

Capitol

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IDAHO PUBLIC  
UTILITIES COMMISSION

**Water**

Corp.

2626 Eldorado Boise, Idaho 83704  
Telephone 375-0931

Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, Idaho 83720-0074

Case No. CAP-W-07-1

Attn: Commission Secretary

January 9, 2007

Subject: Application for Approval of Customer Refunds.

Dear Commission:

During the course of Capitol Water Corporations recent Rate Case No. CAP-W-06-1, an error in the Company's computer billing system was discovered. During the period from December 1, 2003 through September 1, 2006, the company's metered customers were incorrectly billed. The total over billing for this nearly three year period was approximately \$65,000.00. With this filing, the Company proposes a program to refund to customers the overcharges as follows.

1. There are 99 customers currently connected to the water system to whom the Company owes a refund of \$100.00 or less. The Company proposes to make an immediate credit to each of these customers' accounts for the amount of overcharge due them. The total amount of these credits equal \$3,584.97.
2. There are 18 former customers no longer taking service from the company to whom the Company owes refunds totaling \$2,269.30. The Company proposes to exercise due diligence to locate these customers and issue them refund checks. In the event the customers cannot be located within one year, the Company proposes to transfer to the Company's surcharge account funds equal the amount of these refunds due.
3. There are 13 former customers who were in arrears on their accounts with the Company at the time they ceased to be customers. The total amount of these accounts in arrears total \$138.40. The Company proposes to reduce any refunds due these customers

by the amount of their past due accounts. The \$2,269.30 identified in Number 2 above has been reduced by this amount.

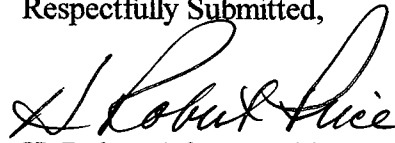
4. Finally, the Company owes refunds to 112 customers in amounts greater than \$100 each that in the aggregate total \$58,937.26. The Company proposes to refund the overcharges to these customers through billing credits each month over a thirty six month period. The total credits will be calculated as an amortization of the refund principal due together with interest at the Commission's approved rate for customer deposits of 5%. The monthly billing credits will reduce the company's revenues by \$1,767.51 each month for the next 36 months.

The Company would like to make immediate refunds to all of its customers but cash flow restraints make such a program impossible for the Company to accommodate. Had the billing error been discovered at an earlier date, the total overcharges would have been much less, the Company would have recorded less revenue and would have seen the need to file a rate case application with the Commission at an earlier date.

Attached to this request is a schedule showing each customer account and the refunds due. Customer names and meter numbers have been omitted in the interest of privacy. Also included for the Commission Staffs review is a computer disc with a file in Excel format that provides the meter number detail omitted on the printed schedule.

The Company requests that the Commission proceed with this application under modified procedure and approve the refund proposal.

