

AMERICAN WATER SYSTEM
 ALLOCATION OF PwC AUDIT FEE - BILLING SCHEDULE
 JULY 1, 2005- JUNE 30, 2006

Exhibit 12
 Tab 27

	2006-2007 ANNUAL FEE	2007	2008	12 Months Ended 3/31/2009	2009
AMERICAN WATER WORKS	\$549,919				
AMERICAN WATER SERVICES	275,180				
ARIZONA	69,661				
CALIFORNIA	84,800				
HAWAII	4,547				
ILLINOIS	146,336				
INDIANA	138,381				
IOWA	29,341				
KENTUCKY	55,759				
MARYLAND	2,356				
MICHIGAN	1,512				
MISSOURI	226,862				
NEW JERSEY	198,322				
NEW MEXICO	8,082				
LONG ISLAND	36,283	36,938	38,271	38,617	39,653
OHIO	28,591				
PENNSYLVANIA	314,873				
TENNESSEE	35,868				
TEXAS	2,670				
VIRGINIA	27,915				
WEST VIRGINIA	81,847				
	<u>2,319,105</u>				
ELIZABETHTOWN & MT HOLLY	<u>310,895</u>				
	<u><u>\$2,630,000</u></u>				

Note: Annual increases at the rate of inflation per Exhibit 9, page 17.

Long Island American Water
Sarbanes Oxley

One time expenses from 2006	\$305,542
One time expenses from 2007	<u>598,950</u>
	<u>904,492</u>

Amortization Period in Years 3

Annual Amortization \$301,497

Annual costs beyond 2007 \$25,290

	2007	2008	12 Months Ended 3/31/2009
Amortization		\$301,497	\$301,497
Annual Costs		<u>25,290</u>	<u>26,203</u>
Total Sox related Costs		<u>\$326,787</u>	<u>\$327,700</u>

Long Island American Water												
Depreciation Expense - For Accumulated Provision for Depreciation											Exhibit 12	
											Tab 28	
					13 mos. Average							
JOE	NY State		Depreciation	UPIS	2006	2007	2007 Net Adds.	2008	2008 Net Adds.	Rate Year	Rate Year Net Adds.	
Account	Account	Description	Rates	2006	Deprec. Exp.	Net Additions	Deprec. Exp.	Net Additions	Deprec. Exp.	Net Additions	Deprec. Exp.	
301000	301	Organization	0.000%	151	-	-	-	-	-	-	-	
302000	302	Franchises	0.000%	518	-	-	-	-	-	-	-	
303200	310	Land & Ld Rights SS	0.000%	424,233	-	11,368	-	-	-	-	-	
303300	320	Land & Ld Rights P	0.000%	162,627	-	-	-	-	-	-	-	
303500	340	Land & Ld Rights TD	0.000%	21,026	-	-	-	-	-	-	-	
303501	340	Land TD	0.000%	8,502	-	-	-	-	-	-	-	
303600	389	Land & Land Rights AG	0.000%	631	-	-	-	-	-	-	-	
304200	321	Struct & Imp P	1.992%	2,557,360	50,943	767,292	15,284	716,000	14,263	97,831	1,949	
304300	331	Struct & Imp WT	1.992%	6,577,310	131,020	(21,501)	(428)	(38,462)	(766)	-	-	
304600	390	Struct & Imp Offices	1.644%	2,371,055	38,980	79,363	1,305	82,923	1,363	21,069	346	
304700	390	Struct & Imp Store,Shop,Gar	2.856%	529,323	15,117	13,134	375	3,700	106	854	24	
307000	314	Wells & Springs	3.324%	1,623,889	53,978	-	-	-	-	-	-	
307200	314	Wells Only (LI)	1.992%	4,080,462	81,283	133,031	2,650	203,593	4,056	67,177	1,338	
310100	323	Power Generation Equip Othe	3.996%	702,826	28,085	(2,682)	(107)	-	-	-	-	
311200	325	Pump Equip Electric	2.700%	4,575,170	123,530	364,580	9,844	298,077	8,048	142,708	3,853	
311300	326	Pump Equip Diesel	2.700%	1,300,197	35,105	1,606	43	-	-	-	-	
320100	332	WT Equip Non-Media	1.668%	2,401,000	40,049	4,879	81	-	-	-	-	
320110	332	WT Equip Purification (LI)	3.744%	8,453,258	316,490	1,754,929	65,705	1,087,138	40,702	127,077	4,758	
330000	342	Dist Reservoirs & Standpipe	1.332%	2,823,546	37,610	330,769	4,406	769,231	10,246	-	-	
331001	343	TD Mains Not Classified by	0.000%	-	-	-	-	-	-	-	-	
331003	343	TD Mains Paving (LI)	1.176%	4,966,840	58,410	1,471,342	17,303	1,818,625	21,387	547,785	6,442	
331100	343	TD Mains 4in & Less	2.496%	844,144	21,070	122,392	3,055	(356)	(9)	(55)	(1)	
331230	343	TD Mains 6in & Gtr (LI)	0.996%	28,110,842	279,984	2,214,806	22,059	2,282,492	22,734	614,508	6,120	
332000	344	Fire Mains	1.992%	2,038,583	40,609	74,069	1,475	246,015	4,901	77,315	1,540	
333000	345	Services	1.992%	21,697,721	432,219	1,322,751	26,349	1,369,219	27,275	376,857	7,507	
334130	346	Meters Other	3.850%	9,616,304	370,228	108,920	4,193	11,422	440	4,500	173	
334200	347	Meter Installations	2.496%	4,041,544	100,877	588,041	14,678	-	-	-	-	
335000	348	Hydrants	1.428%	4,610,071	65,832	480,892	6,867	513,800	7,337	145,123	2,072	
339600	349	Other P/E CPS	20.000%	246,736	49,347	9,826	1,965	-	-	-	-	
340100	391	Office Furniture & Equip	3.790%	325,636	12,342	5,617	213	29,954	1,135	8,669	329	
340200	391	Comp & Perph Equipment	10.000%	117,738	11,774	19,987	1,999	(7,038)	(704)	(2,308)	(231)	
340300	391	Computer Software	10.000%	2,000,379	200,038	61,078	6,108	-	-	-	-	
340400	391	Data Handling Equipment	10.000%	47,016	4,702	73,340	7,334	-	-	-	-	
340500	391	Other Office Equipment	4.740%	117,966	5,592	-	-	-	-	-	-	
341100	392	Trans Equip Lt Duty Trks	23.280%	757,282	176,295	(385,419)	(89,725)	(337,666)	(78,609)	(2,004)	(467)	
341300	392	Trans Equip Autos	23.280%	336,161	78,258	(147,168)	(34,261)	(185,434)	(43,169)	(3,559)	(828)	
342000	393	Stores Equipment	3.804%	8,985	342	-	-	-	-	-	-	
343000	394	Tools,Shop,Garage Equip	3.804%	424,545	16,150	46,262	1,760	94,562	3,597	36,615	1,393	
343100	394	Tools,Shop,Garage Equip Oth	3.996%	142,091	5,678	2,580	103	-	-	-	-	
344000	395	Laboratory Equipment	3.804%	90,762	3,453	192	7	1,154	44	173	7	
345000	396	Power Operated Equipment	8.892%	61,553	5,473	(1,378)	(123)	-	-	-	-	
345100	396	Power Oper Equip Other	5.330%	1,607	86	(1,607)	(86)	-	-	-	-	
346100	397	Comm Equip Non-Telephone	9.000%	153,416	13,807	1,729	156	(2,538)	(228)	(346)	(31)	
347000	398	Misc Equipment	6.324%	174,519	11,037	7,733	489	-	-	-	-	
		Total UPIS		119,545,525		9,512,754		8,956,410		2,259,990		
		Depreciable UPIS / Deprec. Expense		118,927,837	2,915,793	9,501,385	91,076	8,956,410	44,149	2,259,990	36,293	
		Less Depr. Exp. on Cust. Adv. for Const.	0.996%	89,014	887	141,077	1,405	(21,384)	(213)	25,246	251	
		Annual Depreciation on Net UPIS Additions					89,671		44,362		36,042	
		Monthly Depreciation on Net UPIS Additions					7,473		3,697		3,004	
		Total Pro Forma Annual Depreciation			2,914,906		3,004,577		3,048,939		3,084,981	
		Less Annual Deprec. charged to capital			202,265		105,384		8,790		7,495	
		Net Annual Deprec. charged to Expense			2,712,641		2,899,193		3,040,149		3,077,486	
		Total Pro Forma Monthly Provision			242,909		250,381		254,078		257,082	
		Less Monthly Deprec. charged to capital			16,855		8,782		732		625	
		Net Monthly Deprec. charged to Expense			226,053		241,599		253,346		256,457	

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**LONG ISLAND AMERICAN WATER
PROPERTY TAX BILLS - 5 YEAR AVERAGE
AND PROJECTED THROUGH 3/31/09**

Exhibit 12
Tab 29

**TOWN TAXES
on calendar year**

	Total Taxes	Increase (Decrease)	Percent Change	2006	Calendar years 2007	2008	12 Mos. Ended 3/31/09
Actual							
2001	\$5,411,979						
2002	5,584,674	172,695	3.191%				
2003	6,213,861	629,187	11.266%				
2004	6,965,995	752,134	12.104%				
2005	7,173,084	207,089	2.973%				
2006	6,116,696	(1,056,388)	-14.727%	6,116,696			
2007	5,385,965	(730,731)	-11.947%		5,385,965		
5 Year Average			0.477%				
Projected							
2008	5,411,644					5,411,644	
2009	5,437,445						5,418,094

**SCHOOL TAXES
from 7/1 - 6/30**

Actual							
2001/2002	\$5,707,668						
2002/2003	5,921,683	214,015	3.750%				
2003/2004	5,835,265	(86,418)	-1.459%				
2004/2005	6,728,518	893,253	15.308%				
2005/2006	5,590,024	(1,138,494)	-16.920%				
2006/2007	5,182,858	(407,165)	-7.284%	5,386,441			
5 Year Average			-1.321%				
Projected							
2007/2008	5,148,620				5,165,739		
2008/2009	5,080,595	68,025				5,114,607	5,097,601

VILLAGES

**ATLANTIC BEACH
from 6/1 - 5/31**

Actual							
2001/2002	\$26,255						
2002/2003	27,071	816	3.108%				
2003/2004	28,713	1,642	6.066%				
2004/2005	28,290	(423)	-1.472%				
2005/2006	29,345	1,055	3.729%				
2006/2007	30,908	1,563	5.325%	30,257			
5 Year Average			3.351%				
Projected							
2007/2008	31,509				31,259		
2008/2009	32,565					32,125	32,389

**MALVERNE
from 6/1 - 5/31**

Actual							
2001/2002	\$165,882						
2002/2003	175,685	9,803	5.910%				
2003/2004	214,106	38,421	21.869%				
2004/2005	241,555	27,449	12.820%				
2005/2006	256,490	14,935	6.183%				
2006/2007	267,622	11,132	4.340%				
5 Year Average			10.224%	111,509			
Projected							
2007/2008	283,492				276,880		
2008/2009	312,478					300,401	307,647

**LONG ISLAND AMERICAN WATER
PROPERTY TAX BILLS - 5 YEAR AVERAGE
AND PROJECTED THROUGH 3/31/09**

Exhibit 12
Tab 29

TOWN TAXES on calendar year	Total Taxes	Increase (Decrease)	Percent Change	2006	Calendar years 2007	2008	12 Mos. Ended 3/31/09
HEWLETT NECK from 6/1 - 5/31							
Actual							
2001/2002	\$185						
2002/2003	213	28	15.135%				
2003/2004	9	(204)	-95.775%				
2004/2005	179	170	1890.111%				
2005/2006	146	(34)	-18.709%				
2006/2007	226	81	55.337%	193			
5 Year Average			369.220%				
Projected							
2007/2008	711				509		
2008/2009	3,334					2,241	2,897
HEWLETT HARBOR from 6/1 - 5/31							
Actual							
2001/2002	\$1,665						
2002/2003	1,835	170	10.210%				
2003/2004	2,512	677	36.894%				
2004/2005	370	(2,142)	-85.257%				
2005/2006	312	(58)	-15.718%				
2006/2007	248	(64)	-20.430%	275			
5 Year Average			-14.860%				
Projected							
2007/2008	227				236		
2008/2009	193					207	199
ISLAND PARK from 6/1 - 5/31							
Actual							
2001/2002	\$18,857						
2002/2003	18,240	(617)	-3.272%				
2003/2004	18,185	(55)	-0.302%				
2004/2005	17,761	(424)	-2.331%				
2005/2006	18,018	257	1.444%				
2006/2007	17,837	(181)	-1.004%	17,912			
5 Year Average			-1.093%				
Projected							
2007/2008	17,724				17,771		
2008/2009	17,530					17,611	17,562
VALLEY STREAM from 6/1 - 5/31							
Actual							
2001/2002	\$334,207						
2002/2003	342,800	8,593	2.571%				
2003/2004	356,617	13,817	4.031%				
2004/2005	403,410	46,793	13.121%				
2005/2006	416,488	13,078	3.242%				
2006/2007	423,624	7,136	1.713%	420,651			
5 Year Average			4.936%				
Projected							
2007/2008	435,751				430,698		
2008/2009	457,258					448,297	453,674

**LONG ISLAND AMERICAN WATER
PROPERTY TAX BILLS - 5 YEAR AVERAGE
AND PROJECTED THROUGH 3/31/09**

Exhibit 12
Tab 29

TOWN TAXES on calendar year	Total Taxes	Increase (Decrease)	Percent Change	2006	Calendar years 2007	2008	12 Mos. Ended 3/31/09
EAST ROCKAWAY from 6/1 - 5/31							
Actual							
2001/2002	\$34,405						
2002/2003	39,742	5,337	15.512%				
2003/2004	43,694	3,952	9.944%				
2004/2005	45,179	1,485	3.399%				
2005/2006	45,472	293	0.648%				
2006/2007	44,957	(515)	-1.133%	45,171			
5 Year Average			5.674%				
Projected							
2007/2008	46,436				45,820		
2008/2009	49,071					47,973	48,632
LAWRENCE from 6/1 - 5/31							
Actual							
2001/2002	\$32,425						
2002/2003	33,523	1,098	3.386%				
2003/2004	59,941	26,418	78.806%				
2004/2005	8,705	(51,236)	-85.478%				
2005/2006	8,292	(412)	-4.737%				
2006/2007	6,978	(1,314)	-15.849%	7,526			
5 Year Average			-4.774%				
Projected							
2007/2008	6,785				6,865		
2008/2009	6,461					6,596	6,515
CEDARHURST from 6/1 - 5/31							
Actual							
2001/2002	\$7,502						
2002/2003	7,525	23	0.307%				
2003/2004	7,273	(252)	-3.349%				
2004/2005	8,285	1,012	13.921%				
2005/2006	7,736	(549)	-6.628%				
2006/2007	7,367	(369)	-4.771%	7,521			
5 Year Average			-0.104%				
Projected							
2007/2008	7,363				7,365		
2008/2009	7,355					7,358	7,356
LYNBROOK from 6/1 - 5/31							
Actual							
2001/2002	\$327,732						
2002/2003	350,234	22,502	6.866%				
2003/2004	395,833	45,599	13.020%				
2004/2005	414,138	18,305	4.625%				
2005/2006	443,928	29,790	7.193%				
2006/2007	432,990	(10,938)	-2.464%	437,548			
5 Year Average			5.848%				
Projected							
2007/2008	447,676				441,557		
2008/2009	473,856					462,948	469,492

LONG ISLAND AMERICAN WATER
PROPERTY TAX BILLS - 5 YEAR AVERAGE
AND PROJECTED THROUGH 3/31/09

Exhibit 12
Tab 29

TOWN TAXES on calendar year	Total Taxes	Increase (Decrease)	Percent Change	2006	Calendar years 2007	2008	12 Mos. Ended 3/31/09
HEWLETT BAY PARK from 3/1 - 2/28							
Actual							
2001/2002	\$899						
2002/2003	874	(25)	-2.781%				
2003/2004	887	13	1.487%				
2004/2005	674	(213)	-23.977%				
2005/2006	674	-	0.000%				
2006/2007	687	12	1.854%	685			
5 Year Average			-4.683%				
Projected							
2007/2008	660				665		
2008/2009	629					634	
2009/2010	600						627
WOODSBURGH from 3/1 - 2/28							
Actual							
2001/2002	\$1,124						
2002/2003	1,024	(100)	-8.897%				
2003/2004	1,044	20	1.953%				
2004/2005	401	(643)	-61.605%				
2005/2006	401	-	0.000%				
2006/2007	928	527	131.496%	840			
5 Year Average			12.589%				
Projected							
2007/2008	1,025				1,009		
2008/2009	1,154					1,132	
2009/2010	1,299						1,166
TOTAL PROPERTY TAXES				\$12,583,224	\$11,812,338	\$11,853,774	\$11,863,851

69.33%

STATE OF NEW YORK DEPARTMENT OF PUBLIC SERVICE
THREE EMPIRE STATE PLAZA, ALBANY, NY 12223-1350
 Internet Address <http://www.dps.state.ny.us>

PUBLIC SERVICE COMMISSION

WILLIAM M. FLYNN
Chairman
THOMAS J. DUNLEAVY
LEONARD A. WEISS
NEAL N. GALVIN
PATRICIA L. ACAMPORA



DAWN K. JABLONSKI RYMAN
General Counsel

JACLYN A. BRILLING
Secretary

Long Island Water Corp
 733 Sunrise Highway
 Lynbrook NY 11563

A38MGR02

January 31, 2006

14003038

WV* 200607.45 MT

STATEMENT OF ESTIMATED ASSESSMENT

Section 18-a of New York State's Public Service Law provides for assessing the total costs of the Public Service Department and Commission from regulated public utility companies. Accordingly consistent with the above-cited provisions of Law and based on Long Island Water Corp adjusted intrastate revenue of \$37,539,640 from the 2004 calendar year the estimated assessment for the 2006-07 state fiscal year ending March 31, 2007 is \$121,645.03

\$121,645.03

The full assessment is due on or before April 1, 2006. If you elect to pay biannually biannual assessments of \$60,822.52 are due by March 10 and September 10, 2006. All checks should be made payable to the Department of Public Service and mailed to: NYS DEPT OF PUBLIC SERVICE, UTILITY ACCOUNT, BOX 646 ALBANY NY 12201. Please be sure to reference company code A-8552.1 on your check.

A revised assessment will be made in August 2006 based upon 2005 revenue information. You will receive a final statement of assessment that reflects actual 2006-07 State fiscal year expenditures by October 20, 2007. The balance due, if any, will be payable upon receipt of the final statement. Any overpayments made will be refunded immediately afterwards.

We are available to help with any questions. Thank you for your continued cooperation.

Received

MAY 29 2006

Sorelle Leslie Brauth
 Director of Finance & Budget
 (518) 474-2516

Please Note:

*Public utility companies are those operated by municipalities (other than those defined in Section 89-l of the Public Service Law) and related corporations and persons subject to the Public Service Commission.

*Payments not received within 30 days of the due date(s) are charged interest pursuant to Section 18-a of the Public Service Law.

