KEM EXHIBIT A

BALANCE SHEET

Utilities Services of South Carolina, Inc.
Balance Sheet
December 31, 2012

ASSETS		
Plant In Service		
Water	$	15,617,584
Sewer		1,050,720
Total	$	16,668,304
Accumulated Depreciation-Water	$	(2,557,663)
Accumulated Depreciation-Sewer		(82,703)
Total	$	(2,640,365)
Net Utility Plant	$	14,027,939
Plant Acquisition Adjustment-Water	$	1,083,984
Plant Acquisition Adjustment-Sewer		-
Total	$	1,083,984
Preliminary Survey -Water		24,537
Preliminary Survey -Sewer		1,368
Total	$	25,904
Construction Work In Process-Water	$	101,200
Construction Work In Process-Sewer		0
Total	$	101,200
Current Assets		
Cash	$	968
Accounts Receivable - Net		(571,691)
Other Current Assets		5,326
Total	$	(565,397)
Deferred Charges	$	263,446
TOTAL ASSETS	$	14,937,076

LIABILITIES AND OTHER CREDITS		
Capital Stock and Retained Earnings		
Common Stock and Paid In Capital	$	9,356,377
Retained Earnings		(505,797)
Total	$	8,850,580
Current and Accrued Liabilities		
Accounts Payable-Trade	$	190,345
Taxes Accrued		(217,590)
Customer Deposits		124,394
Customer Deposits - Interest		17,001
A/P - Assoc. Companies		4,226,694
Total	$	4,340,844
Deferred Credits		
Water	$	-
Sewer		-
Total	$	-
Advances In Aid of Construction		
Water	$	-
Sewer		-
Total	$	-
Contributions In Aid of Construction		
Water	$	123,238
Sewer		-
Total	$	123,238
Accumulated Deferred Income Tax		
Unamortized ITC	$	-
Deferred Tax - Federal		1,469,534
Deferred Tax - State		152,881
Total	$	1,622,415
TOTAL LIABILITIES AND OTHER CREDITS	$	14,937,076

*Note - The balance sheet reflects the total assets, liabilities, and equity of Utilities Services of SC.

KEM EXHIBIT B

INCOME STATEMENT

Utilities Services of South Carolina, Inc.
Combined Operations
December 31, 2012

	Per Books	Pro Forma Adjustments		Pro Forma Present	Proposed Increase		Pro Forma Proposed
Operating Revenues							
Service Revenues - Water	$ 2,970,223	$ (2,226)	[a]	$ 2,967,998	$ 997,787	[l]	$ 3,965,785
Service Revenues - Sewer	179,041	5,228	[a]	184,268	75,150	[l]	259,418
Miscellaneous Revenues	98,231	11,140		109,371	50,794		160,165
Uncollectible Accounts	(41,990)	(35)	[b]	(42,025)	(14,292)	[m]	(56,317)
Total Operating Revenues	$ 3,205,505	$ 14,107		$ 3,219,612	$ 1,109,440		$ 4,329,051
Maintenance Expenses							
Salaries and Wages	$ 430,291	$ (38,465)	[c]	$ 391,826	$ -		$ 391,826
Purchased Power	179,975	311	[d]	180,286	-		180,286
Purchased Sewer & Water - Pass Through	33,244	-		33,244	-		33,244
Purchased Water Supplemental	126,396	-		126,396	-		126,396
Maintenance and Repair	290,422	(5,402)	[p]	285,020	-		285,020
Maintenance Testing	132,680	(19,944)	[p]	112,736	-		112,736
Meter Reading	59,729	-		59,729	-		59,729
Chemicals	96,059	(2,652)	[d]	93,406	-		93,406
Transportation	70,106	(7,451)	[n]	62,655	-		62,655
Operating Exp. Charged to Plant	(134,184)	(48,088)	[c]	(182,272)	-		(182,272)
Total	$ 1,284,716	$ (121,691)		$ 1,163,026	$ -		$ 1,163,026
General Expenses							
Salaries and Wages	$ 188,998	$ 44,705	[c]	$ 233,703	$ -		$ 233,703
Office Supplies & Other Office Exp.	94,735	(11,591)	[k]	83,144	-		83,144
Regulatory Commission Exp.	15,194	119,164	[e]	134,358	-		134,358
Pension & Other Benefits	110,789	18,823	[c]	129,612	-		129,612
Rent	20,910	(1,335)	[q]	19,575	-		19,575
Insurance	57,597	-		57,597	-		57,597
Office Utilities	154,616	-		154,616	-		154,616
Outside Services - Other	39,202	-		39,202	-		39,202
Non-Utility Misc Income	-	-		-			-
Miscellaneous	(394)	25,981	[o]	25,587	5,234	[o]	30,821
Total	$ 681,646	$ 195,747		$ 877,393	$ 5,234		$ 882,627
Depreciation	$ 362,166	$ (31,966)	[f]	$ 330,200	$ -		$ 330,200
Amortization of CIAC	(2,045)	(245)	[f]	(2,290)			(2,290)
Taxes Other Than Income	550,124	14,958	[g]	565,082	10,038	[g]	575,120
Income Taxes - Federal	(74,680)	34,045	[h]	(40,636)	363,811	[h]	323,175
Income Taxes - State	32,054	(38,164)	[h]	(6,111)	54,708	[h]	48,598
Amort. Investment Tax Credit	-	-		-	-		-
Amortization of PAA	19,473	(19,473)	[f]	-	-		-
Total	$ 887,091	$ (40,845)		$ 846,246	$ 428,557		$ 1,274,803
Total Operating Expenses	$ 2,853,453	$ 33,211		$ 2,886,664	$ 433,791		$ 3,320,456
Net Operating Income	$ 352,051	$ (19,104)		$ 332,947	$ 675,648		$ 1,008,595
Interest During Construction	$ (1,286)	$ 1,286	[i]	$ -	$ -		$ -
Interest on Debt	526,204	(117,790)	[j]	408,414	-		408,414
Net Income	$ (172,867)	$ 97,400		$ (75,467)	$ 675,648		$ 600,182