Respectfully Submitted,



H. Robert Price, President

Capitol Water Corp.  
Refund Due Customers

	2004 Overcharge	2005 Overcharge	2006 Overcharge	Total Refund Due	One Time Credit to Customer	Check or Credit to Surcharge Acct	Credit to Bad Debt Collectable	Amortize Refund 3 year @ 5%	accumulated Amount
1	\$ -	\$ -	\$ -	\$ -					\$ -
2	\$ -	\$ -	\$ -	\$ -					\$ -
3	\$ -	\$ -	\$ -	\$ -					\$ -
4	\$ -	\$ -	\$ -	\$ -					\$ -
5	\$ -	\$ -	\$ -	\$ -					\$ -
6	\$ -	\$ -	\$ -	\$ -					\$ -
7	\$ -	\$ -	\$ -	\$ -					\$ -
8	\$ -	\$ -	\$ -	\$ -					\$ -
9	\$ -	\$ -	\$ -	\$ -					\$ -
10	\$ -	\$ -	\$ -	\$ -					\$ -
11	\$ -	\$ -	\$ -	\$ -					\$ -
12	\$ -	\$ -	\$ -	\$ -					\$ -
13	\$ -	\$ -	\$ -	\$ -					\$ -
14	\$ -	\$ -	\$ -	\$ -					\$ -
15	\$ -	\$ -	\$ -	\$ -					\$ -
16	\$ -	\$ -	\$ -	\$ -					\$ -
17	\$ -	\$ -	\$ -	\$ -					\$ -
18	\$ -	\$ -	\$ -	\$ -					\$ -
19	\$ -	\$ -	\$ -	\$ -					\$ -
20	\$ -	\$ -	\$ -	\$ -					\$ -
21	\$ -	\$ -	\$ -	\$ -					\$ -
22	\$ -	\$ -	\$ -	\$ -					\$ -
23	\$ -	\$ -	\$ -	\$ -					\$ -
24	\$ -	\$ -	\$ -	\$ -					\$ -
25	\$ -	\$ -	\$ -	\$ -					\$ -
26	\$ -	\$ -	\$ -	\$ -					\$ -
27	\$ -	\$ -	\$ -	\$ -					\$ -
28	\$ -	\$ -	\$ -	\$ -					\$ -
29	\$ -	\$ -	\$ -	\$ -					\$ -
30	\$ -	\$ -	\$ -	\$ -					\$ -
31	\$ -	\$ -	\$ -	\$ -					\$ -
32	\$ -	\$ -	\$ -	\$ -					\$ -
33	\$ -	\$ -	\$ -	\$ -					\$ -
34	\$ -	\$ -	\$ 0.05	\$ 0.05	\$ 0.05				\$ 0.05
35	\$ -	\$ 0.65	\$ 0.05	\$ 0.71	\$ 0.71				\$ 0.76
36	\$ -	\$ 1.23	\$ -	\$ 1.23	\$ 1.23				\$ 1.99
37	\$ -	\$ 1.23	\$ -	\$ 1.23	\$ 1.23				\$ 3.22
38	\$ -	\$ -	\$ 1.23	\$ 1.23	\$ 1.23				\$ 4.45
39	\$ 2.11	\$ -	\$ -	\$ 2.11	\$ 2.11				\$ 6.56
40	\$ 2.54	\$ -	\$ -	\$ 2.54		\$ 2.54			\$ 9.10
41	\$ -	\$ -	\$ 2.54	\$ 2.54	\$ 2.54				\$ 11.64
42	\$ -	\$ -	\$ 2.54	\$ 2.54	\$ 2.54				\$ 14.18
43	\$ -	\$ 3.34	\$ 1.23	\$ 4.57	\$ 4.57				\$ 18.75
44	\$ -	\$ 4.84	\$ -	\$ 4.84	\$ 4.84				\$ 23.59
45	\$ -	\$ -	\$ 5.80	\$ 5.80	\$ 5.80				\$ 29.39
46	\$ -	\$ 3.94	\$ 2.46	\$ 6.40	\$ 6.40				\$ 35.79
47	\$ -	\$ 2.46	\$ 4.82	\$ 7.28	\$ 4.82		\$ 2.46		\$ 43.07
48	\$ -	\$ -	\$ 7.55	\$ 7.55	\$ 7.55				\$ 50.62
49	\$ -	\$ 8.21	\$ -	\$ 8.21			\$ 8.21		\$ 58.83
50	\$ -	\$ -	\$ 8.73	\$ 8.73			\$ 8.73		\$ 67.56
51	\$ 0.71	\$ -	\$ 8.25	\$ 8.95		\$ 8.95			\$ 76.52
52	\$ -	\$ 6.53	\$ 2.54	\$ 9.07	\$ 9.07				\$ 85.59

