	-	-	8	226
30,000	30,000	-	2	2	1	-	-	2	-	-	-	1	1	9	235
31,000	31,000	1	-	1	1	-	-	1	-	2	1	1	1	9	244
32,000	32,000	-	-	-	1	-	2	1	1	1	1	1	1	9	253
33,000	33,000	2	-	2	-	1	-	-	-	1	-	1	-	7	260
34,000	34,000	-	1	-	1	-	-	-	-	-	-	-	3	5	265
35,000	35,000	1	-	-	1	1	-	1	1	-	2	1	-	8	273
36,000	36,000	-	-	1	1	-	-	1	1	-	-	1	1	6	279
37,000	37,000	-	-	-	-	1	2	-	-	-	-	-	-	3	282
38,000	38,000	1	-	1	-	-	-	-	-	-	-	-	-	4	286

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
39,000	39,000	-	-	-	-	-	1	1	1	1	1	-	-	5	291
40,000	40,000	-	-	-	-	-	3	1	1	1	-	1	-	7	298
41,000	41,000	-	1	-	-	1	1	-	3	-	2	-	-	8	306
42,000	42,000	-	-	-	-	-	-	-	-	-	2	-	1	3	309
43,000	43,000	1	2	-	-	-	-	-	-	1	-	1	1	6	315
44,000	44,000	1	-	1	-	-	-	-	-	-	-	-	-	2	317
45,000	45,000	2	1	-	-	-	-	-	-	-	1	-	-	4	321
46,000	46,000	1	1	1	-	-	1	-	-	-	-	-	-	5	326
47,000	47,000	-	-	-	-	-	-	1	-	1	-	-	-	2	328
48,000	48,000	1	-	1	-	-	-	-	-	-	-	-	1	3	331
49,000	49,000	-	-	1	1	2	-	-	-	1	-	1	-	6	337
50,000	50,000	-	-	-	1	2	-	-	-	-	1	-	1	5	342
51,000	51,000	-	-	-	-	-	-	-	2	-	-	-	-	2	344
52,000	52,000	-	1	-	-	-	-	-	-	-	-	1	1	3	347
53,000	53,000	-	-	1	-	-	1	-	-	-	-	-	-	2	349
54,000	54,000	-	1	-	1	-	-	-	-	-	-	-	-	2	351
55,000	55,000	-	-	-	-	1	-	-	-	1	-	1	-	4	355
56,000	56,000	1	-	-	-	1	1	-	-	1	1	-	-	5	360
57,000	57,000	-	1	-	-	-	-	3	-	1	-	-	1	6	366
58,000	58,000	-	-	-	1	-	1	1	1	-	1	-	1	6	372
59,000	59,000	-	-	-	-	-	-	-	1	-	-	1	-	2	374
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	374
61,000	61,000	1	-	-	-	-	-	1	-	-	-	-	-	3	377
62,000	62,000	1	-	-	-	-	1	-	-	-	-	-	-	3	380
63,000	63,000	1	-	-	1	-	-	1	-	-	-	-	-	3	383
64,000	64,000	1	1	-	1	-	-	1	-	-	-	1	1	6	389
65,000	65,000	-	1	-	-	-	1	-	-	1	-	1	-	5	394
66,000	66,000	1	-	-	-	-	-	-	1	1	1	-	-	4	398
67,000	67,000	-	-	-	-	-	-	-	-	2	-	-	-	2	400
68,000	68,000	-	1	1	-	-	-	-	3	-	-	-	-	5	405
69,000	69,000	1	-	-	-	1	-	-	-	-	-	-	1	3	408
70,000	70,000	-	-	-	-	1	1	-	-	-	-	-	-	3	411
71,000	71,000	-	3	1	-	-	-	1	-	-	-	1	1	7	418
72,000	72,000	-	-	2	1	1	-	1	-	1	-	-	-	6	424
73,000	73,000	-	-	-	-	-	-	-	-	-	1	-	-	1	425
74,000	74,000	1	-	-	1	-	1	-	1	-	-	-	-	4	429
75,000	75,000	-	-	-	-	-	1	-	-	-	-	-	-	2	431
76,000	76,000	-	-	1	1	-	-	-	-	-	-	-	1	3	434
77,000	77,000	-	1	-	-	-	-	-	-	1	1	-	-	3	437

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
78,000	78,000	1	-	-	-	-	-	-	2	-	-	-	-	5	442
79,000	79,000	-	1	-	-	1	-	-	-	-	-	-	1	3	445
80,000	80,000	1	-	-	-	-	1	1	-	-	-	1	-	5	450
81,000	81,000	-	-	-	-	-	2	1	-	-	-	-	-	3	453
82,000	82,000	1	-	-	-	1	1	-	1	-	-	-	-	4	457
83,000	83,000	1	1	-	-	-	2	1	-	-	1	-	1	7	464
84,000	84,000	-	1	-	-	1	-	1	-	1	-	-	3	7	471
85,000	85,000	-	-	1	-	-	-	-	-	-	-	-	2	3	474
86,000	86,000	-	1	-	-	-	-	-	-	1	-	-	-	2	476
87,000	87,000	1	-	1	2	-	-	-	-	-	-	-	-	4	480
88,000	88,000	-	-	1	1	-	-	-	-	1	-	1	1	5	485
89,000	89,000	-	-	-	-	1	-	-	1	-	1	-	-	3	488
90,000	90,000	-	1	-	-	-	-	-	-	2	-	-	-	3	491
91,000	91,000	2	-	-	-	-	-	-	-	-	-	-	-	2	493
92,000	92,000	-	-	1	1	1	-	-	2	2	1	2	-	10	503
93,000	93,000	1	-	1	-	-	-	1	-	-	-	-	-	3	506
94,000	94,000	1	-	1	-	-	1	2	1	-	1	-	-	7	513
95,000	95,000	-	1	-	-	-	-	-	-	-	-	2	-	3	516
96,000	96,000	-	-	-	-	2	-	-	-	-	-	-	1	3	519
97,000	97,000	-					2	-	1	1	-	2	-	6	525
98,000	98,000	-	3	-	-	1	1	-	-	-	2	-	1	8	533
99,000	99,000	-	1	-	-	-	-	3	-	1	-	1	1	7	540
100,000	100,000	3	-	-	-	1	-	1	1	3	-	-	-	9	549
102,000	102,000	1	-	-	-	-	-	-	-	-	-	-	-	1	550
103,000	103,000	1	-	-	-	-	-	-	-	-	-	-	-	1	551
104,000	104,000	1	-	-	-	-	-	-	-	-	-	-	-	1	552
105,000	105,000	1	-	-	-	-	-	-	-	-	-	1	-	2	554
106,000	106,000	1	-	-	-	-	-	1	-	-	-	-	-	2	556
107,000	107,000	1	-	-	1	-	-	-	-	-	1	-	-	3	559
108,000	108,000	1	-	1	-	-	-	-	-	-	-	-	-	2	561
109,000	109,000	1	-	-	-	1	-	-	-	-	1	-	-	3	564
110,000	110,000	1	2	-	1	1	-	-	-	-	1	-	-	6	570
111,000	111,000	1	1	-	1	-	-	-	-	-	-	-	1	4	574
112,000	112,000	1	-	-	-	-	-	-	1	1	-	-	-	3	577
113,000	113,000	1	-	-	-	-	-	-	-	-	-	-	1	2	579
115,000	115,000	1	-	-	-	-	1	-	-	-	-	-	-	2	581
116,000	116,000	1	-	-	-	-	-	-	-	-	-	1	-	2	583
117,000	117,000	1	-	-	-	-	-	-	-	-	-	1	-	2	585
118,000	118,000	1	1	-	1	-	1	-	-	-	1	-	-	5	590

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
119,000	119,000	1	-	-	-	-	-	-	-	-	-	-	-	1	591
120,000	120,000	1	-	-	-	-	-	-	-	-	-	-	-	1	592
121,000	121,000	1	1	-	-	-	-	-	-	-	-	1	-	3	595
122,000	122,000	1	-	1	-	-	-	-	3	1	-	2	-	8	603
123,000	123,000	-	2	1	-	-	-	-	-	-	-	-	-	3	606
124,000	124,000	-	1	-	-	-	1	-	-	1	1	-	2	6	612
125,000	125,000	-	1	1	2	1	-	1	-	-	1	1	-	8	620
126,000	126,000	-	1	-	1	-	-	-	1	-	-	-	-	3	623
127,000	127,000	-	1	-	-	-	-	-	-	-	-	-	-	1	624
128,000	128,000	-	1	-	-	-	-	-	-	1	-	-	-	2	626
129,000	129,000	-	1	-	-	-	-	-	-	-	-	-	-	1	627
130,000	130,000	-	1	-	-	-	-	-	-	-	-	-	-	1	628
131,000	131,000	-	1	-	-	-	-	-	-	-	1	-	-	2	630
132,000	132,000	-	1	-	-	-	-	-	-	-	-	1	-	2	632
133,000	133,000	-	1	-	-	-	-	1	-	-	1	-	-	3	635
135,000	135,000	-	1	1	-	-	-	-	-	-	-	-	-	2	637
135,000	135,000	-	1	-	-	-	-	-	-	-	-	-	-	1	638
137,000	137,000	-	1	-	-	-	-	-	-	2	-	-	-	3	641
140,000	140,000	-	1	1	-	-	1	-	-	-	1	1	-	5	646
141,000	141,000	-	1	1	-	1	1	2	-	-	-	-	-	6	652
142,000	142,000	-	-	1	1	-	-	-	-	-	-	-	1	3	655
142,000	142,000	-	-	1	-	-	-	-	-	-	-	1	-	2	657
143,000	143,000	-	-	1	1	-	-	-	-	-	-	1	-	3	660
145,000	145,000	-	-	1	-	-	-	-	-	-	1	-	-	2	662
146,000	146,000	-	-	1	1	-	-	-	-	-	-	-	-	2	664
147,000	147,000	-	-	1	-	-	-	-	-	-	-	-	-	1	665
148,000	148,000	-	-	1	-	-	-	-	-	-	-	-	1	2	667
149,000	149,000	-	-	1	-	-	-	1	-	-	-	-	-	2	669
151,000	151,000	-	-	2	2	2	-	-	1	-	1	-	-	8	677
152,000	152,000	-	-	1	2	-	1	-	1	-	1	-	-	6	683
153,000	153,000	-	-	1	-	-	-	1	1	1	-	-	-	4	687
153,000	153,000	-	-	1	-	-	-	-	-	-	1	-	-	2	689
154,000	154,000	-	-	1	-	-	-	-	-	-	-	-	-	1	690
155,000	155,000	-	-	1	-	-	-	-	-	-	-	-	1	2	692
156,000	156,000	-	-	1	1	-	-	-	-	-	-	-	-	2	694
157,000	157,000	-	-	1	-	-	-	-	-	-	-	-	-	1	695
158,000	158,000	-	-	1	-	-	-	-	-	1	-	-	-	2	697
159,000	159,000	-	-	1	-	-	-	1	1	-	-	-	-	3	700
160,000	160,000	-	-	1	-	-	-	-	-	-	-	-	-	1	701

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
161,000	161,000	-	-	1	-	-	-	-	-	-	-	-	-	1	702
162,000	162,000	-	-	1	-	-	-	-	-	-	-	-	-	1	703
163,000	163,000	-	-	1	-	-	-	-	-	-	-	-	-	1	704
165,000	165,000	-	-	1	-	-	-	-	-	-	-	-	-	1	705
166,000	166,000	-	-	-	1	-	-	1	-	-	-	-	-	2	707
166,000	166,000	-	-	-	1	2	-	-	-	-	-	-	2	5	712
167,000	167,000	-	-	-	1	-	-	-	-	1	-	-	-	2	714
168,000	168,000	-	-	-	1	-	1	1	-	-	1	-	-	4	718
170,000	170,000	-	-	-	1	-	-	-	1	-	-	-	1	3	721
170,000	170,000	-	-	-	1	1	1	2	-	1	-	-	-	6	727
172,000	172,000	-	-	-	2	-	-	-	-	-	-	-	-	2	729
173,000	173,000	-	-	-	1	-	2	-	1	-	1	-	-	5	734
174,000	174,000	-	-	-	1	-	-	-	-	-	1	-	-	2	736
175,000	175,000	-	-	-	1	-	-	-	-	-	-	-	1	2	738
176,000	176,000	-	-	-	1	-	1	-	-	-	-	-	-	2	740
177,000	177,000	-	-	-	1	-	-	-	-	1	-	-	-	2	742
178,000	178,000	-	-	-	1	-	-	-	-	-	-	-	-	1	743
179,000	179,000	-	-	-	1	-	-	-	-	-	-	-	-	1	744
180,000	180,000	-	-	-	1	-	1	-	-	-	-	-	-	2	746
182,000	182,000	-	-	-	1	1			-	-	-	-	-	2	748
183,000	183,000	-	-	-	1	-	-	-	-	-	-	-	-	1	749
184,000	184,000	-	-	-	1	-	-	-	-	-	-	-	1	2	751
184,000	184,000	-	-	-	-	1	-	-	1	-	-	-	-	2	753
185,000	185,000	-	-	-	-	1	-	-	-	-	-	-	-	1	754
189,000	189,000	-	-	-	-	1		1	-	-	-	-	-	2	756
190,000	190,000	-	-	-	-	1	-	-	-	-	-	1	-	2	758
192,000	192,000	-	-	-	-	1	-	-	-	-	-	-	-	1	759
193,000	193,000	-	-	-	-	2	-	-	-	1	-	-	-	3	762
195,000	195,000	-	-	-	-	1		-	-	-	-	-	-	1	763
196,000	196,000	-	-	-	-	1	-	-	-	-	-	-	1	2	765
197,000	197,000	-	-	-	-	2	-	-	-	1	-	-	-	3	768
198,000	198,000	-	-	-	-	1	-	-	-	-	-	-	-	1	769
199,000	199,000	-	-	-	-	1	-	-	-	-	-	-	-	1	770
201,000	201,000	-	-	-	-	1	-	-	-	-	-	-	-	1	771
202,000	202,000	-	-	-	-	1	-	-	-	-	1	-	-	2	773
203,000	203,000	-	-	-	-	1	-	-	-	-	-	-	1	2	775
204,000	204,000	-	-	-	-	1	-	-	-	-	-	-	-	1	776
205,000	205,000	-	-	-	-	1	-	-	-	-	-	-	-	1	777
206,000	206,000	-	-	-	-	1	-	-	-	-	-	-	1	2	779

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
207,000	207,000	-	-	-	-	-	1	-	-	-	-	-	-	1	780
208,000	208,000	-	-	-	-	-	1	-	-	-	-	-	-	2	782
208,000	208,000	-	-	-	-	-	1	-	-	-	-	1	-	2	784
211,000	211,000	-	-	-	-	-	1	-	-	1	-	-	-	2	786
214,000	214,000	-	-	-	-	-	1	-	-	-	-	-	-	1	787
215,000	215,000	-	-	-	-	-	1	-	-	-	-	-	-	1	788
217,000	217,000	-	-	-	-	-	1	-	-	-	-	-	-	3	791
222,000	222,000	-	-	-	-	-	1	-	-	1	1	-	-	1	792
222,000	222,000	-	-	-	-	-	1	-	-	-	-	-	-	1	793
223,000	223,000	-	-	-	-	-	1	-	-	-	-	-	-	1	794
226,000	226,000	-	-	-	-	-	1	-	-	-	-	-	-	1	795
227,000	227,000	-	-	-	-	-	1	-	-	-	-	-	-	1	796
228,000	228,000	-	-	-	-	-	1	-	-	-	-	-	-	2	798
229,000	229,000	-	-	-	-	-	1	1	-	-	-	-	1	3	801
230,000	230,000	-	-	-	-	-	-	-	1	-	-	1	-	2	803
231,000	231,000	-	-	-	-	-	-	1	-	-	-	-	-	1	804
231,000	231,000	-	-	-	-	-	-	1	-	-	-	-	-	1	805
232,000	232,000	-	-	-	-	-	-	1	-	-	-	-	-	1	806
233,000	233,000	-	-	-	-	-	-	1	-	-	-	-	-	1	807
233,000	233,000	-	-	-	-	-	-	1	-	-	-	-	1	3	810
234,000	234,000	-	-	-	-	-	-	1	-	-	-	-	1	3	813
235,000	235,000	-	-	-	-	-	-	1	-	-	-	1	-	1	814
236,000	236,000	-	-	-	-	-	-	1	-	-	-	-	-	1	815
237,000	237,000	-	-	-	-	-	-	1	-	-	-	-	-	1	816
237,000	237,000	-	-	-	-	-	-	1	-	-	-	-	-	1	817
238,000	238,000	-	-	-	-	-	-	1	-	-	-	-	1	2	819
240,000	240,000	-	-	-	-	-	-	1	-	-	-	-	-	1	820
241,000	241,000	-	-	-	-	-	-	1	-	-	-	-	-	1	821
241,000	241,000	-	-	-	-	-	-	1	-	-	-	-	-	1	822
242,000	242,000	-	-	-	-	-	-	1	-	-	-	-	-	1	823
242,000	242,000	-	-	-	-	-	-	1	-	-	-	-	-	2	825
243,000	243,000	-	-	-	-	-	-	1	-	-	-	1	-	1	826
244,000	244,000	-	-	-	-	-	-	1	-	-	-	-	-	1	827
245,000	245,000	-	-	-	-	-	-	1	-	-	-	-	-	1	828
246,000	246,000	-	-	-	-	-	-	1	-	-	-	-	-	1	829
247,000	247,000	-	-	-	-	-	-	-	-	-	1	-	-	1	830
248,000	248,000	-	-	-	-	-	-	-	-	-	1	-	-	1	831
249,000	249,000	-	-	-	-	-	-	-	-	-	1	-	-	1	832
252,000	252,000	-	-	-	-	-	-	-	-	-	1	1	-	2	834