380305

~~165500~~

165500 TL09



REMITTANCE

Special Franchise Annual Charge

Executive Department
State of New York
Office of Real Property Services

Donald Card
Phone (518) 474-1071
Fax (518) 486-7755

Email specialfranchise@corps.state.ny.us

Mail Remittance to

NYS Office of Real Property Services
Fiscal Service Unit
16 Sheridan Ave
Albany NY 12210-2714

Company Mailing Address

Long Island Water Corporation
c/o Thomas Huber Comptroller
733 Sunrise Highway
Lynbrook, NY 11563

Invoice No	Company No	Billing Date	Date Due	Total Amount Due.
SF-06- 14	02276000	September 26 2006	November 25 06	\$6,866
ENTER AMOUNT ENCLOSED				\$ _____

PLEASE REMEMBER TO

- 1 Write Invoice Number and Company Number on check
- 2 Make check payable to **NYS Office of Real Property Services**
- 3 Insert your check with this Remittance sheet in the enclosed yellow envelope and mail

For electronic transfers, contact the Fiscal Services Office at (518) 474-5762

UPDATE CONTACT/ADDRESS INFORMATION BELOW

Company Contact Person _____

Telephone Number for Contact Area Code () _____

Company Name _____

Address (Line1) _____

Address (Line2) _____

City State and Zip _____

Federal ID Number _____

Business Type (Check One)

☐ Sole Proprietorship ☐ Non Profit Organization
☐ Partnership ☐ (Other)
☐ Corporation

Report fundremitt frx

Total Pro Forma Payroll Taxes

Exhibit 12

Tab 32

1/1/2007-12/31/2007

	Basis	Rate	Pro Forma Amount
FICA	\$6,202,138	7.65%	\$474,464
FUTA	676,900	0.80%	5,415
SUTA	821,950	1.50%	12,329
Excess Medicare	177,613	1.45%	<u>2,575</u>
TOTAL			<u><u>\$494,783</u></u>

1/1/2008-12/31/2008

	Basis	Rate	Pro Forma Amount
FICA	\$6,443,460	7.65%	\$492,925
FUTA	676,900	0.80%	5,415
SUTA	821,950	1.50%	12,329
Excess Medicare	206,752	1.45%	<u>2,998</u>
TOTAL			<u><u>\$513,667</u></u>

4/1/2008-3/31/2009

	Basis	Rate	Pro Forma Amount
FICA	\$6,595,425	7.65%	\$504,550
FUTA	676,900	0.80%	5,415
SUTA	821,950	1.50%	12,329
Excess Medicare	213,271	1.45%	<u>3,092</u>
TOTAL			<u><u>\$525,386</u></u>

Exhibit 12
Tab 33

UTILITY PLANT IN SERVICE

Long Island American Water															Exhibit 12
UPIS Year 2006 Additions															Tab 33
JDE	NY State	2006													
Account	Account	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
301000	301	Organization													0
302000	302	Franchises													0
303200	310	Land & Ld Rights SS													0
303300	320	Land & Ld Rights P									16,441	-18			16,423
303500	340	Land & Ld Rights TD													0
303501	340	Land TD													0
303600	389	Land & Land Rights AG													0
304200	321	Struct & Imp P						32,058	4,356					14,388	50,802
304300	331	Struct & Imp WT	4,152	-1,463		-22,072	3,401	40,936			1,859		24,908	4,517	56,238
304600	390	Struct & Imp Offices									9,258	-65,735	9,071	79,731	32,325
304700	390	Struct & Imp Store,Shop,Gar					3,915						1,597	10,617	16,129
307000	314	Wells & Springs													0
307200	314	Wells Only (LI)						138,584							138,584
310100	323	Power Generation Equip Othe				-94,250	5,725	14,522	25		16,906			6,171	-50,901
311200	325	Pump Equip Electric	8,356	5,732	34,252	-397	15,212	339,103	38,839	35	11,994	1,230	30,686	59,541	544,563
311300	326	Pump Equip Diesel						3,479						5,964	3,479
320100	332	WT Equip Non-Media													0
320110	332	WT Equip Purification (LI)	4,582	871		5,951		687,705	20,479	1,685	75,606	24,804	15,814	121,203	958,700
330000	342	Dist Reservoirs & Standpipe													0
331001	343	TD Mains Not Classified by					2,976	152,201	14,424		448,979	173,181		208,088	999,849
331003	343	TD Mains Paving (LI)					136	36,887	2,406	29,223	9,102	3,182	3,023	88,645	175,141
331100	343	TD Mains 4in & Less	1,616	307	234	380									
331230	343	TD Mains 6in & Gtr (LI)	2,308	19,806	42,762	-2,987	17,522	489,354	58,272	41,082	661,780	30,364	55,246	303,054	1,718,563
332000	344	Fire Mains									23,144				23,144
333000	345	Services	8,353	107,626	112,645	90,096	183,772	122,753	139,948	122,044	153,059	150,930	148,912	102,251	1,442,389
334130	346	Meters Other	125,221	-82,169	-20	-407	6,609	38,173	71,870	10,795	2,335	21,903	-9,673	144,860	329,497
334200	347	Meter Installations		47,983	83,225	62,354	126,593	128,768	79,274	85,600	72,958	86,508	114,993	134,797	1,023,053
335000	348	Hydrants	3,734	24,079	38,050	27,810	41,384	41,953	59,177	31,704	47,248	79,327	35,347	50,759	480,572
339600	349	Other P/E CPS												10,645	10,645
340100	391	Office Furniture & Equip	358	153			2,132							166	2,809
340200	391	Comp & Periph Equipment						4,185			8,930			15,154	28,269
340300	391	Computer Software	11,472	4,024	15,518	171	-1,718	218	6,867	0		-101		57,290	93,741
340400	391	Data Handling Equipment				-9,299					92,275	4,497		9,598	97,071
340500	391	Other Office Equipment													0
341100	392	Trans Equip Lt Duty Trks													0
341300	392	Trans Equip Autos													0
342000	393	Stores Equipment													0
343000	394	Tools,Shop,Garage Equip		489	3,413	-20		3,596	8,591		7,823	3,911	63	8,545	36,411
343100	394	Tools,Shop,Garage Equip Oth		6,789	1,765						2,783				11,337
344000	395	Laboratory Equipment													0
345000	396	Power Operated Equipment													0
345100	396	Power Oper Equip Other													0
346100	397	Comm Equip Non-Telephone												2,706	2,706
347000	398	Misc Equipment	31	6	0	0	0	0	0	9,654	0	0	0	1,938	11,629
		Total	170,182	134,233	331,844	57,330	407,659	2,274,475	504,528	331,822	1,662,480	513,983	429,987	1,440,628	8,259,151

Long Island American Water UPIS Year 2007 Additions															
JDE	NY State	2007													
Account	Account	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
301000	301	Organization													0
302000	302	Franchises													0
303200	310	Land & Ld Rights SS													0
303300	320	Land & Ld Rights P													0
303500	340	Land & Ld Rights TD													0
303501	340	Land TD													0
303800	389	Land & Land Rights AG													0
304200	321	Struct & Imp P	900	3,000	6,600	118,700	951,600	61,800	45,400	5,900	0	0	9,000	35,900	1,238,800
304300	331	Struct & Imp WT													0
304600	390	Struct & Imp Offices	0	0	0	52,600	8,700	0	0	0	500	200	600	2,400	65,000
304700	390	Struct & Imp Store,Shop,Gar	0	0	0	0	0	0	0	0	500	200	600	2,400	3,700
307000	314	Wells & Springs													0
307200	314	Wells Only (LI)	0	4,700	10,900	27,800	12,200	37,500	1,500	9,200	0	0	14,400	43,100	161,300
310100	323	Power Generation Equip Othe													0
311200	325	Pump Equip Electric	1,200	4,900	11,100	56,600	13,500	43,600	2,000	9,800	0	0	14,800	20,100	177,600
311300	326	Pump Equip Diesel													0
320100	332	WT Equip Non-Media													0
320110	332	WT Equip Purification (LI)	1,400	6,800	19,100	59,200	1,745,700	124,500	86,100	13,600	0	0	20,700	65,500	2,142,600
330000	342	Dist Reservoirs & Standpipe	0	0	0	0	0	0	0	0	1,200,000	0	0	0	1,200,000
331001	343	TD Mains Not Classified by	0	0	0	0	0	0	0	0	0	0	0	0	0
331003	343	TD Mains Paving (LI)	10,700	22,500	41,400	17,200	27,300	871,600	203,400	33,800	146,300	139,400	65,700	46,700	1,626,000
331100	343	TD Mains 4in & Less													0
331230	343	TD Mains 6in & Grtr (LI)	11,900	26,300	46,700	19,900	31,000	1,444,300	282,000	35,700	162,900	156,400	73,000	76,200	2,366,300
332000	344	Fire Mains	5,300	7,400	10,800	7,100	12,400	10,200	14,100	11,200	12,800	13,000	13,300	9,700	127,300
333000	345	Services	47,500	69,200	98,700	65,100	112,700	97,700	131,000	97,500	115,600	120,100	119,900	87,300	1,162,300
334130	346	Meters Other	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
334200	347	Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
335000	348	Hydrants	8,700	48,800	0	22,200	20,500	142,200	67,200	31,200	32,400	77,100	20,100	14,400	484,800
339600	349	Other P/E CPS													0
340100	391	Office Furniture & Equip	0	0	0	0	0	500	3,400	0	800	2,300	6,700	12,300	26,000
340200	391	Comp & Periph Equipment													0
340300	391	Computer Software													0
340400	391	Data Handling Equipment													0
340500	391	Other Office Equipment													0
341100	392	Trans Equip Lt Duty Trks													0
341300	392	Trans Equip Autos													0
342000	393	Stores Equipment													0
343000	394	Tools,Shop,Garage Equip	0	11,300	0	2,500	0	0	9,700	10,900	14,600	4,400	100	6,500	60,000
343100	394	Tools,Shop,Garage Equip Oth													0
344000	395	Laboratory Equipment	0	0	0	0	0	0	0	0	200	100	200	1,000	1,500
345000	396	Power Operated Equipment													0
345100	396	Power Oper Equip Other													0
346100	397	Comm Equip Non-Telephone													0
347000	398	Misc Equipment													0
		Total	93,850	211,150	251,550	455,150	2,941,850	2,840,150	852,050	265,050	1,692,850	519,450	365,350	429,750	10,918,200

Long Island American Water UPIS Year 2008 Additions															
JDE	NY State	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
Account															
301000	301	Organization													0
302000	302	Franchises													0
303200	310	Land & Ld Rights SS													0
303300	320	Land & Ld Rights P													0
303500	340	Land & Ld Rights TD													0
303501	340	Land TD													0
303600	389	Land & Land Rights AG													0
304200	321	Struct & Imp P	900	3,000	6,800	160,900	31,600	27,300	1,300	143,400	0	0	9,100	36,100	420,400
304300	331	Struct & Imp WT													0
304600	390	Struct & Imp Offices	0	0	0	75,200	12,400	0	0	0	500	200	600	2,400	91,300
304700	390	Struct & Imp Store,Shop,Gar	0	0	0	0	0	0	0	0	500	200	600	2,400	3,700
307000	314	Wells & Springs													0
307200	314	Wells Only (LI)	0	4,800	11,100	28,200	12,300	38,000	1,600	146,700	0	0	14,600	43,400	300,700
310100	323	Power Generation Equip Othe													0
311200	325	Pump Equip Electric	1,300	5,000	170,000	34,700	13,700	44,300	2,100	147,400	0	0	15,000	251,600	685,100
311300	326	Pump Equip Diesel													0
320100	332	WT Equip Non-Media													0
320110	332	WT Equip Purification (LI)	1,500	6,900	72,300	52,500	24,200	60,500	4,200	151,300	0	0	20,900	143,000	537,300
330000	342	Dist Reservoirs & Standpipe	0	0	0	0	0	0	0	0	0	0	0	0	0
331001	343	TD Mains Not Classified by	0	0	0	0	0	0	0	0	0	0	0	0	0
331003	343	TD Mains Paving (LI)	17,500	32,100	65,100	25,600	42,100	132,600	1,144,200	61,900	342,000	222,800	176,500	76,000	2,338,400
331100	343	TD Mains 4in & Less													0
331230	343	TD Mains 6in & Grtr (LI)	19,400	37,200	73,200	29,200	47,600	150,800	1,273,800	66,700	380,400	249,400	196,300	108,400	2,632,400
332000	344	Fire Mains	6,600	9,100	12,800	8,300	189,800	12,300	16,600	12,500	15,200	15,400	15,500	11,300	325,400
333000	345	Services	59,300	84,700	116,900	76,600	308,200	117,000	153,800	108,600	137,900	141,400	139,400	101,700	1,545,500
334130	346	Meters Other	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
334200	347	Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
335000	348	Hydrants	12,300	67,500	800	31,000	28,600	43,300	183,900	43,900	59,000	109,500	32,500	18,300	630,600
339600	349	Other P/E CPS													0
340100	391	Office Furniture & Equip	1,200	3,500	0	1,000	0	0	0	0	900	3,300	9,600	16,500	36,000
340200	391	Comp & Periph Equipment													0
340300	391	Computer Software													0
340400	391	Data Handling Equipment													0
340500	391	Other Office Equipment													0
341100	392	Trans Equip Lt Duty Trks													0
341300	392	Trans Equip Autos													0
342000	393	Stores Equipment													0
343000	394	Tools,Shop,Garage Equip	0	29,700	0	6,400	0	0	25,600	28,800	38,300	11,700	200	17,000	157,700
343100	394	Tools,Shop,Garage Equip Oth													0
344000	395	Laboratory Equipment	0	0	0	0	0	0	0	0	200	100	200	1,000	1,500
345000	396	Power Operated Equipment													0
345100	396	Power Oper Equip Other													0
346100	397	Comm Equip Non-Telephone													0
347000	398	Misc Equipment													0
		Total	126,250	289,750	535,250	535,850	716,750	632,350	2,813,350	917,450	981,150	760,250	637,250	835,350	9,781,000

Long Island American Water															
UPIS Rate Year 4/1/2008 - 3/31/2009 Additions															
JDE Account	NY State Account	Description	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total
301000	301	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
302000	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	310	Land & Ld Rights SS	0	0	0	0	0	0	0	0	0	0	0	0	0
303300	320	Land & Ld Rights P	0	0	0	0	0	0	0	0	0	0	0	0	0
303500	340	Land & Ld Rights TD	0	0	0	0	0	0	0	0	0	0	0	0	0
303501	340	Land TD	0	0	0	0	0	0	0	0	0	0	0	0	0
303600	389	Land & Land Rights AG	0	0	0	0	0	0	0	0	0	0	0	0	0
304200	321	Struct & Imp P	160,900	31,600	27,300	1,300	143,400	0	0	9,100	36,100	800	3,100	6,800	420,400
304300	331	Struct & Imp WT	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	390	Struct & Imp Offices	75,200	12,400	0	0	0	500	200	600	2,400	0	0	0	91,300
304700	390	Struct & Imp Store.Shop.Gar	0	0	0	0	0	500	200	600	2,400	0	0	0	3,700
307000	314	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0
307200	314	Wells Only (LI)	28,200	12,300	38,000	1,600	146,700	0	0	14,600	43,400	0	4,900	11,200	300,900
310100	323	Power Generation Equip Othe	0	0	0	0	0	0	0	0	0	0	0	0	0
311200	325	Pump Equip Electric	34,700	13,700	44,300	2,100	147,400	0	0	15,000	251,600	1,200	5,000	48,900	563,900
311300	326	Pump Equip Diesel	0	0	0	0	0	0	0	0	0	0	0	0	0
320100	332	WT Equip Non-Media	0	0	0	0	0	0	0	0	0	0	0	0	0
320110	332	WT Equip Purification (LI)	52,500	24,200	60,500	4,200	151,300	0	0	20,900	143,000	1,300	7,000	32,100	497,000
330000	342	Dist Reservoirs & Standpipe	0	0	0	0	0	0	0	0	0	0	0	0	0
331001	343	TD Mains Not Classified by	0	0	0	0	0	0	0	0	0	0	0	0	0
331003	343	TD Mains Paving (LI)	25,600	42,100	132,600	1,144,200	61,900	342,000	222,800	176,500	76,000	17,500	29,500	63,700	2,334,400
331100	343	TD Mains 4in & Less	0	0	0	0	0	0	0	0	0	0	0	0	0
331230	343	TD Mains 6in & Gtr (LI)	29,200	47,600	150,800	1,273,800	66,700	380,400	249,400	196,300	108,400	19,400	33,900	71,400	2,627,300
332000	344	Fire Mains	8,300	189,800	12,300	16,600	12,500	15,200	15,400	15,500	11,300	6,700	9,200	12,700	325,500
333000	345	Services	76,600	308,200	117,000	153,800	108,600	137,900	141,400	139,400	101,700	60,600	85,100	115,700	1,546,000
334130	346	Meters Other	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
334200	347	Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
335000	348	Hydriants	31,000	28,600	43,300	183,900	43,900	59,000	109,500	32,500	18,300	12,300	67,500	800	630,600
339600	349	Other P/E CPS	0	0	0	0	0	0	0	0	0	0	0	0	0
340100	391	Office Furniture & Equip	1,000	0	0	0	0	900	3,300	9,600	16,500	1,200	3,500	0	36,000
340200	391	Comp & Periph Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	391	Computer Software	0	0	0	0	0	0	0	0	0	0	0	0	0
340400	391	Data Handling Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
340500	391	Other Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
341100	392	Trans Equip LI Duty Trks	0	0	0	0	0	0	0	0	0	0	0	0	0
341300	392	Trans Equip Autos	0	0	0	0	0	0	0	0	0	0	0	0	0
342000	393	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	394	Tools.Shop.Garage Equip	6,400	0	0	25,600	28,800	38,300	11,700	200	17,000	100	30,400	0	158,500
343100	394	Tools.Shop.Garage Equip Oth	0	0	0	0	0	0	0	0	0	0	0	0	0
344000	395	Laboratory Equipment	0	0	0	0	0	200	100	200	1,000	0	0	0	1,500
345000	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
345100	396	Power Oper Equip Other	0	0	0	0	0	0	0	0	0	0	0	0	0
346100	397	Comm Equip Non-Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	398	Misc Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	535,850	716,750	632,350	2,813,350	917,450	981,150	760,250	637,250	835,350	127,350	285,350	369,550	9,612,000

[illegible]

Long Island American Water UPIS Year 2008 Retirements															
JDE Account	NY State Account	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
301000	301	Organization													0
302000	302	Franchises													0
303200	310	Land & Ld Rights SS													0
303300	320	Land & Ld Rights P													0
303500	340	Land & Ld Rights TD													0
303501	340	Land TD													0
303600	389	Land & Land Rights AG													0
304200	321	Struct & Imp P													0
304300	331	Struct & Imp WT													0
304600	390	Struct & Imp Offices													0
304700	390	Struct & Imp Store,Shop,Gar													0
307000	314	Wells & Springs													0
307200	314	Wells Only (LI)			15,000										15,000
310100	323	Power Generation Equip Othe													0
311200	325	Pump Equip Electric				75,000	10,000								85,000
311300	326	Pump Equip Diesel													0
320100	332	WT Equip Non-Media													0
320110	332	WT Equip Purification (LI)													0
330000	342	Dst Reservoirs & Standpipe													0
331001	343	TD Mains Not Classified by													0
331003	343	TD Mains Paving (LI)				250	200		50			75	50		625
331100	343	TD Mains 4in & Less				25	25		45		25	35	40		195
331230	343	TD Mains 6in & Grtr (LI)								10,000					10,000
332000	344	Fire Mains													0
333000	345	Services	25	25	35	55	45	55	55	25	55	75	25	25	500
334130	346	Meters Other	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	57,000
334200	347	Meter Installations													0
335000	348	Hydrants	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	26,400
339600	349	Other P/E CPS													0
340100	391	Office Furniture & Equip													0
340200	391	Comp & Perph Equipment				3,000			3,000			3,000			9,000
340300	391	Computer Software													0
340400	391	Data Handling Equipment													0
340500	391	Other Office Equipment													0
341100	392	Trans Equip Lt Duty Trks	26,053												26,053
341300	392	Trans Equip Autos	46,263												46,263
342000	393	Stores Equipment													0
343000	394	Tools,Shop,Garage Equip				1,500			2,500			2,500		2,500	9,000
343100	394	Tools Shop,Garage Equip Oth													0
344000	395	Laboratory Equipment							750						750
345000	396	Power Operated Equipment													0
346100	396	Power Oper Equip Other													0
346100	397	Comm Equip Non-Telephone						1,500							1,500
347000	398	Misc Equipment													0
		Total	79,291	6,975	21,985	86,780	17,220	8,505	13,350	16,975	7,030	12,635	7,065	9,475	287,286