Capitol Water Corp.  
Refund Due Customers

	2004 Overcharge	2005 Overcharge	2006 Overcharge	Total Refund Due	One Time Credit to Customer	Check or Credit to Surcharge Acct	Credit to Bad Debt Collectable	Amortize Refund 3 year @ 5%	accumulated Amount
53	\$ 3.12	\$ 6.23	\$ -	\$ 9.35	\$ 9.35				\$ 94.94
54	\$ -	\$ 8.13	\$ 1.23	\$ 9.36	\$ 4.65		4.71		\$ 104.30
55	\$ -	\$ 2.46	\$ 7.33	\$ 9.79	\$ 9.79				\$ 114.09
56	\$ -	\$ -	\$ 9.94	\$ 9.94	\$ 9.94				\$ 124.03
57	\$ 7.33	\$ 3.67	\$ -	\$ 11.00	\$ 11.00				\$ 135.02
58	\$ -	\$ 11.19	\$ -	\$ 11.19	\$ 11.19				\$ 146.22
59	\$ -	\$ 11.25	\$ -	\$ 11.25			\$ 11.25		\$ 157.46
60	\$ 6.15	\$ 5.64	\$ -	\$ 11.80		\$ 11.80			\$ 169.26
61	\$ -	\$ 5.47	\$ 6.32	\$ 11.80	\$ 11.80				\$ 181.05
62	\$ 12.04	\$ -	\$ -	\$ 12.04		\$ 12.04			\$ 193.10
63	\$ -	\$ 0.65	\$ 11.70	\$ 12.36	\$ 11.70	\$ 0.65			\$ 205.45
64	\$ -	\$ 4.57	\$ 8.84	\$ 13.41	\$ 13.41				\$ 218.86
65	\$ -	\$ 2.11	\$ 13.09	\$ 15.20	\$ 13.09		\$ 2.11		\$ 234.06
66	\$ -	\$ 4.82	\$ 11.17	\$ 15.98	\$ 15.98				\$ 250.04
67	\$ -	\$ 5.47	\$ 11.77	\$ 17.24	\$ 14.78		\$ 2.46		\$ 267.29
68	\$ -	\$ 9.14	\$ 8.26	\$ 17.40	\$ 16.36		\$ 10.37		\$ 284.68
69	\$ -	\$ 12.87	\$ 4.82	\$ 17.69	\$ 17.69				\$ 302.37
70	\$ -	\$ -	\$ 17.94	\$ 17.94	\$ 17.94				\$ 320.30
71	\$ 1.23	\$ 6.68	\$ 10.54	\$ 18.45	\$ 18.45				\$ 338.75
72	\$ 7.66	\$ 3.01	\$ 8.25	\$ 18.92	\$ 18.92				\$ 357.67
73	\$ 4.57	\$ 11.32	\$ 3.69	\$ 19.58	\$ 19.58				\$ 377.25
74	\$ -	\$ 18.14	\$ 4.92	\$ 23.07	\$ 23.07				\$ 400.32
75	\$ 12.96	\$ 10.64	\$ -	\$ 23.60	\$ 23.60				\$ 423.92
76	\$ -	\$ 23.85	\$ -	\$ 23.85	\$ 23.85				\$ 447.77
77	\$ -	\$ 10.36	\$ 13.85	\$ 24.21	\$ 13.85	\$ 6.84	\$ 3.52		\$ 471.98
78	\$ -	\$ 9.39	\$ 15.13	\$ 24.52	\$ 24.52				\$ 496.50
79	\$ 3.34	\$ 20.59	\$ 1.23	\$ 25.16	\$ 25.16				\$ 521.66
80	\$ -	\$ 12.12	\$ 13.10	\$ 25.23	\$ 25.23				\$ 546.89
81	\$ -	\$ -	\$ 25.50	\$ 25.50	\$ 25.50				\$ 572.39
82	\$ 1.91	\$ 12.36	\$ 11.81	\$ 26.08	\$ 26.08				\$ 598.47
83	\$ -	\$ -	\$ 26.38	\$ 26.38	\$ 26.38				\$ 624.85
84	\$ -	\$ 14.51	\$ 12.59	\$ 27.10	\$ 27.10				\$ 651.95
85	\$ -	\$ 16.67	\$ 10.89	\$ 27.56	\$ 27.56				\$ 679.50
86	\$ -	\$ 17.06	\$ 10.59	\$ 27.65	\$ 27.65				\$ 707.15
87	\$ -	\$ 12.07	\$ 17.01	\$ 29.08	\$ 29.08				\$ 736.23
88	\$ -	\$ 15.43	\$ 13.88	\$ 29.31	\$ 19.95		\$ 9.36		\$ 765.54
89	\$ 6.15	\$ 10.72	\$ 13.71	\$ 30.58	\$ 30.58				\$ 796.12
90	\$ 16.53	\$ 6.87	\$ 7.89	\$ 31.30	\$ 31.30				\$ 827.42
91	\$ -	\$ 23.87	\$ 7.91	\$ 31.77	\$ 31.77				\$ 859.20
92	\$ 5.12	\$ 14.35	\$ 13.55	\$ 33.02	\$ 33.02				\$ 892.21
93	\$ 33.42	\$ -	\$ -	\$ 33.42	\$ 33.42				\$ 925.63
94	\$ -	\$ 19.19	\$ 14.51	\$ 33.70	\$ 33.70				\$ 959.33
95	\$ 11.80	\$ 10.13	\$ 12.16	\$ 34.09	\$ 34.09				\$ 993.42
96	\$ -	\$ 19.27	\$ 18.42	\$ 37.69		\$ 14.23	\$ 23.46		\$ 1,031.11
97	\$ -	\$ 23.22	\$ 15.23	\$ 38.45	\$ 38.45				\$ 1,069.56
98	\$ -	\$ 39.25	\$ -	\$ 39.25	\$ 39.25				\$ 1,108.81
99	\$ 16.91	\$ 11.28	\$ 11.18	\$ 39.38	\$ 39.38				\$ 1,148.19
100	\$ -	\$ 26.52	\$ 13.27	\$ 39.80	\$ 39.80				\$ 1,187.98
101	\$ -	\$ 19.79	\$ 20.17	\$ 39.97	\$ 4.82		\$ 35.15		\$ 1,227.95
102	\$ 11.78	\$ 14.16	\$ 14.43	\$ 40.37	\$ 40.37				\$ 1,268.32
103	\$ 6.53	\$ 20.54	\$ 14.61	\$ 41.68	\$ 41.68				\$ 1,310.01
104	\$ -	\$ 20.42	\$ 23.11	\$ 43.53	\$ 43.53				\$ 1,353.54