Utilities Services of South Carolina, Inc.
Water Operations
December 31, 2012

	Per Books	Pro Forma Adjustments		Pro Forma Present	Proposed Increase		Pro Forma Proposed
Operating Revenues							
Service Revenues - Water	$ 2,970,223	$ (2,226)	[a]	$ 2,967,998	$997,787	[l]	$3,965,785
Service Revenues - Sewer	-	-	[a]	-	-	[l]	-
Miscellaneous Revenues	93,045	11,265		104,310	49,070		153,380
Uncollectible Accounts	(39,773)	30	[b]	(39,743)	(13,361)	[m]	(53,105)
Total Operating Revenues	$ 3,023,494	$ 9,069		$ 3,032,564	$ 1,033,496		$ 4,066,060
Maintenance Expenses							
Salaries and Wages	$ 407,572	$ (36,434)	[c]	$ 371,138	$ -		$ 371,138
Purchased Power	165,077	(124)	[d]	164,954	-		164,954
Purchased Water - Pass Through	33,244	-		33,244	-		33,244
Purchased Water Supplemental	126,396	-		126,396	-		126,396
Maintenance and Repair	239,814	(4,779)	[p]	235,035	-		235,035
Maintenance Testing	106,017	(19,944)	[p]	86,073	-		86,073
Meter Reading	56,575	-		56,575	-		56,575
Chemicals	90,987	(2,586)	[d]	88,400	-		88,400
Transportation	66,404	(5,585)	[n]	60,820	-		60,820
Operating Exp. Charged to Plant	(127,099)	(45,549)	[c]	(172,648)	-		(172,648)
Total	$ 1,164,986	$ (115,001)		$ 1,049,985	$ -		$ 1,049,985
General Expenses							
Salaries and Wages	$ 179,019	42,345	[c]	$ 221,364	$ -		$ 221,364
Office Supplies & Other Office Exp.	82,128	(3,374)	[k]	78,754	-		78,754
Regulatory Commission Exp.	14,392	112,867	[e]	127,259	-		127,259
Pension & Other Benefits	104,939	17,829	[c]	122,768	-		122,768
Rent	19,806	(1,335)	[q]	18,471	-		18,471
Insurance	54,556	-		54,556	-		54,556
Office Utilities	146,452	-		146,452	-		146,452
Outside Services	37,132	-		37,132	-		37,132
Non-Utility Misc Income	-	-		-	-		-
Miscellaneous	(374)	27,020	[o]	26,646	5,234	[o]	31,880
Total	$ 638,050	$ 195,352		$ 833,402	$ 5,234		$ 838,636
Depreciation	$ 340,739	$ (30,007)	[f]	$ 310,733	$ -		$ 310,733
Amortization of CIAC	$ (2,045)	(245)	[f]	(2,290)	-		(2,290)
Taxes Other Than Income	521,078	14,121	[g]	535,199	9,335	[g]	544,534
Income Taxes - Federal	(70,737)	46,560	[h]	(24,177)	338,793	[h]	314,616
Income Taxes - State	30,361	(33,997)	[h]	(3,636)	50,946	[h]	47,311
Amort. Investment Tax Credit	-	-		-	-		-
Amortization of PAA	19,473	(19,473)	[f]	-	-		-
Total	$ 838,869	$ (23,040)		$ 815,829	$ 399,075		$ 1,214,904
Total Operating Expenses	$ 2,641,905	$ 57,311		$ 2,699,216	$ 404,309		$ 3,103,525
Net Operating Income	$ 381,590	$ (48,242)		$ 333,348	$ 629,187		$ 962,535
Interest During Construction	$ (1,218)	$ 1,218	[i]	$ -	$ -		$ -
Interest on Debt	498,420	(120,173)	[j]	378,248	-		378,248
Net Income	$ (115,613)	$ 70,713		$ (44,900)	$ 629,187		$ 584,287

