

Redacted

| Street # | Street Name | City | Meter Install Date | Meter Size Installed | Customer Charge ^{1,5} | Monthly Customer Charge ² | Monthly Customer Charge ⁵ | Proposed Charges to Grandfathered Services | | | Proposed Credit ⁶ |
|---|-------------|------|--------------------|----------------------|--------------------------------|--------------------------------------|--------------------------------------|--|-------------------------------------|-------------------------------------|------------------------------|
| | | | | | | | | Monthly Customer Charge ³ | Fire Protection Charge ⁵ | Fire Protection Charge ⁴ | |
| | Tanager | PM | 10/12/16 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 658.42 |
| | Tanager | PM | 10/19/16 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 658.42 |
| | Tanager | PM | 11/9/16 | 3/4" Meter | \$ 36.57 | \$ 44.03 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 269.83 |
| | Tanager | PM | 1/5/17 | 3/4" Meter | \$ 36.57 | \$ 44.03 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 258.51 |
| | Tanager | PM | 1/10/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 605.40 |
| | Tanager | PM | 1/10/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 605.40 |
| | Tanager | PM | 1/10/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 605.40 |
| | Tanager | PM | 4/19/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 499.36 |
| | Tanager | PM | 5/19/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 472.85 |
| | Tanager | PM | 5/30/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 472.85 |
| | Tanager | PM | 5/30/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 472.85 |
| | Tanager | PM | 5/30/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 472.85 |
| | Tanager | PM | 5/30/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 472.85 |
| | Tanager | PM | 6/15/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 446.34 |
| | Tanager | PM | 7/10/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 446.34 |
| | Tanager | PM | 10/24/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 340.30 |
| | Tanager | PM | 10/24/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 340.30 |
| | Tanager | PM | 10/24/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 340.30 |
| | Tanager | PM | 10/26/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 340.30 |
| | Tanager | PM | 10/27/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 340.30 |
| | Oriole | PM | 12/20/17 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 287.28 |
| | Tanager | PM | 5/15/18 | 1" Meter | \$ 51.76 | \$ 62.32 | \$ 17.19 | \$ 20.70 | \$ 8.06 | \$ 9.70 | \$ 159.60 |
| Total Proposed Customer Credit - \$ 9,566.05 | | | | | | | | | | | |

Notes:

- These are all single services into homes through an upsized 1" meter. The meter was upsized from a 5/8" meter to a 1" meter in order to pass both the domestic and fire sprinkler flows. Each of these homes was charged a monthly customer charge for a 1" meter in accordance with PEU's existing tariff.
- Monthly customer charge for a 1" meter as of January 2018 based on a projected rate increase of 20.4%
- Monthly customer charge for a 5/8" meter as of January 2018 based on a projected rate increase of 20.4%
- Monthly customer charge for a 1-1/2" Non metered fire service of January 2018 based on a projected rate increase of 20.4%
- Monthly charges in effect prior to January 2018
- Customer credit based on difference between customer charges actually paid and proposed grandfathered customer charge. Credit assumes that grandfathered rate is October 2018 billings. effective as of 10/1/18