Long Island American Water																
UPIS Rate Year 4/1/2008 - 3/31/2009 Retirements																
JDE	NY State		2008										2009			
Account	Account	Description	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	
301000	301	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
302000	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
303200	310	Land & Ld Rights SS	0	0	0	0	0	0	0	0	0	0	0	0	0	
303300	320	Land & Ld Rights P	0	0	0	0	0	0	0	0	0	0	0	0	0	
303500	340	Land & Ld Rights TD	0	0	0	0	0	0	0	0	0	0	0	0	0	
303501	340	Land TD	0	0	0	0	0	0	0	0	0	0	0	0	0	
303600	389	Land & Land Rights AG	0	0	0	0	0	0	0	0	0	0	0	0	0	
304200	321	Struct & Imp P	0	0	0	0	0	0	0	0	0	0	0	0	0	
304300	331	Struct & Imp WT	0	0	0	0	0	0	0	0	0	0	0	0	0	
304600	390	Struct & Imp Offices	0	0	0	0	0	0	0	0	0	0	0	0	0	
304700	390	Struct & Imp Store,Shop,Gar	0	0	0	0	0	0	0	0	0	0	0	0	0	
307000	314	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	
307200	314	Wells Only (LI)	0	0	0	0	0	0	0	0	0	0	0	0	0	
310100	323	Power Generation Equip Othe	0	0	0	0	0	0	0	0	0	0	0	0	0	
311200	325	Pump Equip Electric	75,000	10,000	0	0	0	0	0	0	0	0	0	0	85,000	
311300	326	Pump Equip Diesel	0	0	0	0	0	0	0	0	0	0	0	0	0	
320100	332	WT Equip Non-Media	0	0	0	0	0	0	0	0	0	0	0	0	0	
320110	332	WT Equip Purification (LI)	0	0	0	0	0	0	0	0	0	0	0	0	0	
330000	342	Dist Reservoirs & Standpipe	0	0	0	0	0	0	0	0	0	0	0	0	0	
331001	343	TD Mains Not Classified by	0	0	0	0	0	0	0	0	0	0	0	0	0	
331003	343	TD Mains Paving (LI)	250	200	0	50	0	0	75	50	0	35	40	35	735	
331100	343	TD Mains 4in & Less	25	25	0	45	0	25	35	40	0	20	20	25	260	
331230	343	TD Mains 6in & Grtr (LI)	0	0	0	0	10,000	0	0	0	0	0	0	0	10,000	
332000	344	Fire Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
333000	345	Services	55	45	55	55	25	55	75	25	25	55	55	55	580	
334130	346	Meters Other	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	57,000	
334200	347	Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
335000	348	Hydrants	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	26,400	
339600	349	Other P/E CPS	0	0	0	0	0	0	0	0	0	0	0	0	0	
340100	391	Office Furniture & Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	
340200	391	Comp & Periph Equipment	3,000	0	0	3,000	0	0	3,000	0	0	0	0	3,000	12,000	
340300	391	Computer Software	0	0	0	0	0	0	0	0	0	0	0	0	0	
340400	391	Data Handling Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
340500	391	Other Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
341100	392	Trans Equip Lt Duty Trks	0	0	0	0	0	0	0	0	0	0	0	0	0	
341300	392	Trans Equip Autos	0	0	0	0	0	0	0	0	0	0	0	0	0	
342000	393	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
343000	394	Tools,Shop,Garage Equip	1,500	0	0	2,500	0	0	2,500	0	2,500	0	1,500	10,500		
343100	394	Tools,Shop,Garage Equip Oth	0	0	0	0	0	0	0	0	0	0	0	0	0	
344000	395	Laboratory Equipment	0	0	0	750	0	0	0	0	0	0	0	0	750	
345000	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
345100	396	Power Oper Equip Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
346100	397	Comm Equip Non-Telephone	0	0	1,500	0	0	0	0	0	0	0	0	0	1,500	
347000	398	Misc Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total			86,780	17,220	8,505	13,350	16,975	7,030	12,635	7,065	9,475	7,060	7,065	11,565	204,725	

[illegible]

Long Island American Water		UPIS Accounts - Year 2008												JDE
Account	NT State	Description												Account
301000	301000	Organization	151	151	151	151	151	151	151	151	151	151	151	151
302000	302000	Franchises	518	518	518	518	518	518	518	518	518	518	518	518
303000	303000	Land & Ld Rights SS	435.601	435.601	435.601	435.601	435.601	435.601	435.601	435.601	435.601	435.601	435.601	435.601
304000	304000	Struct & Ld Rights P	162.627	162.627	162.627	162.627	162.627	162.627	162.627	162.627	162.627	162.627	162.627	162.627
305000	303000	Land & Ld Rights TD	21.026	21.026	21.026	21.026	21.026	21.026	21.026	21.026	21.026	21.026	21.026	21.026
306000	303501	Land TD	8.502	8.502	8.502	8.502	8.502	8.502	8.502	8.502	8.502	8.502	8.502	8.502
307000	304000	Struct & Imp P	3.826.583	3.827.483	3.830.483	3.832.483	3.834.483	3.836.483	3.838.483	3.840.483	3.842.483	3.844.483	3.846.483	3.848.483
308000	304000	Struct & Imp WT	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347	6.517.347
309000	304000	Struct & Imp Offices	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173	2.473.173
310000	307000	Wells & Springs	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889	1.623.889
311000	307000	Wells Only (LI)	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724	4.305.724
312000	311000	Power Generation Equip Other	700.145	700.145	700.145	700.145	700.145	700.145	700.145	700.145	700.145	700.145	700.145	700.145
313000	312000	Pump Equip Electric	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374	5.020.374
314000	313000	Pump Equip Diesel	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803	1.301.803
320100	320100	WT Equip Non-Media	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879	2.405.879
320200	320100	WT Equip Punctuation (LI)	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326	11.074.326
330000	330000	Dst Reservoirs & Standpipe	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546	3.923.546
331001	331001	WT Mains Not Classified by	0	0	0	0	0	0	0	0	0	0	0	0
331003	331003	WT Mains Paying (LI)	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682	7.324.682
331100	331100	WT Mains In & Out (LI)	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286	31.568.286
332000	332000	Service Mains	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505	2.188.505
333000	333000	WT Mains Other	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646	9.729.646
334000	334000	Hydrants	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009	5.345.009
335000	335000	Office Furniture & Equip	353.660	353.660	353.660	353.660	353.660	353.660	353.660	353.660	353.660	353.660	353.660	353.660
340000	340000	Comp & Perph Equipment	134.840	134.840	134.840	134.840	134.840	134.840	134.840	134.840	134.840	134.840	134.840	134.840
340000	340000	Computer Software	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457	2.061.457
340050	340050	Data Handling Equipment	117.966	117.966	117.966	117.966	117.966	117.966	117.966	117.966	117.966	117.966	117.966	117.966
341000	341000	Trans Equip LI Dist Tins	58.246	58.246	58.246	58.246	58.246	58.246	58.246	58.246	58.246	58.246	58.246	58.246
341300	341300	Trans Equip Autos	46.263	46.263	46.263	46.263	46.263	46.263	46.263	46.263	46.263	46.263	46.263	46.263
342000	342000	Tools Shop Garage Equip	500.053	500.053	500.053	500.053	500.053	500.053	500.053	500.053	500.053	500.053	500.053	500.053
343000	343000	Tools Shop Garage Equip	648.753	648.753	648.753	648.753	648.753	648.753	648.753	648.753	648.753	648.753	648.753	648.753
344000	344000	Laboratory Equipment	92.262	92.262	92.262	92.262	92.262	92.262	92.262	92.262	92.262	92.262	92.262	92.262
345000	345000	Power Operated Equipment	60.175	60.175	60.175	60.175	60.175	60.175	60.175	60.175	60.175	60.175	60.175	60.175
346100	346100	Power Oper Equip Other	0	0	0	0	0	0	0	0	0	0	0	0
347000	347000	Misc Equipment	182.252	182.252	182.252	182.252	182.252	182.252	182.252	182.252	182.252	182.252	182.252	182.252
Total	Total		133.988.584	133.988.584	133.988.584	133.988.584	133.988.584	133.988.584	133.988.584	133.988.584	133.988.584	133.988.584	133.988.584	133.988.584
Jan	Jan		134.035.543	134.035.543	134.035.543	134.035.543	134.035.543	134.035.543	134.035.543	134.035.543	134.035.543	134.035.543	134.035.543	134.035.543
Feb	Feb		134.318.318	134.318.318	134.318.318	134.318.318	134.318.318	134.318.318	134.318.318	134.318.318	134.318.318	134.318.318	134.318.318	134.318.318
Mar	Mar		134.831.583	134.831.583	134.831.583	134.831.583	134.831.583	134.831.583	134.831.583	134.831.583	134.831.583	134.831.583	134.831.583	134.831.583
Apr	Apr		135.260.653	135.260.653	135.260.653	135.260.653	135.260.653	135.260.653	135.260.653	135.260.653	135.260.653	135.260.653	135.260.653	135.260.653
May	May		135.950.183	135.950.183	135.950.183	135.950.183	135.950.183	135.950.183	135.950.183	135.950.183	135.950.183	135.950.183	135.950.183	135.950.183
Jun	Jun		136.604.028	136.604.028	136.604.028	136.604.028	136.604.028	136.604.028	136.604.028	136.604.028	136.604.028	136.604.028	136.604.028	136.604.028
Jul	Jul		139.404.028	139.404.028	139.404.028	139.404.028	139.404.028	139.404.028	139.404.028	139.404.028	139.404.028	139.404.028	139.404.028	139.404.028
Aug	Aug		140.304.503	140.304.503	140.304.503	140.304.503	140.304.503	140.304.503	140.304.503	140.304.503	140.304.503	140.304.503	140.304.503	140.304.503
Sept	Sept		141.278.623	141.278.623	141.278.623	141.278.623	141.278.623	141.278.623	141.278.623	141.278.623	141.278.623	141.278.623	141.278.623	141.278.623
Oct	Oct		142.026.238	142.026.238	142.026.238	142.026.238	142.026.238	142.026.238	142.026.238	142.026.238	142.026.238	142.026.238	142.026.238	142.026.238
Nov	Nov		142.656.423	142.656.423	142.656.423	142.656.423	142.656.423	142.656.423	142.656.423	142.656.423	142.656.423	142.656.423	142.656.423	142.656.423
Dec	Dec		143.482.298	143.482.298	143.482.298	143.482.298	143.482.298	143.482.298	143.482.298	143.482.298	143.482.298	143.482.298	143.482.298	143.482.298
Total	Total		1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002	1.794.191.002
Average	Average		138.014.692	138.014.692	138.014.692	138.014.692	138.014.692	138.014.692	138.014.692	138.014.692	138.014.692	138.014.692	138.014.692	138.014.692

Long Island American Water UPIS Accounts -- Rate Year 4/1/2018 - 3/31/2019																	
JDE Account	NY State Account	Description	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	13 Month Average
301000	301	Organization	151	151	151	151	151	151	151	151	151	151	151	151	151	1,960	151
302000	302	Franchises	518	518	518	518	518	518	518	518	518	518	518	518	518	6,738	518
303000	310	Land & Ld Rights SS	435,601	435,601	435,601	435,601	435,601	435,601	435,601	435,601	435,601	435,601	435,601	435,601	435,601	5,662,818	435,601
303300	320	Land & Ld Rights P	162,627	162,627	162,627	162,627	162,627	162,627	162,627	162,627	162,627	162,627	162,627	162,627	162,627	2,114,157	162,627
303500	340	Land & Ld Rights TD	21,026	21,026	21,026	21,026	21,026	21,026	21,026	21,026	21,026	21,026	21,026	21,026	21,026	273,343	21,026
303501	340	Land TD	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	110,532	8,502
303600	389	Land & Land Rights AG	631	631	631	631	631	631	631	631	631	631	631	631	631	8,208	631
304200	321	Street & Imp P	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	3,937,283	53,800,279	3,937,283
304300	331	Street & Imp WT	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	6,517,347	84,725,506	6,517,347
304600	390	Street & Imp Offices	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	2,473,173	33,207,344	2,473,173
304700	390	Street & Imp Store Shop Gar	545,681	545,681	545,681	545,681	545,681	545,681	545,681	545,681	545,681	545,681	545,681	545,681	545,681	7,111,147	545,681
307000	314	Wells & Springs	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	1,623,889	21,110,561	1,623,889
310100	323	Power Generation Equip Other	700,145	700,145	700,145	700,145	700,145	700,145	700,145	700,145	700,145	700,145	700,145	700,145	700,145	9,101,879	700,145
311000	325	Pump Equip Electric	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	5,160,074	69,946,958	5,160,074
311300	325	Pump Equip Diesel	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	1,301,803	16,933,440	1,301,803
320100	332	WT Equip Non-Media	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	2,405,879	31,276,432	2,405,879
320110	332	WT Equip Purification (L)	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	11,155,026	148,491,234	11,155,026
330000	342	Dist Reservoirs & Standpipe	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	3,923,546	51,006,100	3,923,546
331001	343	TD Mains Not Classified by	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331003	343	TD Mains Paying (L)	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	7,421,882	114,459,693	7,421,882
331100	343	TD Mains 4in & Less	966,255	966,255	966,255	966,255	966,255	966,255	966,255	966,255	966,255	966,255	966,255	966,255	966,255	12,559,625	966,255
331230	343	TD Mains 6in & Grtr (L)	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	31,678,686	431,854,414	31,678,686
332000	344	Fire Mains	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	2,210,405	28,366,769	2,210,405
333000	345	Services	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	23,911,641	321,965,139	23,911,641
334130	346	Meters Other	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	9,732,146	126,634,902	9,732,146
334200	347	Meter Installations	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	4,629,586	60,184,612	4,629,586
335000	348	Hydrants	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	5,408,909	74,748,517	5,408,909
339600	349	Other P/E CP-S	256,563	256,563	256,563	256,563	256,563	256,563	256,563	256,563	256,563	256,563	256,563	256,563	256,563	3,335,314	256,563
340100	391	Office Furniture & Equip	357,360	357,360	357,360	357,360	357,360	357,360	357,360	357,360	357,360	357,360	357,360	357,360	357,360	4,808,384	357,360
340200	391	Comp & Periph Equipment	134,840	134,840	134,840	134,840	134,840	134,840	134,840	134,840	134,840	134,840	134,840	134,840	134,840	1,688,924	134,840
340300	391	Computer Software	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	2,061,457	26,798,947	2,061,457
340400	391	Data Handling Equipment	120,356	120,356	120,356	120,356	120,356	120,356	120,356	120,356	120,356	120,356	120,356	120,356	120,356	1,564,631	120,356
340500	391	Other Office Equipment	117,966	117,966	117,966	117,966	117,966	117,966	117,966	117,966	117,966	117,966	117,966	117,966	117,966	1,533,554	117,966
341100	392	Trans Equip LT Duty Trks	32,193	32,193	32,193	32,193	32,193	32,193	32,193	32,193	32,193	32,193	32,193	32,193	32,193	418,503	32,193
341300	392	Trans Equip Autos	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0
342000	393	Stores Equipment	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	116,801	8,985
343000	394	Tools Shop Garage Equip	529,753	529,753	529,753	529,753	529,753	529,753	529,753	529,753	529,753	529,753	529,753	529,753	529,753	6,725,788	529,753
343100	394	Tools Shop Garage Equip Oth	144,671	144,671	144,671	144,671	144,671	144,671	144,671	144,671	144,671	144,671	144,671	144,671	144,671	1,880,717	144,671
344000	395	Laboratory Equipment	92,262	92,262	92,262	92,262	92,262	92,262	92,262	92,262	92,262	92,262	92,262	92,262	92,262	1,199,660	92,262
345000	396	Power Operated Equipment	60,175	60,175	60,175	60,175	60,175	60,175	60,175	60,175	60,175	60,175	60,175	60,175	60,175	782,273	60,175
345100	396	Power Oper Equip Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
346100	397	Comm Equip Non-Telephone	153,413	153,413	153,413	153,413	153,413	153,413	153,413	153,413	153,413	153,413	153,413	153,413	153,413	1,976,376	153,413
347000	398	Misc Equipment	182,252	182,252	182,252	182,252	182,252	182,252	182,252	182,252	182,252	182,252	182,252	182,252	182,252	2,369,279	182,252
Total			134,831,583	135,280,653	135,980,183	136,604,028	139,404,028	140,304,503	141,278,623	142,026,236	142,656,423	143,482,298	143,602,588	143,880,873	144,238,858	1,873,570,876	140,274,683