Utilities Services of South Carolina, Inc.
Sewer Operations
December 31, 2012

	Per Books	Pro Forma Adjustments		Pro Forma Present	Proposed Increase		Pro Forma Proposed
Operating Revenues							
Service Revenues - Water	$ -	$ -	[a]	$ -	$ -	[l]	$ -
Service Revenues - Sewer	179,041	5,228	[a]	184,268	75,150	[l]	259,418
Miscellaneous Revenues	5,187	(125)		5,062	1,724		6,786
Uncollectible Accounts	(2,217)	(65)	[b]	(2,282)	(931)	[m]	(3,212)
Total Operating Revenues	$ 182,010	$ 5,038		$ 187,048	$ 75,943		$ 262,991
Maintenance Expenses							
Salaries and Wages	$ 22,719	$ (2,031)	[c]	$ 20,688	$ -		$ 20,688
Purchased Power	14,897	435	[d]	15,332	-		15,332
Purchased Sewer	-	-		-	-		-
Purchased Sewer Supplemental	-	-		-	-		-
Maintenance and Repair	50,608	(623)	[p]	49,985	-		49,985
Maintenance Testing	26,664	-		26,664	-		26,664
Meter Reading	3,154	-		3,154	-		3,154
Chemicals	5,072	(66)	[d]	5,006	-		5,006
Transportation	3,702	(1,866)	[n]	1,835	-		1,835
Operating Exp. Charged to Plant	(7,085)	(2,539)	[c]	(9,624)	-		(9,624)
Total	$ 119,730	$ (6,690)		$ 113,040	$ -		$ 113,040
General Expenses							
Salaries and Wages	$ 9,979	2,360	[c]	$ 12,339	$ -		$ 12,339
Office Supplies & Other Office Exp.	12,607	(8,217)	[k]	4,390	-		4,390
Regulatory Commission Exp.	802	6,297	[e]	7,099	-		7,099
Pension & Other Benefits	5,850	994	[c]	6,844	-		6,844
Rent	1,104	-		1,104	-		1,104
Insurance	3,041	-		3,041	-		3,041
Office Utilities	8,164	-		8,164	-		8,164
Outside Services	2,070	-		2,070	-		2,070
Non-Utility Misc Income	-	-		-	-		-
Miscellaneous	(21)	(1,038)	[o]	(1,059)		[o]	(1,059)
Total	$ 43,596	$ 395		$ 43,991	$ -		$ 43,991
Depreciation	$ 21,426	$ (1,959)	[f]	$ 19,467	$ -		$ 19,467
Amortization of CIAC	-	-	[f]	-			-
Taxes Other Than Income	29,047	837	[g]	29,883	703	[g]	30,587
Income Taxes - Federal	(3,943)	(12,516)	[h]	(16,459)	25,017	[h]	8,558
Income Taxes - State	1,692	(4,167)	[h]	(2,475)	3,762	[h]	1,287
Amort. Investment Tax Credit	-	-		-	-		-
Amortization of PAA	-	-	[f]	-	-		-
Total	$ 48,222	$ (17,806)		$ 30,417	$ 29,482		$ 59,899
Total Operating Expenses	$ 211,548	$ (24,100)		$ 187,448	$ 29,482		$ 216,931
Net Operating Income	$ (29,538)	$ 29,138		$ (400)	$ 46,461		$ 46,060
Interest During Construction	$ (68)	$ 68	[i]	$ -	$ -		$ -
Interest on Debt	27,784	2,382	[j]	30,166	-		30,166
Net Income	$ (57,254)	$ 26,687		$ (30,566)	$ 46,461		$ 15,894

Utilities Services of South Carolina, Inc.
Explanation of Adjustments to Income Statement

[a] Revenues are annualized to reflect year end customers at current rates.