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
253,000	253,000	-	-	-	-	-	-	-	-	1	-	-	-	1	835
254,000	254,000	-	-	-	-	-	-	-	-	1	-	-	-	1	836
254,000	254,000	-	-	-	-	-	-	-	-	1	-	-	-	1	837
255,000	255,000	-	-	-	-	-	-	-	-	-	1	-	-	1	838
256,000	256,000	-	-	-	-	-	-	-	-	-	1	-	-	1	839
257,000	257,000	-	-	-	-	-	-	-	-	-	1	-	-	1	840
257,000	257,000	-	-	-	-	-	-	-	-	-	1	-	-	1	841
258,000	258,000	-	-	-	-	-	-	-	-	-	1	-	-	1	842
259,000	259,000	-	-	-	-	-	-	-	-	-	1	1	-	2	844
261,000	261,000	-	-	-	-	-	-	-	-	-	1	-	-	1	845
262,000	262,000	-	-	-	-	-	-	-	-	-	1	-	-	1	846
263,000	263,000	-	-	-	-	-	-	-	-	-	1	-	-	1	847
264,000	264,000	-	-	-	-	-	-	-	-	-	1	-	-	1	848
267,000	267,000	-	-	-	-	-	-	-	-	-	1	-	-	1	849
267,000	267,000	-	-	-	-	-	-	-	-	-	-	1	-	1	850
269,000	269,000	-	-	-	-	-	-	-	-	-	-	1	-	1	851
272,000	272,000	-	-	-	-	-	-	-	-	-	-	1	-	1	852
273,000	273,000	-	-	-	-	-	-	-	-	-	-	1	-	1	853
275,000	275,000	-	-	-	-	-	-	-	-	-	-	1	-	1	854
276,000	276,000	-	-	-	-	-	-	-	-	-	-	1	-	1	855
280,000	280,000	-	-	-	-	-	-	-	-	-	-	1	-	1	856
281,000	281,000	-	-	-	-	-	-	-	-	-	-	1	-	1	857
286,000	286,000	-	-	-	-	-	-	-	-	-	-	1	-	1	858
288,000	288,000	-	-	-	-	-	-	-	-	-	-	1	-	1	859
294,000	294,000	-	-	-	-	-	-	-	-	-	-	1	-	1	860
297,000	297,000	-	-	-	-	-	-	-	-	-	-	-	1	1	861
298,000	298,000	-	-	-	-	-	-	-	-	-	-	-	2	2	863
306,000	306,000	-	-	-	-	-	-	-	-	-	-	-	1	1	864
309,000	309,000	-	-	-	-	-	-	-	-	-	-	-	1	1	865
310,000	310,000	-	-	-	-	-	-	-	-	-	-	-	1	1	866
312,000	312,000	-	-	-	-	-	-	-	-	-	-	-	1	1	867
316,000	316,000	-	-	-	-	-	-	-	-	-	-	-	1	1	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Measured Service Commercial (Rest., Motels, Grocery Stores & Dry Cleaning Estab.)

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
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	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
	-													-	868
Totals		73	68	70	71	72	73	73	76	73	73	73	73	868	

Average Water Use	92,066
Median Water Use	49,000
Average # Customers	72

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Wigwam Resort - Per Room - 331 rooms

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Wigwam Resort - Main Hotel

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Elementary School

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
6	6	6	6	6	6	6	6	6	6	6	6	72	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
												-	72
6	6	6	6	6	6	6	6	6	6	6	6	72	

Average Flow	N/A
Median Flow	N/A
Average # Customers	6

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Middle School/High School

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
4	4	4	4	4	4	4	4	4	4	4	4	48	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
												-	48
4	4	4	4	4	4	4	4	4	4	4	4	48	

Average Flow	N/A
Median Flow	N/A
Average # Customers	4

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Community College

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Flow	N/A
Median Flow	N/A
Average # Customers	1

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 35)

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	40,000	1	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 35)

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1
47,000	47,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	1	3
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
59,000	59,000	-	-	-	1	-	-	-	-	-	-	-	-	1	4
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	1	1	5
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 35)

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5
97,000	97,000	1	-	-	-	-	-	-	-	-	-	-	-	1	6
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
100,000	100,000	-	-	-	-	-	-	-	-	-	1	-	-	1	7
111,000	111,000	-	-	-	-	-	-	-	-	-	-	1	-	1	8
120,000	120,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9
125,000	125,000	-	-	-	-	1	-	-	-	-	-	-	-	1	10
145,000	145,000	-	-	-	-	-	-	-	-	1	-	-	-	1	11
148,000	148,000	-	1	-	-	-	-	-	-	-	-	-	-	1	12
177,000	177,000	-	-	-	-	-	-	1	-	-	-	-	-	1	13
207,000	207,000	-	-	-	-	-	-	-	1	-	-	-	-	1	14
228,000	228,000	-	-	-	-	-	-	-	-	-	-	-	-	1	15
362,000	362,000	-	-	-	-	-	-	-	-	-	-	-	-	1	16
375,000	375,000	-	-	-	1	-	-	-	-	-	-	-	-	1	17
444,000	444,000	-	-	-	-	-	-	-	-	-	-	-	-	1	18
477,000	477,000	-	-	-	-	1	-	-	-	-	-	-	-	1	19
581,000	581,000	-	-	1	-	-	-	-	-	-	-	-	-	1	20
585,000	585,000	-	-	1	-	-	-	-	-	-	-	-	-	1	21
698,000	698,000	-	-	-	-	-	-	-	-	-	-	1	-	1	22
710,000	710,000	-	-	-	-	-	1	-	-	-	-	-	-	1	23
899,000	899,000	-	-	-	-	-	1	-	-	-	-	-	-	1	24
1,114,000	1,114,000	-	-	-	-	-	-	-	-	-	-	-	1	1	25
1,207,000	1,207,000	-	-	-	-	1	-	-	-	-	-	-	-	1	26
1,446,000	1,446,000	-	-	-	-	-	-	-	-	-	-	-	1	1	27
1,455,000	1,455,000	-	-	-	-	-	-	-	-	-	1	-	-	1	28
1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	1	-	1	29
1,881,000	1,881,000	-	-	-	-	-	-	-	-	-	-	-	1	1	30
2,226,000	2,226,000	-	-	-	-	-	-	1	-	-	-	-	-	1	31
2,298,000	2,298,000	-	-	-	-	-	-	-	-	-	1	-	-	1	32

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 35)

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Water Usage From:	Water Usage To	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumulative Billing
3,197,000	3,197,000	-	-	-	-	-	-	1	-	-	-	-	-	1	33
3,238,000	3,238,000	-	-	-	-	-	-	-	-	1	-	-	-	1	34
3,493,000	3,493,000	-	-	-	-	-	-	-	-	-	-	1	-	1	35
4,038,000	4,038,000	-	-	-	-	-	-	-	1	-	-	-	-	1	36
7,125,000	7,125,000	-	-	-	-	-	-	-	1	-	-	-	-	1	37
10,025,000	10,025,000	-	-	-	-	-	-	-	-	1	-	-	-	1	38
10,217,000	10,217,000	-	-	1	-	-	-	-	-	-	-	-	-	1	39
11,134,000	11,134,000	-	-	-	1	-	-	-	-	-	-	-	-	1	40
13,697,000	13,697,000	-	-	-	-	-	-	-	-	-	1	-	-	1	41
15,375,000	15,375,000	-	-	-	-	-	-	-	-	1	-	-	-	1	42
18,638,000	18,638,000	-	-	-	-	1	-	-	-	-	-	-	-	1	43
25,512,000	25,512,000	-	-	-	-	-	-	-	-	-	-	-	-	1	44
26,196,000	26,196,000	-	-	-	-	-	-	-	1	-	-	-	-	1	45
26,925,000	26,925,000	-	-	-	-	-	-	1	-	-	-	-	-	1	46
	-													-	46
	-													-	46
	-													-	46
	-													-	46
	-													-	46
Totals		3	3	4	4	4	4	4	4	4	4	4	4	46	

Average Flow	4,321,326
Median Flow	804,500
Average # Customers	4

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 30)

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
-	-												-	-	-
1,000	1,000												-	-	-
2,000	2,000	1											-	1	1
3,000	3,000												-	-	1
4,000	4,000												-	-	1
5,000	5,000												-	-	1
6,000	6,000												-	-	1
7,000	7,000												-	-	1
8,000	8,000												-	-	1
9,000	9,000												-	-	1
10,000	10,000												-	-	1
11,000	11,000												-	-	1
12,000	12,000												-	-	1
13,000	13,000												-	-	1
14,000	14,000												-	-	1
15,000	15,000												-	-	1
16,000	16,000												-	-	1
17,000	17,000												-	-	1
18,000	18,000												-	-	1
19,000	19,000												-	-	1
20,000	20,000												-	-	1
21,000	21,000												-	-	1
22,000	22,000												-	-	1
23,000	23,000												-	-	1
24,000	24,000												-	-	1
25,000	25,000												-	-	1
26,000	26,000												-	-	1
27,000	27,000												-	-	1
28,000	28,000												-	-	1
29,000	29,000												-	-	1
30,000	30,000												-	-	1
31,000	31,000												-	-	1
32,000	32,000												-	-	1
33,000	33,000												-	-	1
34,000	34,000												-	-	1
35,000	35,000												-	-	1
36,000	36,000												-	-	1
37,000	37,000												-	-	1
38,000	38,000												-	-	1
39,000	39,000												-	-	1

40,000	40,000	-	-	1
41,000	41,000	-	-	1
42,000	42,000	-	-	1
43,000	43,000	-	-	1
44,000	44,000	-	-	1
45,000	45,000	-	-	1
46,000	46,000	-	-	1
47,000	47,000	-	-	1
48,000	48,000	-	-	1
49,000	49,000	-	-	1
50,000	50,000	-	-	1
51,000	51,000	-	-	1
52,000	52,000	-	-	1
53,000	53,000	-	-	1
54,000	54,000	-	-	1
55,000	55,000	-	-	1
56,000	56,000	-	-	1
57,000	57,000	-	-	1
58,000	58,000	-	-	1
59,000	59,000	-	-	1
60,000	60,000	-	-	1
61,000	61,000	-	-	1
62,000	62,000	-	-	1
63,000	63,000	-	-	1
64,000	64,000	-	-	1
65,000	65,000	-	-	1
66,000	66,000	-	-	1
67,000	67,000	-	-	1
68,000	68,000	-	-	1
69,000	69,000	-	-	1
70,000	70,000	-	-	1
71,000	71,000	-	-	1
72,000	72,000	-	-	1
73,000	73,000	-	-	1
74,000	74,000	-	-	1
75,000	75,000	-	-	1
76,000	76,000	-	-	1
77,000	77,000	-	-	1
78,000	78,000	-	-	1
79,000	79,000	-	-	1
80,000	80,000	-	-	1
81,000	81,000	-	-	1
82,000	82,000	-	-	1
83,000	83,000	-	-	1
84,000	84,000	-	-	1
85,000	85,000	-	-	1
86,000	86,000	-	-	1
87,000	87,000	-	-	1

88,000	88,000												-	-	1
89,000	89,000												-	-	1
90,000	90,000												-	-	1
91,000	91,000												-	-	1
92,000	92,000												-	-	1
93,000	93,000												-	-	1
94,000	94,000												-	-	1
95,000	95,000												-	-	1
96,000	96,000												-	-	1
97,000	97,000												-	-	1
98,000	98,000												-	-	1
99,000	99,000												-	-	1
100,000	100,000												-	-	1
3,656,500	3,656,500		1										-	1	2
5,235,400	5,235,400			1									-	1	3
	-													-	3
	-													-	3
	-													-	3
Totals		1	1	1	-	-	-	-	-	-	-	-	-	3	

Average Flow	2,964,633
Median Flow	3,656,500
Average # Customers	0

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 32)

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
-	-													-	-
1,000	1,000													-	-
2,000	2,000													-	-
3,000	3,000													-	-
4,000	4,000													-	-
5,000	5,000													-	-
6,000	6,000													-	-
7,000	7,000													-	-
8,000	8,000													-	-
9,000	9,000													-	-
10,000	10,000													-	-
11,000	11,000													-	-
12,000	12,000													-	-
13,000	13,000													-	-
14,000	14,000													-	-
15,000	15,000													-	-
16,000	16,000													-	-
17,000	17,000													-	-
18,000	18,000													-	-
19,000	19,000													-	-
20,000	20,000													-	-
21,000	21,000													-	-
22,000	22,000													-	-
23,000	23,000													-	-
24,000	24,000													-	-
25,000	25,000									1		1		2	2
26,000	26,000													-	2
27,000	27,000													-	2
28,000	28,000													-	2
29,000	29,000													-	2
30,000	30,000													-	2
31,000	31,000													-	2
32,000	32,000													-	2
33,000	33,000													-	2
34,000	34,000													-	2
35,000	35,000										1			1	3
36,000	36,000													-	3
37,000	37,000													-	3
38,000	38,000													-	3
39,000	39,000													-	3
40,000	40,000													-	3

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
Effluent (Code 32)

Exhibit
Schedule H-5
Page 31
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Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
41,000	41,000													-	3
42,000	42,000													-	3
43,000	43,000													-	3
44,000	44,000													-	3
45,000	45,000													-	3
46,000	46,000													-	3
47,000	47,000													-	3
48,000	48,000													-	3
49,000	49,000													-	3
50,000	50,000													-	3
51,000	51,000													-	3
52,000	52,000													-	3
53,000	53,000													-	3
54,000	54,000													-	3
55,000	55,000													-	3
56,000	56,000													-	3
57,000	57,000													-	3
58,000	58,000													-	3
59,000	59,000													-	3
60,000	60,000													-	3
61,000	61,000													-	3
62,000	62,000													-	3
63,000	63,000													-	3
64,000	64,000													-	3
65,000	65,000													-	3
66,000	66,000													-	3
67,000	67,000													-	3
68,000	68,000													-	3
69,000	69,000													-	3
70,000	70,000													-	3
71,000	71,000													-	3
72,000	72,000													-	3
73,000	73,000													-	3
74,000	74,000													-	3
75,000	75,000													-	3
76,000	76,000													-	3
77,000	77,000													-	3
78,000	78,000													-	3
79,000	79,000													-	3
80,000	80,000													-	3
81,000	81,000													-	3

Litchfield Park Service Company - Wastewater Division dba Liberty Utilities
Test Year Ended December 31, 2012
Customer Classification
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Water Usage From:	Water Usage To:	Month Jan-12	Month Feb-12	Month Mar-12	Month Apr-12	Month May-12	Month Jun-12	Month Jul-12	Month Aug-12	Month Sep-12	Month Oct-12	Month Nov-12	Month Dec-12	Total Year	Cumul-ative Billing
82,000	82,000													-	3
83,000	83,000													-	3
84,000	84,000													-	3
85,000	85,000													-	3
86,000	86,000													-	3
87,000	87,000													-	3
88,000	88,000													-	3
89,000	89,000													-	3
90,000	90,000													-	3
91,000	91,000													-	3
92,000	92,000													-	3
93,000	93,000													-	3
94,000	94,000													-	3
95,000	95,000													-	3
96,000	96,000													-	3
97,000	97,000													-	3
98,000	98,000													-	3
99,000	99,000													-	3
100,000	100,000													-	3
1,700,000	1,700,000								1					1	4
9,759,500	9,759,500												1	1	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
	-													-	5
Totals		-	-	-	-	-	-	-	1	1	1	1	1	5	

Average Flow	2,308,900
Median Flow	35,000
Average # Customers	0

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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF LITCHFIELD PARK SERVICE COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANTS AND PROPERTY AND FOR INCREASES IN ITS WATER RATES AND CHARGES FOR UTILITY SERVICE BASED THEREON.	DOCKET NO: W-01427A-13-
IN THE MATTER OF THE APPLICATION OF LITCHFIELD PARK SERVICE COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANTS AND PROPERTY AND FOR INCREASES IN ITS WASTEWATER RATES AND CHARGES FOR UTILITY SERVICE BASED THEREON.	DOCKET NO: SW-01428A-13-

DIRECT TESTIMONY OF
THOMAS J. BOURASSA

COST OF CAPITAL

February 28, 2013

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I. INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q. ARE YOU THE SAME THOMAS J. BOURASSA THAT CONCURRENTLY FILED DIRECT TESTIMONY ON RATE BASE, INCOME STATEMENT, REVENUE REQUIREMENT AND RATE DESIGN IN THIS DOCKET?

A. Yes, and all of my background information and testimony regarding my qualifications are contained in that portion of my direct testimony.

II. SUMMARY OF TESTIMONY AND THE PROPOSED COST OF CAPITAL FOR THE COMPANY

Q. WHAT IS THE PURPOSE OF THIS PORTION OF YOUR DIRECT TESTIMONY?

A. This portion of my direct testimony focuses on cost of capital issues. I will testify in support of Litchfield Park Service Company's ("LPSCO" or "Company") proposed rate of return on its fair value rate base ("FVRB"). I am sponsoring the Company's D Schedules, which are attached to this testimony. There are 22 schedules that support my cost of capital testimony. As noted above, I am also sponsoring direct testimony that addresses the Company's rate base, income statement (revenue and operating expenses), required increase in revenue, and its rate design and proposed rates and charges for service. For convenience, that testimony and my related schedules are contained in a separate volume.

Q. PLEASE SUMMARIZE YOUR COST OF CAPITAL TESTIMONY.

A. I have determined that the cost of equity for the publicly traded water utilities falls in the range of 8.4 percent to 11.9 percent with the midpoint of the range at 10.2 percent. After considering the difference in financial risk and company size

between LPSCO and the publicly traded water utilities, I am recommending a return on equity ("ROE") of 10.0 percent for the Company.

My recommendation is based on consideration of (i) cost of equity estimates using constant growth and multi-stage growth discounted cash flow ("DCF") models, the capital asset pricing model ("CAPM") and the Build-up Method for a sample group of publicly traded water utilities, (ii) my review of the economic conditions expected to prevail during the period in which new rates will be in effect, (iii) my judgments about the risks associated with relatively small utilities like LPSCO that are not captured by the market data of publicly-traded water utilities, (iv) the financial risk associated with the level of debt in LPSCO's capital structure, and (v) additional specific business and operational risks faced by LPSCO.