Capitol Water Corp.  
Refund Due Customers

	2004 Overcharge	2005 Overcharge	2006 Overcharge	Total Refund Due	One Time Credit to Customer	Check or Credit to Surcharge Acct	Credit to Bad Debt Collectable	Amortize Refund 3 year @ 5%	accumulated Amount
105	\$ 13.22	\$ 12.72	\$ 18.09	\$ 44.04	\$ 44.04				\$ 1,397.57
106	\$ 11.00	\$ 18.60	\$ 17.66	\$ 47.26	\$ 47.26				\$ 1,444.83
107	\$ 2.51	\$ 27.07	\$ 18.41	\$ 47.99	\$ 47.99				\$ 1,492.83
108	\$ 9.74	\$ 39.01	\$ -	\$ 48.75	\$ 48.75				\$ 1,541.58
109	\$ -	\$ 24.73	\$ 24.56	\$ 49.29	\$ 49.29				\$ 1,590.87
110	\$ -	\$ -	\$ 52.89	\$ 52.89	\$ 52.89				\$ 1,643.76
111	\$ -	\$ 23.18	\$ 29.81	\$ 52.99	\$ 52.99				\$ 1,696.75
112	\$ 18.12	\$ 26.51	\$ 9.09	\$ 53.71	\$ 23.21	\$ 30.50			\$ 1,750.46
113	\$ -	\$ 3.52	\$ 50.66	\$ 54.18	\$ 54.18				\$ 1,804.65
114	\$ 10.24	\$ 21.57	\$ 22.60	\$ 54.41	\$ 54.41				\$ 1,859.06
115	\$ 54.62	\$ 0.05	\$ -	\$ 54.67	\$ 54.67				\$ 1,913.73
116	\$ -	\$ 45.62	\$ 15.11	\$ 60.72	\$ 60.72				\$ 1,974.45
117	\$ 24.60	\$ 19.38	\$ 20.88	\$ 64.85	\$ 64.85				\$ 2,039.30
118	\$ 0.10	\$ 36.43	\$ 29.81	\$ 66.35	\$ 66.35				\$ 2,105.65
119	\$ -	\$ 39.75	\$ 29.81	\$ 69.55	\$ 69.55				\$ 2,175.20
120	\$ -	\$ 39.75	\$ 29.81	\$ 69.55	\$ 69.55				\$ 2,244.76
121	\$ 17.07	\$ 20.24	\$ 36.63	\$ 73.94	\$ 73.94				\$ 2,318.70
122	\$ 1.65	\$ 46.89	\$ 29.81	\$ 78.35	\$ 78.35				\$ 2,397.05
123	\$ -	\$ 14.77	\$ 63.81	\$ 78.57	\$ 78.57				\$ 2,475.62
124	\$ 31.71	\$ 23.80	\$ 24.65	\$ 80.16	\$ 80.16				\$ 2,555.78
125	\$ 12.10	\$ 39.75	\$ 29.81	\$ 81.65	\$ 81.65				\$ 2,637.43
126	\$ 81.82	\$ -	\$ -	\$ 81.82	\$ 81.82				\$ 2,719.25
127	\$ 35.52	\$ 19.89	\$ 28.02	\$ 83.42	\$ 83.42				\$ 2,802.67
128	\$ 33.62	\$ 29.64	\$ 21.61	\$ 84.87	\$ 84.87				\$ 2,887.54
129	\$ 8.39	\$ 42.30	\$ 42.64	\$ 93.33	\$ 93.33				\$ 2,980.87