| Account # | Street # | Street Name | City | Meter Install Date | Original Meter Size Installed ¹ | Monthly Customer Charge Based on Meter Size | Fire Service Size Billed | Projected revenues not collected | Change in meter size during 2018 |
|-----------|----------|-------------|------|--------------------|--|---|--------------------------|---|--|
| | | Stone Sled | Bow | 1/18/07 | 1" | 5/8" | 1 1/2" | \$ 3,609.85 | The yellow highlighted accounts were existing homes with active water services when the Stone Sled Community Water System was acquired from the Developer. These services were not metered at the time of the acquisition. The meter install dates reflect the date the Company was able to get into the residence and set the meter. There were no service applications completed for these accounts. |
| | | Stone Sled | Bow | 1/18/07 | 1" | 5/8" | 1 1/2" | \$ 3,609.85 | |
| | | Stone Sled | Bow | 1/18/07 | 1" | 5/8" | 1 1/2" | \$ 3,609.85 | |
| | | Stone Sled | Bow | 1/18/07 | 1" | 5/8" | 1 1/2" | \$ 3,609.85 | |
| | | Stone Sled | Bow | 1/23/07 | 1" | 5/8" | 1 1/2" | \$ 3,586.17 | |
| | | Stone Sled | Bow | 1/31/07 | 1" | 5/8" | 1 1/2" | \$ 3,562.50 | |
| | | Stone Sled | Bow | 5/9/07 | 1" | 5/8" | 1 1/2" | \$ 3,515.15 | |
| | | Stone Sled | Bow | 5/25/07 | 1" | 5/8" | 2 1/2" | \$ 3,491.47 | |
| | | Stone Sled | Bow | 9/19/07 | 1" | 5/8" | 2 1/2" | \$ 3,417.61 | |
| | | Stone Sled | Bow | 10/25/07 | 1" | 5/8" | 1 1/2" | \$ 3,368.37 | |
| | | Stone Sled | Bow | 8/7/08 | 1" | 5/8" | 1 1/2" | \$ 3,122.17 | |
| | | Stone Sled | Bow | 10/8/10 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 2/10/11 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 2/16/12 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 7/9/12 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 10/25/12 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 1/10/13 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 2/20/13 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 3/6/13 | 5/8" | 5/8" | n/a | \$ 191.51 | upsized to 1" meter on 3/12/18 - 1 1/2" fire added as of this date |
| | | Stone Sled | Bow | 5/7/13 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 7/5/13 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 9/3/13 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 10/23/13 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 2/3/14 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 5/30/14 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 6/18/14 | 5/8" | 5/8" | n/a | | |
| | | Lewis | Bow | 3/16/15 | 5/8" | 5/8" | n/a | | |
| | | Lewis | Bow | 7/27/17 | 5/8" | 5/8" | n/a | | |
| | | Lewis | Bow | 6/23/16 | 5/8" | 5/8" | n/a | \$ 191.51 | upsized to 1" meter on 3/2/18 - 1 1/2" fire added as of this date |
| | | Lewis | Bow | 8/8/16 | 5/8" | 5/8" | n/a | \$ 191.51 | upsized to 1" meter on 2/23/18 - 1 1/2" fire added as of this date |
| | | Lewis | Bow | 8/8/16 | 5/8" | 5/8" | n/a | \$ 191.51 | upsized to 1" meter on 2/28/18 - 1 1/2" fire added as of this date |
| | | Stone Sled | Bow | 9/21/16 | 3/4" | 3/4" | n/a | \$ 191.51 | upsized to 1" meter on 2/16/18 - 1 1/2" fire added as of this date |
| | | Stone Sled | Bow | 1/27/17 | 5/8" | 5/8" | n/a | | |
| | | Stone Sled | Bow | 3/1/17 | 5/8" | 5/8" | n/a | | |
| | | Lewis | Bow | 9/21/17 | 3/4" | 3/4" | n/a | | downsized to 5/8" on 2/22/18 |
| | | Lewis | Bow | 6/9/17 | 5/8" | 5/8" | n/a | | |
| | | | | | | | | Projected Revenues not collected between January 2006 and October 2018 - | \$ 43,070.24 |

| Rates in effect during the duration of service | | | | |
|--|--|---------------------|------------------------------|--|
| | Customer Charge Billed based on 5/8" meter | Fire Service Billed | Customer Charge for 1" Meter | Under recovered revenue per month ³ |
| Rate from January 2007 through May 2007 | \$ 15.58 | \$ 7.63 | \$ 46.89 | \$ 23.68 |
| Rates from June 2007 to September 2008 | \$ 16.20 | \$ 7.94 | \$ 48.76 | \$ 24.62 |
| Rates from October 2008 through November 2013 | \$ 16.49 | \$ 7.94 | \$ 49.64 | \$ 25.21 |
| Rates from December 2013 to December 2017 | \$ 17.19 | \$ 8.06 | \$ 51.76 | \$ 26.51 |
| Rates from January 2018 to October 2018 | \$ 20.70 | \$ 9.70 | \$ 62.32 | \$ 31.92 |