Q. WHAT IS THE RECOMMENDED CAPITAL STRUCTURE FOR LPSCO?

A. I am recommending a capital structure consisting of 15.87 percent debt and 84.13 percent equity. My recommendation is based upon the actual capital structure at the end of the test year (December 31, 2012).

Q. WHAT IS THE RECOMMENDED COST OF DEBT FOR LPSCO?

A. The effective cost of debt is 6.86 percent inclusive of issuance costs.

Q. WHAT IS THE WEIGHTED AVERAGE COST OF CAPITAL?

A. The weighted cost of capital based upon a capital structure consisting of 15.87 percent debt and 84.13 percent equity, a debt cost of 6.86 percent, and a cost of equity of 10.0 percent is 9.50 percent as shown on Schedule D-1.

Q. PLEASE SUMMARIZE THE APPROACH YOU USED TO ESTIMATE THE COST OF EQUITY FOR THE COMPANY.

A. The cost of equity for LPSCO cannot be estimated directly because the Company's equity is not in the form of a publicly traded security so there is no market data for

LPSCO. Consequently, I have assessed the market-based common equity cost rates of companies of relatively similar, but not necessarily identical risk for insight into a recommended common equity cost rate applicable to LPSCO. The DCF, CAPM, and Build-up models using data from a sample of publicly traded water utilities, or proxy group, selected from the *Value Line Investment Survey* serve as starting point in my analysis. Analysis of a proxy group serves as a starting point because no proxy group can be selected to be identical in risk to LPSCO. Therefore, the proxy group's results must be adjusted to reflect the unique relative financial and/or business risks of LPSCO, as I will discuss in detail.

There are six water utilities in my sample: American States Water (AWR), Aqua America (WTR), California Water Company (CWT), Connecticut Water (CTWS), Middlesex Water (MSEX), and SJW Corp. (SJW). As explained later in my testimony, these companies aren't really comparable to LPSCO, but they are water utilities for which market data is available, and the Utilities Division Staff has relied on data for these water utilities for their proxy group in a number of recent water and sewer utility rate cases.

My DCF analyses of my proxy group indicate ROEs in the range of 8.6 percent to 9.7 percent with a midpoint of 9.2 percent. My CAPM analysis, again using the proxy group, indicates ROEs in the range of 8.6 percent to 13.2 percent are appropriate with a midpoint of 10.9 percent. My Build-up Method analysis, also using the same proxy group, indicates ROEs in the range of 8.2 percent to 12.8 percent are appropriate with a midpoint of 10.5 percent. The average of the midpoint estimates is 10.2 percent. The DCF, CAPM, and Build-up results are before consideration of financial risk and company-specific risks such as size.

Given LPSCO's proposed capital structure and relatively small size compared to the larger publicly-traded utilities used in my sample, the regulatory methods and policies used in this jurisdiction, and other company-specific factors, it is my opinion that at the present time a cost of equity of at least 10.0 percent is warranted.

My recommendation of a 10.0 percent ROE balances my judgment about the degree of financial and business risk associated with an investment in LPSCO as well as consideration of the current economic environment. A summary of my cost of equity analysis result is shown on Schedule D-4.1.

III. OVERVIEW OF THE RELATIONSHIP BETWEEN RISK AND THE EXPECTED RETURN ON AN INVESTMENT

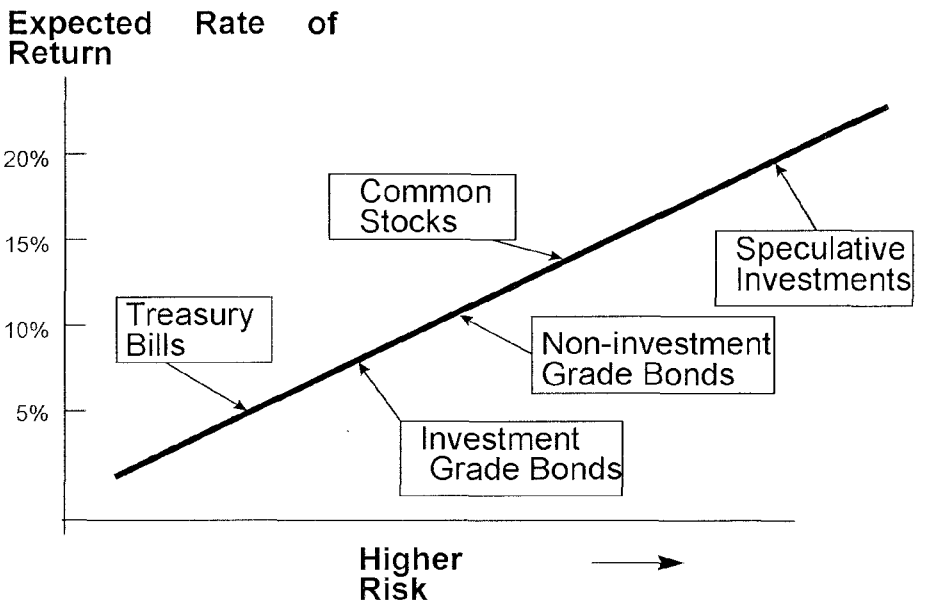
Q. HOW IS THE COST OF EQUITY TYPICALLY ANALYZED?

A. The cost of equity is the rate of return that equity investors expect to receive on their investment. Investors can choose from numerous investment options, not simply publicly traded stock. Investments have varying degrees of risk, ranging from relatively low risk assets such as Treasury securities to somewhat higher risk corporate bonds to even higher risk common stocks. As the level of risk increases, investors require higher returns on their investment. Finance models that are used to estimate the cost of equity often rely on this basic concept.

Q. CAN YOU ILLUSTRATE THE CAPITAL MARKET RISK-RETURN CONCEPT?

A. Yes. The following graph depicts the risk-return relationship that has become widely known as the Capital Market Line ("CML"). The CML illustrates in a general way the risk-return relationship.

The Capital Market Line (CML)



The CML can be viewed as a continuum of the available investment opportunities for investors. Investment risk increases move upward and to the right along the CML. Again, the return required by investors increases with the risk.

Q. HOW DOES THE RISK-RETURN TRADE OFF CONCEPT WORK IN THE CAPITAL MARKET?

A. As indicated by the CML, the allocation of capital in a free market economy is based upon the relative risk of, and expected return from, an investment. In general, investors rank investment opportunities in the order of their relative risks. Investment alternatives in which the expected return is commensurate with the perceived risk become viable investment options. If all other factors remain equal, the greater the risk, the higher the rate of return investors will require to

compensate them for the possibility of loss of either the principal amount invested or the expected annual income from such investment.

Short-term Treasury bills provide a high degree of certainty and in nominal terms (after considering inflation) are considered virtually risk free. Long-term bonds and preferred stocks, having priority claims to assets and fixed income payments, are relatively low risk, but are not risk free. The market values of long-term bonds often fluctuate when government policies or other factors cause interest rates to change. Common stocks are higher and to the right on the CML continuum because they are exposed to more risk. Common stock risk includes the nature of the underlying business and financial strength of the issuing corporation as well as market-wide factors, such as general changes in capital costs.

The capital markets reflect investor expectations and requirements each day through market prices. Prices for stocks and bonds change to reflect investor expectations and the relative attractiveness of one investment relative to others. While the example provided above seems straightforward, returns on common stocks are not directly observable in advance, in contrast to debt or preferred stocks with fixed payment terms. This means that these returns must be estimated from market data. Estimating the cost of equity capital should be a matter of informed judgment about the relative risk of the company in question and the expected rate of return characteristics of other alternative investments.

Q. HOW IS THE COST OF EQUITY TO BE DETERMINED FOR A PARTICULAR UTILITY DETERMINED?

A. The estimation of a utility's cost of equity is complex. It requires an analysis of the factors influencing the cost of various types of capital, such as interest on long-term debt, dividends on preferred stock, and earnings on common equity. The data for such an analysis comes from highly competitive capital markets, where the firm

raises funds by issuing common stock, selling bonds, and borrowing (both long- and short-term) from banks and other financial institutions. In the capital markets, the cost of capital, whether the capital is in the form of debt or equity, is determined by two important factors:

1) The pure or real rate of interest, often called the risk-free rate of interest; and,

2) The uncertainty or risk premium (the compensation the investor requires over and above the real or pure rate of interest for subjecting his capital to additional risk).

Q. PLEASE DISCUSS THESE FACTORS IN GREATER DETAIL.

A. The pure rate of interest essentially reflects both the time preference for and the productivity of capital. From the standpoint of the individual, it is the rate of interest required to induce the individual to forgo present consumption and offer the funds thus saved to others for a specified length of time. Moreover, the pure rate of interest concept is based on the assumption that no uncertainty affects the investment undertaken by the individual, i.e., there is no doubt that the periodic interest payments will be made and the principal returned at the end of the time period. In reality, investments without any risk do not exist. Every commitment of funds involves some degree of uncertainty.

Turning to the second factor affecting the cost of capital, it is generally accepted that the higher the degree of uncertainty, the higher the cost of capital. Investors are regarded as risk adverse and require that the rate of return increase as the risk(s) (uncertainty) associated with an investment increase(s).

Q. CAN YOU PROVIDE SOME PERSPECTIVE ON YOUR PREVIOUS DISCUSSION WITH RESPECT TO RETURNS ON COMMON STOCKS?

A. Yes. Conceptually,

[1] Required Return for Common Stocks = Return on a risk-free asset + Risk Premium

where the risk premium investors require for common stocks will be higher than the risk premium they require for investment grade bonds. This relationship is depicted in the graph of the CML above. As I will discuss later in this testimony, this concept is the basis of risk premium methods, such as the CAPM, that are used to estimate the cost of equity.

Q. WHAT HAS BEEN THE RECENT EXPERIENCE IN THE U.S. CAPITAL MARKETS?

A. In the past few years and subsequent to the market turmoil and recession of the 2007-2009 time frame, inflation and capital market costs have generally declined. Interest rates have been lower than in previous decades. Past inflation, as measured by the Consumer Price Index, has been at relatively low levels in the past ten years.

Since emerging from the recent recession of 2008-2009, the economy has grown at a modest and tepid pace. GDP growth for 2010 and 2011 was 3.0 percent and 2.0 percent, respectively. GDP growth slowed for 2012 to 1.6 percent. However, economists view the recent fourth quarter GDP growth for 2012 of a -0.1 percent as a relatively short-term soft patch. Economists view fourth quarter GDP growth setback as the result of such unusual items as the largest cutback in defense spending in 40 years, a decline in exports, and a pullback in manufacturing and inventories. Against these headwinds were rising business investment, consumer spending and housing. While there are still risks to economic growth arising out of

Washington (debt ceiling, spending sequestrations, and tax increases), economists see business investment and housing continuing to improve. With this backdrop, economists see the economy growing at a modest pace with GDP growth in the range of 2.1 to 2.8 percent over the next year.

Q. WHAT ABOUT INTEREST RATES AND THE STATUS OF THE STOCK MARKET?

A. With respect to interest rates, the Federal Reserve lowered the Federal Funds target rate to near zero during the depths of the 2008-2009 recession where it continues to stand at zero to .25 percent. While the move to lower interest rates may have been necessary at the time, the Federal Reserve is left with little latitude to affect new monetary moves going forward. In August 2011, the Federal Reserve announced that it intended to keep interest rates low well into 2013 due, in part, to the expected economic conditions going forward. This news is met with mixed reactions from investors. On the one hand, investors and businesses received some level of certainty regarding interest rates over the next few years. On the other hand, the need to keep interest rates low reflects that the Federal Reserve did not expect economic conditions to improve much over the same period. In January 2012, the Federal Reserve said it is likely to raise interest rates at the end of 2014, but not until then. This announcement continued to reflect that the Federal Reserve did not expect the economy to complete its recovery over the next few years. In October 2012, the Federal Reserve indicated that it anticipated the exceptionally low levels for the federal funds rate were likely to be warranted at least through mid-2015. More recently, the Federal Reserve has stated that it would continue to move forward with its efforts to keep interest rates low through its bond buying

program (QE4[1]) and though the purchasing of mortgage back securities (QE3[2]) at least as long the unemployment rate remains above 6 ½ percent, inflation remains within their target range of 1 to 2 percent, and long-term inflation expectations remain well anchored.

The stock market has recovered from the market lows during the 2007-2008. Prior to 2007, the Dow Jones Industrial Average rose to over 14,000 only to fall more than 50 percent—to the mid-6000 range—during the long bear market which followed. Since then, the DOW has reached the 14,000 level again; although it has not surged far past this level as yet. Improved earnings, low inflation, modest but sustained economic growth, and a highly supportive Federal Reserve are considered key forces in keeping the markets advances in place. Despite the improvement in the stock market, the market remains volatile and many individual investors, stung by the market downturn in 2008, remain on the sidelines for the most part.

Q. IS THERE A RELATIONSHIP BETWEEN THE COST OF EQUITY AND INTEREST RATES?

A. Yes. All things being equal, the cost of equity moves in the same direction as interest rates. Lower interest rates on U.S Treasuries ("risk-free" rate) imply lower equity returns and visa versa. However, as indicated by Equation [1] above,[3] the risk premium required to compensate investors also impacts the cost of equity. Higher risk premiums required by investors imply higher equity costs and vice

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[1] QE4 - Quantitative Easing program 4 announced by Fed December 2012, the Fed announced plans to purchase $40 billion worth of agency mortgage-backed securities per month, and $45 billion worth of longer-term Treasury securities.

[2] QE3 - Quantitative Easing program 3 announced by Fed in September 2012. The Fed plans to purchase mortgage backed securities at a pace of about $40 billion per month until the labor market "improves substantially".

[3] See page 8, *supra*.

versa. Risk premiums are impacted by uncertainty not only with respect to future interest rates, but uncertainty with respect to business and economic conditions, and inflation (or deflation). Risk premiums also reflect other risk factors such business and operation risk, regulatory risk, financial risk, construction risk, and liquidity risk.

Q. IS LPSCO AFFECTED BY THESE SAME MARKET UNCERTAINTIES AND CONCERNS?

A. Yes, in general, all investors are impacted by economic uncertainty, including the Company's investors. Capital costs have risen significantly over the past few years because of this uncertainty. Smaller utilities like LPSCO generally feel the impact worse because of their size, with a relatively small customer base, limited service territory, and a general fact that the water and wastewater industry is very capital intensive. Smaller utilities have a limited or an inability to attract capital. Those that have parent companies with an access to the capital markets still face the problem of the parent's willingness to infuse capital where alternatives for better returns exist.

Q. WHAT RECENT DEVELOPMENTS IN THE WATER UTILITY INDUSTRY ARE AFFECTING INVESTMENTS?

A. On the whole, the water and wastewater utility industry is expected to continue to confront increasing need for infrastructure upgrades and replacement, as well as possible additional demand. *Value Line Investment Survey* (January 18, 2013) continues to stress that many utilities have facilities that are decades old and in need of significant maintenance and, in some cases, massive renovation and replacement. As infrastructure costs continue to climb, many smaller companies are at a serious disadvantage. *Value Line* notes that most of the companies in this sector lack the finances necessary to fund improvements in their own. This will

require outside financing largely from more debt and higher associated interest expense, which will thwart share-earnings and dilute shareholder gains.

Q. WHAT CAN THE COMMISSION DO TO INCENT UTILITIES LIKE LPSCO TO CONTINUE TO MAKE NECESSARY INVESTMENT IN INFRASTRUCTURE?

A. Above all, the Commission can and should recognize that investors have other options. Even when it comes to regulated utilities, those options are almost always better than investing in Arizona. The near uniform adherence to Staff's recommended ROEs for more than a decade now, as I discussed above, has sent industry the message that reduced returns on equity placate ratepayers with lower rates. I will never stop arguing that this is shortsighted. Commissioners, like all elected representatives, are elected to preserve and protect the public interest, today and tomorrow. Obviously the health of the state rests on its ability to attract investment, including investment in new water and wastewater infrastructure. We need a Commission that incents, not discourages investment. The Commission can do that, quite easily in fact, with consistent ROEs that are not consistently at the low end of the spectrum.

Q. FAIR ENOUGH, BUT ISN'T MR. RIGSBY, RUCO'S COST OF CAPITAL EXPERT, FOND OF POINTING OUT THAT YOU KEEP ADVANCING THE SAME FINANCIAL ARGUMENTS AND YOU KEEP HAVING THEM REJECTED?

A. Yes, RUCO and sometimes Staff make this point, as did the ALJ in the last case for this Company. It is an affliction Mr. Rigsby and I have shared for many years as Staff has pretty much dictated the determination of equity returns for more than a decade now. In response, I would make two important points.

First, I have modified my approach to estimating cost of equity in rate cases before this Commission in more ways than I care to count. I have made changes in response to decisions by the Commission and the approaches of Staff and RUCO, sometimes making concessions that I would still prefer not to make. My clients do not hire me to fight just to advance financial theory, and I have had to go with the flow of the reality before the Commission.

Second, the analysis of risk and the applicable financial theory are not like cosmology where new theories come about every day as the advance of technology expands our understanding of the worlds beyond this one. While the way we determine a cost of equity may change, and new models may be developed, the determination of risk is still a fundamentally an exercise that should occur within certain boundaries established by law and sound, objectively verifiable financial theory.

Q. THANK YOU. PLEASE DISCUSS IN MORE DETAIL THE IMPACT OF RISK ON CAPITAL COSTS.

A. With reference to specific utilities, risk is often discussed as consisting of two separate types of risk: business risk and financial risk.