130	\$ 12.44	\$ 46.66	\$ 34.98	\$ 94.07	\$ 94.07				\$ 3,074.94
131	\$ 49.30	\$ 28.57	\$ 16.47	\$ 94.34	\$ 94.34				\$ 3,169.28
132	\$ 40.58	\$ 33.59	\$ 21.08	\$ 95.25	\$ 95.25				\$ 3,264.53
133	\$ -	\$ 46.45	\$ 51.30	\$ 97.75		\$ 97.75			\$ 3,362.28
134	\$ 39.60	\$ 35.40	\$ 23.33	\$ 98.33	\$ 98.33				\$ 3,460.61
135	\$ 38.82	\$ 30.06	\$ 30.61	\$ 99.48	\$ 99.48				\$ 3,560.09
136	\$ 39.56	\$ 37.02	\$ 23.03	\$ 99.61	\$ 99.61				\$ 3,659.71
137	\$ 37.52	\$ 29.82	\$ 32.60	\$ 99.94	\$ 99.94				\$ 3,759.64
138	\$ 60.67	\$ 35.79	\$ 11.60	\$ 108.06				(\$3.24)	\$ 3,867.70
139	\$ 38.93	\$ 41.49	\$ 29.85	\$ 110.27				(\$3.30)	\$ 3,977.97
140	\$ 47.99	\$ 46.51	\$ 17.83	\$ 112.34				(\$3.37)	\$ 4,090.30
141	\$ 37.21	\$ 35.22	\$ 40.45	\$ 112.87				(\$3.38)	\$ 4,203.18
142	\$ 46.66	\$ 19.19	\$ 52.55	\$ 118.40	\$ 83.18	35.22			\$ 4,321.58
143	\$ 39.82	\$ 41.13	\$ 45.51	\$ 126.46				(\$3.79)	\$ 4,448.04
144	\$ 38.96	\$ 47.97	\$ 44.58	\$ 131.50				(\$3.94)	\$ 4,579.54
145	\$ 62.56	\$ 41.53	\$ 30.53	\$ 134.62				(\$4.03)	\$ 4,714.16
146	\$ 49.88	\$ 50.55	\$ 36.45	\$ 136.87				(\$4.10)	\$ 4,851.03
147	\$ 49.96	\$ 32.41	\$ 57.00	\$ 139.37				(\$4.18)	\$ 4,990.40
148	\$ 47.21	\$ 48.57	\$ 46.21	\$ 141.99				(\$4.26)	\$ 5,132.39
149	\$ 58.91	\$ 36.83	\$ 47.39	\$ 143.13				(\$4.29)	\$ 5,275.51
150	\$ 57.48	\$ 50.31	\$ 36.59	\$ 144.38				(\$4.33)	\$ 5,419.90
151	\$ 37.10	\$ 57.20	\$ 53.02	\$ 147.32				(\$4.42)	\$ 5,567.21
152	\$ 64.93	\$ 39.01	\$ 43.86	\$ 147.80				(\$4.43)	\$ 5,715.01
153	\$ 61.21	\$ 48.57	\$ 38.23	\$ 148.01				(\$4.44)	\$ 5,863.02
154	\$ 101.55	\$ 45.64	\$ 1.13	\$ 148.31				(\$4.45)	\$ 6,011.34
155	\$ 37.85	\$ 64.45	\$ 46.16	\$ 148.46				(\$4.45)	\$ 6,159.79
156	\$ 52.04	\$ 55.42	\$ 43.50	\$ 150.96				(\$4.52)	\$ 6,310.75