ACCUMULATED RESERVE FOR DEPRECIATION

Long Island American Water										Exhibit 12
Depreciation Expense - For Accumulated Provision for Depreciation										Tab 28
JDE Account	NY State Account	Description	Depreciation Rates	UPIS 2006	2006 Deprec. Exp.	2007 Net Additions	2007 Deprec. Exp.	2008 Net Adds. Net Additions	Rate Year Net Adds. Deprec. Exp.	
301000	301	Organization	0.000%	151	-	-	-	-	-	
302000	302	Franchises	0.000%	518	-	-	-	-	-	
303200	310	Land & Ld Rights SS	0.000%	424,233	-	11,368	-	-	-	
303300	320	Land & Ld Rights P	0.000%	162,827	-	-	-	-	-	
303500	340	Land & Ld Rights TD	0.000%	21,026	-	-	-	-	-	
303501	340	Land TD	0.000%	8,502	-	-	-	-	-	
303600	369	Land & Land Rights AG	0.000%	631	-	-	-	-	-	
304200	321	Struct & Imp P	1.992%	2,557,360	50,943	767,292	-	716,000	14,263	
304300	331	Struct & Imp WT	1.992%	6,577,310	131,020	(21,501)	(428)	(38,462)	(766)	
304500	390	Struct & Imp Offices	1.644%	2,371,055	38,980	79,363	1,305	82,923	1,363	
304700	390	Struct & Imp Store,Shop,Car	2.856%	529,323	15,117	13,134	375	3,700	106	
307000	314	Wells & Sprngs	3.324%	1,623,889	53,978	-	-	-	-	
307200	314	Wells Only (LI)	1.992%	4,080,462	81,283	133,031	2,650	203,593	4,056	
310100	323	Power Generation Equip Othe	3.996%	702,826	28,085	(2,682)	(107)	-	-	
311200	325	Pump Equip Electric	2.700%	4,575,170	123,530	364,580	9,844	298,077	8,048	
311300	326	Pump Equip Diesel	2.700%	1,300,197	35,105	1,606	81	-	-	
320100	332	WT Equip Non-Media	1.668%	2,401,000	40,049	4,879	43	-	-	
320110	332	WT Equip Purification (LI)	3.744%	8,453,258	316,490	1,754,929	65,705	1,087,138	40,702	
330000	342	Dist Reservoirs & Standpipe	1.332%	2,823,546	37,610	330,769	4,406	769,231	10,246	
331001	343	TD Mains Not Classified by	0.000%	-	-	-	-	-	-	
331003	343	TD Mains Paving (LI)	1.176%	4,966,840	58,410	1,471,342	17,303	1,818,625	21,387	
331100	343	TD Mains 4in & Less	2.496%	944,144	21,070	122,392	3,055	(356)	(9)	
331230	343	TD Mains 6in & Grtr (LI)	0.995%	28,110,842	279,984	2,214,806	22,059	2,282,492	22,734	
332000	344	Fire Mains	1.992%	2,038,983	40,609	74,069	1,475	246,015	4,901	
333000	345	Services	1.992%	21,897,721	432,219	1,322,751	26,349	1,369,219	27,275	
334130	346	Meters Other	3.850%	9,616,304	370,228	108,920	4,193	11,422	440	
334200	347	Meter Installations	2.496%	4,041,544	100,877	588,041	14,678	-	-	
335000	348	Hydrants	1.428%	4,610,071	65,832	480,892	6,867	513,800	7,337	
339600	349	Other PIE CPS	20.000%	246,736	49,347	9,826	1,965	-	-	
340100	391	Office Furniture & Equip	3.790%	325,636	12,342	5,617	213	29,954	1,135	
340200	391	Comp & Periph Equipment	10.000%	117,738	11,774	19,987	1,999	(704)	(231)	
340300	391	Computer Software	10.000%	2,000,379	200,038	61,078	6,108	-	-	
340400	391	Data Handling Equipment	10.000%	47,016	4,702	73,340	7,334	-	-	
340500	391	Other Office Equipment	4.740%	117,966	5,592	-	-	-	-	
341100	392	Trans Equip LI Duty Trks	23.280%	757,282	176,295	(385,419)	(89,725)	(337,666)	(78,609)	
341300	392	Trans Equip Autos	23.280%	336,161	78,258	(147,168)	(34,261)	(185,434)	(43,169)	
342000	393	Stores Equipment	3.804%	8,985	342	-	-	-	-	
343000	394	Tools Shop, Garage Equip	3.804%	424,545	16,150	46,262	1,760	94,562	3,597	
343100	394	Tools Shop, Garage Equip Oth	3.996%	142,091	5,678	2,580	103	-	-	
344000	395	Laboratory Equipment	3.804%	90,762	3,453	192	7	1,154	44	
345000	396	Power Operated Equipment	8.892%	61,553	5,473	(1,378)	(123)	-	-	
345100	396	Power Oper Equip Other	5.330%	1,807	86	(1,607)	(86)	-	-	
346100	397	Comm Equip Non-Telephone	9.000%	153,416	13,807	1,729	156	(2,538)	(228)	
347000	398	Misc Equipment	6.324%	174,519	11,037	7,733	489	-	-	
		Total UPIS		119,545,525	9,512,754	9,512,754		8,956,410	2,259,990	
		Depreciable UPIS / Deprec Expense		118,927,837	2,915,793	9,501,385	91,076	8,956,410	36,293	
		Less Depr. Exp. on Cust Adv for Const.	0.996%	89,014	887	141,077	1,405	(21,384)	25,246	
		Annual Depreciation on Net UPIS Additions					89,671		44,362	
		Monthly Depreciation on Net UPIS Additions					7,473		3,697	
		Total Pro Forma Annual Depreciation			2,914,906		3,004,577	3,048,939	3,084,981	
		Less Annual Deprec. charged to capital			202,265		105,384	8,790	7,495	
		Net Annual Deprec. charged to Expense			2,712,641		2,899,193	3,040,149	3,077,486	
		Total Pro Forma Monthly Provision			242,909		250,381	254,078	257,082	
		Less Monthly Deprec. charged to capital			16,855		8,782	732	625	
		Net Monthly Deprec. charged to Expense			226,053		241,599	253,346	256,457	

**Long Island American Water
Capitalized Depreciation on Vehicles**

[illegible]

ACTIVITY DETAIL

[illegible]

[illegible]

CONSTRUCTION WORK IN PROGRESS

LONG ISLAND AMERICAN WATER										
CONSTRUCTION WORK IN PROGRESS										
	TOTAL			SUB TOTALS FOR			SUB TOTALS FOR			
	A/C 107 BALANCE			NON-INTEREST BEARING CWIP			INTEREST BEARING CWIP			
	ADDITIONS	COMPLETED	BALANCE	ADDITIONS	COMPLETED	BALANCE	ADDITIONS	COMPLETED	BALANCE	
DEC'05			1,256,367			82,328			1,174,039	
JAN' 06	222,215	170,182	1,308,400	127,558	157,854	52,032	94,657	12,328	1,256,368	
FEB' 06	377,025	134,233	1,551,192	286,623	32,730	305,925	90,402	101,503	1,245,267	
MAR' 06	475,620	331,844	1,694,968	153,339	212,024	247,240	322,281	119,820	1,447,728	
APR' 06	608,447	57,330	2,246,085	359,882	101,912	505,210	248,565	(44,582)	1,740,875	
MAY' 06	485,762	407,659	2,324,188	81,200	268,441	317,969	404,562	139,218	2,006,219	
JUN' 06	914,108	2,274,475	963,821	66,063	294,379	89,653	848,045	1,980,096	874,168	
JUL' 06	760,910	504,528	1,220,203	354,791	304,521	139,923	406,119	200,007	1,080,280	
AUG' 06	489,125	331,822	1,377,506	277,789	245,250	172,462	211,336	86,572	1,205,044	
SEPT' 06	1,172,967	1,662,480	887,993	270,879	197,264	246,077	902,088	1,465,216	641,916	
OCT' 06	819,466	513,983	1,193,476	93,314	210,677	128,714	726,152	303,306	1,064,762	
NOV' 06	698,474	429,987	1,461,963	248,855	237,547	140,022	449,619	192,440	1,321,941	
DEC' 06	1,086,114	1,440,628	1,107,449	578,565	515,439	203,148	507,549	925,189	904,301	
TOTAL	8,110,233	8,259,151		2,898,858	2,778,038		5,211,375	5,481,113		
13 MO. AVG			1,430,278			202,362			1,227,916	
JAN' 07	804,600	103,200	1,808,849	87,000	103,200	186,948	717,600	-	1,621,901	
FEB' 07	857,600	217,500	2,448,949	236,000	217,500	205,448	621,600	-	2,243,501	
MAR' 07	1,297,100	256,800	3,489,249	250,300	256,800	198,948	1,046,800	-	3,290,301	
APR' 07	1,936,900	466,600	4,959,549	295,300	286,600	207,648	1,641,600	180,000	4,751,901	
MAY' 07	650,100	2,951,700	2,657,949	283,500	277,700	213,448	366,600	2,674,000	2,444,501	
JUN' 07	2,194,500	2,813,400	2,039,049	527,700	514,600	226,548	1,666,800	2,298,800	1,812,501	
JUL' 07	999,000	859,000	2,179,049	481,400	483,000	224,948	517,600	376,000	1,954,101	
AUG' 07	399,200	1,479,900	1,098,349	281,600	279,900	226,648	117,600	1,200,000	871,701	
SEPT' 07	620,600	503,700	1,215,249	538,800	503,700	261,748	81,800	-	953,501	
OCT' 07	558,200	529,800	1,243,649	491,600	529,800	223,548	66,600	-	1,020,101	
NOV' 07	440,400	378,600	1,305,449	388,800	378,600	233,748	51,600	-	1,071,701	
DEC' 07	502,700	441,100	1,367,049	460,900	441,100	253,548	41,800	-	1,113,501	
TOTAL	11,260,900	11,001,300		4,322,900	4,272,500		6,938,000	6,728,800		
13 MO. AVG			2,070,757			220,486			1,850,270	
JAN' 08	1,487,200	143,350	2,710,899	120,100	143,350	230,298	1,367,100	-	2,480,601	
FEB' 08	473,800	305,250	2,879,449	328,100	305,250	253,148	145,700	-	2,626,301	
MAR' 08	582,500	550,250	2,911,699	325,100	338,550	239,698	257,400	211,700	2,672,001	
APR' 08	509,500	550,450	2,870,749	363,800	336,150	267,348	145,700	214,300	2,603,401	
MAY' 08	874,900	731,650	3,013,999	345,800	345,950	267,198	529,100	385,700	2,746,801	
JUN' 08	813,600	647,250	3,180,349	678,600	647,250	298,548	135,000	-	2,881,801	
JUL' 08	1,147,700	2,826,850	1,501,199	699,400	685,150	312,798	448,300	2,141,700	1,188,401	
AUG' 08	491,400	932,450	1,060,149	396,400	382,450	326,748	95,000	550,000	733,401	
SEPT' 08	1,220,300	996,950	1,283,499	812,500	766,950	372,298	407,800	230,000	911,201	
OCT' 08	926,500	775,650	1,434,349	748,700	775,650	345,348	177,800	-	1,089,001	
NOV' 08	803,600	652,450	1,585,499	523,800	499,150	369,998	279,800	153,300	1,215,501	
DEC' 08	706,000	849,750	1,441,749	574,700	541,450	403,248	131,300	308,300	1,038,501	
TOTAL	10,037,000	9,962,300		5,917,000	5,767,300		4,120,000	4,195,000		
13 MO. AVG			2,095,434			303,094			1,792,339	
JAN' 09	423,100	144,650	1,720,199	121,400	144,650	379,998	301,700	-	1,340,201	
FEB' 09	673,600	300,450	2,093,349	328,300	300,450	407,848	345,300	-	1,685,501	
MAR' 09	848,100	384,050	2,557,399	329,400	334,050	403,198	518,700	50,000	2,154,201	
RT YR TOTAL	17,277,300	17,825,550		10,451,600	10,197,250		3,515,500	4,033,300		
13 MO. AVG			2,050,322			338,021			1,712,301	

PROPERTY HELD FOR FUTURE USE

LONG ISLAND AMERICAN WATER																	
PLANT HELD FOR FUTURE USE - ACTIVITY																	
		2005												2006			13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average	
105	Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	1,442,129	110,933	
		2006												2007			13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average	
105	Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	1,442,129	110,933	
		2007												2008			13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average	
105	Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	1,442,129	110,933	
		2008												2009			13 Month
A/C's	DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average	
105	Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	110,933	1,442,129	110,933	

LONG ISLAND AMERICAN WATER																
PLANT HELD FOR FUTURE USE - BALANCES																

MATERIALS AND SUPPLIES PRE-PAYMENTS

LONG ISLAND AMERICAN WATER INVENTORY																	
A/C's	DESCRIPTION	2005 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average	
151100	Plant Materials	372,793	373,942	384,010	397,288	453,002	446,717	511,091	423,491	386,248	325,594	303,942	334,511	323,572	5,036,201		
151200	Fuel	90,787	108,427	109,378	113,137	110,058	112,570	154,116	152,134	203,756	212,369	124,019	120,950	122,950	1,734,650		
151300	Chemicals	52,840	52,840	52,840	52,840	52,840	52,840	52,840	52,840	52,840	52,840	52,840	52,389	44,893	678,526		
153000	Other M&S	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	TEST YEAR BALANCE	516,420	535,210	546,228	563,265	615,901	612,127	718,047	628,466	642,845	590,804	480,801	507,850	491,414	7,449,377	573,029	

LONG ISLAND AMERICAN WATER																
PREPAYMENTS - BALANCES																
		2005	2 0 0 6													13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
163400	Other Special Deposits	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250	-	-	-	-	-	122,000	9,385
165100	Prepaid Property/School Taxes	511,107	408,832	2,345,455	1,735,712	1,122,980	976,771	1,350,793	3,330,916	2,718,527	2,106,138	4,086,109	3,719,067	513,918	24,926,324	1,917,410
165200	Insurance	-	(85,666)	65,838	33,258	170,904	97,724	232,541	159,277	86,013	12,748	146,887	73,623	359	993,506	76,424
165500	Other	73,367	59,933	44,394	21,090	7,148	(14,499)	(46,381)	(14,082)	21,629	95,748	17,633	49,852	47,032	362,864	27,913
174100	Deferred Vacation Pay	42,395	42,395	42,395	42,395	42,395	42,395	42,395	226,500	226,500	102,579	102,579	102,579	107,581	1,165,087	89,622
165300	Prepaid PSC Assessments	-	-	-	-	-	-	132,376	81,295	71,158	60,822	52,867	41,008	30,756	470,281	36,175
	BALANCE	642,119	440,744	2,513,333	1,847,705	1,358,676	1,117,641	1,726,975	3,799,156	3,123,827	2,378,037	4,406,076	3,986,129	699,645	28,040,063	2,156,928
13 month Average Balances																
A/C's	DESCRIPTION	Test Year	Escalator	2007	Escalator	2008	Escalator	Rate Year								
163400	Other Special Deposits	9,385	0%	9,385	0%	9,385	0%	9,385								
165100	Prepaid Property/School Taxes	1,917,410	0.35%	1,924,135	0.35%	1,930,884	0.40%	1,932,837								
165200	Insurance	76,424	5.79%	80,846	5.79%	85,524	5.74%	86,751								
165500	Other	27,913	0%	27,913	0%	27,913	0%	27,913								
174100	Deferred Vacation Pay	89,622	0%	89,622	0%	89,622	0%	89,622								
165300	Prepaid PSC Assessments	36,175		36,175		36,175		36,175								
	BALANCE	2,156,929		2,168,076		2,179,503		2,182,683								

CUSTOMER ADVANCES FOR CONSTRUCTION

[illegible]

LONG ISLAND AMERICAN WATER																
CUSTOMER ADVANCES - BALANCES																

UNAMORTIZED BALANCES DEFERRED EXPENSES

LONG ISLAND AMERICAN WATER																	
DEFERRED EXPENSES - ACTIVITY																	
		2005		2006												13 Month	
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average	
186401	Tank Painting		(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(32,884)		
182000	2004 Rate Case		(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(133,332)		
182000	2007 Rate Case																
183280	Customer Service Project		(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(50,280)		
183281	Financial Service Project		(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(75,420)		
xxxxxx	Asbestos Removal																
262273-274	RAC/PTC		(1,177,129)	428,896	(4,428)	(68,940)	(283,579)	(89,261)	437,492	(1,131,042)	455,444	(264,568)	(1,189,721)	73,042			
262598	Pension/OPEB										(2,100,000)						
262275	Property Tax Ref																
	Total		(1,201,455)	404,570	(28,754)	(93,266)	(307,905)	(113,587)	413,166	(1,155,368)	(1,668,882)	(288,894)	(1,214,047)	48,716	(5,205,710)		
	BALANCE	(303,707)	(1,505,163)	(1,100,593)	(1,129,347)	(1,222,614)	(1,530,519)	(1,644,106)	(1,230,941)	(2,386,309)	(4,055,191)	(4,344,086)	(5,558,133)	(5,509,417)	(31,520,125)	(2,424,625)	
		2006		2007												13 Month	
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average	
186401	Tank Painting		(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(32,884)		
182000	2004 Rate Case		(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(11,111)	(133,332)		
182000	2007 Rate Case		58,667	58,667	58,667	58,667	58,667	58,667	58,667	58,667	58,667	58,667	58,667	58,667	704,000		
183280	Customer Service Project		(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(50,280)		
183281	Financial Service Project		(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(75,420)		
xxxxxx	Asbestos Removal		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	156,000		
262273-274	RAC/PTC		74,079	74,079	74,079	74,079	74,079	74,079	74,079	74,079	74,079	74,079	74,079	74,079	888,948		
262598	Pension/OPEB				(690,082)		1,990,337								1,300,255		
262275	Property Tax Ref		135,431			(303,709)	2,822,453	966,984	(145,254)	(14,245)	(13,849)	(14,374)	(13,974)	(14,504)	3,404,959		
	Total		256,850	121,419	(568,663)	(182,290)	4,934,209	1,088,403	(23,835)	107,174	107,570	107,045	107,445	106,915	6,162,246		
	BALANCE	(5,509,417)	(5,252,567)	(5,131,148)	(5,699,810)	(5,882,100)	(947,891)	140,513	116,678	223,852	331,423	438,468	545,913	652,829	(25,973,257)	(1,997,943)	
		2007		2008												13 Month	
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average	
186401	Tank Painting		(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(32,884)		
182000	2004 Rate Case		(11,111)	(11,111)	(11,111)										(33,336)		
182000	2007 Rate Case		58,667	58,667	58,667	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(43,996)		
183280	Customer Service Project		(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(50,280)		
183281	Financial Service Project		(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(75,420)		
xxxxxx	Asbestos Removal		13,000	13,000	13,000	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	9,750		
262273-274	RAC/PTC		74,079	74,079	74,079	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(561,384)		
262598	Pension/OPEB				483,063	8,797	8,797	8,797	8,797	8,797	8,797	8,797	8,797	8,797	562,236		
262275	Property Tax Ref		(14,571)	(13,693)	(14,700)	89,444	89,444	89,444	89,444	89,444	89,444	89,444	89,444	89,444	762,032		
	Total		106,848	107,726	589,779	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	536,718		
	BALANCE	652,829	759,677	867,403	1,457,183	1,427,445	1,397,708	1,367,971	1,338,233	1,308,496	1,278,759	1,249,021	1,219,284	1,189,547	15,513,555	1,193,350	
		2008												2009		13 Month	
A/C's	DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average	
186401	Tank Painting		(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(32,884)		
182000	2004 Rate Case																
182000	2007 Rate Case		(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(24,444)	(293,328)		
183280	Customer Service Project		(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(4,190)	(50,280)		
183281	Financial Service Project		(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(6,285)	(75,420)		
xxxxxx	Asbestos Removal		(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(39,000)		
262273-274	RAC/PTC		(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(87,069)	(1,044,828)		
262598	Pension/OPEB		8,797	8,797	8,797	8,797	8,797	8,797	8,797	8,797	8,797	8,797	8,797	8,797	105,564		
262275	Property Tax Ref		89,444	89,444	89,444	89,444	89,444	89,444	89,444	89,444	89,444	89,444	89,444	89,444	1,073,328		
	Total		(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(29,737)	(356,848)		
	BALANCE	1,457,183	1,427,445	1,397,708	1,367,971	1,338,233	1,308,496	1,278,759	1,249,021	1,219,284	1,189,547	1,159,809	1,130,072	1,100,335	16,623,862	1,278,759	