Business risk, the basic risk associated with any business undertaking, is the uncertainty associated with the enterprise's day-to-day operations. In essence, it is a function of the normal day-to-day business environment, both locally and nationally. Business risks include the condition of the economy and capital markets, the state of labor markets, regional stability, government regulation, technological obsolescence, and other similar factors that may impact demand for the business product and its cost of production. For utilities, business risk also includes the volatility of revenues due to abnormal weather conditions, degree of operational leverage, regulation, and regulatory climate. Regulation, for example,

can compound the business risk if it is unpredictable in reacting to cost increases both in terms of the time lag and magnitude for recovery of such increases. Regulatory lag makes it difficult to earn a reasonable return, particularly in an inflationary environment and/or when there is significant lag between the timing of investment in capital projects and its recognition in rates. Put simply, the greater the degree of uncertainty regarding the various factors affecting a company's business, the greater the risk of an investment in that company and the greater the compensation required by the investor.

Financial risk, on the other hand, concerns the distribution of business risk to the various capital investors in the utility. As I discussed earlier, permanent capital is normally divided into three categories: long-term debt, preferred stock, and common equity. Because common equity owners have only a residual claim on earnings after debt and preferred stockholders are paid, financial risk tends to be concentrated in that element of the firm's capital. Thus, a decision by management to raise additional capital by issuing additional debt concentrates even more of the financial risk of the utility in the common equity owners.

An important component of financial risk is construction risk. Construction risk refers to the magnitude of a company's capital budget. If a company has a large construction budget relative to internally generated cash flows it will require external financing. It is important that companies have access to capital funds on reasonable terms and conditions. Utilities are more susceptible to construction risk for two reasons. First, water and wastewater utilities generally have high capital requirements to build plant to serve customers. Second, utilities have a mandated obligation to serve leaving less flexibility both in the timing and discretion of scheduling capital projects. This is compounded by the limited ability to wait for

more favorable market conditions to raise the capital necessary to fund the capital projects.

Although often discussed separately, the two types of risks (business and financial) are interrelated. Specifically, a common equity investor may seek to offset exposure to high financial risk by investing in a firm perceived to have a low degree of business risk. In other words, the total risk to an investor would be high if the enterprise was characterized as a high business risk with a large portion of its permanent capital financed with senior debt. To attract capital under these circumstances, the firm would have to offer higher rates of return to its common equity investors.

Q. HOW HAS THE COMMISSION GENERALLY TREATED THESE TWO TYPES OF RISK IN THE COST OF CAPITAL ANALYSIS?

A. The Commission's returns on equity for water and sewer utilities over the past decade plus have almost entirely ignored the additional business risk inherent with smaller firms. In almost every case of which I am aware, the cost of equity is almost entirely a reflection of the utility's financial risk relative to the large publicly traded water companies.

Q. WAIT A MINUTE; DIDN'T YOU JUST COMPLAIN THAT THE COMMISSION WAS SETTING RETURNS BASED ON POLITICAL NOT FISCAL FACTORS?

A. Yes, I complained that in the last rate case the Commission's final cost of equity had little to do with finance and almost everything to do with placating ratepayers who were upset that they had to pay for a necessary, used and useful wastewater treatment plant. In that case, like all rate cases, the parties (utility, Staff and RUCO) analyzed LPSCO's financial risk using financial models (DCF and CAPM) and made ROE recommendations. What they did not do and what the Commission

generally does not do is look at the utility's business risk relative to the proxy group(s) used to analyze the cost of equity. That is, the specific problems each business faces and how those things impact its ability to attract capital. In this regard, the Commission typically takes one-size fits all approach and assumes, whether you serve water and sewer to 1 or 1 million customers, you generally face the same risks.

Q. BUT DIDN'T THE COMMISSION CONSIDER THE SPECIFIC FACT THAT LPSCO HAD WAITED TO COME IN FOR NEW RATES IN DETERMINING THE ROE IN THE LAST RATE CASE?

A. Yes, but that is not a risk factor that supports a lower ROE. In fact, the factor would support a higher ROE. An investor whose investment will yield a lower return if he waits too long to seek a return will expect a higher return to compensate him for the additional risk of that type of investment. Besides, in this particular situation, LPSCO explained that the interval between rate cases was due to the acquisition by Algonquin of the Company and the need for the new owner to rehabilitate and expand the Company's wastewater treatment capacity. Now, LPSCO is on a regular cycle for rate cases like most of the Liberty Utilities' systems and the Company is rightly seeking a DSIC in this case to help promote rate gradualism.

IV. THE MEANING OF "JUST AND REASONABLE" RATE OF RETURN

Q. HAVE THE COURTS SET FORTH ANY CRITERIA THAT GOVERN THE RATE OF RETURN THAT A UTILITY'S RATES SHOULD PRODUCE?

A. Yes. In 1923, the U.S. Supreme Court set forth the following criteria for determining whether a rate of return is reasonable in *Bluefield Water Works and Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679, 692-93 (1923):

> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments on other business undertakings which are attended by corresponding risks and uncertainties .... The return should be reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise money necessary for the proper discharge of its public duties. A rate of return may be reasonable at one time and become too high or too low by changes affecting opportunities for investment, the money market, and business conditions generally.

In *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 603 (1944), the U.S. Supreme Court stated the following regarding the return to owners of a company:

> [T]he return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital.

In summary, under *Hope* and *Bluefield*:

(1) The rate of return should be similar to the return in businesses with similar or comparable risks;

(2) The return should be sufficient to ensure the confidence in the financial integrity of the utility; and

(3) The return should be sufficient to maintain and support the utility's credit.

Q. HOW HAVE THESE CRITERIA BEEN APPLIED IN REGULATORY PROCEEDINGS?

A. Yes, but the application of the "reasonableness" criteria laid down by the Supreme Court has resulted in controversy. The typical method of computing the overall cost of capital is quite straightforward: it is the composite, weighted cost of the various classes of capital (debt, preferred stock, and common equity) used by the utility. The weighting is done by calculating the proportion that each class of capital bears to total capital. However, there is no consensus regarding the best method of estimating the cost of equity capital. The increasing regulatory use of market-based finance models in equity return determination has not led to a universally accepted means of estimating the ROE. In addition, the market-based results are applied to a book-value investment base, which, as I will discuss, understates the return expected by investors who invest in real markets based on market values.

V. THE ESTIMATED COST OF EQUITY FOR LPSCO

A. The Publicly Traded Utilities That Comprise the Sample Group Used to Estimate the Company's Cost of Equity

Q. PLEASE DESCRIBE THE APPROACH YOU FOLLOWED IN YOUR COST OF CAPITAL ANALYSIS FOR LPSCO.

A. Again, estimating the cost of equity is a matter of informed judgment. The development of an appropriate rate of return for a regulated enterprise involves a determination of the level of risk associated with that enterprise and the determination of an appropriate return for that risk level. Practitioners employ various techniques that provide a link to actual capital market data and assist in defining the various relationships that underlie the equity cost estimation process.

Since LPSCO is not publicly traded, the information required to directly estimate its cost of equity is not available. Accordingly, as previously noted, I used a sample group of water utilities as a starting point to develop an appropriate cost of equity for LPSCO. There are six water utilities included in the sample group: American States Water (AWR), Aqua America (WTR), California Water (CWT), Connecticut Water (CTWS), Middlesex Water (MSEX), and SJW Corp. (SJW). All these companies are followed by the *Value Line Investment Survey*.

Q. ARE THE WATER UTILITIES IN YOUR SAMPLE DIRECTLY COMPARABLE TO LPSCO?

A. No, nor are they readily comparable on an indirect basis given the huge difference in size and scope of service. But, they are utilities for which market data is available. All of them are regulated, they primarily provide water service, although some provide both water and wastewater services, and their primary source of revenues is from regulated services. Therefore, they provide a useful starting point for developing a cost of equity for the Company. I emphasized "starting point" because LPSCO is not publicly traded; there is no market data available for smaller utilities, like LPSCO, that can be used to more directly develop cost of equity estimates, and therefore we can't just glue the results for the large publicly traded companies onto smaller firms like LPSCO and call it a day.

Q. BRIEFLY, WHY IS A PROXY GROUP NECESSARY IN A COST OF CAPITAL ANALYSIS AND HOW IS IT SELECTED?

A. The comparable earnings standard set forth in the *Hope* and *Bluefield* decisions require the rate of return afforded to utilities be similar to the return in businesses with similar or comparable risks.[4] A proxy group of companies with comparable risk is therefore the starting point in a cost of capital analysis.

[4] See pages 13 – 14, *supra*.

There are two broad approaches to choosing a proxy group.[5] The first approach consists of selecting pure-play companies that are directly comparable in risk to the subject utility. The companies are chosen using strict criteria with an attempt to identify companies with the same investment risk as the subject utility. There are several qualitative measures that influence investors' assessment of risk that can be used to screen companies. These include SIC classification, bond ratings, beta risk, business risk scores, size, percentage of revenues from regulated operations, common equity ratio, geographical location, etc.[6]

The second approach is to select as large a group of utilities as possible that is representative of the utility industry average and make adjustments for any differences between the subject utility and the industry average. Whether one employs the direct approach or the indirect approach, the selection of companies for a proxy group always raises the question of whether it is possible to select a group that are of comparable risk. Further, there is always the question of identifying any differences in investment risk. The electric, natural gas, and water utility industries have witnessed numerous takeovers, restructuring, corporate reorganizations, unbundling, and increased competition over the last decade or so, all of which has made selections of proxy groups more difficult.[7]

The Company's approach utilizes an indirect method. The water companies selected derive the vast majority of their revenues from regulated operations. As shown in Schedule D-4.2, the six water utilities on average derive over 90 percent of the revenues from regulated activities. These companies were also

[5] Roger A. Morin. *New Regulatory Finance* (2006) at 400.
[6] *Id.*
[7] *Id.*

chosen because they are publicly traded, are not in financial distress, and there is a sufficiently long financial and market history from which to perform an analysis.

The bottom line is that the water utility companies in my proxy group are considered representative of the average of the industry, and, as I have stated throughout my testimony, must be adjusted for differences in investment risk.

Q. DOES THE MARKET DATA PROVIDED BY THE WATER PROXY GROUP CAPTURE ALL OF THE MARKET RISKS THAT LPSCO MIGHT FACE IF IT WERE PUBLICLY TRADED?

A. In my opinion, no. As I stated, there is no comparable market data for utility companies the size of LPSCO. The average revenue of the water utility sample companies is over 17 times that of LPSCO, and the average net plant of the water utility sample companies is nearly ten times that of LPSCO. Even the smallest company in the sample group, Connecticut Water, has over three times the net plant of LPSCO, and nearly 4 times the revenues.

Putting aside the size aspect, an investment in the Company is not a liquid investment. If an investor invests in any of the publicly traded utilities and is not happy with the returns, he/she may sell his/her stock within minutes while liquidating an investment in LPSCO could take years. This is liquidity risk. Liquidity risk is a significant risk to an investment in non-publicly traded companies like LPSCO. Some researchers believe that the size premium phenomenon for smaller companies in the public markets is, in part, a reflection of liquidity risk.

Q. PLEASE PROVIDE A GENERAL DESCRIPTION OF THE WATER UTILITIES IN YOUR SAMPLE.

A. Schedule D-4.2 lists the current operating revenues and net plant for the six water utilities as reported by AUS Utility Reports (formerly C.A. Turner Utility Reports)

and LPSCO, respectively. The six sample companies may be generally described as follows:

(1) American States Water (AWR) primarily serves the California market through Golden State Water Company, which provides water services to nearly 256,000 customers within 75 communities in ten counties in the State of California, primarily in Los Angeles, San Bernardino, and Orange counties. AWR also owns an electric utility service provider with over 23,000 customers, but approximately 72 percent of its revenues were derived from commercial and residential water customers. Revenues for AWR were nearly $420 million in 2011 and net plant was nearly $890 million at the end of 2011.

(2) Aqua America (WTR) owns regulated utilities in Pennsylvania, Ohio, North Carolina, Illinois, Texas, New Jersey, Florida, Indiana, Virginia, Missouri, New York, and Georgia, serving nearly 900,000 customers at the end of 2011. WTR's utility base is diversified among residential water, commercial water, fire protection, industrial water, other water, and wastewater customers. Total revenues for WTR were nearly $730 million in 2011 and net plant was over $3.6 billion at the end of 2011.

(3) California Water Service Group (CWT) owns subsidiaries in California, New Mexico, Washington, and Hawaii, serving nearly 500,000 customers. Revenues for CWT were over $501 million in 2011 and net plant nearly $1.4 billion at the end of 2011.

(4) Connecticut Water Services (CTWS) owns subsidiaries in Connecticut, Maine, Massachusetts, and Rhode Island, serving over

90,000 customers. Revenues for CTWS were over $69 million in 2011 and net plant over $360 million at the end of 2011.

(5) Middlesex Water (MSEX) owns subsidiaries in New Jersey, Delaware and Pennsylvania, serving over 110,000 customers, and provides water service under contract to municipalities in central New Jersey serving a population of over 303,000. Revenues for MSEX were over $102 million in 2011 and net plant was over $422 million at the end of 2011.

(6) SJW Corp. (SJW) owns San Jose Water, which provides water service in a 138 square mile area in San Jose, California, and surrounding communities serving nearly 235,000 customers. Revenues for SJW were $239 million in 2011 and net plant was nearly $731 million at the end of 2011.

Q. HOW DOES LPSCO COMPARE TO THE SAMPLE WATER UTILITIES?

A. It is much smaller. At the end of the test year, the Company had approximately 17,000 water customers and 16,000 wastewater customers. Its revenues totaled approximately $21.5 million, and net plant-in-service was approximately $136.3 million. LPSCO is located in Maricopa, Arizona, and has a very small service territory compared to the sample water companies.

Q. ARE THERE OTHER CHARACTERISTICS OF SMALLER UTILITIES, LIKE LPSCO, THAT INCREASE RISK?

A. Yes. LPSCO has 1.5 to 2 times as much zero cost capital (advances-in-aid of construction and contributions-in-aid of construction) in its capitalization as do the sample water utilities. This is not surprising as smaller utilities, having less access to debt and equity capital, fund more of their utility plant with developer funds. This was certainly the case when the developer SunCor formed LPSCO, before

Algonquin purchased it about ten years ago. All things being the equal, rates are lower as a result. While this is a benefit to ratepayers, a high proportion of zero cost capital increases risk to LPSCO and its stockholders.

LPSCO has an obligation to refund advances, and like debt obligations, refund payments take priority on cash flows over distributions to shareholders or utilizing cash to cover operating expenses or internally fund capital improvements. While advanced plant receives depreciation recovery in rates providing cash flows to make refunds, contributed plant does not and neither type of zero cost capital plant contributes to earnings. Ultimately, both types of zero cost capital have detrimental impacts on the long-term cash flows of the Company. Advanced plant and contributed plant still has to be maintained and eventually has to be replaced. This places additional stress on earnings and increases risk to the Company as the eventual plant replacements will require the Company to raise additional capital to fund the replacements.

Water and sewer utilities are also capital intensive and typically have relatively large construction budgets. Since the last rate case, the Company has added over $13 million of new plant (net of AIAC and CIAC funded plant) and has annual capital budgets for the next 3 years in the range of $1 million to $5 million annually. As I have previously discussed in this testimony, firms with large capital budgets face construction risk (a form of financial risk). The size of a utility's capital budget relative to the size of the utility itself often increases construction risk. Large utilities may be able to fund their capital budgets from their earnings, cash flows, and short-term borrowings. For smaller utilities, like LPSCO, the ability to fund relatively large capital budgets from earnings, cash flows, and short-term debt is difficult without the need for additional outside capital. Fortunately, LPSCO is now owned by Algonquin Power and Utilities Corp. ("APUC"), which

can provide additional capital as required. That is, assuming returns in Arizona can compete with the returns APUC is realizing everywhere else in the U.S. and Canada.

Q. WHAT OTHER RISK FACTORS DISTINGUISH LPSCO FROM THE LARGER SAMPLE WATER UTILITIES?

A. There are a number of factors including the differences in regulatory environments, differences in the type of test year used for rate making, and differences in the available regulatory mechanisms for recovery of costs outside of a rate case. All these factors have an impact on the ability of a utility to actually earn its authorized return.

Q. SO LPSCO REALLY ISN'T COMPARABLE TO THE SAMPLE WATER UTILITIES?

A. It really isn't, for the reasons I have stated. Besides the obvious difference in size, constraints on the rate making process in Arizona, coupled with lower returns over the past decade than in most states, makes it difficult to obtain approval of rates that allow Arizona water and wastewater utilities to recover their costs of service let alone their authorized returns. As a result, risks are higher for LPSCO compared to the sample companies that do not operate in Arizona. The required return on equity should be higher too. Unfortunately, as I have testified, the approaches commonly used to estimate a utility's cost of equity require market data, which is not available for smaller companies and utilities operating exclusively in Arizona, like LPSCO, so much larger, public companies must be used as proxies.

The emphasis on proxy is very important. The criteria established by the Supreme Court in decisions such as *Hope* and *Bluefield Water Works* require the use of comparable companies, i.e., companies that would be viewed by investors as

having similar risks. A rational investor would not regard LPSCO as having the same level of risk as WTR or even CTWS - even with LPSCO's lower financial risk - because of the previously mentioned small size characteristics and the regulatory constraints in Arizona. Consequently, the results produced by the DCF and CAPM methodologies, utilizing data for the sample utilities, often understate the appropriate return on equity for a regulated water and wastewater utility provider such as LPSCO.

Q. BUT IF LPSCO IS JUST ONE OF A NUMBER OF UTILITIES OWNED BY A LARGER HOLDING COMPANY, WHY CAN'T THE SAMPLE COMPANIES BE MORE DIRECTLY COMPARED?