Capitol Water Corp.  
Refund Due Customers

	2004 Overcharge	2005 Overcharge	2006 Overcharge	Total Refund Due	One Time Credit to Customer	Check or Credit to Surcharge Acct	Credit to Bad Debt Collectable	Amortize Refund 3 year @ 5%	accumulated Amount
157	\$ -	\$ 47.81	\$ 104.73	\$ 152.54		\$ 47.81		(\$3.14)	\$ 6,463.29
158	\$ 63.00	\$ 45.82	\$ 45.53	\$ 154.35				(\$4.63)	\$ 6,617.63
159	\$ 62.48	\$ 53.71	\$ 39.18	\$ 155.38				(\$4.66)	\$ 6,773.01
160	\$ -	\$ 83.82	\$ 72.79	\$ 156.61				(\$4.69)	\$ 6,929.62
161	\$ 60.39	\$ 53.27	\$ 44.09	\$ 157.75				(\$4.73)	\$ 7,087.37
162	\$ 89.41	\$ 44.85	\$ 24.64	\$ 158.90				(\$4.76)	\$ 7,246.28
163	\$ 67.68	\$ 39.34	\$ 51.97	\$ 158.99				(\$4.77)	\$ 7,405.27
164	\$ -	\$ 92.01	\$ 68.07	\$ 160.08				(\$4.80)	\$ 7,565.35
165	\$ 75.33	\$ 55.30	\$ 29.81	\$ 160.43				(\$4.81)	\$ 7,725.78
166	\$ 60.14	\$ 52.44	\$ 48.57	\$ 161.15				(\$4.83)	\$ 7,886.94
167	\$ 60.90	\$ 56.93	\$ 45.74	\$ 163.58				(\$4.90)	\$ 8,050.51
168	\$ 60.36	\$ 62.77	\$ 43.49	\$ 166.63				(\$4.99)	\$ 8,217.14
169	\$ 65.77	\$ 54.77	\$ 50.53	\$ 171.08				(\$5.13)	\$ 8,388.22
170	\$ 53.28	\$ 53.10	\$ 68.34	\$ 174.72				(\$5.24)	\$ 8,562.93
171	\$ 72.46	\$ 57.34	\$ 44.92	\$ 174.72				(\$5.24)	\$ 8,737.65
172	\$ 83.39	\$ 54.84	\$ 38.16	\$ 176.39	\$ 12.94	\$ 146.83	\$ 16.62		\$ 8,914.04
173	\$ 71.71	\$ 57.93	\$ 49.75	\$ 179.39	\$ 16.89	\$ 162.50			\$ 9,093.43
174	\$ 97.79	\$ 51.91	\$ 42.81	\$ 192.51				(\$5.77)	\$ 9,285.94
175	\$ 77.26	\$ 43.65	\$ 72.92	\$ 193.83				(\$5.81)	\$ 9,479.77
176	\$ 77.11	\$ 68.21	\$ 48.83	\$ 194.14				(\$5.82)	\$ 9,673.91
177	\$ 45.77	\$ 54.12	\$ 98.41	\$ 198.29				(\$5.94)	\$ 9,872.21
178	\$ 93.48	\$ 63.86	\$ 43.67	\$ 201.02				(\$6.02)	\$ 10,073.23
179	\$ 91.90	\$ 70.30	\$ 42.15	\$ 204.36	\$ 10.08	\$ 194.28			\$ 10,277.58
180	\$ 61.92	\$ 87.84	\$ 62.71	\$ 212.47				(\$6.37)	\$ 10,490.05