LONG ISLAND AMERICAN WATER																		
DEFERRED EXPENSES - BALANCES																		
		2005					2006										13 Month	
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average		
186401	Tank Painting	468,598	465,858	463,117	460,377	457,637	454,896	452,156	449,416	446,675	443,935	441,195	438,454	435,714	5,878,029	452,156		
182000	2004 Rate Case	300,000	288,889	277,778	266,667	255,556	244,445	233,334	222,223	211,112	200,001	188,890	177,779	166,668	3,033,342	233,334		
182000	2007 Rate Case	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
183280	Customer Service Project	271,471	267,281	263,091	258,901	254,711	250,521	246,331	242,141	237,951	233,761	229,571	225,381	221,191	3,202,306	246,331		
183281	Financial Service Project	401,128	394,843	388,558	382,273	375,988	369,703	363,418	357,133	350,848	344,563	338,278	331,993	325,708	4,724,428	363,418		
xxxxxx	Asbestos Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
262273-274	RAC/PTC	4,837,088	3,659,959	4,088,855	4,084,427	4,015,487	3,731,908	3,642,647	4,080,139	2,949,097	3,404,541	3,139,973	1,950,252	2,023,294	45,607,667	3,508,282		
262598	Pension/OPEB	-	-	-	-	-	-	-	-	-	(2,100,000)	(2,100,000)	(2,100,000)	(2,100,000)	(8,400,000)	(646,154)		
262275	Property Tax Ref	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(6,581,992)	(85,565,896)	(6,581,992)		
	BALANCE	(303,707)	(1,505,163)	(1,100,593)	(1,129,347)	(1,222,614)	(1,530,519)	(1,644,106)	(1,230,941)	(2,386,309)	(4,055,191)	(4,344,086)	(5,558,133)	(5,509,417)	(31,520,125)	(2,424,625)		
		2006					2007										13 Month	
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average		
186401	Tank Painting	435,714	432,974	430,233	427,493	424,753	422,012	419,272	416,532	413,791	411,051	408,311	405,570	402,830	5,450,536	419,272		
182000	2004 Rate Case	166,668	155,557	144,446	133,335	122,224	111,113	100,002	88,891	77,780	66,669	55,558	44,447	33,336	1,300,026	100,002		
182000	2007 Rate Case	-	58,667	117,333	176,000	234,667	293,333	352,000	410,667	469,333	528,000	586,667	645,333	704,000	4,576,000	352,000		
183280	Customer Service Project	221,191	217,001	212,811	208,621	204,431	200,241	196,051	191,861	187,671	183,481	179,291	175,101	170,911	2,548,666	196,051		
183281	Financial Service Project	325,708	319,423	313,138	306,853	300,568	294,283	287,998	281,713	275,428	269,143	262,858	256,573	250,288	3,743,968	287,998		
xxxxxx	Asbestos Removal	-	13,000	26,000	39,000	52,000	65,000	78,000	91,000	104,000	117,000	130,000	143,000	156,000	1,014,000	78,000		
262273-274	RAC/PTC	2,023,294	2,097,373	2,171,452	2,245,531	2,319,610	2,393,689	2,467,768	2,541,847	2,615,926	2,690,005	2,764,084	2,838,163	2,912,242	32,080,984	2,467,768		
262598	Pension/OPEB	(2,100,000)	(2,100,000)	(2,100,000)	(2,790,082)	(2,790,082)	(799,745)	(799,745)	(799,745)	(799,745)	(799,745)	(799,745)	(799,745)	(799,745)	(18,278,124)	(1,406,010)		
262275	Property Tax Ref	(6,581,992)	(6,446,561)	(6,446,561)	(6,446,561)	(6,750,270)	(3,927,817)	(2,960,833)	(3,106,087)	(3,120,332)	(3,134,181)	(3,148,555)	(3,162,529)	(3,177,033)	(58,409,312)	(4,493,024)		
	BALANCE	(5,509,417)	(5,252,567)	(5,131,148)	(5,699,810)	(5,882,100)	(947,891)	140,513	116,678	223,852	331,423	438,468	545,913	652,829	(25,973,257)	(1,997,943)		
		2007					2008										13 Month	
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average		
186401	Tank Painting	402,830	400,090	397,349	394,609	391,869	389,128	386,388	383,648	380,907	378,167	375,427	372,686	369,946	5,023,043	386,388		
182000	2004 Rate Case	33,336	22,225	11,114	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	66,675	5,129		
182000	2007 Rate Case	704,000	762,667	821,333	880,000	855,556	831,112	806,668	782,224	757,780	733,336	708,892	684,448	660,004	9,988,020	768,309		
183280	Customer Service Project	170,911	166,721	162,531	158,341	154,151	149,961	145,771	141,581	137,391	133,201	129,011	124,821	120,631	1,895,026	145,771		
183281	Financial Service Project	250,288	244,003	237,718	231,433	225,148	218,863	212,578	206,293	200,008	193,723	187,438	181,153	174,868	2,763,508	212,578		
xxxxxx	Asbestos Removal	156,000	169,000	182,000	195,000	191,750	188,500	185,250	182,000	178,750	175,500	172,250	169,000	165,750	2,310,750	177,750		
262273-274	RAC/PTC	2,912,242	2,986,321	3,060,400	3,134,479	3,047,410	2,960,341	2,873,272	2,786,203	2,699,134	2,612,065	2,524,996	2,437,927	2,350,858	36,385,648	2,798,896		
262598	Pension/OPEB	(799,745)	(799,745)	(799,745)	(316,682)	(307,885)	(299,088)	(290,291)	(281,494)	(272,697)	(263,900)	(255,103)	(246,306)	(237,509)	(5,170,190)	(397,707)		
262275	Property Tax Ref	(3,177,033)	(3,191,604)	(3,205,297)	(3,219,997)	(3,130,553)	(3,041,109)	(2,951,665)	(2,862,221)	(2,772,777)	(2,683,333)	(2,593,889)	(2,504,445)	(2,415,001)	(37,748,924)	(2,903,763)		
	BALANCE	652,829	759,677	867,403	1,457,183	1,427,445	1,397,708	1,367,971	1,338,233	1,308,496	1,278,759	1,249,021	1,219,284	1,189,547	15,513,555	1,193,350		
		2008					2009										13 Month	
A/C's	DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average		
186401	Tank Painting	394,609	391,869	389,128	386,388	383,648	380,907	378,167	375,427	372,686	369,946	367,206	364,465	361,725	4,916,170	378,167		
182000	2004 Rate Case	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-		
182000	2007 Rate Case	880,000	855,556	831,112	806,668	782,224	757,780	733,336	708,892	684,448	660,004	635,560	611,116	586,672	9,533,368	733,336		
183280	Customer Service Project	158,341	154,151	149,961	145,771	141,581	137,391	133,201	129,011	124,821	120,631	116,441	112,251	108,061	1,731,616	133,201		
183281	Financial Service Project	231,433	225,148	218,863	212,578	206,293	200,008	193,723	187,438	181,153	174,868	168,583	162,298	156,013	2,518,393	193,723		
xxxxxx	Asbestos Removal	195,000	191,750	188,500	185,250	182,000	178,750	175,500	172,250	169,000	165,750	162,500	159,250	156,000	2,281,500	175,500		
262273-274	RAC/PTC	3,134,479	3,047,410	2,960,341	2,873,272	2,786,203	2,699,134	2,612,065	2,524,996	2,437,927	2,350,858	2,263,789	2,176,720	2,089,651	33,956,845	2,612,065		
262598	Pension/OPEB	(316,682)	(307,885)	(299,088)	(290,291)	(281,494)	(272,697)	(263,900)	(255,103)	(246,306)	(237,509)	(228,712)	(219,915)	(211,118)	(3,430,700)	(263,900)		
262275	Property Tax Ref	(3,219,997)	(3,130,553)	(3,041,109)	(2,951,665)	(2,862,221)	(2,772,777)	(2,683,333)	(2,593,889)	(2,504,445)	(2,415,001)	(2,325,557)	(2,236,113)	(2,146,669)	(34,883,329)	(2,683,333)		
	BALANCE	1,457,183	1,427,445	1,397,708	1,367,971	1,338,233	1,308,496	1,278,759	1,249,021	1,219,284	1,189,547	1,159,809	1,130,072	1,100,335	16,623,862	1,278,759		

DEMUTUALIZATION

LONG ISLAND AMERICAN WATER
UNAMORTIZED DEMUTUALIZATION BALANCE

	beginning balance	amortization	ending balance	13 mos average	income tax impact	balance net of tax	combined income tax rate
Aug-01	739,000		739,000	739,000	(295,600)	443,400	40.00%
Sep-01	739,000		739,000				
Oct-01	739,000		739,000				
Nov-01	739,000		739,000				
Dec-01	739,000		739,000				
Jan-02	739,000		739,000				
Feb-02	739,000		739,000				
Mar-02	739,000		739,000				
Apr-02	739,000		739,000				
May-02	739,000		739,000				
Jun-02	739,000		739,000				
Jul-02	739,000		739,000				
Aug-02	739,000		739,000	739,000			
Sep-02	739,000		739,000	739,000			
Oct-02	739,000		739,000	739,000			
Nov-02	739,000		739,000	739,000			
Dec-02	739,000		739,000	739,000			
Jan-03	739,000		739,000	739,000			
Feb-03	739,000		739,000	739,000			
Mar-03	739,000		739,000	739,000			
Apr-03	739,000		739,000	739,000			
May-03	739,000		739,000	739,000			
Jun-03	739,000		739,000	739,000			
Jul-03	739,000	(6,158)	732,842	738,526			
Aug-03	732,842	(6,158)	726,683	737,579			
Sep-03	726,683	(6,158)	720,525	736,158			
Oct-03	720,525	(6,158)	714,367	734,263			
Nov-03	714,367	(6,158)	708,208	731,894			
Dec-03	708,208	(6,158)	702,050	729,052	(290,101)	438,951	39.79%
Jan-04	702,050	(6,158)	695,892	725,736			
Feb-04	695,892	(6,158)	689,733	721,946			
Mar-04	689,733	(6,158)	683,575	717,683			
Apr-04	683,575	(6,158)	677,417	712,946			
May-04	677,417	(6,158)	671,258	707,735			
Jun-04	671,258	(6,158)	665,100	702,050			
Jul-04	665,100	(6,158)	658,942	695,892			

**LONG ISLAND AMERICAN WATER
UNAMORTIZED DEMUTUALIZATION BALANCE**

	beginning balance	amortization	ending balance	13 mos average	income tax impact	balance net of tax	combined income tax rate
Aug-04	658,942	(6,158)	652,783	689,733			
Sep-04	652,783	(6,158)	646,625	683,575			
Oct-04	646,625	(6,158)	640,467	677,417			
Nov-04	640,467	(6,158)	634,308	671,258			
Dec-04	634,308	(6,158)	628,150	665,100	(264,653)	400,447	39.79%
Jan-05	628,150	(6,158)	621,992	658,942			
Feb-05	621,992	(6,158)	615,833	652,783			
Mar-05	615,833	(6,158)	609,675	646,625			
Apr-05	609,675	(6,158)	603,517	640,467			
May-05	603,517	(6,158)	597,358	634,308			
Jun-05	597,358	(6,158)	591,200	628,150			
Jul-05	591,200	(6,158)	585,042	621,992			
Aug-05	585,042	(6,158)	578,883	615,833			
Sep-05	578,883	(6,158)	572,725	609,675			
Oct-05	572,725	(6,158)	566,567	603,517			
Nov-05	566,567	(6,158)	560,408	597,358			
Dec-05	560,408	(6,158)	554,250	591,200	(235,247)	355,953	39.79%
Jan-06	554,250	(6,158)	548,092	585,042			
Feb-06	548,092	(6,158)	541,933	578,883			
Mar-06	541,933	(6,158)	535,775	572,725			
Apr-06	535,775	(6,158)	529,617	566,567			
May-06	529,617	(6,158)	523,458	560,408			
Jun-06	523,458	(6,158)	517,300	554,250			
Jul-06	517,300	(6,158)	511,142	548,092			
Aug-06	511,142	(6,158)	504,983	541,933			
Sep-06	504,983	(6,158)	498,825	535,775			
Oct-06	498,825	(6,158)	492,667	529,617			
Nov-06	492,667	(6,158)	486,508	523,458			
Dec-06	486,508	(6,158)	480,350	517,300	(205,841)	311,459	39.79%
Jan-07	480,350	(6,158)	474,192	511,142			
Feb-07	474,192	(6,158)	468,033	504,983			
Mar-07	468,033	(6,158)	461,875	498,825			
Apr-07	461,875	(6,158)	455,717	492,667			
May-07	455,717	(6,158)	449,558	486,508			
Jun-07	449,558	(6,158)	443,400	480,350			
Jul-07	443,400	(6,158)	437,242	474,192			

LONG ISLAND AMERICAN WATER
UNAMORTIZED DEMUTUALIZATION BALANCE

	beginning balance	amortization	ending balance	13 mos average	income tax impact	balance net of tax	combined income tax rate
Aug-07	437,242	(6,158)	431,084	468,033			
Sep-07	431,084	(6,158)	424,925	461,875			
Oct-07	424,925	(6,158)	418,767	455,717			
Nov-07	418,767	(6,158)	412,609	449,558			
Dec-07	412,609	(6,158)	406,450	443,400	(176,436)	266,965	39.79%
Jan-08	406,450	(6,158)	400,292	437,242			
Feb-08	400,292	(6,158)	394,134	431,084			
Mar-08	394,134	(6,158)	387,975	424,925			
Apr-08	387,975	(6,158)	381,817	418,767			
May-08	381,817	(6,158)	375,659	412,609			
Jun-08	375,659	(6,158)	369,500	406,450			
Jul-08	369,500	(6,158)	363,342	400,292			
Aug-08	363,342	(6,158)	357,184	394,134			
Sep-08	357,184	(6,158)	351,025	387,975			
Oct-08	351,025	(6,158)	344,867	381,817			
Nov-08	344,867	(6,158)	338,709	375,659			
Dec-08	338,709	(6,158)	332,550	369,500	(147,030)	222,471	39.79%
Jan-09	332,550	(6,158)	326,392	363,342			
Feb-09	326,392	(6,158)	320,234	357,184			
Mar-09	320,234	(6,158)	314,075	351,025	(139,678)	211,347	39.79%

DEFERRED INCOME TAXES
SUMMARY OF ACTIVITY AND BALANCES

[illegible]

	2005	jan	feb	mar	apr	may	2006	jun	jul	aug	sep	oct	nov	dec	13 month total	13 month average
Tank Painting Adjustment	468,596	465,858	463,117	460,377	457,637	454,896	452,156	39,677	448,416	446,675	443,935	441,195	438,454	435,714		
st @ 8.775%	41,119	40,879	40,639	40,399	40,159	39,917	39,677	39,677	39,436	39,196	38,955	38,715	38,474	38,234		
fed base	427,479	424,979	422,479	419,979	417,479	414,979	412,479	412,479	409,980	407,480	404,980	402,480	399,980	397,480		
ft @ 35%	149,018	148,743	147,868	146,993	146,118	145,243	144,368	144,368	143,493	142,618	141,743	140,868	139,993	139,118		
2004 Rate Case Exp Adj	300,000	288,880	277,778	266,667	255,556	244,445	233,334	233,334	222,223	211,112	200,001	188,890	177,779	166,668		
st @ 8.775%	26,925	25,350	24,375	23,400	22,425	21,450	20,475	20,475	19,500	18,525	17,550	16,575	15,600	14,625		
fed base	273,675	263,539	253,403	243,267	233,131	222,996	212,859	212,859	202,723	192,587	182,451	172,315	162,179	152,043		
ft @ 35%	96,786	92,239	88,691	85,143	81,596	78,048	74,501	74,501	70,953	67,405	63,858	60,310	56,763	53,215		
RAC/PTC Adjustment	4,637,068	3,659,959	4,098,865	4,094,427	4,015,487	3,731,209	3,642,647	3,642,647	4,080,199	2,949,097	3,404,541	3,139,973	1,952,252	2,073,794		
st @ 8.775%	424,454	321,161	356,797	359,408	352,359	327,475	319,842	319,842	358,052	258,783	298,748	275,533	171,135	177,944		
fed base	4,412,634	3,338,798	3,740,068	3,734,019	3,663,128	3,404,432	3,322,805	3,322,805	3,722,107	2,690,314	3,105,793	2,864,440	1,779,117	1,895,850		
ft @ 35%	1,544,422	1,168,679	1,305,520	1,304,106	1,283,096	1,191,552	1,163,052	1,163,052	1,302,737	941,610	1,087,027	1,002,554	622,691	646,012		

DEFERRED INCOME TAXES
CALCULATIONS SUMMARY

Long Island American Water Accumulated Deferred Income Tax Balance	13 mo avg @ 12/31/06	12 mos ending 2007	12 mos ending 2008	12 mos ending 2009	3 mos ending @3/31/09
annual book depreciation (13 mos avg)		2,899,193	3,040,149	3,077,486	x 25%
annual tax depreciation (state)		3,873,251	3,781,560	3,783,970	x 25%
state basis difference		974,058	741,411	706,484	
state tax rate		8.78%	8.78%	8.78%	8.78%
deferred state income tax		85,474	65,059	61,994	15,498
annual book depreciation		2,899,193	3,040,149	3,077,486	x 25%
annual tax depreciation (federal)		3,863,895	3,779,290	3,778,137	x 25%
difference		964,702	739,141	700,651	175,163
less: deferred state income tax		85,474	65,059	61,994	15,498
federal basis difference		879,228	674,082	638,657	159,664
federal tax rate		34.00%	34.00%	34.00%	34.00%
deferred federal income tax		298,938	229,188	217,143	54,286
deferred state income tax - accelerated deprec		85,474	65,059	61,994	15,498
deferred state income tax - other temporary differences		(7,122)	(7,121)		(1,648)
deferred state income tax adjustments		78,352	57,937		13,850
deferred federal income tax - accelerated deprec		298,938	229,188	217,143	x 25%
deferred federal income tax - other temporary differences		(25,172)	(25,172)		(5,826)
flow through adjustment		81,056	144,376	204,067	x 25%
amortization of excess deferred taxes		(9,867)	(9,867)	(9,867)	(2,467)
deferred federal income tax adjustments		344,955	338,525		97,010

	A	B	C	D	E	F
1		Long Island American Water				
2		Deferred Debits		12 mos ended	12 mos ended	3 mos ended
3				2007	2008	3/31/2009
4						
5		Net Change Deferred Tank Painting Expense		2,007	2,008	2,009
6		Net Change Deferred 2004 Rate Case Expense		-	-	-
7		Net Change Deferred 2007 Rate Case Expense		(32,884)	(32,884)	(8,221)
8		Net Change Customer Service Project				
9		Net Change Financial Service Project				
10		Net Change Deferred Asbestos Removal Expense		(50,280)	(50,280)	(12,570)
11						
12						
13				(81,157)	(81,156)	(18,782)
14						
15		state income tax @	8.775%	(7,122)	(7,121)	(1,648)
16						
17		federal basis		(74,036)	(74,035)	(17,134)
18						
19		federal income tax @	34.000%	(25,172)	(25,172)	(5,826)