A. We are not analyzing an investment in APUC. APUC is the investor, not the investment.

Q. THANK YOU. IS THERE A RELATIONSHIP BETWEEN A UTILITY'S CAPITAL STRUCTURE AND ITS COST OF CAPITAL?

A. Yes. Generally speaking, when a firm engages in debt financing, it exposes itself to greater risk. Once debt becomes significant relative to the total capital structure, the risk increases in a geometric fashion compared to the linear percentage increase in the debt ratio itself. This risk is illustrated by considering the effect of leverage on net earnings. For example, as leverage increases, the equity ratio falls. This creates two adverse effects. First, equity earnings decline rapidly and may even disappear. Second, the "cushion" of equity protection for debt falls. A decline in the protection afforded debt holders, or the possibility of a serious decline in debt protection, will act to increase the cost of debt financing. Therefore, one may conclude that each new financing, whether through debt or equity, impacts the marginal cost of future financing by any alternative method. For a firm already perceived as being over-leveraged, this additional borrowing

would cause the marginal cost of both equity and debt to increase. On the other hand, if the same firm instead successfully employed equity funding, this could actually reduce the real marginal cost of additional borrowing, even if the particular equity issuance occurred at a higher unit cost than an equivalent amount of debt.

Q. HOW DO THE CAPITAL STRUCTURES OF THE SAMPLE WATER UTILITIES COMPARE TO LPSCO?

A. Schedule D-4.3 shows that the pro forma capital structure of LPSCO for this rate case contains about 84 percent equity and 16 percent debt, compared to the average of the water utility sample of 52 percent debt and 48 percent equity.

Having less debt in its capital structure implies that LPSCO has less financial risk than the sample water utilities. However, smaller utilities cannot support the same level of debt as larger utilities. Smaller utilities face higher business and operational risk, as compared to larger utilities, which magnify the financial risk of higher debt levels in their capital structures. The approximately 16 percent of debt in the Company's proposed pro forma capital structure is reasonable given its size and, in my opinion, the lower financial risk is more than offset by the size risk.

B. <u>Overview of the DCF and CAPM Methodologies</u>

Q. PLEASE EXPLAIN THE GENERAL APPROACHES TO ESTIMATING THE COST OF CAPITAL.

A. These two broad approaches:

1) identify comparable-risk sample companies and estimate the cost of capital directly; or,
2) find the location of the CML and estimate the relative risk of the company, which jointly determines the cost of capital.

The DCF model is an example of a method falling into the first general approach. It is a direct method, but uses only a subset of the total capital market evidence. The DCF model rests on the premise that the fundamental value of an asset (stock) is its ability to generate future cash flows to the owner of that asset (stock). I will explain the DCF model in detail in a moment, but for now, the DCF is simply the sum of a stock's expected dividend yield and the expected long-term growth rate. Dividend yields are readily available, but long-term growth estimates are not.

The CAPM is an example of a method falling into the second general approach. It uses information on all securities rather than a small subset. I will explain the CAPM in more detail later. For now, the CAPM is a risk-return relationship, often depicted graphically as the CML. The CAPM is the sum of a risk-free return and a risk premium.

The Build-up Method is another example of a method falling into the second general approach. I will explain the Build-up Method in more detail later. For now, the Build-up Method, like the CAPM, is a risk-return relationship. The Build-up Method is the sum of a risk-free return and a risk premium. However, rather than a single risk premium as is used in the CAPM, the risk premium in the Build-up Method is made up of one or more risk premia. Each risk premium represents the reward an investor receives for taking on a specific risk.

Each of these three methods has its own way of measuring investor expectations. In the final analysis, ROE estimates are subjective and should be based on sound, informed judgment rationally articulated and supported by competent evidence. I have applied several versions of the DCF, two versions of the CAPM, and a Build-up Method to "bracket" the fair cost of equity capital for LPSCO, but without taking into account the additional risks that LPSCO possesses.

C. Explanation of the DCF Model and Its Inputs

Q. PLEASE EXPLAIN IN DETAIL THE DCF METHOD OF ESTIMATING THE COST OF EQUITY.

A. The DCF model is based on the concept that the current price of a share of stock is equal to the present value of future cash flows from the purchase of the stock. In other words, the DCF model is an attempt to replicate the market valuation process that sets the price investors are willing to pay for a share of a company's stock. It rests on the assumption that investors rely on the expected returns (i.e., cash flow they expect to receive) to set the price of a security. The DCF model in its most general form is:

[2] $P_0 = CF_1/(1+k) + CF_2/(1+k)^2 + \ldots + CF_n/(1+k)^n$

where k is the cost of equity; n is a very large number; P_0 is the current stock price; and $CF_1, CF_2, \ldots CF_n$ are all the expected future cash flows expected to be received in periods 1, 2, ... n.

Equation (2) can be written to show that the current price (P_0) is also equal to

[3] $P_0 = CF_1/(1+k) + CF_2/(1+k)^2 + \ldots + P_t/(1+k)^t$

where P_t is the price expected to be received at the end of the period t. If the future price (P_t) included a premium (an expected increase in the stock price or capital gain), the price the investor would pay today (in anticipation of receiving that premium) would increase. In other words, by estimating the cash flows from the purchase of a stock in the form of dividends and capital gains, we can calculate the investor's required rate of return, i.e., the rate of return an investor presumptively used in bidding the current price to the stock (P_0) to its current level.

Equation [3] is a Market Price version of the DCF model. As with the general form of the DCF model in equation [2], in the Market Price approach the

current stock price (P_0) is the present value of the expected cash inflows. The cash flows are comprised of dividends and the final selling price of the stock. The estimated cost of equity (k) is the rate of return investors expect if they bought the stock at today's price, held the stock and received dividends through the transition period, and then sold it for price (P_t).

Q. CAN YOU PROVIDE AN EXAMPLE TO ILLUSTRATE THE MARKET PRICE VERSION OF THE DCF MODEL?

A. Yes. Assume an investor buys a share of common stock for $40. If the expected dividend during the coming year is $2.00, then the expected dividend yield is 5 percent ($2.00/$40 = 5.0 percent). If the stock price is also expected to increase to $43.00 after one year, this $3.00 expected gain adds an additional 7.5 percent to the expected total rate of return ($3.00/$40 = 7.5 percent). Thus, the investor buying the stock at $40 per share, expects a total return of 12.5 percent (5 percent dividend yield plus 7.5 percent price appreciation). The total return of 12.5 percent is the appropriate measure of the cost of capital because this is the rate of return that caused the investor to commit $40 of his capital by purchasing the stock.

Q. PLEASE CONTINUE WITH YOUR DESCRIPTION OF THE DCF MODEL.

A. Under the assumption that future cash flows are expected to grow at a constant rate ("g"), equation [2] can be solved for k and rearranged into the simple form:

$$[4] \quad k = CF_1/P_0 + g$$

where CF_1/P_0 is the expected dividend yield and g is the expected long-term dividend (price) growth rate ("g"). The expected dividend yield is computed as the ratio of next period's expected dividend ("CF_1") divided by the current stock price ("P_0"). This form of the DCF model is known as the constant growth DCF model and recognizes that investors expect to receive a portion of their total return in the

form of current dividends and the remainder through future dividends and capital (price) appreciation. A key assumption of this form of the model is that investors expect that same rate of return (k) every year and that market price grows at the same rate as dividends. This has not been historically true for the water utility sample, as shown by the data in Schedule D-4.4 and Schedule D.4.5. As a result, estimates of long-term growth rates (g) should take this into account.

Q. ARE THERE ANY CONCERNS ABOUT APPLYING THE DCF MODEL TO UTILITY STOCKS?

A. There are a number of reasons why caution must be used when applying the DCF model to utility stocks. First, the stock price and dividend yield components may be unduly influenced by structural changes in the industry, such as mergers and acquisitions, which influence investor expectations. Second, the DCF model is based on a number of assumptions that may not be realistic given the current capital market environment. The traditional DCF model assumes that the stock price, book value, dividends, and earnings all grow at the same rate. This has not been historically true for the sample water utility companies. Third, the application of the DCF model produces estimates of the cost of equity that are consistent with investor expectations *only* when the market price of a stock and the stock's book value are approximately the same. The DCF model will understate the cost of equity when the market-to-book ratio exceeds 1.0 and conversely will overstate the cost of equity when the market-to-book ratio is less than 1.0. The reason for this is that the market-derived return produced by the DCF is often applied to book value rate base by regulators. Fourth, the assumption of a constant growth rate may be unrealistic, and there may be difficulty in finding an adequate proxy for the growth rate. Historical growth rates can be downward biased as a result of the impact of anemic historical growth rates in earnings, mergers and acquisitions, restructuring,

unfavorable regulatory decisions, and even abnormal weather patterns. Further, by placing too much emphasis on the past, the estimation of future growth becomes circular.

Q. LET'S TURN TO THE SPECIFIC INPUTS USED IN YOUR DCF MODELS. WHAT DATA HAVE YOU USED TO COMPUTE THE EXPECTED DIVIDEND YIELD (CF_1/P_0) IN YOUR MODELS?

A. First, I computed a current dividend yield (CF_0/P_0). The expected dividend yield (CF_1/P_0) is the current dividend yield (CF_0/P_0) times one plus the growth rate (g). I used the spot price for each of the stocks of the water utilities in the sample group on as reported by the *Value Line Investment Analyzer* for February 15, 2013 for P_0. The current dividend (CF_0) is the dividend for the next year as reported by Value Line. In my schedules, the current dividend yield is denoted as (D_0/P_0), where D_0 is the current dividend and P_0 is the spot stock price. (D_1/P_0) is used to denote the expected dividend yield in the schedules.

Q. WHAT MEASURES OF GROWTH ("g") HAVE YOU USED?

A. For my primary DCF growth estimate, I have used analyst growth forecasts, where available, from four different, widely-followed sources: *Reuters, Yahoo Finance*[8], and *Value Line Investment Survey*. Schedule D-4.6 reflects the analyst estimates of growth. The currently available estimates from these four sources provide at least two estimates for each of the sample water utility companies. When there is no estimate of forward-looking growth for a utility in the water utilities sample, I have assumed investors expect the growth for that utility to equal the average of growth rates for the other water utilities in the sample.

[8] Yahoo Finance analyst estimates provided by Thompson Financial.

Q. WHY DID YOU USE FORECASTED GROWTH RATES AS YOUR PRIMARY ESTIMATE OF GROWTH?

A. The DCF model requires estimates of growth that investors expect in the future and not past estimates of growth that have already occurred. Accordingly, I use analysts' forecasts of growth as a primary estimate of growth. Logically, in estimating future growth, financial institutions and analysts have taken into account all relevant historical information on a company as well as other more recent information.[9] To the extent that past results provide useful indications of future growth prospects, analysts' forecasts would already incorporate that information. In addition, a stock's current price reflects known historic information on that company, including its past earnings history. Any further recognition of the past will double count what has already occurred. Therefore, forward-looking growth rates should be used.

Q. WHAT OTHER ESTIMATES OF GROWTH DID YOU USE?

A. I use the 5-year historical average growth rates in the stock price, book value per share ("BVPS"), earnings per share ("EPS") and dividends per share ("DPS") along with the average of analyst expectations. Using the historical average of growth in price, BVPS, EPS, and DPS is reasonable because investors know that, in equilibrium, common stock prices, BVPS, EPS and DPS will all grow at the same rate and would take information about changes in stock prices and growth in BVPS into account when they price utilities' stocks. As I stated either, a basic

[9] David A. Gordon, Myron J. Gordon and Lawrence I Gould, "Choice Among Methods of Estimating Share Yield," *Journal of Portfolio Management* (Spring 1989) 50-55. Gordon, Gordon and Gould found that a consensus of analysts' forecasts of earnings per share growth for the next five years provides a more accurate estimate of growth required in the DCF model than three different historical measures of growth (historical EPS, historical DPS, and historical retention growth). They explain that this result makes sense because analysts would take into account such past growth as indicators of future growth as well as any new information.

assumption of the DCF model is that the stock price, BVPS, EPS and DPS all grow at the same rate. While I believe the use of historical growth rates gives added recognition to the past that is already incorporated into analyst estimates of growth, I have been criticized in the past for not giving direct consideration to past growth rates in my estimate of growth. So, I have endeavored to remove any basis for the criticism in this case. However, I do so reluctantly because the empirical evidence indicates that analyst estimates of growth are the best measure of growth for use in the DCF for utility stocks.[10]

Q. HAVE YOU USED ANALYST ESTIMATES OF DPS GROWTH?

A. No. While I did not use analyst estimates of DPS growth, the average projected DPS growth rate of 3.8 percent is higher than the historical DPS growth rate of 3.33 percent. Putting this aside, I did not use analyst estimates of dividend growth primarily because there are analyst estimates for dividend growth for only three of the six sample companies. Further, only one source (*Value Line*) provides DPS growth estimates. The wide availability of earnings growth estimates compared to dividend growth estimates indicates a greater reliance by investors on earnings rather than dividends for their investment decisions.

D. <u>Explanation of the CAPM and Its Inputs</u>

Q. PLEASE EXPLAIN THE CAPM METHODOLOGY FOR ESTIMATING THE COST OF EQUITY.

A. As I already indicated, the CAPM is a type of risk premium methodology that is often depicted graphically in a form identical to the CML. Put simply, the CAPM formula is the sum of a risk-free rate plus a risk premium. It quantifies the additional return required by investors for bearing incremental risk. The risk-free

[10] Gordon, Gordon, and Gould.

rate is the reward for postponing consumption by investing in the market. The risk premium is the additional return compensation for assuming risk.

The CAPM formula provides a formal risk-return relationship premised on the idea that only market risk matters, as measure by beta. The CAPM formula is:

$$(7) \quad k = R_f + \beta(R_m - R_f)$$

where k is the expected return, R_f is the risk-free rate, R_m is the market return, $(R_f - R_m)$ is the market risk premium, and β is beta.

The difficulty with the CAPM is that it is a prospective or forward-looking model while most of the capital market data required to match the input variables above is historical.

Q. WHAT IS THE RISK-FREE RATE?

A. It is the return on an investment with no risk. The U.S. Treasury rate serves as the basis for the risk-free rate because the yields are directly observable in the market and are backed by the U.S. government. Practically speaking, short-term rates are volatile, fluctuate widely and are subject to more random disturbances than long-term rates. In short, long-term Treasury rates are preferred for these reasons, and because long-term rates are more appropriately matched to securities with an indefinite life or long-term investment horizon.

Q. WHAT IS BETA AND WHAT DOES IT MEASURE?

A. Beta is a measure of the relative risk of a security in relation to the market. In other words, it is a measure of the sensitivity of a security to the market as a whole. This sensitivity is also known as systematic risk. It is estimated by regressing a security's excess returns against a market portfolio's excess returns. The slope of the regression line is the beta.

Beta for the market is 1.0. A security with a beta greater than 1.0 is considered riskier than the market. A security with a beta less than 1.0 is considered less risky than the market.

There are computational problems surrounding beta. It depends on the return data, the time period used, its duration, the choice of the market index, and whether annual, monthly, or weekly return figures are used. Betas are estimated with error. Based on empirical evidence, high betas will tend to have a positive error (risk is overestimated) and low betas will have a negative error (risk is underestimated).[11]

Q. WHAT DID YOU USE AS THE PROXY OF THE BETA FOR LPSCO?

A. I used the average beta of the sample water utility companies. Betas were obtained from *Value Line Investment Analyzer* (February 15, 2013). *Value Line* is the source for estimated betas that I regularly employ, along with Staff, and it is widely-accepted by financial analysts. The average beta as shown on Schedule D-4.9 is 0.71. I should note that because LPSCO is not publicly traded, LPSCO has no beta. I believe that LPSCO, if it were publicly traded, would have a higher beta than the sample water utility companies.

Q. WHY WOULD LPSCO HAVE A HIGHER BETA?

A. As previously indicated, smaller companies are inherently more risky than larger companies. In Chapter 7 of Morningstar's *Ibbotson SBBI 2012 Valuation Yearbook*, for example, Ibbotson reports that when betas (a measure of market risk) are properly estimated, betas are larger for small companies than for larger companies. As I will explain later, Ibbotson also finds that even after accounting

[11] Eugene F. Fama and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence," *Journal of Economic Perspectives* (Summer 2004) at 25 – 46.

for differences in beta risk, small firms require an additional risk premium over and above the added risk premium indicated by differences in beta risk.

Q. PLEASE EXPLAIN THE MARKET RISK PREMIUM.

A. The market-risk premium (R_m-R_f) is the return an investor expects to receive as compensation for market risk. It is the expected market return minus the risk-free rate. Approaches for estimating the market risk premium can be historical or prospective.

Since expected returns are not directly observable, historical realized returns are often used as a proxy for expected returns on the basis that the historical market risk premium follows what is known in statistics as a "random walk." If the historical risk premium does follow the random walk, then one should expect the risk premium to remain at its historical mean. Based on this argument, the best estimate of the future market risk premium is the historical mean. Morningstar's *SBBI Valuation Edition 2012 Yearbook* provides historical market returns for various asset classes from 1926 to 2011. This publication also provides market risk premiums over U.S. Treasury bonds, which make it an excellent source for historical market risk premiums.

Prospective market risk premium estimation approaches necessarily require examining the returns expected from common equities and bonds. One method employs applying the DCF model to a representative market index such as the Value Line 1700 stocks (the *Value Line* Composite Index). The expected return from the DCF is measured for a number of periods of time, and then subtracted from the prevailing risk-free rate for each period to arrive at market risk premium for each period. The market risk premium subsequently employed in the CAPM is the average market risk premium of the overall period.

Q. HOW MANY MARKET RISK PREMIUM ESTIMATES DID YOU PREPARE IN CONNECTION WITH YOUR ASSIGNMENT FOR LPSCO?

A. I prepared two market risk premium estimates: An historical market risk premium and a current market risk premium.

Q. HOW DID YOU ESTIMATE THE HISTORICAL MARKET RISK PREMIUM?

A. I used the Morningstar's *Ibbotson SBBI 2012 Valuation Yearbook* measure of the average premium of the market over long-term treasury securities from 1926 through 2011. The average historical market risk premium over long-term treasury securities is 6.6 percent.

Q. HOW DID YOU ESTIMATE THE CURRENT MARKET RISK PREMIUM?

A. I derived a market risk premium by first using the DCF model to compute an expected market return for each of the past 12 months using *Value Line's* projections of the average dividend yield and median 3-5 year price appreciation (growth) on the *Value Line* 1700 Composite Index. I then subtracted the average 30-year Treasury yield for each month from the expected market returns to arrive at the expected market risk premiums. Finally, I averaged the computed market risk premiums to determine the current market risk premium. The data and computations are shown on Schedule D-4.11. The recent 3-month average current market risk premium is 13.15 percent. Estimates of the current market risk premium have ranged from 11.52 percent to 18.80 percent over the past 12 months averaging 15.28 percent. My 3-month average estimate at 13.15 percent is near the bottom of the 12 month range.