181	\$ 65.99	\$ 86.78	\$ 63.07	\$ 215.85				(\$6.47)	\$ 10,705.90
182	\$ 78.74	\$ 80.77	\$ 68.34	\$ 227.85				(\$6.83)	\$ 10,933.76
183	\$ 106.56	\$ 72.63	\$ 56.19	\$ 235.38				(\$7.05)	\$ 11,169.14
184	\$ 79.06	\$ 103.03	\$ 57.08	\$ 239.16				(\$7.17)	\$ 11,408.30
185	\$ 67.79	\$ 124.05	\$ 71.09	\$ 262.93				(\$7.88)	\$ 11,671.23
186	\$ 106.69	\$ 92.42	\$ 68.21	\$ 267.32				(\$8.01)	\$ 11,938.55
187	\$ 94.78	\$ 84.83	\$ 87.97	\$ 267.59				(\$8.02)	\$ 12,206.14
188	\$ 111.01	\$ 95.06	\$ 65.02	\$ 271.09				(\$8.12)	\$ 12,477.23
189	\$ 100.54	\$ 86.40	\$ 87.19	\$ 274.13				(\$8.22)	\$ 12,751.36
190	\$ 114.03	\$ 92.78	\$ 70.17	\$ 276.97		150.9		(\$3.78)	\$ 13,028.34
191	\$ 102.37	\$ 96.09	\$ 84.18	\$ 282.64				(\$8.47)	\$ 13,310.98
192	\$ 105.38	\$ 72.32	\$ 107.09	\$ 284.79				(\$8.54)	\$ 13,595.77
193	\$ 121.67	\$ 100.23	\$ 68.47	\$ 290.37				(\$8.70)	\$ 13,886.13
194	\$ 128.29	\$ 83.29	\$ 83.52	\$ 295.10				(\$8.84)	\$ 14,181.24
195	\$ 112.59	\$ 102.43	\$ 82.34	\$ 297.36				(\$8.91)	\$ 14,478.59
196	\$ 110.10	\$ 94.13	\$ 108.66	\$ 312.88				(\$9.38)	\$ 14,791.47
197	\$ 96.42	\$ 113.11	\$ 110.41	\$ 319.94				(\$9.59)	\$ 15,111.41
198	\$ 118.87	\$ 117.69	\$ 85.49	\$ 322.05				(\$9.65)	\$ 15,433.46
199	\$ 124.50	\$ 125.68	\$ 74.23	\$ 324.40				(\$9.72)	\$ 15,757.86
200	\$ 144.79	\$ 91.64	\$ 98.18	\$ 334.61				(\$10.03)	\$ 16,092.47
201	\$ 141.12	\$ 116.51	\$ 79.73	\$ 337.36				(\$10.11)	\$ 16,429.84
202	\$ 114.86	\$ 120.31	\$ 106.30	\$ 341.47				(\$10.23)	\$ 16,771.31
203	\$ 144.27	\$ 127.38	\$ 76.61	\$ 348.25				(\$10.44)	\$ 17,119.57
204	\$ 131.96	\$ 129.08	\$ 101.59	\$ 362.63				(\$10.87)	\$ 17,482.19
205	\$ 115.60	\$ 112.11	\$ 136.31	\$ 364.02				(\$10.91)	\$ 17,846.21
206	\$ 146.36	\$ 129.21	\$ 89.68	\$ 365.25				(\$10.95)	\$ 18,211.46
207	\$ 32.75	\$ 246.23	\$ 93.46	\$ 372.45				(\$11.16)	\$ 18,583.91
208	\$ 146.88	\$ 126.46	\$ 100.41	\$ 373.76				(\$11.20)	\$ 18,957.66