DEFERRED INCOME TAXES
FEDERAL TAX DEPRECIATION

Long Island American Water									tax depreciation rates					Life
federal tax depreciation			2005	2006	2007	2008	2009		1	2	3	4	5	Years
balance of property @ 12/31/04					2,623,677	2,195,297	2,002,127							
2005														
unclassified		3,448.60	\$ 69	\$ 138	\$ 138	\$ 138	\$ 138	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
304300	structures & improvements	3,801,961.04	\$ 48,741	\$ 97,482	\$ 97,482	\$ 97,482	\$ 97,482	1.28%	2.56%	2.56%	2.56%	2.56%	2.56%	39
304600	structures & improvements	4,057.23	\$ 52	\$ 104	\$ 104	\$ 104	\$ 104	1.28%	2.56%	2.56%	2.56%	2.56%	2.56%	39
304700	structures & improvements	19,765.96	\$ 253	\$ 507	\$ 507	\$ 507	\$ 507	1.28%	2.56%	2.56%	2.56%	2.56%	2.56%	39
310100	power generation equipment other	440,630.34	\$ 8,813	\$ 17,625	\$ 17,625	\$ 17,625	\$ 17,625	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
311200	electric pumping equipment	254,950.84	\$ 5,099	\$ 10,198	\$ 10,198	\$ 10,198	\$ 10,198	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
311300	diesel pumping equipment	2,516.61	\$ 50	\$ 101	\$ 101	\$ 101	\$ 101	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
320100	wt equipment non media	3,026.32	\$ 61	\$ 121	\$ 121	\$ 121	\$ 121	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
320110	wt equipment purification	4,634,933.62	\$ 92,699	\$ 185,397	\$ 185,397	\$ 185,397	\$ 185,397	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
331003	td mains	96,536.79	\$ 1,931	\$ 3,861	\$ 3,861	\$ 3,861	\$ 3,861	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
331100	td mains	316,866.36	\$ 6,337	\$ 12,675	\$ 12,675	\$ 12,675	\$ 12,675	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
331230	td mains	1,187,399.51	\$ 23,748	\$ 47,496	\$ 47,496	\$ 47,496	\$ 47,496	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
332000	fire mains	4,491.07	\$ 90	\$ 180	\$ 180	\$ 180	\$ 180	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
333000	services	1,412,024.73	\$ 28,240	\$ 56,481	\$ 56,481	\$ 56,481	\$ 56,481	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
334130	meters	2,203,496.10	\$ 44,070	\$ 88,140	\$ 88,140	\$ 88,140	\$ 88,140	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
334200	meter installations	2,277,582.72	\$ 45,552	\$ 91,103	\$ 91,103	\$ 91,103	\$ 91,103	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
335000	hydrants	479,672.35	\$ 9,593	\$ 19,187	\$ 19,187	\$ 19,187	\$ 19,187	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
339600	other p/e cps	13,392.80	\$ 1,339	\$ 2,679	\$ 2,679	\$ 2,679	\$ 2,679	10.00%	20.00%	20.00%	20.00%	20.00%	20.00%	5
340100	office furniture & equipment	32,418.98	\$ 4,633	\$ 9,267	\$ 9,267	\$ 9,267	\$ 9,267	14.29%	24.49%	17.49%	12.49%	8.93%	8.93%	7
340200	computers & periph equipment	111,571.33	\$ 22,314	\$ 35,703	\$ 21,422	\$ 12,853	\$ 12,853	20.00%	32.00%	19.20%	11.52%	11.52%	11.52%	5
340300	computer software	255,779.36	\$ 25,578	\$ 51,156	\$ 51,156	\$ 51,156	\$ 51,156	10.00%	20.00%	20.00%	20.00%	20.00%	20.00%	5
340400	data handling equipment	9,731.73	\$ 1,946	\$ 3,892	\$ 1,868	\$ 1,121	\$ 1,121	20.00%	32.00%	19.20%	11.52%	11.52%	11.52%	5
343000	tools, shop & garage equipment	69,759.84	\$ 1,395	\$ 2,790	\$ 2,790	\$ 2,790	\$ 2,790	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
346100	communication equipment	4,665.28	\$ 93	\$ 187	\$ 187	\$ 187	\$ 187	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
347000	miscellaneous equipment	19,984.52	\$ 400	\$ 799	\$ 799	\$ 799	\$ 799	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
252xxx	customer advances	(25,600.00)	\$ (512)	\$ (1,024)	\$ (1,024)	\$ (1,024)	\$ (1,024)	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
2005 property retirements		(493,606.00)	\$ (9,872)	\$ (19,744)	\$ (19,744)	\$ (19,744)	\$ (19,744)	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
2006														
unclassified		(150.98)		(3)	(6)	(6)	(6)	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
303200	land	16,423.23												
304200	structures & improvements	50,802.18		651	1,303	1,303	1,303	1.28%	2.56%	2.56%	2.56%	2.56%	2.56%	39
304300	structures & improvements	56,238.50		721	1,442	1,442	1,442	1.28%	2.56%	2.56%	2.56%	2.56%	2.56%	39
304600	structures & improvements	62,260.97		798	1,596	1,596	1,596	1.28%	2.56%	2.56%	2.56%	2.56%	2.56%	39
304700	structures & improvements	16,129.28		207	414	414	414	1.28%	2.56%	2.56%	2.56%	2.56%	2.56%	39
307200	wells	138,584.45		2,772	5,543	5,543	5,543	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
310100	power generation equipment	(50,901.47)		(1,018)	(2,036)	(2,036)	(2,036)	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
311200	electric pumping equipment	544,581.42		10,892	21,783	21,783	21,783	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
311300	diesel pumping equipment	3,479.36		70	139	139	139	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
320100	wt equipment non media	5,963.63		119	239	239	239	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
320110	wt equipment purification	958,699.36		19,174	38,348	38,348	38,348	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
331003	td mains	999,849.23		19,997	39,994	39,994	39,994	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
331100	td mains	175,142.14		3,503	7,006	7,006	7,006	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
331230	td mains	1,718,561.72		34,371	68,742	68,742	68,742	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
332000	td mains	23,143.96		463	926	926	926	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
333000	services	1,442,389.72		28,848	57,696	57,696	57,696	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
334130	meters	329,495.62		6,590	13,180	13,180	13,180	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
334200	meter installations	1,023,053.50		20,461	40,922	40,922	40,922	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
335000	hydrants	480,572.19		9,611	19,223	19,223	19,223	2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	25
339600	other p/e cps	10,645.45		1,065	2,129	2,129	2,129	10.00%	20.00%	20.00%	20.00%	20.00%	20.00%	5
340100	office furniture & equipment	2,809.73		402	804	491	351	14.29%	24.49%	17.49%	12.49%	8.93%	8.93%	7
340200	computers & periph equipment	28,268.91		5,654	9,046	5,428	3,257	20.00%	32.00%	19.20%	11.52%	11.52%	11.52%	5

Long Island American Water		2005	2006	2007	2008	2009	tax depreciation rates				Life Years
federal tax depreciation							1	2	3	4	5
340300	computer software	93,742.32	9,374	18,748	18,748	18,748	10.00%	20.00%	20.00%	20.00%	20.00%
340400	data handling equipment	97,071.06	19,414	31,063	16,638	11,183	20.00%	32.00%	19.20%	11.52%	5
343000	tools, shop & garage equipment	36,411.24	728	1,456	1,456	453	2.00%	4.00%	4.00%	4.00%	5
343100	tools, shop & garage equipment	11,336.89	227	453	453	453	2.00%	4.00%	4.00%	4.00%	25
346100	communication equipment	2,705.98	54	108	108	108	2.00%	4.00%	4.00%	4.00%	25
347000	miscellaneous equipment	11,828.82	233	465	485	465	2.00%	4.00%	4.00%	4.00%	25
252xxx	customer advances	(65,000.00)	(1,300)	(2,600)	(2,600)	(2,600)	2.00%	4.00%	4.00%	4.00%	25
	2006 property retirements	(400,124.00)	(8,002)	(16,005)	(16,005)	(16,005)	2.00%	4.00%	4.00%	4.00%	25
2007											
301000	Organization	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	
302000	Franchises	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	
303200	Land & Ld Rights SS	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	
303300	Land & Ld Rights P	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	
303500	Land & Ld Rights TD	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	
303501	Land TD	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	
303600	Land & Land Rights AG	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	
304200	Struct & Imp P	1,238,800	15,851	31,763	31,763	31,763	1.28%	2.56%	2.56%	2.56%	39
304300	Struct & Imp WT	-	-	-	-	-	1.28%	2.56%	2.56%	2.56%	39
304600	Struct & Imp Offices	65,000	833	1,667	1,667	1,667	1.28%	2.56%	2.56%	2.56%	39
304700	Struct & Imp Store Shop, Gar	3,700	47	95	95	95	1.28%	2.56%	2.56%	2.56%	39
307000	Wells & Springs	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
307200	Wells Only (LI)	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
310100	Power Generation Equip Other	161,300	3,226	6,452	6,452	6,452	2.00%	4.00%	4.00%	4.00%	25
311200	Pump Equip Electric	177,600	3,552	7,104	7,104	7,104	2.00%	4.00%	4.00%	4.00%	25
311300	Pump Equip Diesel	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
320100	WT Equip Non-Media	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
320110	WT Equip Purification (LI)	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
330000	Dist Reservoirs & Standpipe	2,142,600	42,852	85,704	85,704	85,704	2.00%	4.00%	4.00%	4.00%	25
331001	TD Mains Not Classified by	1,200,000	24,000	48,000	48,000	48,000	2.00%	4.00%	4.00%	4.00%	25
331003	TD Mains Paving (LI)	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
331100	TD Mains 4in & Less	1,626,000	32,520	65,040	65,040	65,040	2.00%	4.00%	4.00%	4.00%	25
331230	TD Mains 6in & Gtr (LI)	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
332000	Fire Mains	2,366,300	47,326	94,652	94,652	94,652	2.00%	4.00%	4.00%	4.00%	25
333000	Services	127,300	2,546	5,092	5,092	5,092	2.00%	4.00%	4.00%	4.00%	25
334130	Meters Other	1,162,300	23,246	46,492	46,492	46,492	2.00%	4.00%	4.00%	4.00%	25
334200	Meter Installations	75,000	1,500	3,000	3,000	3,000	2.00%	4.00%	4.00%	4.00%	25
335000	Hydrants	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
339600	Other PIE CPS	484,800	9,696	19,392	19,392	19,392	2.00%	4.00%	4.00%	4.00%	25
340100	Office Furniture & Equip	26,000	-	-	-	-	10.00%	20.00%	20.00%	20.00%	5
340200	Comp & Periph Equipment	-	-	-	-	-	14.29%	28.57%	17.49%	12.49%	7
340300	Computer Software	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	5
340400	Data Handling Equipment	-	-	-	-	-	10.00%	20.00%	20.00%	20.00%	5
340500	Other Office Equipment	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	5
341100	Trans Equip LI Duty Trks	-	-	-	-	-	14.29%	28.57%	17.49%	12.49%	7
341300	Trans Equip Autos	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	5
342000	Stores Equipment	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	5
343000	Tools Shop Garage Equip	60,000	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
343100	Tools Shop Garage Equip Oth	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
344000	Laboratory Equipment	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
345000	Power Operated Equipment	1,500	30	60	60	60	2.00%	4.00%	4.00%	4.00%	25
345100	Power Oper Equip Other	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
346100	Comm Equip Non-Telephone	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
347000	Misc Equipment	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	25
252xxx	customer advances	(156,000)	(3,120)	(6,240)	(6,240)	(6,240)	2.00%	4.00%	4.00%	4.00%	25
	2007 property retirements	(1,371,929)	(27,439)	(54,877)	(54,877)	(54,877)	2.00%	4.00%	4.00%	4.00%	25

Long Island American Water federal tax depreciation	2005	2006	2007	2008	2009	1	2	3	4	5	Life Years
2008											
301000 Organization	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
302000 Franchises	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303200 Land & Ld Rights SS	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303300 Land & Ld Rights P	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303500 Land & Ld Rights TD	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303501 Land TD	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303600 Land & Land Rights AG	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303600 Struct & Imp P	420,400	5,390	-	10,779	-	1.28%	2.56%	2.56%	2.56%	2.56%	39
304300 Struct & Imp WT	-	-	-	-	-	1.28%	2.56%	2.56%	2.56%	2.56%	39
304600 Struct & Imp Offices	91,300	1,170	-	2,341	-	1.28%	2.56%	2.56%	2.56%	2.56%	39
304700 Struct & Imp Store Shop, Gar	3,700	47	-	95	-	1.28%	2.56%	2.56%	2.56%	2.56%	39
307000 Wells & Springs	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
307200 Wells Only (LI)	300,700	6,014	-	12,028	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
310100 Power Generation Equip, Othe	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
311200 Pump Equip Electric	685,100	13,702	-	27,404	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
311300 Pump Equip Diesel	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
320100 WT Equip Non-Media	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
320110 WT Equip Purification (LI)	537,300	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
330000 Dist Reservoirs & Standpipe	-	10,746	-	21,492	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
331001 TD Mains Not Classified by	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
331003 TD Mains Paving (LI)	2,338,400	46,768	-	93,536	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
331100 TD Mains 4in & Less	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
331230 TD Mains 6in & Grr (LI)	2,632,400	52,648	-	105,296	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
332000 Fire Mains	325,400	6,508	-	13,016	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
333000 Services	1,545,500	30,910	-	61,820	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
334130 Meters Other	75,000	1,500	-	3,000	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
334200 Meter Installations	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
335000 Hydrants	630,600	12,612	-	25,224	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
339600 Other P/E CPS	-	-	-	-	-	10.00%	20.00%	20.00%	20.00%	20.00%	5
340100 Office Furniture & Equip	36,000	5,144	-	8,816	-	14.29%	24.49%	17.49%	12.49%	8.93%	7
340200 Comp & Periph Equipment	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	11.52%	5
340300 Computer Software	-	-	-	-	-	10.00%	20.00%	20.00%	20.00%	20.00%	5
340400 Data Handling Equipment	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	11.52%	5
340500 Other Office Equipment	-	-	-	-	-	14.29%	24.49%	17.49%	12.49%	8.93%	7
341100 Trans Equip LI Duty Trucks	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	11.52%	5
341300 Trans Equip Autos	-	-	-	-	-	20.00%	32.00%	19.20%	11.52%	11.52%	5
342000 Stores Equipment	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
343000 Tools, Shop, Garage Equip	157,700	3,154	-	6,308	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
343100 Tools, Shop, Garage Equip Oth	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
344000 Laboratory Equipment	1,500	30	-	60	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
345000 Power Operated Equipment	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
345100 Power Oper Equip Other	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
346100 Comm Equip Non-Telephone	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
347000 Misc Equipment	-	-	-	-	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
252xxx customer advances	(9,750)	(195)	-	(390)	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
2008 property retirements	(287,286)	(5,746)	-	(11,491)	-	2.00%	4.00%	4.00%	4.00%	4.00%	25
2009											
301000 Organization	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
302000 Franchises	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303200 Land & Ld Rights SS	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303300 Land & Ld Rights P	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303500 Land & Ld Rights TD	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303501 Land TD	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303600 Land & Land Rights AG	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303600 Struct & Imp P	10,700	-	-	131	-	1.28%	2.56%	2.56%	2.56%	2.56%	39
304300 Struct & Imp WT	-	-	-	-	-	1.28%	2.56%	2.56%	2.56%	2.56%	39
304600 Struct & Imp Offices	-	-	-	-	-	1.28%	2.56%	2.56%	2.56%	2.56%	39

Long Island American Water		2005	2006	2007	2008	2009	1	2	3	4	5	Life Years
Federal tax depreciation												
304700	Struct & Imp Store Shop Gar						1.28%	2.56%	2.56%	2.56%	2.56%	39
307000	Wells & Springs						2.00%	4.00%	4.00%	4.00%	4.00%	25
307200	Wells Only (LI)	16,100				322	2.00%	4.00%	4.00%	4.00%	4.00%	25
310100	Power Generation Equip Oth						2.00%	4.00%	4.00%	4.00%	4.00%	25
311200	Pump Equip Electric	55,100				1,102	2.00%	4.00%	4.00%	4.00%	4.00%	25
311300	Pump Equip Diesel						2.00%	4.00%	4.00%	4.00%	4.00%	25
320100	WT Equip Non-Media						2.00%	4.00%	4.00%	4.00%	4.00%	25
320110	WT Equip Purification (LI)	40,400				808	2.00%	4.00%	4.00%	4.00%	4.00%	25
330000	Dist Reservoirs & Standpipe						2.00%	4.00%	4.00%	4.00%	4.00%	25
331001	TD Mains Not Classified by						2.00%	4.00%	4.00%	4.00%	4.00%	25
331003	TD Mains Paving (LI)	110,700				2,214	2.00%	4.00%	4.00%	4.00%	4.00%	25
331100	TD Mains 4in & Less						2.00%	4.00%	4.00%	4.00%	4.00%	25
331230	TD Mains 6in & Gtr (LI)	124,700				2,494	2.00%	4.00%	4.00%	4.00%	4.00%	25
332000	Fire Mains	28,600				572	2.00%	4.00%	4.00%	4.00%	4.00%	25
333000	Services	261,400				5,228	2.00%	4.00%	4.00%	4.00%	4.00%	25
334130	Meiter Other	18,750				375	2.00%	4.00%	4.00%	4.00%	4.00%	25
334200	Meiter Installations						2.00%	4.00%	4.00%	4.00%	4.00%	25
335000	Hydrants	80,500				1,612	2.00%	4.00%	4.00%	4.00%	4.00%	25
339600	Other PIE CPS						10.00%	20.00%	20.00%	20.00%	20.00%	5
340100	Office Furniture & Equip	4,700				672	14.29%	24.49%	17.49%	12.49%	8.93%	7
340200	Comp & Periph Equipment						10.00%	20.00%	20.00%	20.00%	20.00%	5
340300	Computer Software						10.00%	20.00%	20.00%	20.00%	20.00%	5
340400	Data Handling Equipment						20.00%	32.00%	19.20%	11.52%	8.93%	7
340500	Other Office Equipment						14.29%	24.49%	17.49%	12.49%	8.93%	5
341100	Trans Equip Lt Duty Trks						20.00%	32.00%	19.20%	11.52%	8.93%	5
341300	Trans Equip Autos						20.00%	32.00%	19.20%	11.52%	8.93%	5
342000	Stores Equipment						2.00%	4.00%	4.00%	4.00%	4.00%	25
343000	Tools Shop Garage Equip	30,500				610	2.00%	4.00%	4.00%	4.00%	4.00%	25
343100	Tools Shop Garage Equip Oth						2.00%	4.00%	4.00%	4.00%	4.00%	25
344000	Laboratory Equipment						2.00%	4.00%	4.00%	4.00%	4.00%	25
345000	Power Operated Equipment						2.00%	4.00%	4.00%	4.00%	4.00%	25
345100	Power Oper Equip Other						2.00%	4.00%	4.00%	4.00%	4.00%	25
346100	Comm Equip Non-Telephone						2.00%	4.00%	4.00%	4.00%	4.00%	25
347000	Misc Equipment						2.00%	4.00%	4.00%	4.00%	4.00%	25
252xxx	Customer advances	9,750				195	2.00%	4.00%	4.00%	4.00%	4.00%	25
	2009 property retirements	(25,690)				(514)	2.00%	4.00%	4.00%	4.00%	4.00%	25
TOTAL FEDERAL TAX BASIS DEPRECIATION			3,863,895	3,779,290	3,778,137							
LESS	fed tax depreciation @ 12/31/04		(2,623,677)	(2,195,297)	(2,002,127)							
ADD	state tax depreciation @ 12/31/04		952,022	707,310	696,597							
ADD	state tax depreciation - straight line		1,681,011	1,490,257	1,311,363							
ADD	bonus depreciation now taken for state											
TOTAL STATE TAX BASIS DEPRECIATION			3,873,251	3,781,560	3,783,970							

DEFERRED INCOME TAXES
STATE TAX DEPRECIATION

**Long Island American Water
State Tax Depreciation**

vintage	life	basis	2006	accum @ 12/31/06	2007	accum @ 12/31/07	2008	accum @ 12/31/08	2009	accum @ 12/31/09	
1958	45.0	215,522	-	215,522	-	215,522	-	215,522	-	215,522	-
	10.0	15,955	-	15,955	-	15,955	-	15,955	-	15,955	-
	50.0	14,162,962	283,260	13,738,073	283,260	14,021,333	141,629	14,162,962	-	14,162,962	-
1964	39.5	24,187	-	24,187	-	24,187	-	24,187	-	24,187	-
	36.5	81,202	-	81,202	-	81,202	-	81,202	-	81,202	-
	4.0	310	-	310	-	310	-	310	-	310	-
	10.0	16,622	-	16,622	-	16,622	-	16,622	-	16,622	-
	44.5	5,550,604	16,451	5,534,154	16,450	5,550,604	-	5,550,604	-	5,550,604	-
	45.0	349	1	346	1	347	1	348	1	349	-
1965	45.0	309	1	307	1	308	1	309	-	309	-
	10.0	1,754	-	1,754	-	1,754	-	1,754	-	1,754	-
	46.0	1,565,847	7,967	1,547,741	7,967	1,555,708	7,967	1,563,675	2,172	1,565,847	-
	36.0	9,794	-	9,794	-	9,794	-	9,794	-	9,794	-
	10.0	703	-	703	-	703	-	703	-	703	-
1966	49.5	1,254,214	15,692	1,183,599	15,692	1,199,291	15,692	1,214,983	15,692	1,230,675	23,539
	36.0	356	-	356	-	356	-	356	-	356	-
	36.0	371	-	371	-	371	-	371	-	371	-
	10.0	4,501	-	4,501	-	4,501	-	4,501	-	4,501	-
1967	45.5	901,059	5,963	883,171	5,963	889,134	5,963	895,097	5,962	901,059	-
	38.0	36,792	25	36,792	-	36,792	-	36,792	-	36,792	-
	4.0	-	-	-	-	-	-	-	-	-	-
	10.0	1,374	-	1,374	-	1,374	-	1,374	-	1,374	-
	50.0	633,039	11,923	495,927	11,923	507,850	11,923	519,773	11,923	531,696	101,343
	55.0	308	4	276	4	280	4	284	4	288	20
1969	4.0	-	-	-	-	-	-	-	-	-	-
	10.0	221	-	221	-	221	-	221	-	221	-
	46.0	547,737	8,567	474,919	8,567	483,486	8,567	492,053	8,567	500,620	47,117
	45.0	8,642	79	8,303	79	8,382	79	8,461	79	8,540	102
	10.0	422	-	422	-	422	-	422	-	422	-
1970	48.0	910,507	13,661	753,411	13,661	767,072	13,661	780,733	13,661	794,394	116,113
	55.5	2,054	37	1,314	37	1,351	37	1,388	37	1,425	629
	9.0	792	-	792	-	792	-	792	-	792	-
	57.0	592,282	10,391	368,880	10,391	379,271	10,391	389,662	10,391	400,053	192,229
1971	9.0	411	-	411	-	411	-	411	-	411	-
	54.0	887,169	16,429	566,527	16,429	582,956	16,429	599,385	16,429	615,814	271,355
1972	50.5	3,341	66	2,211	66	2,277	66	2,343	66	2,409	932