[b] Uncollectibles are adjusted at test year percentages for annualized revenues.

[c] Salaries, wages and benefits are adjusted for annualization for employees working at or for USSC, as of current. In addition, capitalized time has been adjusted to reflect current capitalized time rates for current employees.

[d] Purchased power and chemicals have been increased or decreased in direct correlation with annualized revenues.

[e] Regulatory expense has been adjusted for the total estimated cost of this case and the unamortized portion of the prior case, amortized over three years.

[f] Depreciation and amortization are annualized at 1.5% on depreciable/amortizable assets/CIAC. Separate from these assets, depreciation has been calculated and included for computers, vehicles, and other allocated plant.

[g] Taxes other than income are adjusted to annualize gross receipts, utility or commission taxes, and franchise taxes at present and proposed revenues. Taxes other than income also includes payroll taxes adjusted for the annualization of salaries.

[h] Income taxes are computed on taxable income at current rates.

[i] AFUDC is eliminated for rate making purposes.

[j] Interest on debt has been computed using a 52.44%/47.56% debt/equity ratio and a 6.60% cost of debt.

[k] Non-recoverable items have been removed.

[l] Revenues are increased to reflect USSC's requested incremental revenue adjustment.

[m] Uncollectibles are adjusted at test year percentages for the requested incremental revenue adjustment.

[n] Transportation expense has been adjusted to reflect the expense as allocated by driver.

[o] A leak mitigation fund of 0.5% has been added.

[p] USSC has removed items that should have been capitalized and items that were incorrectly coded. USSC has also included items that were capitalized that hsould have been expensed. Finally, USSC removed the balance in maintenance testing that should zero out.

[q] Rent expense adjustment for rent to be shared with a sister company.

KEM EXHIBIT C

RATE BASE AND RATE OF RETURN

Utilities Services of South Carolina, Inc.
Combined Operations
Rate Base and Rate of Return
December 31, 2012

	Per Books	Pro Forma Adjustments		As Adjusted	Proposed Increase	Effect of Proposed Increase
Net Operating Income	$ 352,051	$ (19,104)		$ 332,947	$ 675,648	$ 1,008,595
Gross Plant In Service	$ 16,668,304	$ (1,431,814)	[a]	$ 15,236,490	$ -	$ 15,236,490
Accumulated Depreciation	(2,640,365)	435,125	[b]	(2,205,240)	-	(2,205,240)
Net Plant In Service	14,027,939	(996,689)		13,031,250	-	13,031,250
Cash Working Capital	245,796	9,911	[c]	255,707	-	255,707
Contributions In Aid of Construction	(123,238)	167	[b]	(123,071)	-	(123,071)
Accumulated Deferred Income Taxes	(1,622,415)	-		(1,622,415)	-	(1,622,415)
Customer Deposits	(141,395)	-		(141,395)	-	(141,395)
Advances in Aid of Construction	-	-		-	-	-
Plant Acquisition Adjustment	1,083,984	(1,083,984)	[f]	-	-	-
General Ledger Additions	-	142,074	[d]	142,074	-	142,074
Pro Forma Plant	-	277,432	[d]	277,432	-	277,432
Pro Forma Plant Retirements	-	(25,365)	[d]	(25,365)	-	(25,365)
Total Rate Base	$ 13,470,671	$ (1,676,453)		$ 11,794,217	$ -	$ 11,794,217
Return on Rate Base	2.61%			2.82%		8.55% [e]

Utilities Services of South Carolina, Inc.
Water Operations
Rate Base and Rate of Return
December 31, 2012

	Per Books	Pro Forma Adjustments		As Adjusted	Proposed Increase	Effect of Proposed Increase
Net Operating Income	$ 381,590	$ (48,242)		$ 333,348	$ 629,187	$ 962,535
Gross Plant In Service	$ 15,617,584	$ (1,359,690)	[a]	$ 14,257,894	$ -	$ 14,257,894
Accumulated Depreciation	(2,557,663)	406,705	[b]	(2,150,958)	-	(2,150,958)
Net Plant In Service	13,059,921	(952,985)		12,106,936	-	12,106,936
Cash Working Capital	225,380	10,698	[c]	236,078	-	236,078
Contributions In Aid of Construction	(123,238)	167	[b]	(123,071)	-	(123,071)
Accumulated Deferred Income Taxes	(1,536,752)	-		(1,536,752)	-	(1,536,752)
Customer Deposits	(133,929)	-		(133,929)	-	(133,929)
Advances in Aid of Construction	-	-		-	-	-
Plant Acquisition Adjustment	1,083,984	(1,083,984)	[f]	-	-	-
General Ledger Additions	-	121,749	[d]	121,749		121,749
Pro Forma Plant	-	277,432	[d]	277,432	-	277,432
Pro Forma Plant Retirements	-	(25,365)	[d]	(25,365)	-	(25,365)
Total Rate Base	$ 12,575,366	$ (1,652,288)		$ 10,923,079	$ -	$ 10,923,079
Return on Rate Base	3.03%			3.05%		8.81% [e]

