

RESTATING ADJUSTMENTS

Schedule 1

R1	Remove Surcharge Revenue - \$23,648		
R2	Restate for 2008 Rate Increase (Jan., Feb., March, 2008)		
	New rate	\$18.33	
	Old rate	<u>\$15.60</u>	
	Difference		\$2.73 x 406 customers x 3 months = \$3,325
R3	Capitalized and Surcharge Wages		
	Capitalized Wages	\$19,348	
	Surcharge Wages	<u>\$11,023</u>	
			\$30,371
R4	Capitalized and Surcharge Payroll Taxes		
	Capitalized Payroll Taxes	\$2,063	
	Surcharge Payroll Taxes	<u>\$1,143</u>	
			\$3,206
R5	Capitalized Wages and Taxes		
	Capitalized Wages	\$16,348	
	Capitalized Payroll Taxes	<u>\$2,064</u>	
			\$21,402
R6	Capitalized Wages and Taxes -- Surcharge		
	Capitalized Wages	\$11,023	
	Capitalized Payroll Taxes	<u>\$1,143</u>	
			\$12,166