	7.0	32	-	32	-	32	-	32	-	32	-
	9.0	1,318	-	1,318	-	1,318	-	1,318	-	1,318	-
1974	47.0	615,551	13,096	431,998	13,096	445,094	13,096	458,190	13,096	471,286	144,265
	48.5	3,152	65	2,113	65	2,178	65	2,243	65	2,308	844
	49.5	247	5	163	5	168	5	173	5	178	69
	7.0	376	-	376	-	376	-	376	-	376	-
	9.0	1,911	-	1,911	-	1,911	-	1,911	-	1,911	-
1975	45.0	960,264	21,339	693,526	21,339	714,865	21,339	736,204	21,339	757,543	202,721
	33.5	401	12	378	12	390	11	401	-	401	-
	45.5	642,078	14,111	444,517	14,111	458,628	14,111	472,739	14,111	486,850	155,228
	7.0	361	-	361	-	361	-	361	-	361	-
	9.0	51,800	-	51,800	-	51,800	-	51,800	-	51,800	-
1976	43.0	462,721	10,761	338,972	10,761	349,733	10,761	360,494	10,761	371,255	91,466
	44.5	1,376	31	946	31	977	31	1,008	31	1,039	337
	7.0	483	-	483	-	483	-	483	-	483	-
	9.0	996	-	996	-	996	-	996	-	996	-
1977	43.0	627,552	14,594	445,125	14,594	459,719	14,594	474,313	14,594	488,907	138,645
	42.5	2,383	56	1,652	56	1,708	56	1,764	56	1,820	563
	42.5	4,055	96	2,814	96	2,910	96	3,006	96	3,102	953
	7.0	-	-	-	-	-	-	-	-	-	-
1978	39.0	492,786	12,636	362,049	12,636	374,685	12,636	387,321	12,636	399,957	92,829
	40.5	6,332	156	4,454	156	4,610	156	4,766	156	4,922	1,410
	40.0	271	6	196	6	202	6	208	6	214	57
	7.0	4,538	-	4,538	-	4,538	-	4,538	-	4,538	-
	9.0	536	-	536	-	536	-	536	-	536	-
1979	34.0	522,673	15,372	438,124	15,372	453,496	15,372	468,868	15,372	484,240	38,433
	39.0	4,281	110	3,022	110	3,132	110	3,242	110	3,352	929
	7.0	694	-	694	-	694	-	694	-	694	-
	9.0	1,415	-	1,415	-	1,415	-	1,415	-	1,415	-
1980	37.0	760,711	20,560	565,391	20,560	585,951	20,560	606,511	20,560	627,071	133,640
	30.5	6,749	221	5,863	221	6,084	221	6,305	221	6,526	223
	36.0	324	9	239	9	248	9	257	9	266	58
	7.0	2,832	-	2,832	-	2,832	-	2,832	-	2,832	-
	9.0	107	-	107	-	107	-	107	-	107	-
1981	35.0	298,473	8,527	225,989	8,527	234,516	8,527	243,043	8,527	251,570	46,903
	5.0	1,429	-	1,429	-	1,429	-	1,429	-	1,429	-
	5.0	2,423	-	2,423	-	2,423	-	2,423	-	2,423	-
	15.0	36,223	-	36,223	-	36,223	-	36,223	-	36,223	-
	15.0	706,933	-	706,933	-	706,933	-	706,933	-	706,933	-
	15.0	7,098	-	7,098	-	7,098	-	7,098	-	7,098	-
1982	3.0	401	-	401	-	401	-	401	-	401	-

1983	5.0	1,000	-	1,000		1,000	-	1,000	-	1,000	-
	5.0	355	-	355		355	-	355	-	355	-
	15.0	18,051	-	18,051		18,051	-	18,051	-	18,051	-
	15.0	976,515	-	976,515		976,515	-	976,515	-	976,515	-
	15.0	22,831	-	22,831		22,831	-	22,831	-	22,831	-
	3.0	124	-	124		124	-	124	-	124	-
	5.0	1,879	-	1,879		1,879	-	1,879	-	1,879	-
	5.0	2,605	-	2,605		2,605	-	2,605	-	2,605	-
	15.0	11,910	-	11,910		11,910	-	11,910	-	11,910	-
	15.0	846,104	-	846,104		846,104	-	846,104	-	846,104	-
1984	15.0	2,093	-	2,093		2,093	-	2,093	-	2,093	-
	15.0	71,361	-	71,361		71,361	-	71,361	-	71,361	-
	15.0	1,110,523	-	1,110,523		1,110,523	-	1,110,523	-	1,110,523	-
	15.0	32,356	-	32,356		32,356	-	32,356	-	32,356	-
1985	5.0	290	-	290		290	-	290	-	290	-
	15.0	8,215	-	8,215		8,215	-	8,215	-	8,215	-
	15.0	725,454	-	725,454		725,454	-	725,454	-	725,454	-
1986	5.0	27,351	-	27,351		27,351	-	27,351	-	27,351	-
	5.0	1,127	-	1,127		1,127	-	1,127	-	1,127	-
	15.0	60,113	-	60,113		60,113	-	60,113	-	60,113	-
1987	15.0	1,296,526	-	1,296,526		1,296,526	-	1,296,526	-	1,296,526	-
	15.0	372	-	372		372	-	372	-	372	-
	50.0	4,207	84	1,638	84	1,722	84	1,806	84	1,890	2,317
	40.0	3,856	97	1,878	97	1,975	97	2,072	97	2,169	1,687
	6.0	7,929	-	7,929	-	7,929	-	7,929	-	7,929	-
	10.0	15,083	-	15,083	-	15,083	-	15,083	-	15,083	-
	20.0	1,029,922	45,951	1,006,947	22,975	1,029,922	-	1,029,922	-	1,029,922	-
1988	50.0	965,185	19,304	376,420	19,304	395,724	19,304	415,028	19,304	434,332	530,853
	50.0	2,730	54	1,013	54	1,067	54	1,121	54	1,175	1,555
	40.0	14,252	356	6,587	356	6,943	356	7,299	356	7,655	6,597
	5.0	19,723	-	19,723	-	19,723	-	19,723	-	19,723	-
	6.0	2,450	-	2,450	-	2,450	-	2,450	-	2,450	-
	10.0	3,451	-	3,451	-	3,451	-	3,451	-	3,451	-
	20.0	431,666	19,259	402,778	19,259	422,037	9,629	431,666	-	431,666	-
1989	50.0	940,617	18,812	348,023	18,812	366,835	18,812	385,647	18,812	404,459	536,158
	50.0	1,539,085	30,782	538,685	30,782	569,467	30,782	600,249	30,782	631,031	908,054
	40.0	1,467	37	646	37	683	37	720	37	757	710
	5.0	14,340	-	14,340	-	14,340	-	14,340	-	14,340	-
	6.0	1,172	-	1,172	-	1,172	-	1,172	-	1,172	-
	10.0	1,961	-	1,961	-	1,961	-	1,961	-	1,961	-
	20.0	978,132	43,639	869,033	43,639	912,672	43,639	956,311	21,821	978,132	-

1990	50.0	3,509,844	70,197	1,228,444	70,197	1,298,641	70,197	1,368,838	70,197	1,439,035	2,070,809
	31.5	3,290	104	1,718	104	1,822	104	1,926	104	2,030	1,260
	5.0	1,467	-	1,467	-	1,467	-	1,467	-	1,467	-
	5.0	592	-	592	-	592	-	592	-	592	-
	7.0	86,562	-	86,562	-	86,562	-	86,562	-	86,562	-
1991	20.0	1,456,831	64,997	1,229,342	64,997	1,294,339	64,997	1,359,336	64,997	1,424,333	32,498
	50.0	2,162,357	43,247	713,576	43,247	756,823	43,247	800,070	43,247	843,317	1,319,040
	31.5	24,225	769	11,887	769	12,656	769	13,425	769	14,194	10,031
	31.5	3,061	97	1,499	97	1,596	97	1,693	97	1,790	1,271
	5.0	1,450	-	1,450	-	1,450	-	1,450	-	1,450	-
1992	7.0	9,410	-	9,410	-	9,410	-	9,410	-	9,410	-
	20.0	1,778,635	79,354	1,421,542	79,354	1,500,896	79,354	1,580,250	79,354	1,659,604	119,031
	31.5	40,740	1,294	18,697	1,294	19,991	1,294	21,285	1,294	22,579	18,161
	5.0	-	-	-	-	-	-	-	-	-	-
	5.0	24,032	-	24,032	-	24,032	-	24,032	-	24,032	-
1993	7.0	1,937	-	1,937	-	1,937	-	1,937	-	1,937	-
	20.0	1,635,435	72,965	1,234,127	72,965	1,307,092	72,965	1,380,057	72,965	1,453,022	182,413
	5.0	9,237	-	9,237	-	9,237	-	9,237	-	9,237	-
	5.0	863	-	863	-	863	-	863	-	863	-
	7.0	3,262	-	3,262	-	3,262	-	3,262	-	3,262	-
1994	20.0	2,828,575	126,197	2,008,291	126,197	2,134,488	126,197	2,260,685	126,197	2,386,882	441,693
	31.5	460	15	184	15	199	15	214	15	229	231
	31.5	3,079	98	1,221	98	1,319	98	1,417	98	1,515	1,564
	5.0	4,031	-	4,031	-	4,031	-	4,031	-	4,031	-
	5.0	882	-	882	-	882	-	882	-	882	-
1995	7.0	1,707	-	1,707	-	1,707	-	1,707	-	1,707	-
	20.0	2,706,863	120,767	1,801,107	120,767	1,921,874	120,767	2,042,641	120,767	2,163,408	543,455
	31.5	12,166	386	4,423	386	4,809	386	5,195	386	5,581	6,585
	31.5	14,826	470	5,396	470	5,866	470	6,336	470	6,806	8,020
	5.0	(2,359)	-	(2,359)	-	(2,359)	-	(2,359)	-	(2,359)	-
1996	5.0	72,680	-	72,680	-	72,680	-	72,680	-	72,680	-
	5.0	1,307	-	1,307	-	1,307	-	1,307	-	1,307	-
	7.0	742	-	742	-	742	-	742	-	742	-
	20.0	2,019,731	90,111	1,253,790	90,111	1,343,901	90,111	1,434,012	90,111	1,524,123	495,608
	31.5	547	18	179	18	197	18	215	18	233	314
	31.5	6,974	221	2,313	221	2,534	221	2,755	221	2,976	3,998
	5.0	-	-	-	-	-	-	-	-	-	-
	5.0	2,893	-	2,893	-	2,893	-	2,893	-	2,893	-
	5.0	10,406	-	10,406	-	10,406	-	10,406	-	10,406	-
	7.0	2,985	-	2,985	-	2,985	-	2,985	-	2,985	-
	20.6	3,499,827	170,225	1,780,270	170,225	1,950,495	170,225	2,120,720	170,225	2,290,945	1,208,882

1997	50.0	19,841	397	3,772	397	4,169	397	4,566	397	4,963	14,878
	40.0	6,000	150	1,425	150	1,575	150	1,725	150	1,875	4,125
	5.0	-	-	-	-	-	-	-	-	-	-
	5.0	17,750	-	17,750	-	17,750	-	17,750	-	17,750	-
	10.0	1,093	109	1,038	55	1,093	-	1,093	-	1,093	-
1998	50.0	51,762	1,035	8,798	1,035	9,833	1,035	10,868	1,035	11,903	39,859
	40.0	25,234	631	5,153	631	5,784	631	6,415	631	7,046	18,188
	5.0	-	-	-	-	-	-	-	-	-	-
	5.0	30,297	-	30,297	-	30,297	-	30,297	-	30,297	-
	10.0	217	22	185	22	207	10	217	-	217	-
1999	6.0	2,223	-	2,223	-	2,223	-	2,223	-	2,223	-
	50.0	2,680,261	53,605	455,644	53,605	509,249	53,605	562,854	53,605	616,459	2,063,802
	39.0	26,319	675	5,316	675	5,991	675	6,666	675	7,341	18,978
	39.0	1,297,824	33,277	253,742	33,277	287,019	33,277	320,296	33,277	353,573	944,251
	39.0	46,828	1,201	8,857	1,201	10,058	1,201	11,259	1,201	12,460	34,368
	39.0	47,424	1,216	8,765	1,216	9,981	1,216	11,197	1,216	12,413	35,011
	5.0	513	-	513	-	513	-	513	-	513	-
	5.0	360	-	360	-	360	-	360	-	360	-
	5.0	36,732	-	36,732	-	36,732	-	36,732	-	36,732	-
	5.0	32,049	-	32,049	-	32,049	-	32,049	-	32,049	-
	5.0	36,790	-	36,790	-	36,790	-	36,790	-	36,790	-
	7.0	5,611	250	5,611	-	5,611	-	5,611	-	5,611	-
	7.0	1,603	72	1,603	-	1,603	-	1,603	-	1,603	-
	7.0	1,515	68	1,515	-	1,515	-	1,515	-	1,515	-
	25.0	274,603	10,984	82,380	10,984	93,364	10,984	104,348	10,984	115,332	159,271
	25.0	318,978	12,759	95,693	12,759	108,452	12,759	121,211	12,759	133,970	185,008
	25.0	333,204	13,328	99,960	13,328	113,288	13,328	126,616	13,328	139,944	193,260
	25.0	556,243	22,250	166,875	22,250	189,125	22,250	211,375	22,250	233,625	322,618
	50.0	407,718	8,154	61,155	8,154	69,309	8,154	77,463	8,154	85,617	322,101
	50.0	104,366	2,087	15,655	2,087	17,742	2,087	19,829	2,087	21,916	82,450
73,165,291		1,704,457	53,988,745	1,681,011	55,669,756	1,490,257	57,160,013	1,311,363	58,471,376		

DEFERRED INCOME TAXES
AMORTIZATION OF FLOW THROUGH

EARNING BASE / CAPITALIZATION ADJUSTMENT

[illegible]

SHORT-TERM DEBT

Daily_STD

Long Island American Water			
Daily Short Term Debt Balances			
Run Date: 3/21/2007 3:21:22 PM			
DATA DATE	ACCT_CODE	DESC_CODE	AMOUNT
1/1/2006	LI_IH	IND	-8,003,732.31
1/2/2006	LI_IH	IND	-8,005,692.89
1/3/2006	LI_IH	IND	-8,472,977.81
1/4/2006	LI_IH	IND	-8,224,118.32
1/5/2006	LI_IH	IND	-8,107,353.61
1/6/2006	LI_IH	IND	-8,117,959.01
1/7/2006	LI_IH	IND	-8,117,959.01
1/8/2006	LI_IH	IND	-8,117,959.01
1/9/2006	LI_IH	IND	-8,010,081.23
1/10/2006	LI_IH	IND	-7,916,466.26
1/11/2006	LI_IH	IND	-7,858,071.75
1/12/2006	LI_IH	IND	-7,913,568.40
1/13/2006	LI_IH	IND	-7,856,781.15
1/14/2006	LI_IH	IND	-7,856,781.15
1/15/2006	LI_IH	IND	-7,856,781.15
1/16/2006	LI_IH	IND	-7,857,438.81
1/17/2006	LI_IH	IND	-7,734,305.08
1/18/2006	LI_IH	IND	-7,652,774.70
1/19/2006	LI_IH	IND	-7,528,209.86
1/20/2006	LI_IH	IND	-7,377,596.73
1/21/2006	LI_IH	IND	-7,377,596.73
1/22/2006	LI_IH	IND	-7,377,596.73
1/23/2006	LI_IH	IND	-7,283,010.03
1/24/2006	LI_IH	IND	-7,040,778.59
1/25/2006	LI_IH	IND	-7,056,796.79
1/26/2006	LI_IH	IND	-6,942,789.78
1/27/2006	LI_IH	IND	-7,051,624.32
1/28/2006	LI_IH	IND	-7,051,624.32
1/29/2006	LI_IH	IND	-7,051,624.32
1/30/2006	LI_IH	IND	-6,932,237.74
1/31/2006	LI_IH	IND	-6,707,295.15
2/1/2006	LI_IH	IND	-6,989,318.17
2/2/2006	LI_IH	IND	-9,944,939.51
2/3/2006	LI_IH	IND	-9,918,117.34
2/4/2006	LI_IH	IND	-9,918,117.34

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2/5/2006	LI_IH	IND	-9,918,117.34	
2/6/2006	LI_IH	IND	-9,861,127.95	
2/7/2006	LI_IH	IND	-9,584,701.00	
2/8/2006	LI_IH	IND	-9,653,333.32	
2/9/2006	LI_IH	IND	-9,595,597.79	
2/10/2006	LI_IH	IND	-9,618,400.98	
2/11/2006	LI_IH	IND	-9,618,400.98	
2/12/2006	LI_IH	IND	-9,618,400.98	
2/13/2006	LI_IH	IND	-9,541,721.21	
2/14/2006	LI_IH	IND	-9,394,499.06	
2/15/2006	LI_IH	IND	-9,281,054.97	
2/16/2006	LI_IH	IND	-9,199,583.28	
2/17/2006	LI_IH	IND	-9,291,468.74	
2/18/2006	LI_IH	IND	-9,291,468.74	
2/19/2006	LI_IH	IND	-9,320,755.60	
2/20/2006	LI_IH	IND	-9,320,755.60	
2/21/2006	LI_IH	IND	-9,194,433.19	
2/22/2006	LI_IH	IND	-9,064,137.87	
2/23/2006	LI_IH	IND	-9,098,274.75	
2/24/2006	LI_IH	IND	-9,144,024.80	
2/25/2006	LI_IH	IND	-9,144,024.80	
2/26/2006	LI_IH	IND	-9,144,024.80	
2/27/2006	LI_IH	IND	-9,092,341.87	
2/28/2006	LI_IH	IND	-8,970,619.40	
3/1/2006	LI_IH	IND	-9,481,078.01	
3/2/2006	LI_IH	IND	-9,519,174.65	
3/3/2006	LI_IH	IND	-9,541,259.81	
3/4/2006	LI_IH	IND	-9,541,259.81	
3/5/2006	LI_IH	IND	-9,541,259.81	
3/6/2006	LI_IH	IND	-9,508,922.47	
3/7/2006	LI_IH	IND	-9,445,612.12	
3/8/2006	LI_IH	IND	-9,308,721.98	
3/9/2006	LI_IH	IND	-9,208,227.42	
3/10/2006	LI_IH	IND	-9,364,732.53	
3/11/2006	LI_IH	IND	-9,364,732.53	
3/12/2006	LI_IH	IND	-9,364,732.53	
3/13/2006	LI_IH	IND	-9,347,323.23	
3/14/2006	LI_IH	IND	-9,194,150.16	
3/15/2006	LI_IH	IND	-9,088,486.03	
3/16/2006	LI_IH	IND	-9,058,525.89	
3/17/2006	LI_IH	IND	-9,124,126.07	
3/18/2006	LI_IH	IND	-9,124,126.07	
3/19/2006	LI_IH	IND	-9,124,126.07	
3/20/2006	LI_IH	IND	-9,030,904.20	

