

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