Notes:

- These are all single services into homes through an upsized 1" meter or a 5/8" meter. The meter size was selected by the customer. If the customer did not want fire protection they had a 5/8" meter installed and they paid the tariffed customer charge for a 5/8" meter. If the customer wanted fire protection they had a 1" meter installed and paid the tariffed customer charge for a 5/8" meter plus the tariffed charge for a 1-1/2" non-metered private fire service
- Monthly customer charges as of January 2018 based on a projected rate increase of 20.4%
- Under recovered revenue per month based on rates in effect at the time is calculated by subtracting the sum of the customer charge for a 5/8" meter and a 1-1/2" fire service from the customer service charge for a 1" meter

| Number of Accounts | Billing Period | | Number of Months @ rate | Meter Size | Fire Service Size | Fire Service Tap | Under Recovered revenue for Period ³ | Under Recovered revenue for Period ⁴ |
|---|----------------|--------|-------------------------|------------|-------------------|------------------|---|---|
| 64 | Jun-03 | May-07 | 48 | 5/8" | 1-1/2" | 2" | \$ 36,679.68 | \$ 22,456.32 |
| 64 | Jun-07 | Sep-08 | 16 | 5/8" | 1-1/2" | 2" | \$ 14,458.88 | \$ 8,130.56 |
| 64 | Oct-08 | Nov-13 | 61 | 5/8" | 1-1/2" | 2" | \$ 55,124.48 | \$ 30,997.76 |
| 64 | Dec-13 | Dec-17 | 49 | 5/8" | 1-1/2" | 2" | \$ 44,938.88 | \$ 25,276.16 |
| 64 | Jan-18 | Oct-18 | 10 | 5/8" | 1-1/2" | 2" | \$ 10,910.98 | \$ 6,136.95 |
| Total Undercollected Revenues between 2003 and 2018- | | | | | | | \$ 162,112.90 | \$ 92,997.75 |

| Rates in effect during the duration of service | | | | | |
|--|--|---------------------------------------|---|--|---|
| | Customer Charge Billed based on 5/8" meter | Customer Charge for a 2" Fire Service | Customer Charge for a 1-1/2" Fire Service | Under recovered revenue per month ³ based on current tariff | Under recovered revenue per month ⁴ based on proposed tariff |
| Rate from June 2003 through May 2007 | \$ 15.58 | \$ 11.94 | \$ 7.31 | \$ 11.94 | \$ 7.31 |
| Rates from June 2007 to September 2008 | \$ 16.20 | \$ 14.12 | \$ 7.94 | \$ 14.12 | \$ 7.94 |
| Rates from October 2008 through November 2013 | \$ 16.49 | \$ 14.12 | \$ 7.94 | \$ 14.12 | \$ 7.94 |
| Rates from December 2013 to December 2017 | \$ 17.19 | \$ 14.33 | \$ 8.06 | \$ 14.33 | \$ 8.06 |
| Rates from January 2018 to October 2018 ⁵ | \$ 20.45 | \$ 17.05 | \$ 9.59 | \$ 17.05 | \$ 9.59 |

Notes:

1. These Homes all have two services, one that is metered with a 5/8" meter and one with a 2" non metered fire service.
2. The Company suspended the payment for the 2" nonmetered fire service in June of 2003.
3. The under recovered revenue per month based on the monthly rate in effect at the time is calculated by subtracting the rate for a 5/8" meter from the sum of the customer charge for a 5/8" meter and a 2" fire service
4. The under recovered revenue per month based on the monthly rate in effect at the time is calculated by subtracting the rate for a 5/8" meter from the sum of the customer charge for a 5/8" meter and a 1-1/2" fire service
5. Rates from January 2018 to October 2018 are inclusive of pending permanent rate increase of 18.97%