Capitol Water Corp.  
Refund Due Customers

	2004 Overcharge	2005 Overcharge	2006 Overcharge	Total Refund Due	One Time Credit to Customer	Check or Credit to Surcharge Acct	Credit to Bad Debt Collectable	Amortize Refund 3 year @ 5%	accumulated Amount
209	\$ 146.49	\$ 134.45	\$ 100.15	\$ 381.09				(\$11.42)	\$ 19,338.75
210	\$ 141.39	\$ 129.21	\$ 112.72	\$ 383.31				(\$11.49)	\$ 19,722.06
211	\$ 148.69	\$ 127.14	\$ 119.25	\$ 395.08		15.95		(\$11.36)	\$ 20,117.15
212	\$ 165.60	\$ 144.14	\$ 95.30	\$ 405.04				(\$12.14)	\$ 20,522.19
213	\$ 165.60	\$ 151.34	\$ 93.60	\$ 410.54				(\$12.30)	\$ 20,932.73
214	\$ 155.00	\$ 125.00	\$ 133.61	\$ 413.61				(\$12.40)	\$ 21,346.34
215	\$ 174.44	\$ 108.81	\$ 132.67	\$ 415.92				(\$12.47)	\$ 21,762.26
216	\$ 158.27	\$ 159.45	\$ 100.41	\$ 418.14				(\$12.53)	\$ 22,180.40
217	\$ 190.61	\$ 137.46	\$ 95.57	\$ 423.63				(\$12.70)	\$ 22,604.03
218	\$ 146.75	\$ 149.11	\$ 128.56	\$ 424.42				(\$12.72)	\$ 23,028.45
219	\$ 129.94	\$ 165.83	\$ 134.33	\$ 430.10				(\$12.89)	\$ 23,458.56
220	\$ -	\$ 208.41	\$ 224.78	\$ 433.19				(\$12.98)	\$ 23,891.75
221	\$ 159.71	\$ 159.06	\$ 116.64	\$ 435.42				(\$13.05)	\$ 24,327.16
222	\$ 184.33	\$ 166.65	\$ 104.21	\$ 455.18				(\$13.64)	\$ 24,782.35
223	\$ 167.41	\$ 163.30	\$ 132.30	\$ 463.01				(\$13.88)	\$ 25,245.36
224	\$ 175.16	\$ 173.33	\$ 128.69	\$ 477.18				(\$14.30)	\$ 25,722.54
225	\$ 179.47	\$ 185.52	\$ 144.92	\$ 509.91				(\$15.28)	\$ 26,232.45
226	\$ 215.61	\$ 137.59	\$ 161.02	\$ 514.23				(\$15.41)	\$ 26,746.67
227	\$ 162.46	\$ 215.88	\$ 138.51	\$ 516.84				(\$15.49)	\$ 27,263.52
228	\$ 199.12	\$ 173.59	\$ 146.23	\$ 518.94				(\$15.55)	\$ 27,782.46
229	\$ 177.13	\$ 156.18	\$ 192.83	\$ 526.14				(\$15.77)	\$ 28,308.59
230	\$ 188.91	\$ 175.55	\$ 169.79	\$ 534.26				(\$16.01)	\$ 28,842.85
231	\$ 225.56	\$ 196.63	\$ 139.42	\$ 561.62				(\$16.83)	\$ 29,404.47
232	\$ 189.04	\$ 166.78	\$ 212.21	\$ 568.03				(\$17.02)	\$ 29,972.50
233	\$ 205.93	\$ 228.84	\$ 157.23	\$ 591.99				(\$17.74)	\$ 30,564.49
234	\$ 205.27	\$ 201.48	\$ 186.68	\$ 593.43				(\$17.79)	\$ 31,157.92
235	\$ 181.58	\$ 238.92	\$ 174.51	\$ 595.00				(\$17.83)	\$ 31,752.92
236	\$ 245.85	\$ 223.47	\$ 147.67	\$ 616.99				(\$18.49)	\$ 32,369.91
237	\$ 227.26	\$ 173.85	\$ 254.36	\$ 655.48				(\$19.65)	\$ 33,025.39
238	\$ 231.45	\$ 253.32	\$ 176.99	\$ 661.77				(\$19.83)	\$ 33,687.16
239	\$ 249.13	\$ 223.99	\$ 193.36	\$ 666.48		\$ 666.48			\$ 34,353.63
240	\$ 274.66	\$ 179.22	\$ 234.33	\$ 688.21				(\$20.63)	\$ 35,041.84
241	\$ 272.30	\$ 225.56	\$ 219.15	\$ 717.01				(\$21.49)	\$ 35,758.85
242	\$ 305.16	\$ 303.46	\$ 264.97	\$ 873.58				(\$26.18)	\$ 36,632.44
243	\$ 315.24	\$ 289.45	\$ 316.55	\$ 921.23				(\$27.61)	\$ 37,553.67
244	\$ 425.73	\$ 359.25	\$ 246.04	\$ 1,031.02		\$ 664.02		(\$11.82)	\$ 38,584.69
245	\$ 378.60	\$ 357.00	\$ 366.29	\$ 1,101.89				(\$33.02)	\$ 39,686.58
246	\$ 362.24	\$ 357.39	\$ 422.72	\$ 1,142.35				(\$34.24)	\$ 40,828.93
247	\$ 550.10	\$ 377.55	\$ 347.31	\$ 1,274.96				(\$38.21)	\$ 42,103.89
248	\$ 679.96	\$ 501.27	\$ 509.38	\$ 1,690.61				(\$50.67)	\$ 43,794.50
249	\$ 637.42	\$ 575.36	\$ 549.70	\$ 1,762.48				(\$52.82)	\$ 45,556.98
250	\$ 611.49	\$ 619.61	\$ 697.11	\$ 1,928.22				(\$57.79)	\$ 47,485.20
251	\$ 775.45	\$ 629.30	\$ 666.74	\$ 2,071.49				(\$62.08)	\$ 49,556.69
252	\$ 865.47	\$ 827.50	\$ 604.56	\$ 2,297.52				(\$68.86)	\$ 51,854.21
253	\$ 1,636.81	\$ 1,343.95	\$ 1,118.91	\$ 4,099.67				(\$122.87)	\$ 55,953.89
254	\$ 3,287.62	\$ 2,857.18	\$ 2,831.26	\$ 8,976.05				(\$269.02)	\$ 64,929.94
	\$ 23,215.64	\$ 21,946.31	\$ 19,767.98	\$ 64,929.94	\$ 3,584.97	\$ 2,269.30	\$ 138.40	\$ (1,767.51)	