

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

APRIL 5, 2007

<i>In re: Petition of Tennessee- American Water</i>)	
<i>Company to Change and Increase Certain Rates and</i>)	
<i>Charges so as to Permit it to Earn a Fair and Adequate</i>)	Docket No. 06-00290
<i>Rate of Return on its Property Used and Useful in</i>)	
<i>Furnishing Water Service to its Customers</i>)	

**CHATTANOOGA MANUFACTURERS ASSOCIATION’S FIRST SET OF
SUPPLEMENTAL RESPONSES TO TENNESSEE AMERICAN WATER COMPANY’S
DISCOVERY REQUESTS**

The Chattanooga Manufacturers Association (“CMA”), by and through its attorneys, submits the following First Set of Supplemental Responses to Tennessee American Water Company’s (the “Company”) Discovery Requests propounded upon CMA. CMA has set forth its objections generally applicable to the Company’s requests in Part I and, without waiving and while specifically reserving all objections made at any time relative to the discovery requests, hereby supplements CMA’s prior responses to the Company’s discovery requests in Part II.

GENERAL OBJECTIONS

1. CMA objects to the definitions and instructions contained in the discovery requests for production to the extent that the definitions and instructions attempt to impose on CMA a burden or obligation greater than that required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

2. CMA objects to the discovery requests to the extent they call for information and the production of documents which are protected from disclosure by the attorney-client privilege, the attorney work product doctrine or any other applicable privilege or protection. CMA objects to the Company’s discovery requests to the extent that the Company is attempting to impose on CMA obligations with regard to identification of privileged documents beyond those required by

the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

3. CMA objects to the Company's discovery requests to the extent that they seek information to matters not at issue in this litigation or to the extent they are not reasonably calculated to lead to the discovery of admissible evidence. By providing information in response to these requests, CMA does not concede that such information is relevant, material or admissible in evidence. CMA reserves all rights to object to the use of such information as evidence.

4. CMA objects to the Company's discovery requests to the extent that the Company is attempting to impose on CMA obligations to supplement its responses beyond those required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

5. CMA objects to the Company's discovery requests to the extent that the Company is attempting to require CMA to provide information and produce documents beyond those in its possession, custody or control as that phrase is used in the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

6. CMA objects to the Company's discovery requests to the extent that they seek information and documents that are readily available through public source or are in the Company's own possession, custody or control. It is unduly burdensome and oppressive to require CMA to respond or produce documents that are equally or more available to the Company.

7. CMA objects to the production of any documents prepared by it subsequent to the filing of this litigation or contested case.

8. CMA's objections and responses to these requests are based on information now known to it. CMA reserves the right to amend, modify or supplement its objections and responses if it learns of new information.

9. CMA also supports, adopts, and incorporates herein the relevant objections made by the Consumer Advocate Division and the City of Chattanooga.

SUPPLEMENTAL RESPONSES TO SPECIFIC DISCOVERY REQUESTS

Subject to and without waiving any of the objections stated above, CMA supplements and responds to the specific discovery requests as follows:

DISCOVERY REQUEST NO. 3:

Identify each document, photograph, or any other article or thing whatsoever, which you rely on to corroborate any part of your contention(s), position(s) or belief(s) that any of the request(s) for relief, including any increase in rates, made by TAWC in TRA Docket No. 06-00290 should not be approved, whether as to the issues of credibility or any other issue, or which is adverse to these same contention(s), position(s) or belief(s).

RESPONSE:

Objection. At this time, the documents upon which CMA intends to rely are those which have been filed in this case or which have been provided by TAWC in response to discovery requests from the parties and the Staff.

Further Response: See the Company's Response to CMA Data Request to TAWC, Number 1. Additionally, certain CMA witnesses may subscribe to proprietary, and/or membership-based organizations that provide, confidential copyrighted material under a licensing or similar contractual arrangement and said material will not be produced.

Supplemental Response. The documents relied upon by Mr. Gorman are referenced in his direct testimony.

DISCOVERY REQUEST NO. 4:

With respect to each person you expect to call as a witness, including any expert witness, regarding this matter, state or provide:

- a. the witness's full name and work address;
- b. each subject matter about which such witness is expected to testify;
- c. the substance of the facts and opinions to which any expert is expected to testify;
- d. a summary of the ground or basis of each opinion to which any such expert witness is expected to testify;
- e. whether or not the expert has prepared a report, letter or memorandum of his findings, conclusions, or opinions;
- f. the witness's complete background information, including current employer, educational, professional and employment history, and qualifications within the field in which the witness is expected to testify, and identify all publications written or presentations made in whole or in part by the witness;
- g. an identification of any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the dates of the prior testimony and the subject of the prior testimony and identify the transcripts of any such testimony.
- h. the identity of any person with whom the witness consulted or otherwise communicated in connection with his expected testimony;
- i. the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;
- j. the identity of all documents or things shown to, delivered to, received from, relied upon, or prepared by any expert witness, which are related to the witness' expected

testimony in this case, whether or not such documents are supportive of such testimony, including without limitation all documents or things provided to that expert for review in connection with testimony and opinions; and

k. the identity of any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert.