Q. HAS STAFF EMPLOYED A CURRENT MARKET RISK PREMIUM IN THE PAST?

A. Yes. However, their estimation of the current market risk premium was somewhat different. Staff uses a DCF model to compute the current market risk premium as I do. However, Staff also uses a single spot estimate using the median annualized projected 3-5 year price appreciation on the *Value Line* 1700 stocks in conjunction the median dividend yield on the *Value Line* 1700 stocks.

Q. WHY DO YOU BELIEVE THAT YOUR APPROACH IS MORE APPROPRIATE?

A. Staff typically computes a market risk premium based on a single point in time, which makes estimates extremely volatile, so much so that the expected market risk premium estimate can change by as much as 300 basis points (or more) each time it is estimated. The accuracy of the expected risk premium is greatly enhanced by increasing the number of periods used to estimate it.

Q. WHAT DO YOU ADOPT AS THE RETURN FOR THE RISK-FREE RATE?

A. I use long-term expected Treasury bond rates as the measure of the risk-free return for use with both CAPM cost of equity estimates from two sources: the *Blue Chip Financial Forecast* and *Value Line*. Morningstar's *Ibbotson SBBI 2012 Valuation Yearbook* explains on page 55 that the appropriate choice for the risk-free rate is the expected return for long-term Treasury securities. Thus, when determining an estimate of the risk-free rate, it is appropriate to adopt a return that is no less than the expected return on the long-term Treasury bond rate. Both of my CAPM estimates are based on expected interest rates using a current spot estimate (February 15, 2013) and projected estimates of the long-term treasury rates for 2014 and 2015 (from *Blue Chip Financial Forecasts* and *Value Line Selection and*

Opinion). The 2014 to 2015 timeframe is the period when new rates will be in effect for the Company.

E. <u>Explanation of the Build-Up Method and Its Inputs</u>

Q. PLEASE EXPLAIN THE BUILD-UP METHOD FOR ESTIMATING THE COST OF EQUITY.

A. As I already indicated, like the CAPM, the Build-up Method, is a type of risk premium methodology. This is a common and effective method used by appraisers and valuation experts.[12] The Build-up Method is an additive model in which the return on a security is the sum of a risk-free rate and one or more risk premia. Each premium represents the reward an investor receives for taking on a specific risk. The elegance of the Build-up Method is that it does not require an estimate of market beta, which is problematic for non-publicly traded companies such as LPSCO. The Build-up Method can be stated as follows:

[1] $k = R_f + RP_m + RP_s +/- RP_u$

where k = the expected return

R_f = risk-free rate

RP_m = equity risk premium for the market

RP_s = equity risk premium for size

RP_u = risk premium attributed to the specific company or to the industry (often called the company specific risk premium)

Or alternatively as:

[2] $k = R_f + RP_{ms} +/- RP_u$

where k = the expected return

R_f = risk-free rate

[12] Morningstar *Ibbotson SBBI 2012 Valuation Yearbook*. Chapter 3.

RP_{m+s} = equity risk premium for the market and size

RP_u = risk premium attributed to the specific company or to the industry (often call the company specific risk premium)

The data for the equity risk premium for the market (RP_m), the equity risk premium for size (RP_s), and the company specific or industry risk premium (RP_u) can be readily obtained from *Morningstar* and/or other size premium studies such as the *Duff & Phelps* study.[13] *Morningstar* quantifies the size premium separate from the market risk premium by market capitalization as a measure of size, whereas *Duff & Phelps* study quantifies the risk premium (RP_{m+s}) (market premium (RP_m) plus the size premium (RP_s)) by book value of common equity, 5-year average net income, market value of invested capital, total assets (as reported on balance sheet), 5-year average of earnings before interest, income taxes, depreciation and amortization (EBITDA), sales, and number of employees in addition to market capitalization, all of which have been shown to be highly correlated with market returns. I should note that the authors of the *Duff & Phelps* study conclude that, by whatever measures of size are used, the results are clear that there is an inverse relationship between size and historical equity returns – small companies have higher returns than larger companies.[14]

Q. ARE THERE ADVANTAGES TO THE USE OF THE BUILD-UP METHOD OVER THE CAPM FOR ESTIMATING THE COST OF EQUITY?

A. Yes. First, as I mentioned earlier, the Build-up Method does not require a market beta estimate, which is not available for non-public firms. I use the average beta of the large publicly traded water utilities as a proxy for the beta of LPSCO. However, as I also discussed, there are computation problems surrounding beta and

[13] *Duff & Phelps* LLC, *Risk Premium Report 2012*.

[14] *Id.* at 26.

empirical financial data show that beta does not account for all of the risks associated with smaller firms. Second, each of the risk premia used in the Build-up Method can be quantified using data from the equity markets. Third, the various measures of size, including fundamental accounting measures, have a practical benefit of eliminating the need to make a "guesstimate" of size for comparative purposes where market data for determining market value measures of size is not available, particularly for non-public firms.

F. <u>Financial Risk Adjustment</u>

Q. PLEASE EXPLAIN YOUR FINANCIAL RISK ADJUSTMENT TO REFLECT THE COMPANY'S LOWER LEVEL OF DEBT IN ITS CAPITAL STRUCTURE AS COMPARED TO THE SAMPLE WATER UTILITIES.

A. My financial risk estimation is based upon the methodology developed by Professor Hamada of the University of Chicago, which incorporates the beta of a levered firm to that of its unlevered counterpart. The equation is

$$\beta_L = \beta_U[1 + (1 - T)\varphi]$$

where β_L and β_U are the levered and unlevered betas, respectively, T is the tax rate, and φ the leverage, defined as the ratio of debt and equity of the firm. In simple terms, I un-lever the average beta of the six publicly-traded water utilities in my sample using a ratio of the market value of debt and the market value of equity. While I can compute the market value of equity of the sample water utilities based on the current number of shares outstanding and the current stock price, estimating the market value of debt is much more difficult. For purposes of my analysis, I assume the market value of debt is the book value. This is a customary and realistic assumption.[15] Once the unlevered beta is determined, I re-lever the beta

[15] *Morin* at 224.

using the capital structure of LPSCO. For the market value of equity, I multiplied LPSCO's book value of equity times the average market-to-book ratio of the sample water utilities. For LPSCO's debt, I assume the market value of debt is equal to the book value.

The re-levered beta is then used in my CAPM models, and the new CAPM results are compared to my original CAPM results. The computed difference is the basis of my financial risk adjustment.

Q. WHAT IS THE COMPUTED FINANCIAL RISK ADJUSTMENT?

A. A downward adjustment of no more than 80 basis points. Again, however, in my opinion, the beta for LPSCO would be higher than that of the sample water utilities that would have resulted in a lower downward financial risk adjustment. But I have to make some assumptions to work with an approach used by Staff and approved by the Commission in past cases.

G. <u>Company Specific Risk Premium</u>

Q. PLEASE DISCUSS YOUR COMPANY-SPECIFIC RISK PREMIUM.

A. As I testified earlier, LPSCO is not directly comparable to the sample water utilities because of its small size and because of the regulatory environment in Arizona. The characteristics associated with small size such as the lack of diversification, limited revenue and cash flow, small customer base, lack of liquidity, as well as the magnitudes of regulatory and construction risk which are common to smaller water and wastewater utilities regardless of the regulatory jurisdiction. These characteristics and magnitudes of risk are unique only in the sense that the large publicly-traded water utilities (including the companies in the proxy group) do not possess these same characteristics and magnitudes of risk. With respect to Arizona regulation, the use of an historical test year, with limited

out-of-period adjustments, and the lack of automatic adjuster mechanism(s) increase the risk of LPSCO as an investment.

Q. PLEASE DISCUSS SIZE RISK FOR SMALL UTILITY COMPANIES.

A. Investment risk increases as the firm size decreases, all else remaining constant. There is a great deal of empirical evidence that the firm size phenomenon exists. Morningstar's *Ibbotson SBBI 2012 Valuation Yearbook* (Chapter 7) reports that smaller companies have experienced higher returns that are not fully explainable by their higher betas and that beta is inversely related to company size. In other words, smaller companies not only have higher betas but higher returns than larger ones. Even after accounting for differences in beta risk, small companies require an additional risk premium over and above the added risk premium indicated by differences in beta risk. Dr. Zepp also reported evidence that the stocks of small water or wastewater utilities are more risky than the stocks of larger water utilities, such as those in the water utilities sample.[16] Even the California PUC conducted a study that showed smaller water utilities are more risky than larger ones.[17] Based on the evidence, it is clear that investors require higher returns on small company stocks than on large company stocks.

I have included in Schedule D-4.22 the results of a *Morningstar* study using annual data reporting the size premium based upon firm size and return data (i) provided in Morningstar's *Ibbotson SBBI 2012 Valuation Yearbook* and information, and (ii) contained in Dr. Thomas M. Zepp's 2003 article in The Quarterly Review Economic and Finance. I have estimated that a small company risk premium in the range of 99 to 367 basis points is appropriate for LPSCO.

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[16] Thomas M. Zepp, "Utility Stocks and the Size Effect – Revisited," The Quarterly Review Economics and Finance, Vol. 43, Issue 3, Autumn 2003, 578 – 582.

[17] Staff Report on Issues Related to Small Water Utilities, dated June 10, 1991; LPSCO Decision No. 92-03-093.

Q. WHAT COMPANY SPECIFIC-RISK PREMIUM DO YOU RECOMMEND FOR LPSCO?

A. To be conservative, I recommend a risk premium of at least 50 basis points which is below the bottom end of the range of my risk premium estimates for small firms.

VI. SUMMARY AND CONCLUSIONS

Q. HAVE YOU PREPARED A SCHEDULE THAT SUMMARIZES YOUR EQUITY COST ESTIMATES AND PRESENTS YOUR RECOMMENDATIONS?

A. Yes. The equity cost estimates and my recommendations are summarized in Schedule D-4.1.

In the first part of my analysis, I applied two versions of the constant growth DCF model. One uses analyst estimates of growth and the other uses historical growth and analyst expectations. See Schedule D-4.8. The DCF models produce an indicated equity cost in the range of 8.6 percent to 9.7 percent, with a midpoint of 9.2 percent.

In the second part of my analysis, I applied two versions of the CAPM – a historical risk premium CAPM and a current market risk premium CAPM. The CAPM analyses appear in Schedule D-4.12 and produce an indicated cost of equity in the range of 8.4 percent to 13.2 percent, with a midpoint of 10.9 percent.

In the third part of my analysis, I applied the Build-up Method using the *Duff & Phelps* risk premium study data. The Build-up Method analysis appears on Schedule D-4.18 and produce an indicated cost if equity in the range of 8.2 percent to 12.8 percent, with a mid-point of 10.5 percent.

In the fourth part of my analysis, I compute a financial risk adjustment to account for the lower level of debt in LPSCO's pro forma capital structure compared to the sample water utilities. My recommendation is that a downward

financial risk adjustment of no more than 70 basis points be applied to LPSCO's cost of equity. My financial risk adjustment analysis is shown in schedules D-4.19, D-4.20, and D-4.21.

In the fifth part of my analysis, I reviewed the financial literature on the small firm size effect and determined that an appropriate risk premium for small utilities like LPSCO that should be applied to the DCF and CAPM results is the range of 99 to 367 basis points. See Schedule D-4.22. I also considered the risks for LPSCO from Arizona regulation. My recommendation is that an upward adjustment for company-specific risk of no less than 50 basis points be applied to LPSCO's cost of equity.

The range of results of my DCF, CAPM, and Build-up analyses and other risk adjustments is 8.2 percent to 11.7 percent, with a mid-point of 10.0 percent. See Schedule D-4.1.

Q. WHAT EQUITY RETURN DO YOU RECOMMEND?

A. My recommended return on equity is 10.0 percent.

Q. HAVE YOU PREPARED AN ESTIMATE OF THE COST OF EQUITY USING THE BUILD-UP METHOD FOR LPSCO USING DATA FROM MORNINGSTAR?

A. Yes. This Build-up Method using *Morningstar* data is one check on the reasonableness of my recommendation for LPSCO. I estimate the cost of equity for LPSCO to be at least 10.7 percent and up to 14.4 percent. These results are based upon the data from *Morningstar* as contained Table C-1 (the risk-rate would be 2.8 percent,[18] the equity risk premium would be 6.6 percent,[19] the small

[18] Long-term (20 year) U.S. Treasury Bond Yield as of February 15, 2013.

[19] Long-horizon historical equity risk premium – Table A-1 1928-2011.

company risk premium of 6.1 percent[20]) and data contained in Table 3-5, Industry Premia Estimates (negative 4.8 for the water supply industry SIC code 494). The calculation is shown as follows:

[1] $k = R_f + RP_m + RP_s +/- RP_u$

[2] $k = 2.8\% + 6.6\% + 6.1\% - 4.8\%$

[3] $k = 10.7\%$

The computed 10.7 percent is at the low end. Using more refined data provided by *Morningstar* with respect to the 10th decile firm size based upon market value, the indicated cost of equity would be 14.4 percent for LPSCO.[21]

Q. HAVE YOU PREPARED A COST OF EQUITY ESTIMATE FOR LPSCO USING THE *DUFF & PHELPS* STUDY DATA?

A. Yes. Please see Schedule D-4.18. The estimate for LPSCO has been adjusted for leverage (financial risk) differences between the companies in the size portfolios contained in the study and the water sample companies and LPSCO. Further, like the Build-up Method cost of equity estimate using the *Morningstar* data, the cost of equity estimates includes a downward water industry risk premium adjustment.[22] The indicated cost of equity for LPSCO using the same Build-up Method I employed for my analysis of my water proxy group is 12.83 percent; well above my recommendation of 10.0 percent. Accordingly, I find my recommendation of 10.0 percent appropriately conservative.

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[20] Decile 10 – smallest, market capitalization of $1.028 million to $206.795 million. See Appendix C.

[21] *Morningstar* splits the 10th decile portfolio into two groups: Decile 10a (up to $206.795 million in market capitalization) and Decile 10b (up to $128.672 in market capitalization). If publicly traded, LPSCO would likely fall into the latter group (10b) which has a indicated size premium of 9.8 percent (see Appendix C). Substituting the 9.8 percent size premium for the 6.1 percent in the Build-up formula the result would be 14.4 percent (2.8%+6.6%+9.8%-4.8%).

[22] Note that the risk premium for the water utility industry is negative indicating that water utilities are less risky than the market as a whole.

Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY ON COST OF CAPITAL?

A. Yes.

LITCHFIELD PARK SERVICE COMPANY DBA LIBERTY UTILITIES

THOMAS J. BOURASSA
DIRECT TESTIMONY

COST OF CAPITAL

FEBRUARY 28, 2013

SCHEDULES

Litchfield Park Service Company dba Liberty Utilities
Test Year Ended December 31, 2012
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Bourassa

Consolidated Capital Structure of Water and Wastewater Division

		Adjusted End of Test Year				Projected Capital Structure			
Line No.	Item of Capital	Dollar Amount	Percent of Total	Cost Rate	Weighted Cost	Dollar Amount	Percent of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	10,420,000	15.87%	6.86%	1.09%	10,120,000	14.76%	6.86%	1.01%
2									
3	Stockholder's Equity	55,240,319	84.13%	10.00%	8.41%	58,464,385	85.24%	10.00%	8.52%
4									
5	Totals	65,660,319	100.00%		9.50%	68,584,385	100.00%		9.54%
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	SUPPORTING SCHEDULES:					RECAP SCHEDULES:			
23	D-1					A-3			
24	D-3								
25	D-4								
26	E-1 Water Division								
27	E-1 Wastewater Division								
28	Testimony								
29									
30									

Litchfield Park Service Company dba Liberty Utilities
Test Year Ended December 31, 2012
Consolidated Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost	End of Projected Year Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost
1									
2	1999 IDA	3,390,000	226,452	6.68%	2.17%	3,160,000	211,088	6.68%	2.09%
3	2001 IDA	7,030,000	488,585	6.95%	4.69%	6,960,000	483,720	6.95%	4.78%
4			-	0.00%	0.00%		-	0.00%	0.00%
5			-	0.00%	0.00%		-	0.00%	0.00%
6			-	0.00%	0.00%		-	0.00%	0.00%
7			-	0.00%	0.00%		-	0.00%	0.00%
8			-	0.00%	0.00%		-	0.00%	0.00%
9			-	0.00%	0.00%		-	0.00%	0.00%
10			-	0.00%	0.00%		-	0.00%	0.00%
11									
12									
13	Totals	$ 10,420,000	715,037		6.86%	$ 10,120,000	694,808		6.87%
14									
15									
16	Supporting Schdules:								
17	E-1								
18	E-2								
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									

Litchfield Park Service Company dba Liberty Utilities
Test Year Ended December 31, 2012
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line No.		End of Test Year			End of Projected Year		
1							
2							
3	Description	Shares		Dividend	Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement	Outstanding	Amount	Requirement
5							
6							
7	NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING						
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21	SUPPORTING SCHEDULES:				RECAP SCHEDULES:		
22	E-1				D-1		
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Litchfield Park Service Company dba Liberty Utilities
Test Year Ended December 31, 2012
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.		
1		
2	The Company is proposing a cost of common equity of	10.00% .
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18	E-1	D-1
19	D-4.1 to D-4.22	
20		

Litchfield Park Service Company dba Liberty Utilities
Summary of Results

Exhibit
Schedule D-4.1
Witness: Bourassa

Line No.	Method	Low	High	Midpoint
6	Range DCF Constant Growth Estimates[1]	8.6%	9.7%	9.2%
8	Range of CAPM Estimates[2]	8.6%	13.2%	10.9%
10	Build-up Method[3]	8.2%	12.8%	10.5%
12	Average of midpoint estimates	8.4%	11.9%	10.2%
15	Financial Risk Adjustment[4]	-0.7%	-0.7%	-0.7%
17	Small Company Risk Premium[5]	0.5%	0.5%	0.5%
19	Indicated Cost of Equity	8.2%	11.7%	10.0%
23	Recommended Cost of Equity			10.0%

[1] See Schedule D-4-8
[2] See Schedule D-4.12
[3] See Schedule D-4.18
[4] See Schedule D-4.21, Testimony
[5] See Schedule D-4.22, Testimony

Litchfield Park Service Company dba Liberty Utilities
Selected Characteristics of Sample Group of Water Utilities

Exhibit
Schedule D-4.2
Witness: Bourassa

Line No.	Company[1]	% Water Revenues	Operating Revenues (millions)	Net Plant (millions)	S&P Bond Rating	Moody's Bond Rating	Allowed ROE (%)
4	1. American States	68%	$ 449.7	$ 912.0	A+	A2	9.99
5	2. Aqua America	96%	$ 755.7	$ 3,863.4	AA-	NR	10.33
6	3. California Water	100%	$ 541.5	$ 1,443.1	AA-	NR	9.99
7	4. Connecticut Water	100%	$ 79.8	$ 422.6	A	NR	9.75
8	5. Middlesex	89%	$ 106.6	$ 433.3	A	NR	10.15
9	6. SJW Corp.	96%	$ 261.4	$ 870.5	A	NR	9.99
11	Average	92%	$ 365.8	$ 1,324.2			10.03
13	Litchfield Park Service Company dba Liberty Utilities (Adjusted as of December 31, 2012)	68%	$ 21.5	$ 136.3	NR	NR	

[1]AUS Utility Reports (February 2013).