Object Account	NARUC Account	Account Description	Balance at 12/31/12
1020	301.1	ORGANIZATION	207,814
1025	302.1	FRANCHISES	15,945
1030	303.2	LAND & LAND RIGHTS PUMP	-
1035	303.3	LAND & LAND RIGHTS WTR TR	35
1045	303.5	LAND & LAND RIGHTS GEN PL	241,464
1050	304.2	STRUCT & IMPRV SRC SUPPLY	2,167,677
1055	304.3	STRUCT & IMPRV WTR TRT PL	624,837
1060	304.4	STRUCT & IMPRV WTR TRAN DIST	12,904
1065	304.5	STRUCT & IMPRV GEN PLT	100,176
1080	307.2	WELLS & SPRINGS	1,452,610
1090	309.2	SUPPLY MAINS	295,560
1100	311.2	ELECTRIC PUMP EQUIP SRC P	96,262
1105	311.3	ELECTRIC PUMP EQUIP WTP	1,037,749
1110	311.2	ELECTRIC PUMP EQUIP SRC P	143,781
1115	320.3	WATER TREATMENT EQPT	572,508
1120	330.4	DIST RESV & STANDPIPES	1,394,445
1125	331.4	TRANS & DISTR MAINS	3,995,996
1130	333.4	SERVICE LINES	1,368,264
1135	334.4	METERS	213,957
1140	334.4	METER INSTALLATIONS	117,213
1145	335.4	HYDRANTS	54,032
1150	336.4	BACKFLOW PREVENTION DEVIC	7,443
1155	339.1	OTH PLT&MISC EQUIP INTANG	-
1160	339.2	OTH PLT&MISC EQUIP SRC SU	2,400
1165	339.3	OTH PLT&MISC EQUIP WTP	1,203
1170	339.4	OTH PLT&MISC EQUIP TRANS	-
1175/1455	304.5/354.7	OFFICE STRUCT & IMPRV	75,008
1180/1460	340.5/390.7	OFFICE FURN & EQPT	110,503
1185/1465	342.5/392.7	STORES EQPT	-
1190/1470	343.5/393.7	TOOL SHOP & MISC EQPT	202,195
1195/1475	344.5/394.7	LABORATORY EQUIPMENT	22,740
1200/1485	345.5/395.7	POWER OPERATED EQUIP	913
1205/1490	346.5/396.7	COMMUNICATION EQPT	70,537
1210/1495	347.5/397.7	MISC EQUIPMENT	14,455
1220	348.5	OTHER TANGIBLE PLT WATER	18,990
1555	341.5/391.7	TRANSPORTATION EQPT	276,056
1580	340.5/390.7	MAINFRAME COMPUTER	27,898
1585	340.5/390.7	MINI COMPUTERS	107,946
1590	340.5/390.7	COMP SYS COST	550,966
1595	340.5/390.7	MICRO SYS COST	15,104
2620	348.5/398.7	UTIL PLANT ACQUIRED/DISPOSED	-
			15,617,584

Utilities Services of South Carolina, Inc.
Sewer Operations
Rate Base and Rate of Return
December 31, 2012

	Per Books	Pro Forma Adjustments		As Adjusted	Proposed Increase	Effect of Proposed Increase
Net Operating Income	$ (29,538)	$ 29,138		$ (400)	$ 46,461	$ 46,060
Gross Plant In Service	$ 1,050,720	$ (72,124)	[a]	$ 978,596	$ -	$ 978,596
Accumulated Depreciation	(82,703)	28,420	[b]	(54,282)	-	(54,282)
Net Plant In Service	968,018	(43,704)		924,314	-	924,314
Cash Working Capital	20,416	(787)	[c]	19,629	-	19,629
Contributions In Aid of Construction	-	-	[b]	-	-	-
Accumulated Deferred Income Taxes	(85,664)	-		(85,664)	-	(85,664)
Customer Deposits	(7,466)	-		(7,466)	-	(7,466)
Advances in Aid of Construction	-	-		-	-	-
Plant Acquisition Adjustment	-	-	[f]	-	-	-
General Ledger Additions		20,325	[d]	20,325	-	20,325
Pro Forma Plant	-	-	[d]	-	-	-
Pro Forma Plant Retirements	-	-	[d]	-	-	-
Total Rate Base	$ 895,305	$ (24,166)		$ 871,139	$ -	$ 871,139
Return on Rate Base	-3.30%			-0.05%		5.29% [e]

