

EXHIBIT B

Effective Date: 7/15/2008

| SINGLE FAMILY EQUIVALENT UNIT CONVERSION SCHEDULE | |
|--|---------------------------------|
| SFE'S BASED ON SQUARE FOOTAGE RATES ¹ | SFE's PER 1,000 SF ¹ |
| Single Family Residences, Townhouses and Condominiums: ^{2,3} | |
| A. Single Family Homes | SFEs / 1,000 Sq. Ft. |
| • Rate 1: < 2,000 Sq. Ft. | 0.85 |
| • Rate 2: 2,001 to 3,000 Sq. Ft. | 0.65 |
| • Rate 3: 3,001 to 4,000 Sq. Ft. | 0.55 |
| • Rate 4: > 4,000 Sq. Ft. | 0.45 |
| B. Multiple Condominium & Townhouse Units | SFEs / 1,000 Sq. Ft. |
| • Rate 1: < 1,000 Sq. Ft. | 0.95 |
| • Rate 2: 1,001 to 2,000 Sq. Ft. | 0.85 |
| • Rate 3: 2,001 to 2,300 Sq. Ft. | 0.75 |
| • Rate 4: > 2,300 Sq. Ft. | 0.65 |
| SFE'S BASED ON PROPERTY USE TYPES ² | SFE's PER UNIT ³ |
| Hotel, Motel or Lodge, per rental room ² | |
| | 0.60 |
| • Jacuzzi, spa or hot tub, each | 0.75 |
| • Swimming pool . | 2.00 |
| • Banquet rooms, per seat | 0.03 |
| • Conference rooms, per seat | 0.02 |
| Employee Housing: | |
| • Condominium Type, per unit | 1.00 |
| • Dormitory Type, per bed | 0.25 |
| Snack Bars and Delicatessens: ⁴ | |
| • 500 sq. ft. or less | 1.00 |
| • Each sq. ft. in excess of 500 sq. ft. | 0.00 |
| Commercial Developments | |
| Beauty Salon, Barber Shops, Hairdresser, per station | 0.35 |
| Cafeteria, Lounges and Bars, per seat | 0.07 |
| Convenience Type Food Stores and Shoppers | 1.00 |
| Day-care centers, per unit of child care capacity | 0.05 |
| Fire Stations, Maint. Bldgs, Machine Shops, Warehouses and Garages, per 1,000 sq. ft. | 0.15 |
| Full Service Restaurants, per seat | 0.07 |
| Health Spas/Fitness Centers, per 1,000 sq. ft. | 1.50 |
| Offices and Office Buildings, per 1,000 sq. ft. | 0.75 |
| Private jacuzzi or hot tub connected to sewer, each | 0.35 |
| Restrooms (Non-Public or Private) per toilet unit | 0.20 |
| Restrooms (Public) per toilet unit | 0.50 |
| Retail Stores, per 1,000 sq. ft. | 0.50 |
| Self-Service laundromat, per washing machine | 1.30 |
| Ski Areas, sum of SFE Units from other applicable use categories plus 85% of total hourly lift capacity times 0.001 | 0.00 |
| Ski Rental Shops, per 1,000 sq. ft. | 1.00 |
| Undesignated commercial space, per 1,000 sq. ft. | 0.60 |
| Residential Swimming Pools w/controlled sewer connection, per 1,000 sq. ft. of pool area | |
| • Single Family | 1.00 |
| • Multi-Family | 3.00 |
| Other Developments | |
| Churches, conference/meeting/banquet rooms, and similar facilities <u>without</u> in-house food serving capacities per 1,000 sq. ft. | 0.40 |
| Churches, conference/meeting/banquet rooms, and similar facilities <u>with</u> in-house food serving capacities per 1,000 sq. ft. | 0.50 |
| Travel Trailer Parks | |
| • Without individual water & sewer hook-ups, per space | 0.25 |

FOOTNOTES

¹ Beginning July 15, 2008 all residential homes, condos & townhomes are calculated from the total square footage of the home, condo or townhome. The total square footage is divided by the applicable Rate category that is determined from architectural plans. Garage space is not calculated, but livable spaces such as a loft area in a garage is also included in the total square footage calculation.. All other interior spaces including unfinished basements are included in the total square footage calculation.

² If more than one use category is applicable to a particular building, the building will be divided into areas of similar use categories and the SFE Units for the building will be computed by adding the SFE units determinations for each use category area. For example, if a portion of a single family home is used as an office, the single family home will be divided into a "single family residence" area and an "office" area and the SFE units for the entire building will be the sum of the SFE units determined separately for the uses not specifically described in this table, such as condominium recreational facilities, pools, dormitory-style quarters, etc., the number of SFE units to be assigned shall be determined on a case-by-case basis by the Manager. No less than 1.0 SFE unit will be assigned any building or portion thereof that has a separate service line and/or that is to be billed individually for sewer service.

³ For the purpose of the table: (a) a residential building or portion thereof shall be considered a duplex if it has more than one kitchen area, and (b) any portion of a residential building or unit that can be used independently of the remainder of the residential building or unit (e.g. lock-off unit shall be considered a separate residential building or unit).

⁴ In computing area, the "total usable area" shall be used. "Total usable area" includes but is not limited to: kitchen areas, serving areas, washing areas, occupant areas, waiting rooms, store rooms, restrooms, lunch rooms, halls, entryways, show rooms, and retail areas.

⁵ A bedroom means any room or living space that can be used for the purpose of sleeping.. For the purpose of SFE unit determination, an area designated as a "den", "library", "study", "sewing room", or the like, shall be equivalent to a minimum of one bedroom. Rooms that are designated on plans as a den, office, library, exercise room, or other undesignated space that could be construed as space used for sleeping quarters shall be designated as a bedroom.

⁶ "Portion thereof" any portion of a full bath, or roughed in plumbing for a future bathroom shall be counted as one bathroom. A bathroom that has a sink and a separate toilet that share a common tub or shower shall each be counted as a one bathroom.

⁷ If a guest house that is considered to be self-contained having its own bedrooms, bathrooms & kitchen facilities; the SFEs shall be counted as a separate dwelling as if it were another house.

⁸ Public bathrooms are un-locked and open to the public for use. Private bathrooms are restricted to a group or association either by its location or lock and