Litchfield Park Service Company dba Liberty Utilities
Capital Structures

Exhibit
Schedule D-4.3
Witness: Bourassa

No.	Company	Book Value[1] Long-Term Debt	Book Value[1] Common Equity	Market Value[1] Long-Term Debt	Market Value[1] Common Equity
4	1. American States	45.3%	54.7%	25.8%	74.2%
5	2. Aqua America	54.7%	45.3%	27.7%	72.3%
6	3. California Water	51.5%	48.5%	36.5%	63.5%
7	4. Connecticut Water	61.2%	38.8%	41.6%	58.4%
8	5. Middlesex	42.6%	57.4%	30.1%	69.9%
9	6. SJW Corp.	55.8%	44.2%	39.0%	61.0%
11	Average	51.9%	48.1%	33.4%	66.6%
13	Litchfield Park Service Company dba Liberty Utilities (Proforma)	15.9%	84.1%	N/A	N/A

[1] Value Line Analyzer Data (February 15, 2013)
[2] Adjusted Per Schedule D-1

Litchfield Park Service Company dba Liberty Utilities
Comparisons of Past and Future Estimates of Growth

Exhibit
Schedule D-4.4
Witness: Bourassa

Line No.	Company	[1] Price[1]	[2] Book Value[2]	[3] EPS[2]	[4] DPS[2]	[5] Average Col 1-4	[6] Average Future Growth[3]	[7] Average of Future and Historical Growth Col 5-6
		Five-year historical average annual changes						
8	1. American States	7.59%	5.50%	10.50%	3.00%	6.65%	4.75%	5.70%
9	2. Aqua America	3.63%	6.00%	6.00%	8.00%	5.91%	7.39%	6.65%
10	3. California Water	0.69%	5.00%	5.00%	1.00%	2.92%	5.33%	4.13%
11	4. Connecticut Water	7.74%	3.00%	4.00%	1.50%	4.06%	6.80%	5.43%
12	5. Middlesex	4.44%	5.00%	2.00%	1.50%	3.24%	4.85%	4.04%
13	6. SJW Corp.	NMF	4.50%	NMF	5.00%	4.75%	11.00%	7.88%
16	GROUP AVERAGE	4.82%	4.83%	5.50%	3.33%	4.59%	6.69%	5.64%
17	GROUP MEDIAN	4.44%	5.00%	5.00%	2.25%	4.40%	6.07%	5.56%

[1] Average of changes in annual stock prices ending on December 31 through 2012. Data from Yahoo Finance website.
[2] Value Line Analyzer Data, Feburary 15, 2013
[3] See Schedule D-4.6.

Litchfield Park Service Company dba Liberty Utilities
Comparisons of Past and Future Estimates of Growth

Exhibit
Schedule D-4.5
Witness: Bourassa

Line No.	Company	[1] Price[1]	[2] Book Value[2]	[3] EPS[2]	[4] DPS[2]	[5] Average Col 1-4	[6] Average Future Growth[3]	[7] Average of Future and Historical Growth Col 5-6
		Ten-year historical average annual changes						
7	1. American States	9.71%	5.00%	5.00%	2.00%	5.43%	4.75%	5.09%
8	2. Aqua America	6.42%	8.50%	7.00%	7.50%	7.36%	7.39%	7.37%
9	3. California Water	5.72%	5.00%	4.00%	1.00%	3.93%	5.33%	4.63%
10	4. Connecticut Water	3.13%	4.00%	0.50%	1.50%	2.28%	6.80%	4.54%
11	5. Middlesex	4.42%	4.50%	2.50%	1.50%	3.23%	4.85%	4.04%
12	6. SJW Corp.	5.50%	5.50%	2.00%	5.00%	4.50%	11.00%	7.75%
15	GROUP AVERAGE	5.82%	5.42%	3.50%	3.08%	4.45%	6.69%	5.57%
16	GROUP MEDIAN	5.61%	5.00%	3.25%	1.75%	4.21%	6.07%	4.86%

[1] Average of changes in annual stock prices ending December 31, 2012. Data from Yahoo Finance website.
[2] Value Line Analyzer Data, February 15, 2013.
[3] See Schedule D-4.6.

Litchfield Park Service Company dba Liberty Utilities
Analysts Forecasts of Earnings Per Share Growth

Exhibit
Schedule D-4.6
Witness: Bourassa

Line No.	Company	[1] Reuters[1]	[2] Yahoo[1]	[3] Value Line[1]	[4] Average Growth (G) (Cols 1-3)[2]
		ESTIMATES OF EARNINGS GROWTH			
1	1. American States		4.00%	5.50%	4.75%
2	2. Aqua America	7.87%	7.30%	7.00%	7.39%
3	3. California Water	5.00%	5.00%	6.00%	5.33%
4	4. Connecticut Water		6.10%	7.50%	6.80%
5	5. Middlesex		2.70%	7.00%	4.85%
6	6. SJW Corp.		14.00%	8.00%	11.00%
7	GROUP AVERAGE	6.44%	6.52%	6.83%	6.69%
8	GROUP MEDIAN				6.07%

[1] Data as of Feburary 15, 2013

[2] Where no data available or single estimate, average of other utilities assumed to estimate for utility.

Litchfield Park Service Company dba Liberty Utilities
Current Dividend Yields for Water Utility Sample Group

Exhibit
Schedule D-4.7
Witness: Bourassa

Line No.	Company	Curent Stock Price (P_0)[1]	Current Dividend (D_0)[1]	Current Dividend Yield (D_0/P_0)[1]	Average Annual Dividend Yield (D_0/P_0)[1,2]
6	1. American States	$ 51.52	$ 1.10	2.14%	3.20%
7	2. Aqua America	$ 28.42	$ 0.63	2.22%	2.85%
8	3. California Water	$ 19.95	$ 0.62	3.11%	3.36%
9	4. Connecticut Water	$ 29.91	$ 0.94	3.14%	3.62%
10	5. Middlesex	$ 19.46	$ 0.73	3.75%	4.02%
11	6. SJW Corp.	$ 28.09	$ 0.69	2.46%	2.94%
13	Average			2.80%	3.33%
14	Median			2.78%	3.28%

[1] Value Line Analyzer Data. Stock prices as of Feburary 15, 2013.

[2] Average Annual Dividend is dividends declared per share for a year divided by the average annual price of the stock in the same year, expressed as a percentage. *For comparison purposes only.*

Litchfield Park Service Company dba Liberty Utilities
Discounted Cash Flow Analysis
DCF Constant Growth

Exhibit
Schedule D-4.8
Witness: Bourassa

Line No.		[1]	[2]	[3]	[4]
		Average Spot Dividend Yield (D_0/P_0)[1]	Expected Dividend Yield (D_1/P_0)[2]	Growth (g)	Indicated Cost of Equity k=Div Yld + g (Cols 2+3)
8	DCF - Past and Future Growth	2.80%	2.96%	5.64% [3]	8.6%
10	DCF - Future Growth	2.80%	2.99%	6.69% [4]	9.7%
13	Average	2.80%	2.97%	6.16%	9.2%

[1] Spot Dividend Yield = D_0/P_0. See Schedule D-4.7.
[2] Expected Dividend Yield = $D_1/P_0 = D_0/P_0 * (1+g)$.
[3] Growth rate (g). Average of Past and Future Growth. See Schedule D-4.4, column 7
[4] Growth rate (g). Average of Analyst Estimates Future Growth. See Schedule D-4.6.

Litchfield Park Service Company dba Liberty Utilities
Market Betas

Exhibit
Schedule D-4.9
Witness: Bourassa

Line No.		Company	Beta (β)[1]
1		Company	Beta (β)[1]
2	1.	American States	0.70
3	2.	Aqua America	0.60
4	3.	California Water	0.65
5	4.	Connecticut Water	0.75
6	5.	Middlesex	0.70
7	6.	SJW Corp.	0.85
8			
9		Average	**0.71**
10			
11			
12			
13		[1] Value Line Investment Analyzer data (February 15, 2013)	
14		Note: Beta is a relative measure of the historical sensitivity of a stock's price to overall fluctuations	
15		in the New York Stock Exchange Composite Index. A Beta of 1.50 indicates a stock tends to rise	
16		(or fall) 50% more than the New York Stock Exchange Composite Index. The "Beta coefficient" is	
17		derived from a regression analysis of the relationship between weekly percent-age changes in the	
18		price of a stock and weekly percentage changes in the NYSE Index over a period of five years. In	
19		the case of shorter price histories, a smaller time period is used, but two years is the minimum.	
20		The Betas are adjusted for their long-term tendency to converge toward 1.00.	

Litchfield Park Service Company dba Liberty Utilities
Forecasts of Long-Term Interest Rates
2012-14

Exhibit
Schedule D-4.10
Witness: Bourassa

Line No.	Description	Spot Feb. 15, 2013	2014	2015	Average
1					
2					
3					
4	Description	Spot Feb. 15, 2013	2014	2015	Average
5					
6	Blue Chip Consensus Forecasts[1]	3.2%	3.6%	4.3%	3.7%
7					
8	Value Line[2]	3.2%	4.6%	4.5%	4.1%
9					
10	Average				3.9%
11					
12					
13					
14					
15	[1] December 2012 Blue Chip Financial Forecasts consensus forecast of 30 Year U.S.Treasury				
16	[2] Value Line Quarterly forecast, dated February 22, 2013, Long-term Treasury				
17					
18					
19					
20					
21					
22					
23					
24					

Litchfield Park Service Company dba Liberty Utilities
Computation of Current Market Risk Premium

Exhibit
Schedule D-4.11
Witness: Bourassa

Line No.	Month	Dividend Yield (D_0/P_0)[1]	Expected Dividend Yield (D_1/P_0)[2]	+	Growth (g)[3]	=	Expected Market Return (k)	-	Monthly Average 30 Year Treasury Rate[4]	=	Market Risk Premium (MRP)
4	Jan 2011	2.34%	2.60%	+	11.10%	=	13.70%	-	4.52%	=	9.18%
5	Feb	2.41%	2.73%	+	13.16%	=	15.89%	-	4.65%	=	11.24%
6	Mar	2.35%	2.64%	+	12.33%	=	14.97%	-	4.51%	=	10.46%
7	April	1.83%	2.02%	+	10.30%	=	12.32%	-	4.50%	=	7.82%
8	May	1.95%	2.18%	+	11.76%	=	13.94%	-	4.29%	=	9.65%
9	June	1.97%	2.21%	+	12.11%	=	14.32%	-	4.23%	=	10.09%
10	July	2.23%	2.58%	+	15.51%	=	18.09%	-	4.27%	=	13.82%
11	Aug	2.73%	3.24%	+	18.51%	=	21.75%	-	3.65%	=	18.10%
12	Sept	2.88%	3.47%	+	20.40%	=	23.87%	-	3.18%	=	20.69%
13	Oct	2.60%	3.03%	+	16.35%	=	19.38%	-	3.13%	=	16.25%
14	Nov	2.75%	3.24%	+	17.89%	=	21.13%	-	3.02%	=	18.11%
15	Dec 2011	2.70%	3.17%	+	17.41%	=	20.58%	-	2.98%	=	17.60%
16	Jan 2012	2.61%	2.98%	+	14.18%	=	17.16%	-	3.03%	=	14.13%
17	Feb	2.60%	2.99%	+	15.01%	=	18.00%	-	3.11%	=	14.89%
18	Mar	2.36%	2.65%	+	12.33%	=	14.98%	-	3.28%	=	11.70%
19	April	2.62%	3.02%	+	15.22%	=	18.24%	-	3.18%	=	15.06%
20	May	2.86%	3.38%	+	18.12%	=	21.50%	-	2.93%	=	18.57%
21	June	2.73%	3.18%	+	16.59%	=	19.77%		2.70%	=	17.07%
22	July	2.79%	3.29%	+	18.10%	=	21.39%		2.59%	=	18.80%
23	Aug	2.73%	3.17%	+	16.23%	=	19.40%		2.77%	=	16.63%
24	Sept	2.67%	3.07%	+	14.95%	=	18.02%		2.88%	=	15.14%
25	Oct	2.71%	3.14%	+	15.81%	=	18.95%		2.90%	=	16.05%
26	Nov	2.74%	3.15%	+	14.88%	=	18.03%		2.80%	=	15.23%
27	Dec 2012	2.62%	2.95%	+	12.63%	=	15.58%		2.88%	=	12.70%
28	Jan 2013	2.56%	2.86%	+	11.74%	=	14.60%		3.08%	=	11.52%
31	Recommended	2.64%	2.99%	+	13.08%	=	16.07%	-	2.92%	=	13.15%
33	Short-term Trends										
34	Recent Twelve Months Avg	2.67%	3.07%	+	15.13%	=	18.21%	-	2.93%	=	15.28%
35	Recent Nine Months Avg	2.71%	3.13%	+	15.45%	=	18.58%	-	2.84%	=	15.75%
36	Recent Six Months Avg	2.67%	3.06%	+	14.37%	=	17.43%	-	2.89%	=	14.54%
37	Recent Three Months Avg	2.64%	2.99%	+	13.08%	=	16.07%	-	2.92%	=	13.15%

40 [1] Average Current Dividend Yield (D_0/P_0) of dividend paying stocks. Data from Value Line Investment Analyzer Software Data - Value Line 1700 Stocks
41 [2] Expected Dividend Yield (D_1/P_0) equals average current dividend yield (D0/P0) times one plus growth rate(g).
42 [3] Average 3-5 year price appreciation (annualized). Data from Value Line Investment Analyzer Software Data - Value Line 1700 Stocks
43 [4] Monthly average 30 year U.S. Treasury. Federal Reserve.
44

Litchfield Park Service Company dba Liberty Utilities
Capital Asset Pricing Model (CAPM)

Exhibit
Schedule D-4.12
Witness: Bourassa

Line No.		Rf[1]	+	beta[3]	x	Rp		=	k
1									
2									
3	Historical Market Risk Premium CAPM	3.9%	+	0.71	x	6.6%	[4]	=	8.6%
4									
5	Current Market Risk Premium CAPM	3.9%	+	0.71	x	13.1%	[5]	=	13.2%
6									
7	Average								10.9%
8									
9									
10									
11									

12 [1] Forecasts of long-term treasury yields. See Schedule D-4.10.
13 [2] Value Line Investment Analyzer data. See Schedule D-4.9.
14 [3] Historical Market Risk Premium from (Rp) MorningStar SBBI 2012 Valuation Yearbook Table A-1 Long-Horizon ERP 1926-2011.
15 [4] Computed using DCF constant growth method to determine current market return onValue Line 1700 stocks
16 and CAPM with beta of 1.0 to compute Current Market Risk Premium (Rp). See Schedule D-4.11.
17
18
19
20

Litchfield Park Service Company dba Liberty Utilities
COST OF EQUITY (COE) USING RISK PREMIUM BUILD-UP METHOD
Based on *Duff and Phelps* Risk Premium Study Data

Schedule D-4.13
Witness: Bourassa

	Company	Symbol	Measures of size (Millions) MV Equity[1]	Book Equity[1]	MVIC[1]	5 Yr Avg. Net Income	Total Assets[2]	5 Yr Avg. EBITDA[3]
1.	American States	AWR	$ 989	$ 416	$ 1,333	$ 32	$ 1,192	$ 120
2.	Aqua America	WTR	$ 3,976	$ 1,260	$ 5,496	$ 113	$ 4,072	$ 407
3.	California Water	CWT	$ 836	$ 451	$ 1,315	$ 37	$ 1,692	$ 128
4.	Connecticut Water	CTWS	$ 263	$ 119	$ 451	$ 10	$ 425	$ 23
5.	Middlesex	MSEX	$ 307	$ 178	$ 440	$ 12	$ 489	$ 38
6.	SJW Corp.	SJW	$ 525	$ 266	$ 861	$ 20	$ 935	$ 87
	Litchfield Park Service Company dba Liberty Utilities		NA	$ 11.0	NA	$ 1.3	$ 29.7	$ 6.4

[1] From Zacks Investment Research data
[2] From Zacks Investment Research. From E-1 for subject utility.
[3] Net Income. From Zacks Investment Research and Company ACC reports

Net Income Data ($ millions)

Company	Symbol	2011	2010	2009	2008	2007	Average
American States	AWR	$ 45.9	$ 33.2	$ 29.5	$ 22.0	$ 28.0	$ 31.7
Aqua America	WTR	$ 143.1	$ 124.0	$ 104.4	$ 97.9	$ 95.0	$ 112.9
California Water	CWT	$ 37.7	$ 37.7	$ 40.6	$ 39.8	$ 31.2	$ 37.4
Connecticut Water	CTWS	$ 11.3	$ 9.8	$ 10.2	$ 9.4	$ 8.8	$ 9.9
Middlesex	MSEX	$ 13.4	$ 14.3	$ 10.0	$ 12.2	$ 11.8	$ 12.4
SJW Corp.	SJW	$ 20.9	$ 24.4	$ 15.2	$ 21.5	$ 19.3	$ 20.2
		2012	2011	2010	2009	2008	Average
Litchfield Park Service Company dba Liberty Utilities		$ 5.8	$ 4.4	$ (0.9)	$ (2.1)	$ (0.7)	$ 1.3

Net Income data for publicly traded water utilities from Zacks Investment Research and/or Yahoo Finance

[4] Earnings before Interest, Taxes, Depreciation and Amortization (EBITDA). From Zacks Investment Research and Company ACC reports.

