

Table 1				PSC Position Consistent With past regulation
	Availability fees owed by Company	Infrastructure cost included in original Rate Base	Availability fees included in Company revenues	
Lakeside Water and Sewer Company Original Certification case 1972	Yes	Yes	Yes	Yes
Lakeside Water and Sewer Company 1991 Rate Case	Yes	No	No	Yes
Ozark Shores Water Company 1997 Rate Case	Yes	Yes	Yes	Yes
Lakeside Water and Sewer Company Expansion to Shawnee Bend 1007	No	No	No	Yes
Lake Region Water and Sewer Company Rate Case 2010	No	No	No	Yes
Staff position Lake Region 2010 Rate Case	Impute Ownership	No	Yes	No

Note: The PSC treatment of availability fees are consistent with previous rulings since 1972. In only this current rate case does the Staff reverse all previous treatment by allowing only revenue to be imputed without an offsetting cost component.