EXHIBIT 12

SPIC Response to UTC Staff Data Request 11

Class A Shareholders Use of Amenities

Other Amenities

UTC STAFF DATA REQUEST NO. 11:

Please list each of the services and recreational amenities Sandy Point Improvement Company provides (other than water service), and to whom the company provides them. For each item on the list, please describe the facilities involved, and indicate which facilities are owned and maintained by Sandy Point Improvement Company. For each item listed, please state whether the company keeps separate accounting records for that item, and if so, please describe what separate accounting records the company keeps.

RESPONSE:

All facilities are owned and maintained by the Sandy Point Improvement Company unless otherwise noted.

Golf – A nine hole, par three golf course is available to Class A members with the purchase of an annual gate key for golf and tennis. Class A members who do not purchase an annual key may pay per round at the same rate as guests of a Class A member. A number of annual golf keys are available for purchase by relatives and friends sponsored by Class A members. Separate departmental accounting is kept in a MAS 90 accounting system.

Marina – The Marina includes a clubhouse, which houses an office and meeting space, a barbecue gazebo, and short and long-term trailer and boat parking. The Marina clubhouse is used by community clubs, such as the SP Yacht Club and SP Artists, which include all classes of shareholders and other area residents, and for Sandy Point committee meetings. A boat launch is accessible with the purchase of an annual key, and 70 moorage slips are available. Class A members receive priority for annual moorage until the end of February. After February, annual moorage slips are available on a first come basis regardless of shareholder class. A number of annual launch ramp keys are available for purchase by relatives and friends sponsored by Class A members. Separate departmental accounting is kept in a MAS 90 accounting system.

Clubhouse – The clubhouse accommodates up to 96 people and may be rented by Class A members for private functions. It is also used for board, committee, and community meetings, social events, and classes such as yoga. Accounting is included in combined Clubhouse, Pool and Grounds departmental accounting in a MAS 90 accounting system which also includes minor expenses for playgrounds and courts.

Clubhouse Tennis Court – A tennis court is located at the clubhouse and is accessed with a golf/tennis gate key available to Class A members or other annual key holders who may also bring guests without charge.

Pool – An outdoor pool, adjacent to the Clubhouse and Golf Course is open during summer months and is free to Class A members and families. Guests are charged \$1.50 per use. Accounting is included in combined Clubhouse, Pool and Grounds departmental accounting in a MAS 90 accounting system.

Sandy Point Heights Playground – Located near the Clubhouse, it is open for general use.

Sucia Tennis Court, Sport Court, Playground – This complex is located on Sucia Drive at Sandy Point Shores and is owned and maintained by Sandy Point Community Council which consists of Class C and Class A members in that area. It is open for general use by residents.

Non-facility Services – A variety of events and activities may occur during a given time frame based upon community need and interest. Examples include:

Events - Socials, breakfasts, children's fishing contests, garden walks, art shows. etc. are conducted by volunteer committees of area residents (Class A and C and adjacent residents) and generally open to all area residents and guests.

Block Watch – Coordinated by a committee of both Class A and Class C members, all area residents are invited and participate in monthly presentations at the local fire hall. A donated web site provides safety and security resources and current alerts and information.

Witnesses knowledgeable about and who can respond to questions concerning the response may include those witnesses identified in response to Data Request No. 21.4, individuals identified in the responses provided and documents produced, and others to be determined.

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