EBITDA Data ($ millions)

Company	Symbol	2011	2010	2009	2008	2007	Average
American States	AWR	$ 133.3	$ 134.4	$ 122.6	$ 105.9	$ 102.8	$ 119.8
Aqua America	WTR	$ 397.8	$ 473.2	$ 415.2	$ 384.7	$ 364.5	$ 407.1
California Water	CWT	$ 143.3	$ 155.7	$ 125.5	$ 122.1	$ 95.6	$ 128.4
Connecticut Water	CTWS	$ 24.2	$ 22.5	$ 20.3	$ 21.1	$ 27.9	$ 23.2
Middlesex	MSEX	$ 34.6	$ 43.3	$ 34.6	$ 38.6	$ 36.6	$ 37.6
SJW Corp.	SJW	$ 87.1	$ 75.4	$ 93.5	$ 99.7	$ 77.7	$ 86.7
		2012	2011	2010	2009	2008	Average
Litchfield Park Service Company dba Liberty Utilities		$ 9.8	$ 10.1	$ 4.0	$ 4.2	$ 3.7	$ 6.4

EBITDA data for publicly traded water utilities from Zacks Investment Research and/or Yahoo Finance
EBITDA data for subject utility from E-1 and/or ACC reports

Litchfield Park Service Company dba Liberty Utilities
COST OF EQUITY (COE) USING RISK PREMIUM BUILD-UP METHOD
Based on *Duff and Phelps* Risk Premium Study Data

Schedule D-4.14
Witness: Bourassa

MRP_{m+s} Estimates Using Duff & Phelps Study (Unlevered)
Assumes 100% Equity and 0% debt
Data Smoothing with Regression Analysis
Smoothed Premium (RP_{m+s}) = Constant + X Coefficients * Log(Relevent Metric)

$RPun_{relevered} = RP_{levered} - W_d/W_e*(\beta_u-\beta_d)*RP_{market}$
Where β_u = unlevered portfolio beta
β_d = debt beta, assumed to be 0.1
W_d = percentage of debt in capital structure
W_e = percentage of equity in capital structure
$RP_{levered}$ = levered realized risk premium

	MV Equity (Table C-1)	Book Equity (Table C-2)	MVIC (Table C-4)	5 Yr Avg. Net Income (Table C-3)	Total Assets (Table C-5)	5 Yr Avg. EBITDA (Table C-6)
Constant	18.475%	15.380%	18.661%	13.224%	17.273%	14.736%
X Coefficient(s)	-3.239%	-2.561%	-3.201%	-2.616%	-2.812%	-2.723%

	Company	Symbol	MRP_{m+s} (unlevered) MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Average
1.	American States	AWR	8.77%	8.67%	8.66%	9.30%	8.62%	9.08%	8.85%
2.	Aqua America	WTR	6.82%	7.44%	6.69%	7.85%	7.12%	7.63%	7.26%
3.	California Water	CWT	9.01%	8.58%	8.68%	9.11%	8.19%	8.99%	8.76%
4.	Connecticut Water	CTWS	10.64%	10.07%	10.17%	10.62%	9.88%	11.02%	10.40%
5.	Middlesex	MSEX	10.42%	9.62%	10.20%	10.37%	9.71%	10.45%	10.13%
6.	SJW Corp.	SJW	9.66%	9.17%	9.27%	9.81%	8.92%	9.46%	9.38%
	Average (unlevered)		9.22%	8.92%	8.94%	9.51%	8.74%	9.44%	9.13%
	Litchfield Park Service Company dba Liberty Utilities		NA	12.71%	NA	12.94%	13.13%	12.55%	12.83%

Indicated size premium 3.70%

Litchfield Park Service Company dba Liberty Utilities
COST OF EQUITY (COE) USING RISK PREMIUM BUILD-UP METHOD
Based on *Duff and Phelps* Risk Premium Study Data

Unlevered Portfilio Beta
(from 2012 Duff & Phelps RP Study - Table C)

Schedule D-4.15
Witness: Bourassa

	Company	Symbol	Unlevered Portfolio Beta (β_u)						
			(Table C-1)	(Table C-2)	(Table C-4)	(Table C-3)	(Table C-5)	(Table C-6)	Average
1.	American States	AWR	0.95	0.96	0.98	0.94	0.94	0.97	0.96
2.	Aqua America	WTR	0.87	0.86	0.81	0.88	0.83	0.84	0.85
3.	California Water	CWT	0.98	0.95	0.95	0.94	0.92	0.97	0.95
4.	Connecticut Water	CTWS	0.96	1.00	0.97	0.97	0.99	1.03	0.99
5.	Middlesex	MSEX	0.96	0.98	0.97	0.97	0.99	0.99	0.98
6.	SJW Corp.	SJW	0.95	0.97	0.97	0.96	0.97	0.95	0.96
	Average		0.95	0.95	0.94	0.94	0.94	0.96	0.95
	Litchfield Park Service Company dba Liberty Utilities		NA	0.98	NA	1.01	1.05	1.03	1.02

Litchfield Park Service Company dba Liberty Utilities
COST OF EQUITY (COE) USING RISK PREMIUM BUILD-UP METHOD
Based on *Duff and Phelps* Risk Premium Study Data

Schedule D-4.16
Witness: Bourassa

MRP Estimates Using Duff & Phelps Study (Relevered)
Relevered Realized Risk Premium

$RP_{relevered} = RP_{unlevered} + W_d/W_e*(\beta_u-\beta_d)*RP_{market}$

Where β_u = unlevered portfolio beta

β_d = debt beta, assumed to be 0.1

W_d = percentage of debt in capital structure

W_e = percentage of equity in capital structure

$RP_{unlevered}$ = unlevered realized risk premium from Scehdule D-4.14

RP_{market} = general equity risk premium for the market since 1963 (4.4%)

			MRP_{m+s} (Relevered)							
	Company	Symbol	W_d/W_e	MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Average
1.	American States	AWR	34.8%	10.05%	9.96%	9.97%	10.55%	9.88%	10.38%	10.13%
2.	Aqua America	WTR	38.2%	8.08%	8.69%	7.86%	9.14%	8.32%	8.85%	8.49%
3.	California Water	CWT	57.4%	11.18%	10.68%	10.77%	11.18%	10.22%	11.14%	10.86%
4.	Connecticut Water	CTWS	71.2%	13.27%	12.82%	12.83%	13.28%	12.60%	13.87%	13.11%
5.	Middlesex	MSEX	43.1%	12.01%	11.25%	11.81%	11.98%	11.36%	12.10%	11.75%
6.	SJW Corp.	SJW	63.9%	12.00%	11.56%	11.66%	12.17%	11.31%	11.80%	11.75%
	Average MRP (Relevered)		51.42%	11.10%	10.83%	10.82%	11.38%	10.62%	11.35%	11.02%
	Litchfield Park Service Company dba Liberty Utilities		8.51%	NA	13.03%	NA	13.27%	13.48%	12.89%	13.17%

Litchfield Park Service Company dba Liberty Utilities
COST OF EQUITY (COE) USING RISK PREMIUM BUILD-UP METHOD
Based on *Duff and Phelps* Risk Premium Study Data

Equity Risk Premium Adjustment and Other meterics used in Build-up Method

Schedule D- 4.17
Witness: Bourassa

[1] Estimate of Current Market Risk Premium (RP_{market})	**5.50%**	<<<< Current Duff and Phelps recommendation
[2] Risk Premium Assumed in Duff & Phelps Study (1963-2011)[1]	4.30%	
[3] Equity Risk Premium Adjustment ([1] - [2])	1.20%	
[4] Average MRP (relevered) for publicly traded water companies (from Schedule D-4.16)	11.02%	
[5] MRP (relevered) for publicly traded water companies (RP_{m+s}) ([3] + [4])	12.22%	
[6] Equity Risk Premium Adjustment ([3])	1.20%	
[7] Average MRP (relevered) for subject utility company (from Table 4)	13.17%	
[8] MRP (relevered) for subject utility company (RP_{m+s}) ([6] + [7])	14.37%	
[9] Industry Risk Premium (From *Ibbotson* for SIC 494 Water Supply Industry Table 3-5)	-4.83%	
[10] Adjustment Factor to Industry Risk Premium ([2] / 6.6%[1])	0.8333	
[11] Adjusted Industry Risk Premium (R_i) ([9] x [10])	-4.03%	
[12] Risk Free Rate (R_f)[2]	2.49%	

[1] From Duff and Phelps Risk Premium Report 2012.
[2] Yield on 20 Yr U.S. Treasury February 14, 2013 (Federal Reserve)

Litchfield Park Service Company dba Liberty Utilities
COST OF EQUITY (COE) USING RISK PREMIUM BUILD-UP METHOD
Based on *Duff and Phelps* Risk Premium Study Data

Schedule D- 4.18
Witness: Bourassa

Cost of Equity (COE) Estimate using Build-up Method

$E(R_i) = R_f + RP_{m+s} + RP_i + RP_u$

Where:

$E(R_i)$ = Expected (indicated) rate of return
R_f = Risk-free rate of return. See Schedule D-4-17.
RP_{m+s} = Market risk premium including size premium. See ScheduleD- 4.16
RP_i = Industry risk premium (adjusted). See Schedule D-4.17.
RP_u = Company-specific risk premium

	Sample Publicly Traded Water Utilities	Litchfield Park Service Company dba Liberty Utilities
R_f =	2.49%	2.49%
RP_{m+s} =	See Table 4	See Table 4
RP_i =	-4.03%	-4.03%
RP_u =	0.00%	0.00%

	Company	Symbol	Indicated COE $E(R_i)$ MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Average
1.	American States	AWR	9.71%	9.62%	9.64%	10.22%	9.54%	10.04%	9.80%
2.	Aqua America	WTR	7.75%	8.35%	7.52%	8.80%	7.99%	8.51%	8.15%
3.	California Water	CWT	10.85%	10.34%	10.44%	10.85%	9.88%	10.80%	10.53%
4.	Connecticut Water	CTWS	12.93%	12.49%	12.49%	12.95%	12.27%	13.53%	12.78%
5.	Middlesex	MSEX	11.67%	10.91%	11.48%	11.64%	11.02%	11.76%	11.41%
6.	SJW Corp.	SJW	11.67%	11.23%	11.32%	11.84%	10.98%	11.46%	11.41%
	Average COE estimate		10.76%	10.49%	10.48%	11.05%	10.28%	11.02%	10.68%
	Litchfield Park Service Company dba Liberty Utilities		NA	12.70%	NA	12.94%	13.14%	12.55%	12.83%

Litchfield Park Service Company dba Liberty Utilities
Financial Risk Computation
Unlevered Beta

Exhibit
Schedule D-4.19
Witness: Bourassa

Line No.		Company	VL Beta β_L[1]	Raw Beta Raw β_L[2]	Tax Rate t[3]	MV Debt D[4]	MV Equity E[4]	Unlevered Raw Beta β_U[5]
5	1.	American States	0.70	0.55	41.7%	25.8%	74.2%	0.46
6	2.	Aqua America	0.60	0.40	32.9%	27.7%	72.3%	0.32
7	3.	California Water	0.65	0.48	40.5%	36.5%	63.5%	0.36
8	4.	Connecticut Water	0.75	0.63	41.3%	41.6%	58.4%	0.44
9	5.	Middlesex	0.70	0.55	32.7%	30.1%	69.9%	0.43
10	6.	SJW Corp.	0.85	0.78	41.1%	39.0%	61.0%	0.57
13		Sample Water Utilitie:	0.71	0.57	38.4%	33.4%	66.6%	0.43

[1] Value Line Investment Analyzer data. See Schedule D-4.13
Value Line uses the historical data of the stock, but assumes that a security's beta moves toward the market average over time. The formula is as follows:
Adjusted beta = .33 + (.67) * Raw beta
[2] Raw Beta = (VL beta - .33)/(.67)
[3] Effective tax rates for year ended December 31, 2011.
[4] See Schedule D-4.3
[5] Raw B_u = Raw B_L/ (1+ (1-t)*D/E)

Litchfield Park Service Company dba Liberty Utilities
Financial Risk Computation
Relevered Beta

Exhibit
Schedule D-4.20
Witness: Bourassa

Line No.		Unlevered Raw Beta β_U[1]	MV Book Debt BD[2]	MV Equity Capital EC[2]	Tax Rate t[3]	Relevered Raw Beta $\beta_{RL}=\beta_U(1+(1-t)BD/EC))$ β_{RL}	VL Adjusted Relevered Beta .33 + .67(Raw Beta) β_{RL}
5	Litchfield Park Service Company dba Liberty Utilities	0.43	7.8%	92.2%	38.61%	0.45	0.63

[1] Unlevered Beta from Schedule D-4.14.

[2] Proforma Capital Structure of Company

	BV (in Thousands)		MV (in Thousands)	MV %
Long-term Debt	$ 10,420	1.00	$ 10,420	7.80%
Preferred Stock	$ -	1.00	-	0.0%
Common Stock	$ 55,240	2.22	(a) 122,497	92.2%
Total Capital	$ 65,660		$ 132,917	100.0%

(a) Current market-to-book ratio of sample water utilities. See work papers.

[3] Current Tax rate based on test year ending 12/31/2012. See Schedule D-1.

Litchfield Park Service Company dba Liberty Utilities
Financial Risk Computation

Exhibit
Schedule D-4.21
Witness: Bourassa

Line No.											
1	**CAPM**										
2		**Rf**		+	**β**		x	**(Rp)**			**k**
3	Historical Market Risk Premium	3.9%	[1]	+	0.71	[2]	x	6.6%	[3]	=	8.6%
4	Current Market Risk Premium	3.9%	[1]	+	0.71	[2]	x	13.1%	[4]	=	13.2%
5											
6	Average										10.9%
7											
8											
9	**CAPM Relevered Beta**										
10		**Rf**		+	**β**		x	**(Rp)**			**k**
11	Historical Market Risk Premium	3.9%	[1]	+	0.63	[5]	x	6.6%	[3]	=	8.1%
12	Current Market Risk Premium	3.9%	[1]	+	0.63	[5]	x	13.1%	[4]	=	12.2%
13											
14	Average										10.2%
15											
16	Financial Risk Adjustment										**-0.7%**
17											
18											

19 [1] Forecast of long-term treasury yields. See Schedule D-4.10
20 [2] Value Line Investment Analyzer data. See Schedule D-4.9
21 [3] Historical Market Risk Premium from (Rp) MorningStar SBBI 2012 Valuation Yearbook Table A-1 Long-Horizon ERP 1926-2011
22 [4] Computed using DCF constant growth method to determine current market return on Value Line 1700 stocks
23 and CAPM with beta of 1.0 to compute Current Market Risk Premium (Rp). See Schedule D-4.11
24 [5] Relevered bata found on Schedule D-4.15
25

Litchfield Park Service Company dba Liberty Utilities
Size Premium[1]

Exhibit
Schedule D-4.22
Witness: Bourassa

Line No.		Beta(β)	Size Premium	Risk Premium for Small Water Utilities[7]
6	Mid-Cap Companies[2]	1.12	1.14%	
8	Low-Cap Companies[3]	1.23	1.88%	
10	Micro-Cap Companies[4]	1.36	3.89%	
12	Decile 10[5]	1.41	6.10%	3.67%

		Risk Premium for Small Water Utilities
20	Estimated Risk Premium for small water utilities[6]	0.99%

[1] Data from Table 7-8 of Morningstar, *Ibbotson SBBI 2012 Valuation Yearbook.*
[2] Mid-Cap companies includes companies with market capitalization between $1,621 million and $6,896 million.
[3] Low-Cap companies includes companies with market capitalization between $423 million and $1,620 million.
[4] Micro-Cap companies includes companies with market capitalization less than $422 million.
[5] Decile 10 includes companies with market capitalization between $1.0 million and $206 million.
[6] From Table 2, Thomas M. Zepp, "Utility Stocks and the Size Effect Revisited," *The Quarterly Review of Economics and Finance*, 43 (2003), 578-582.
[7] Computed as the weighted differences between the Decile 10 risk premium and the inidicated risk premiums for the sample water utlities as shown below. Excludes risk due to differences in beta.

		Market Cap. (Millions)	Class	Size Premium	Difference to Decile 10	Weight	Weighted Size Premium
1.	American States	$ 989	Low-Cap	1.88%	4.22%	0.166667	0.70%
2.	Aqua America	$ 3,976	Mid-Cap	1.14%	4.96%	0.166667	0.83%
3.	California Water	$ 836	Low-Cap	1.88%	4.22%	0.166667	0.70%
4.	Connecticut Water	$ 263	Micro-Cap	3.89%	2.21%	0.166667	0.37%
5.	Middlesex	$ 307	Micro-Cap	3.89%	2.21%	0.166667	0.37%
6.	SJW Corp.	$ 525	Low-Cap	1.88%	4.22%	0.166667	0.70%
	Weighted Size Premium for Small Companies						3.67%