Object Account	NARUC Account	Account Description	Balance at 12/31/12
1245	351.1	ORGANIZATION	25,417
1250	352.1	FRANCHISES INTANG PLT	-
1255	352.6	FRANCHISES RECLAIM WTR DI	-
1265	353.2	LAND & LAND RIGHTS COLL P	400
1270	353.4	LAND & LAND RIGHTS TRTMNT	-
1275	353.5	LAND & LAND RIGHTS RECLAI	-
1280	353.6	LAND & LAND RIGHTS RCL DS	-
1285	353.7	LAND & LAND RIGHTS GEN PL	410
1290	354.2	STRUCT/IMPRV COLL PLT	371
1295	354.3	STRUCT/IMPRV PUMP PLT LS	11,291
1300	354.4	STRUCT/IMPRV TREAT PLT	222,236
1305	354.5	STRUCT/IMPRV RECLAIM WTP	-
1310	354.6	STRUCT/IMPRV RECLAIM WTR	-
1315	354.7	STRUCT/IMPRV GEN PLT	119,873
1320	355.2	POWER GEN EQUIP COLL PLT	-
1325	355.3	POWER GEN EQUIP PUMP PLT	-
1330	355.4	POWER GEN EQUIP TREAT PLT	-
1335	355.5	POWER GEN EQUIP RECLAIM W	-
1340	355.6	POWER GEN EQUIP RCL WTR D	-
1345	360.2	SEWER FORCE MAIN	13,112
1350	361.2	SEWER GRAVITY MAIN/MANHOL	64,901
1353	361.2	MANHOLES	20,091
1355	362.2	SPECIAL COLL STRUCTURES	-
1360	363.2	SERVICES TO CUSTOMERS	5,662
1365	364.2	FLOW MEASURE DEVICES	999
1370	365.2	FLOW MEASURE INSTALL	-
1375	370.3	RECEIVING WELLS	-
1380	371.3	PUMPING EQUIPMENT PUMP PL	11,179
1385	371.5	PUMPING EQUIPMENT RECLAIM	-
1390	371.6	PUMPING EQUIPMENT RCL WTR	-
1395	380.4	TREAT/DISP EQUIP LAGOON	27,106
1400	380.4	TREAT/DISP EQUIP TRT PLT	388,791
1405	380.5	TREAT/DISP EQUIP RCL WTP	-
1410	381.4	PLANT SEWERS TRTMT PLT	51,925
1415	381.5	PLANT SEWERS RECLAIM WTP	-
1420	382.4	OUTFALL LINES	-
1425	398.7	OTHER PLT TANGIBLE	-
1430	389.2	OTHER PLT COLLECTION	-
1435	389.3	OTHER PLT PUMP	1,526
1440	389.4	OTHER PLT TREATMENT	-
1445	389.5	OTHER PLT RECLAIM WTR TRT	-
1450	389.6	OTHER PLT RECLAIM WTR DIS	-
1175/1455	304.5/354.7	OFFICE STRUCT & IMPRV	4,181
1180/1460	340.5/390.7	OFFICE FURN & EQPT	6,160
1185/1465	342.5/392.7	STORES EQPT	-
1190/1470	343.5/393.7	TOOL SHOP & MISC EQPT	11,271
1195/1475	344.5/394.7	LABORATORY EQUIPMENT	1,268
1200/1485	345.5/395.7	POWER OPERATED EQUIP	51
1205/1490	346.5/396.7	COMMUNICATION EQPT	3,932
1210/1495	347.5/397.7	MISC EQUIPMENT	806
1495	398.7	SEWER PLANT ALLOCATED	(254)
1500	398.7	OTHER TANGIBLE PLT SEWER	-
1525	366.6	REUSE SERVICES	-
1530	367.6	REUSE MTR/INSTALLATIONS	-
1535	374.5	REUSE DIST RESERVOIRS	-
1540	375.6	REUSE TRANMISSION & DIST	3,502
1555	341.5/391.7	TRANSPORTATION EQPT WTR	15,388
1580	340.5/390.7	MAINFRAME COMPUTER WTR	1,555