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3/21/2006	LI_IH	IND	-8,687,061.79	
3/22/2006	LI_IH	IND	-8,710,190.58	
3/23/2006	LI_IH	IND	-8,711,248.74	
3/24/2006	LI_IH	IND	-8,658,959.65	
3/25/2006	LI_IH	IND	-8,658,959.65	
3/26/2006	LI_IH	IND	-8,658,959.65	
3/27/2006	LI_IH	IND	-8,920,843.51	
3/28/2006	LI_IH	IND	-8,840,384.49	
3/29/2006	LI_IH	IND	-8,778,016.10	
3/30/2006	LI_IH	IND	-8,823,149.56	
3/31/2006	LI_IH	IND	-8,857,200.52	
4/1/2006	LI_IH	IND	-8,857,200.52	
4/2/2006	LI_IH	IND	-8,857,200.52	
4/3/2006	LI_IH	IND	-9,803,616.48	
4/4/2006	LI_IH	IND	-9,683,136.83	
4/5/2006	LI_IH	IND	-9,663,852.79	
4/6/2006	LI_IH	IND	-9,681,054.94	
4/7/2006	LI_IH	IND	-9,652,634.58	
4/8/2006	LI_IH	IND	-9,652,634.58	
4/9/2006	LI_IH	IND	-9,652,634.58	
4/10/2006	LI_IH	IND	-9,583,844.02	
4/11/2006	LI_IH	IND	-9,468,794.72	
4/12/2006	LI_IH	IND	-9,427,441.70	
4/13/2006	LI_IH	IND	-9,450,340.43	
4/14/2006	LI_IH	IND	-9,511,962.83	
4/15/2006	LI_IH	IND	-9,511,962.83	
4/16/2006	LI_IH	IND	-9,511,962.83	
4/17/2006	LI_IH	IND	-9,461,844.09	
4/18/2006	LI_IH	IND	-9,306,817.76	
4/19/2006	LI_IH	IND	-9,265,032.76	
4/20/2006	LI_IH	IND	-9,220,361.66	
4/21/2006	LI_IH	IND	-9,180,631.31	
4/22/2006	LI_IH	IND	-9,180,631.31	
4/23/2006	LI_IH	IND	-9,180,631.31	
4/24/2006	LI_IH	IND	-9,150,734.34	
4/25/2006	LI_IH	IND	-8,990,106.10	
4/26/2006	LI_IH	IND	-8,837,795.42	
4/27/2006	LI_IH	IND	-8,797,556.97	
4/28/2006	LI_IH	IND	-8,859,318.71	
4/29/2006	LI_IH	IND	-8,859,318.71	
4/30/2006	LI_IH	IND	-8,859,318.71	
5/1/2006	LI_IH	IND	-8,991,197.47	
5/2/2006	LI_IH	IND	-8,859,754.13	
5/3/2006	LI_IH	IND	-11,580,454.96	

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5/4/2006	LI_IH	IND	-11,421,345.61	
5/5/2006	LI_IH	IND	-11,379,565.92	
5/6/2006	LI_IH	IND	-11,379,565.92	
5/7/2006	LI_IH	IND	-11,379,565.92	
5/8/2006	LI_IH	IND	-11,338,212.20	
5/9/2006	LI_IH	IND	-11,178,627.33	
5/10/2006	LI_IH	IND	-11,120,432.40	
5/11/2006	LI_IH	IND	-11,088,147.28	
5/12/2006	LI_IH	IND	-11,317,408.30	
5/13/2006	LI_IH	IND	-11,317,408.30	
5/14/2006	LI_IH	IND	-11,317,408.30	
5/15/2006	LI_IH	IND	-11,296,145.66	
5/16/2006	LI_IH	IND	-11,108,037.35	
5/17/2006	LI_IH	IND	-11,015,852.25	
5/18/2006	LI_IH	IND	-11,029,037.11	
5/19/2006	LI_IH	IND	-10,985,124.90	
5/20/2006	LI_IH	IND	-10,985,124.90	
5/21/2006	LI_IH	IND	-10,985,124.90	
5/22/2006	LI_IH	IND	-10,956,358.87	
5/23/2006	LI_IH	IND	-10,876,057.70	
5/24/2006	LI_IH	IND	-10,862,706.57	
5/25/2006	LI_IH	IND	-10,818,754.95	
5/26/2006	LI_IH	IND	-10,844,199.49	
5/27/2006	LI_IH	IND	-10,844,199.49	
5/28/2006	LI_IH	IND	-10,844,199.49	
5/29/2006	LI_IH	IND	-10,844,227.33	
5/30/2006	LI_IH	IND	-10,874,049.55	
5/31/2006	LI_IH	IND	-10,787,821.16	
6/1/2006	LI_IH	IND	-11,574,399.57	
6/2/2006	LI_IH	IND	-11,496,606.13	
6/3/2006	LI_IH	IND	-11,496,606.13	
6/4/2006	LI_IH	IND	-11,496,606.13	
6/5/2006	LI_IH	IND	-11,472,177.19	
6/6/2006	LI_IH	IND	-11,213,455.34	
6/7/2006	LI_IH	IND	-11,169,718.34	
6/8/2006	LI_IH	IND	-11,153,305.32	
6/9/2006	LI_IH	IND	-11,072,910.41	
6/10/2006	LI_IH	IND	-11,072,910.41	
6/11/2006	LI_IH	IND	-11,072,910.41	
6/12/2006	LI_IH	IND	-11,064,571.54	
6/13/2006	LI_IH	IND	-11,188,218.97	
6/14/2006	LI_IH	IND	-11,328,210.94	
6/15/2006	LI_IH	IND	-11,388,495.98	
6/16/2006	LI_IH	IND	-11,300,086.20	

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6/17/2006	LI_IH	IND	-11,300,086.20	
6/18/2006	LI_IH	IND	-11,300,086.20	
6/19/2006	LI_IH	IND	-11,390,959.16	
6/20/2006	LI_IH	IND	-11,140,286.04	
6/21/2006	LI_IH	IND	-10,968,894.22	
6/22/2006	LI_IH	IND	-11,881,036.40	
6/23/2006	LI_IH	IND	-11,892,771.93	
6/24/2006	LI_IH	IND	-11,892,771.93	
6/25/2006	LI_IH	IND	-11,892,771.93	
6/26/2006	LI_IH	IND	-11,925,950.93	
6/27/2006	LI_IH	IND	-11,882,377.42	
6/28/2006	LI_IH	IND	-11,828,567.16	
6/29/2006	LI_IH	IND	-11,780,693.69	
6/30/2006	LI_IH	IND	-12,069,223.70	
7/1/2006	LI_IH	IND	-12,069,223.70	
7/2/2006	LI_IH	IND	-12,069,223.70	
7/3/2006	LI_IH	IND	-12,570,074.18	
7/4/2006	LI_IH	IND	-12,570,074.18	
7/5/2006	LI_IH	IND	-12,369,375.74	
7/6/2006	LI_IH	IND	-12,453,492.97	
7/7/2006	LI_IH	IND	-12,382,631.47	
7/8/2006	LI_IH	IND	-12,382,631.47	
7/9/2006	LI_IH	IND	-12,382,631.47	
7/10/2006	LI_IH	IND	-12,345,862.87	
7/11/2006	LI_IH	IND	-12,162,034.42	
7/12/2006	LI_IH	IND	-12,053,456.81	
7/13/2006	LI_IH	IND	-11,993,532.92	
7/14/2006	LI_IH	IND	-11,970,457.44	
7/15/2006	LI_IH	IND	-11,970,457.44	
7/16/2006	LI_IH	IND	-11,970,457.44	
7/17/2006	LI_IH	IND	-11,873,504.91	
7/18/2006	LI_IH	IND	-11,632,724.76	
7/19/2006	LI_IH	IND	-11,432,693.00	
7/20/2006	LI_IH	IND	-11,358,181.10	
7/21/2006	LI_IH	IND	-11,395,878.15	
7/22/2006	LI_IH	IND	-11,395,878.15	
7/23/2006	LI_IH	IND	-11,395,878.15	
7/24/2006	LI_IH	IND	-11,315,626.99	
7/25/2006	LI_IH	IND	-11,144,963.36	
7/26/2006	LI_IH	IND	-11,239,167.52	
7/27/2006	LI_IH	IND	-14,221,927.83	
7/28/2006	LI_IH	IND	-14,298,914.49	
7/29/2006	LI_IH	IND	-14,298,914.49	
7/30/2006	LI_IH	IND	-14,298,914.49	

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7/31/2006	LI_IH	IND	-14,635,086.24	
8/1/2006	LI_IH	IND	-15,015,573.52	
8/2/2006	LI_IH	IND	-14,893,371.67	
8/3/2006	LI_IH	IND	-14,816,861.23	
8/4/2006	LI_IH	IND	-14,790,556.44	
8/5/2006	LI_IH	IND	-14,790,556.44	
8/6/2006	LI_IH	IND	-14,790,556.44	
8/7/2006	LI_IH	IND	-14,648,944.68	
8/8/2006	LI_IH	IND	-14,421,465.82	
8/9/2006	LI_IH	IND	-14,346,788.26	
8/10/2006	LI_IH	IND	-14,288,538.52	
8/11/2006	LI_IH	IND	-14,415,056.57	
8/12/2006	LI_IH	IND	-14,415,056.57	
8/13/2006	LI_IH	IND	-14,415,056.57	
8/14/2006	LI_IH	IND	-14,345,412.44	
8/15/2006	LI_IH	IND	-14,048,625.40	
8/16/2006	LI_IH	IND	-14,011,502.77	
8/17/2006	LI_IH	IND	-13,929,992.02	
8/18/2006	LI_IH	IND	-13,824,692.31	
8/19/2006	LI_IH	IND	-13,824,692.31	
8/20/2006	LI_IH	IND	-13,824,692.31	
8/21/2006	LI_IH	IND	-13,758,558.42	
8/22/2006	LI_IH	IND	-13,585,177.17	
8/23/2006	LI_IH	IND	-13,513,143.49	
8/24/2006	LI_IH	IND	-13,454,717.43	
8/25/2006	LI_IH	IND	-13,293,487.30	
8/26/2006	LI_IH	IND	-13,293,487.30	
8/27/2006	LI_IH	IND	-13,293,487.30	
8/28/2006	LI_IH	IND	-13,182,485.72	
8/29/2006	LI_IH	IND	-12,880,389.30	
8/30/2006	LI_IH	IND	-12,738,836.07	
8/31/2006	LI_IH	IND	-12,630,402.16	
9/1/2006	LI_IH	IND	-12,454,790.35	
9/2/2006	LI_IH	IND	-12,454,790.35	
9/3/2006	LI_IH	IND	-12,454,790.35	
9/4/2006	LI_IH	IND	-12,474,434.37	
9/5/2006	LI_IH	IND	-12,739,151.57	
9/6/2006	LI_IH	IND	-12,421,211.68	
9/7/2006	LI_IH	IND	-12,293,955.72	
9/8/2006	LI_IH	IND	-12,211,489.56	
9/9/2006	LI_IH	IND	-12,211,489.56	
9/10/2006	LI_IH	IND	-12,211,489.56	
9/11/2006	LI_IH	IND	-11,981,728.72	
9/12/2006	LI_IH	IND	-11,658,674.93	

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9/13/2006	LI_IH	IND	-11,456,670.96	
9/14/2006	LI_IH	IND	-11,345,219.21	
9/15/2006	LI_IH	IND	-11,294,867.45	
9/16/2006	LI_IH	IND	-11,294,867.45	
9/17/2006	LI_IH	IND	-11,294,867.45	
9/18/2006	LI_IH	IND	-11,219,103.29	
9/19/2006	LI_IH	IND	-11,079,061.38	
9/20/2006	LI_IH	IND	-11,025,157.10	
9/21/2006	LI_IH	IND	-11,089,295.75	
9/22/2006	LI_IH	IND	-10,999,275.41	
9/23/2006	LI_IH	IND	-10,999,275.41	
9/24/2006	LI_IH	IND	-10,999,275.41	
9/25/2006	LI_IH	IND	-10,854,685.12	
9/26/2006	LI_IH	IND	-11,419,968.57	
9/27/2006	LI_IH	IND	-11,316,075.57	
9/28/2006	LI_IH	IND	-11,294,462.84	
9/29/2006	LI_IH	IND	-11,429,765.67	
9/30/2006	LI_IH	IND	-11,429,765.67	
10/1/2006	LI_IH	IND	-11,429,765.67	
10/2/2006	LI_IH	IND	-12,297,975.08	
10/3/2006	LI_IH	IND	-12,102,597.26	
10/4/2006	LI_IH	IND	-12,240,291.51	
10/5/2006	LI_IH	IND	-12,182,515.91	
10/6/2006	LI_IH	IND	-12,092,477.05	
10/7/2006	LI_IH	IND	-12,092,477.05	
10/8/2006	LI_IH	IND	-12,092,477.05	
10/9/2006	LI_IH	IND	-12,092,477.05	
10/10/2006	LI_IH	IND	-12,069,878.99	
10/11/2006	LI_IH	IND	-11,741,866.44	
10/12/2006	LI_IH	IND	-11,616,552.77	
10/13/2006	LI_IH	IND	-11,536,235.04	
10/14/2006	LI_IH	IND	-11,536,235.04	
10/15/2006	LI_IH	IND	-11,536,235.04	
10/16/2006	LI_IH	IND	-11,433,701.55	
10/17/2006	LI_IH	IND	-11,201,501.13	
10/18/2006	LI_IH	IND	-10,892,171.19	
10/19/2006	LI_IH	IND	-10,658,715.01	
10/20/2006	LI_IH	IND	-10,855,403.01	
10/21/2006	LI_IH	IND	-10,855,403.01	
10/22/2006	LI_IH	IND	-10,855,403.01	
10/23/2006	LI_IH	IND	-10,824,714.23	
10/24/2006	LI_IH	IND	-10,548,835.65	
10/25/2006	LI_IH	IND	-10,497,795.77	
10/26/2006	LI_IH	IND	-10,332,037.81	

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10/27/2006	LI_IH	IND	-10,216,236.78
10/28/2006	LI_IH	IND	-10,216,236.78
10/29/2006	LI_IH	IND	-10,216,236.78
10/30/2006	LI_IH	IND	-9,952,168.09
10/31/2006	LI_IH	IND	-10,034,532.53
11/1/2006	LI_IH	IND	-10,171,758.54
11/2/2006	LI_IH	IND	-12,670,323.53
11/3/2006	LI_IH	IND	-12,634,856.58
11/4/2006	LI_IH	IND	-12,634,856.58
11/5/2006	LI_IH	IND	-12,634,856.58
11/6/2006	LI_IH	IND	-12,482,949.01
11/7/2006	LI_IH	IND	-12,140,266.59
11/8/2006	LI_IH	IND	-12,041,625.29
11/9/2006	LI_IH	IND	-11,984,028.88
11/10/2006	LI_IH	IND	-11,935,799.23
11/11/2006	LI_IH	IND	-11,935,799.23
11/12/2006	LI_IH	IND	-11,935,799.23
11/13/2006	LI_IH	IND	-11,996,994.08
11/14/2006	LI_IH	IND	-11,842,053.08
11/15/2006	LI_IH	IND	-11,717,657.50
11/16/2006	LI_IH	IND	-11,522,438.35
11/17/2006	LI_IH	IND	-11,463,071.09
11/18/2006	LI_IH	IND	-11,463,071.09
11/19/2006	LI_IH	IND	-11,463,071.09
11/20/2006	LI_IH	IND	-11,324,938.44
11/21/2006	LI_IH	IND	-11,040,973.17
11/22/2006	LI_IH	IND	-11,097,024.77
11/23/2006	LI_IH	IND	-11,100,480.43
11/24/2006	LI_IH	IND	-10,910,811.82
11/25/2006	LI_IH	IND	-10,910,811.82
11/26/2006	LI_IH	IND	-10,910,811.82
11/27/2006	LI_IH	IND	-10,924,370.45
11/28/2006	LI_IH	IND	-10,598,200.75
11/29/2006	LI_IH	IND	-10,451,861.97
11/30/2006	LI_IH	IND	-10,334,932.39
12/1/2006	LI_IH	IND	-11,055,739.37
12/2/2006	LI_IH	IND	-11,055,739.37
12/3/2006	LI_IH	IND	-11,055,739.37
12/4/2006	LI_IH	IND	-11,244,958.37
12/5/2006	LI_IH	IND	-11,243,254.48
12/6/2006	LI_IH	IND	-11,204,793.96
12/7/2006	LI_IH	IND	-11,148,641.34
12/8/2006	LI_IH	IND	-11,129,139.57
12/9/2006	LI_IH	IND	-11,129,139.57

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12/10/2006	LI_IH	IND	-11,129,139.57	
12/11/2006	LI_IH	IND	-11,091,240.24	
12/12/2006	LI_IH	IND	-10,883,950.53	
12/13/2006	LI_IH	IND	-10,864,168.08	
12/14/2006	LI_IH	IND	-10,792,614.51	
12/15/2006	LI_IH	IND	-10,768,140.43	
12/16/2006	LI_IH	IND	-10,768,140.43	
12/17/2006	LI_IH	IND	-10,768,140.43	
12/18/2006	LI_IH	IND	-10,744,930.28	
12/19/2006	LI_IH	IND	-10,764,443.17	
12/20/2006	LI_IH	IND	-10,658,652.20	
12/21/2006	LI_IH	IND	-10,648,099.26	
12/22/2006	LI_IH	IND	-10,675,160.34	
12/23/2006	LI_IH	IND	-10,675,160.34	
12/24/2006	LI_IH	IND	-10,675,160.34	
12/25/2006	LI_IH	IND	-10,686,599.36	
12/26/2006	LI_IH	IND	-10,646,407.81	
12/27/2006	LI_IH	IND	0.00	136,662.52
12/28/2006	LI_IH	IND	0.00	44,954.31
12/29/2006	LI_IH	IND	-60,368.99	
12/30/2006	LI_IH	IND	-60,368.99	
12/31/2006	LI_IH	IND	-60,368.99	
	total		(\$3,885,993,690.30)	
	daily average		(\$10,646,558.06)	

**Long Island American Water
Monthly Comparison of 12-Month PSC Complaints
January 2001 through December 2006**

Month and Year		PSC Complaints
January	2001	2
February		4
March		8
April		1
May		2
June		10
July		4
August		15
September		8
October		24
November		18
December		30
Total		126
January	2002	14
February		12
March		10
April		11
May		9
June		12
July		11
August		5
September		12
October		7
November		13
December		12
Total		128
January	2003	8
February		9
March		8
April		7
May		18
June		13
July		6
August		6
September		7
October		8
November		4
December		8
Total		102

Month and Year		PSC Complaints
January	2004	9
February		7
March		9
April		4
May		5
June		9
July		7
August		3
September		6
October		7
November		6
December		7
Total		79
January	2005	8
February		8
March		3
April		6
May		7
June		16
July		8
August		6
September		11
October		7
November		23
December		14
Total		117
January	2006	10
February		10
March		10
April		14
May		9
June		13
July		6
August		11
September		6
October		13
November		8
December		7
Total		117