

Compensation Comparisons

1/16/02

Company Name & Docket #		No. Customer	Total Revenue	Total Expense before Tax	Pro Forma Fed Tax	Fed Tax Per Books	Test Period
Alderbrook UW-990970	C-Corp	860	\$ 146,033	\$ 118,765	4,090	0	9/30/98
Aquarius Utilities UW-001415	LLC	659	\$ 244,597	\$ 194,233	7,555	0	12/31/00
Basin Water UW-000297	S-Corp	283	\$ 92,158	\$ 89,244	437	0	12/31/99
Guemes Island UW-000164	C-Corp	223	\$ 67,975	\$ 62,943	755	0	10/30/99
H&R Waterworks UW-981017	S-Corp	390	\$ 124,476	\$ 95,990	4,273	0	12/31/97
Harbor Springs UW-000126	C-Corp	104	\$ 55,525	\$ 42,340	1,034	0	10/30/99
Kala Point UW-011358	C-Corp	470	\$ 231,068	\$ 207,222	3,577	489	10/30/00
Lake Alyson UW-010221	C-Corp	125	\$ 40,779	\$ 37,896	215	0	12/31/99
Marvin Road UW-010692	C-Corp	248	\$ 81,179	\$ 66,702	2,172	0	12/31/00
Meadows Water UW-990642	LLC	788	\$ 257,053	\$ 204,702	8,603	-840	12/31/98
Monterra UW-991848	C-Corp	159	\$ 48,767	\$ 37,480	1,693	0	12/31/99
North Bainbridge UW-000546	C-Corp	1,484	\$ 580,219	\$ 469,580	13,150	21,112	12/31/99
Oak Park UW-001055	C-Corp	226	\$ 93,897	\$ 85,180	1,308	0	12/31/99
Oasis UW-990923	C-Corp	160	\$ 96,325	\$ 78,739	2,638	0	6/30/99
Pattison UW-001867	C-Corp	920	\$ 316,343	\$ 209,435	14,282	5,370	9/30/00
Raft Island UW-980235	Sole Prop	180	\$ 67,649	\$ 46,553	5,982	2,809	12/31/97
Rosario Utilities UW-990915	LLC	363	\$ 111,962	\$ 95,330	2,495	0	12/31/98
S. Sound Utility UW-980657	C-Corp	2,292	\$ 922,118	\$ 757,638	8,162	7,353	12/31/97
Solmar UW-010975	C-Corp	289	\$ 97,838	\$ 84,663	1,976	498	12/31/00
Soren Pedersen UW-000259	Sole Prop	188	\$ 32,248	\$ 21,358	1,637	0	12/31/99
South Bainbridge UW-990081	C-Corp	847	\$ 318,039	\$ 270,059	7,197	0	12/31/97
Rainier View UW-930190	S-Corp	4,600	\$ 980,732	\$ 888,401	25,031	0	12/31/91
Rainier View UW-010877	S-Corp	11,097	\$ 3,259,775		167,639	0	12/31/00

Compensation Comparisons

1/16/02

Company Name & Docket #	No. Cust.	Total Revenue	Total Expense before Tax	601	602	Test Period	Officers	Officers	Net Rate Base	Officers
				Employee Salaries	Officers Salaries		Salary per/cust	Salary % Revenue		Salary % Rate Base
American Water UW-010961	1,958	\$ 916,549	\$ 817,223	279,364	24,000	12/31/00	\$ 12.26	2.62%	\$ 1,075,892	2.23%
Aquarius Utilities UW-001415	659	\$ 244,597	\$ 194,233	38,216	42,000	12/31/96	\$ 63.73	17.17%	\$ 403,004	10.42%
Basin Water UW-000297	283	\$ 92,158	\$ 89,244	0	32,668	12/31/99	\$ 115.43	35.45%	\$ 25,883	126.21%
Guemes Island UW-000164	223	\$ 67,975	\$ 62,943	120	19,320	10/30/99	\$ 86.64	28.42%	\$ 40,366	47.86%
H&R Waterworks UW-981017	390	\$ 124,476	\$ 95,990	0	24,000	12/31/97	\$ 61.54	19.28%	\$ 211,150	11.37%
Harbor Hills UW-000833	185	\$ 101,252	\$ 99,024	14,000	3,500	12/31/99	\$ 18.92	3.46%	\$ 72,317	4.84%
Harbor Springs UW-000126	104	\$ 55,525	\$ 42,340	1,034	4,224	10/30/99	\$ 40.62	7.61%	\$ 98,412	4.29%
Kala Point UW-011358	470	\$ 231,068	\$ 207,222	0	9,621	10/30/00	\$ 20.47	4.16%	\$ 293,224	3.28%
Ketron Island UW-010421	15	\$ 13,224	\$ 9,231	0	1,530	12/31/99	\$ 102.00	11.57%	\$ 45,307	3.38%
Lake Alyson UW-010221	125	\$ 40,779	\$ 37,896	0	7,500	12/31/99	\$ 60.00	18.39%	\$ 30,028	24.98%
Meadows Water UW-990642	788	\$ 257,053	\$ 204,702	0	57,000	12/31/98	\$ 72.34	22.17%	\$ 458,253	12.44%
Monterra UW-991848	159	\$ 48,767	\$ 37,480	0	14,400	12/31/99	\$ 90.57	29.53%	\$ 91,032	15.82%
North Bainbridge UW-000546	1,484	\$ 580,219	\$ 469,580	160,166	21,795	12/31/99	\$ 14.69	3.76%	\$ 930,199	2.34%
Oak Park UW-001055	226	\$ 93,897	\$ 85,180	10,344	16,948	12/31/99	\$ 74.99	18.05%	\$ 64,318	26.35%
Oasis UW-990923	160	\$ 96,325	\$ 78,739	0	12,000	6/30/99	\$ 75.00	12.46%	\$ 139,286	8.62%
Pacific Water UW-001664	288	\$ 97,911	\$ 86,831	4,060	20,000	12/31/99	\$ 69.44	20.43%	\$ 102,063	19.60%
Pattison UW-001867	920	\$ 316,343	\$ 209,435	14,619	55,246	9/30/00	\$ 60.05	17.46%	\$ 919,645	6.01%
Quail Run UW-001929	197	\$ 90,286	\$ 71,940	0	9,066	10/30/00	\$ 46.02	10.04%	\$ 167,843	5.40%
S. Sound Utility UW-980657	2,292	\$ 922,118	\$ 757,638	191,124	116,911	12/31/97	\$ 51.01	12.68%	\$ 1,715,678	6.81%
Sea View UW-001035	182	\$ 42,530	\$ 36,896	0	4,800	12/31/99	\$ 26.37	11.29%	\$ 157,638	3.04%
Solmar UW-010975	289	\$ 97,838	\$ 84,663	19,276	18,300	12/31/00	\$ 63.32	18.70%	\$ 126,004	14.52%
Soren Pedersen UW-000259	188	\$ 32,248	\$ 21,358	0	1,200	12/31/99	\$ 6.38	3.72%	\$ 87,161	1.38%
South Bainbridge UW-990081	847	\$ 318,039	\$ 270,059	8,468	83,259	12/31/97	\$ 98.30	26.18%	\$ 376,409	22.12%
Rainier View UW-930190	4,600	\$ 980,732	\$ 888,401	350,294	44,721	12/31/91	\$ 9.72	4.56%	\$ 890,025	5.02%
Rainier View UW-010877	11,097	\$ 3,259,775		714,272	76,440	12/31/00	\$ 6.89	2.34%	\$ 5,213,072	1.47%