1585	340.5/390.7	MINI COMPUTERS WTR	6,017
1590	340.5/390.7	COMP SYS COST WTR	30,713
1595	340.5/390.7	MICRO SYS COST WTR	842
2620	348.5/398.7	UTIL PLANT ACQUIRED/DISPOSED	-
			1,050,720

Utilities Services of South Carolina, Inc.
Explanation of Adjustments to Rate Base and Rate of Return

[a] Gross plant in service is adjusted to reflect adjusted vehicles, allocated by the various accurate allocation percentages for Utilities Services of South Carolina, Inc
UPIS has also been adjusted for missing invoices, items that should have been expensed, items for a sister company, and retirements

[b] Per books A/D has been adjusted for depreciable assets at 1.5%.
Separate from these assets, A/D has been calculated and included for computers, vehicles, and other allocated plant

[c] Cash working capital is calculated based on 1/8 of maintenance and general expenses.

[d] A pro forma adjustment has been made to include actual/estimated pro forma plant and general ledger additions

[e] The Return on Rate Base shown above is provided solely as a matter of information and convenience for the Commission and is not intended to reflect a request for this specific return on rate base (or any return on equity). Applicant will make its request for a return on rate base (and return on equity) by way of evidence to be introduced at hearing.

[f] PAA has been removed for ratemaking purposes.

KEM EXHIBIT D

TEST YEAR REVENUES

Utilities Services of South Carolina, Inc.
December 31, 2012
Test Year Revenues

WATER

Bill code	Description	Consumption	Usage Charge	Units	BFC	Revenues
401WCOM	1" Commercial Water Service	13,490	$ 5.40	13	$ 44.00	$ 645
401WCOM	1.5" Commercial Water Service	-	5.40	12	80.00	960
401WCOM	3" Commercial Water Service	218,700	5.40	12	275.00	4,481
401WRES	1" Residential Water Service	43,130	5.40	24	44.00	1,289
401WRES	3/4" Residential Water Service	249,115	5.40	60	16.53	2,337
401WRES	5/8" Residential Water Service	259,563,023	5.40	57,448	16.53	2,351,256
401WIKOF	Water Wikoff Plant	-	-	0	346.71	-
401WRPUR	1" Water Distribution and Purchased Water Charge	502,089	2.91	36	44.00	3,045
401WRPUR	2" Water Distribution and Purchased Water Charge	7,092,499	2.91	204	130.00	47,159
401WRPUR	3/4" Water Distribution and Purchased Water Charge	259,203	2.91	12	16.53	953
401WRPUR	5/8" Water Distribution and Purchased Water Charge	81,798,749	2.91	19,228	16.53	555,873
	Total	349,739,998		77,049		$ 2,967,998

Utilities Services of South Carolina, Inc.
December 31, 2012
Test Year Revenues

SEWER

Bill code	Description	Consumption	Usage Charge	Units/SFE's	BFC	Revenues
401WWRES	Residential Wastewater (All Meter Sizes)			4,260	$ 41.39	$ 176,321
401WWKOF	Wastewater Wikoff Plant			192	$ 41.39	- 7,947
	Total	-		4,452		$ 184,268

KEM EXHIBIT E

REVENUES AT PROPOSED RATES

Utilities Services of South Carolina, Inc.
December 31, 2012
Revenues at Proposed Rates

WATER

Bill code	Description	Test Year Consumption	Proposed Usage Charge	Test Year Units	Proposed BFC	Revenues
401WCOM	1" Commercial Water Service	13,490	$ 7.22	13	$ 58.74	$ 861
401WCOM	1.5" Commercial Water Service	-	7.22	12	106.79	1,281
401WCOM	3" Commercial Water Service	218,700	7.22	12	367.10	5,984
401WRES	1" Residential Water Service	43,130	7.22	24	58.74	1,721
401WRES	3/4" Residential Water Service	249,115	7.22	60	22.07	3,123
401WRES	5/8" Residential Water Service	259,563,023	7.22	57,448	22.07	3,141,922
401WRPUR	1" Water Distribution and Purchased Water Charge	502,089	3.89	36	58.74	4,068
401WRPUR	2" Water Distribution and Purchased Water Charge	7,092,499	3.89	204	173.54	62,992
401WRPUR	3/4" Water Distribution and Purchased Water Charge	259,203	3.89	12	22.07	1,273
401WRPUR	5/8" Water Distribution and Purchased Water Charge	81,798,749	3.89	19,228	22.07	742,559
	Total	349,739,998		77,049		$ 3,965,785

Utilities Services of South Carolina, Inc.
December 31, 2012
Revenues at Proposed Rates

