Restating and Proforma Adjustments

RA1 - Line 5 and Line 52 Results of Operations

 Connect Service Connection Fees of $7,990 (Line 5) to

 CIAC using BY/EY convention = $3,995 (Line 52)

PA1 - Line 19 Results of Operations

Contractual Operations increasing by $6,000 in September, 2016. UTC share at 15% = $900.

PA2 - Line 25 Results of Operations

 Estimated rate case expenses of $4,000 amortized over 3 years = $1,333.

PA3 - Line 50 Results of Operations

 Projected depreciation expense of $18,984

 Entered using BY/EY convention = $9,492