SEWER

Bill code	Description	Consumption	Proposed Usage Charge	Units	Proposed Rate	Revenues
401WWRES	Residential Wastewater (All Meter Sizes)	-	-	4,260	$ 58.27	248,230
401WWKOF	Wastewater Wikoff Plant	-	-	192	$ 58.27	11,188
	Total	-		4,452		$ 259,418

KEM EXHIBIT F

CUSTOMER NUMBERS

Utilities Services of South Carolina, Inc.
December 31, 2012
Customer Growth

WATER	
Customers at January 1, 2012	6,369
Customers at December 31, 2012	6,421
Projected Customers at December 31, 2013	6,421

WASTEWATER	
Customers at January 1, 2012	355
Customers at December 31, 2012	371
Projected Customers at December 31, 2013	371

KEM EXHIBIT G

AVERAGE BILLS

Utilities Services of South Carolina, Inc.
Average Residential Bill at Present & Proposed Rates
December 31, 2012

WATER

Present Rates	Description	Current Rate Usage	Current Rate Base	Average Usage	Average Bill	Increase Amount	Increase Percent	Date of Last Rate Increase
401WCOM	1" Commercial Water Service	5.40	44.00	1,038	$ 49.60			5/2/2008
401WCOM	1.5" Commercial Water Service	5.40	80.00	-	$ 80.00			5/2/2008
401WCOM	3" Commercial Water Service	5.40	275.00	18,225	$ 373.42			5/2/2008
401WRES	1" Residential Water Service	5.40	44.00	1,797	$ 53.70			5/2/2008
401WRES	3/4" Residential Water Service	5.40	16.53	4,152	$ 38.95			5/2/2008
401WRES	5/8" Residential Water Service	5.40	16.53	4,518	$ 40.93			5/2/2008
401WIKOF	Water Wikoff Plant	-	346.71	-	$ 346.71			5/2/2008
401WRPUR	1" Water Distribution and Purchased Water Charge	2.91	44.00	13,947	$ 84.59			5/2/2008
401WRPUR	2" Water Distribution and Purchased Water Charge	2.91	130.00	34,767	$ 231.17			5/2/2008
401WRPUR	3/4" Water Distribution and Purchased Water Charge	2.91	16.53	21,600	$ 79.39			5/2/2008
401WRPUR	5/8" Water Distribution and Purchased Water Charge	2.91	16.53	4,254	$ 28.91			5/2/2008

Proposed Rates	Description	Usage	Base	Usage	Bill	Amount	Percent
401WCOM	1" Commercial Water Service	7.22	58.74	1,038	$ 66.23	$ 16.63	33.52%
401WCOM	1.5" Commercial Water Service	7.22	106.79	-	$ 106.79	$ 26.79	33.49%
401WCOM	3" Commercial Water Service	7.22	367.10	18,225	$ 498.68	$ 125.27	33.55%
401WRES	1" Residential Water Service	7.22	58.74	1,797	$ 71.71	$ 18.01	33.54%
401WRES	3/4" Residential Water Service	7.22	22.07	4,152	$ 52.05	$ 13.10	33.62%
401WRES	5/8" Residential Water Service	7.22	22.07	4,518	$ 54.69	$ 13.76	33.63%
401WIKOF	Water Wikoff Plant	-	-	-	$ -	$ (346.71)	-100.00%
401WRPUR	1" Water Distribution and Purchased Water Charge	3.89	58.74	13,947	$ 112.99	$ 28.41	33.58%
401WRPUR	2" Water Distribution and Purchased Water Charge	3.89	173.54	34,767	$ 308.78	$ 77.61	33.57%
401WRPUR	3/4" Water Distribution and Purchased Water Charge	3.89	22.07	21,600	$ 106.09	$ 26.71	33.64%
401WRPUR	5/8" Water Distribution and Purchased Water Charge	3.89	22.07	4,254	$ 38.62	$ 9.71	33.58%

WASTEWATER

Present Rates	Description	Current Rate Usage	Current Rate Base	Average Usage	Average Bill	Increase Amount	Increase Percent	Date of Last Rate Increase
401WWRES	Residential Wastewater (All Meter Sizes)	-	41.39	-	$ 41.39			5/2/2008
401WWKOF	Wastewater Wikoff Plant	-	41.39	-	$ 41.39			5/2/2008

Proposed Rates	Description	Usage	Base	Usage	Bill	Amount	Percent
401WWRES	Residential Wastewater (All Meter Sizes)	-	58.27	-	$ 58.27	$ 16.88	40.78%
401WWKOF	Wastewater Wikoff Plant	-	58.27	-	$ 58.27	$ 16.88	40.78%