RESPONSE:

CMA objects to Discovery Request No. 4 on the grounds that the request is overbroad, unduly burdensome, vague, ambiguous and duplicative and that, at least in part, it is not reasonably calculated to lead to the discovery of admissible evidence. Additionally, CMA objects to Discovery Request No. 4 to the extent that it encroaches upon the attorney-client privilege and/or seeks the mental impressions and conclusions of CMA attorneys, which are privileged and will not be provided.

CMA further objects on the grounds that CMA has already responded to most of these questions by filing the direct testimony of CMA's witnesses. The remaining questions appear to be duplication of other questions contained in this data request. Subject to and without waiving the objections, CMA intends to continue the generally accepted practice of providing to TAWC a list of all prior proceedings in which CMA's expert witness has provided testimony pertaining to a regulated utility.

Further Response: See Pre-filed Direct Testimony of Mike Gorman, Exhibit A and the attached Exhibits MPG-1 to MPG-6.

Supplemental Response. Attached is page 2 of 2 for Exhibit MPG-5, which was omitted inadvertently, and Mr. Gorman's testimony list as Exhibit MPG-6. A revised cover sheet is being provided relative to CMA Responses Nos. 4, 15, 25 and 26.

DISCOVERY REQUEST NO. 7:

Provide any and all expert reports which have been obtained from any expert.

RESPONSE:

Objection. We will provide reports from testifying experts, not any reports from experts who are not testifying.

Supplemental Response. Mr. Gorman's workpapers have been provided to the Company.

DISCOVERY REQUEST NO. 9:

Provide in electronic media (Word, Excel, or other Microsoft Office compatible format) and in hard copy all workpapers and other documents, generated by or relied upon by all CMA witnesses.

RESPONSE:

Objection. CMA will provide the workpapers, if any, relied upon by CMA's three witnesses and objects to the extent this Request may be interpreted to require additional information. Such information would be burdensome and irrelevant.

Further Response: CMA objects to providing the materials in a format to the extent the materials were not maintained in that format, but CMA has attempted to accommodate the request and refers to Responses 25 and 26.

Supplemental Response. Mr. Gorman's workpapers have been provided to the Company.

DISCOVERY REQUEST NO. 10:

Please produce a copy of all trade articles, journals, treatises, and publication of any kind in any way utilized or relied upon by any of CMA's proposed expert witnesses in evaluating, reaching conclusions or formulating an opinion in the captioned matter.

RESPONSE:

Objection. This question is overbroad. In an effort to be responsive, CMA will list any such publications specifically consulted by CMA's expert witness in this case.

Further Response: Notwithstanding the objections, CMA's experts consulted the following: American Water Works Manual and any publications identified in testimony and, by the date of hearing, may have consulted relevant publications identified by any party or any other witness filing testimony or responses on behalf of a party to this docket.

Supplemental Response. The source documents relied upon by Mr. Gorman are referenced in his direct testimony, which has been provided to the Company.

DISCOVERY REQUEST NO. 11:

Please produce a copy of all articles, journals, books or speeches written by or co-written by any of CMA's expert witnesses, whether published or not.

RESPONSE:

Objection: CMA objects to Discovery Request No. 11 on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, and that the request is overly broad and unduly burdensome, vague and ambiguous and seeking documents in the public domain.

Subject to and without waiving these objections, CMA will provide a list of all publications written or co-written by its expert witness.

Further Response: Notwithstanding the objections, none.

Supplemental Response. Mr. Gorman has not kept copies of all speeches and presentations made, to the extent "publications written or co-written" by him is construed to include such item(s).

DISCOVERY REQUEST NO. 16:

Please provide any studies, documents, CMA Minutes, or correspondence from 2001-2006 possessed by the CMA or the TAWC customers represented by the CMA that address development of alternative water supplies.

RESPONSE:

Objection: See objection to Discovery Request No. 15.

Further Response: Subject to and without waiving the objections, see the attached materials relative to water reuse considerations of Diversified Machine Products.

Supplemental Response. In accordance with Paragraphs 6, 7 and 13 of the Protective Order in this docket, and subject to and without waiving all prior objections, see the CONFIDENTIAL materials relative to water reuse considerations by Diversified Machine Products. Supplied materials marked "Confidential" may have been inadvertently provided without being placed under seal in accordance with Paragraph 7 of the Protective Order, despite being noted as CONFIDENTIAL at the time of initial disclosure. To avoid any potential ambiguity, the Parties and TRA Staff are respectfully requested to note this application of CONFIDENTIAL status at this time, to the extent the materials are not being provided such status, and treat the attached materials accordingly. A revised cover sheet is being provided relative to CMA Responses Nos. 4, 16, 25 and 26.

DISCOVERY REQUEST NO. 25: (TO MR. CALLAGHAN)

With regard to the impact to your cost structure referenced on page 4 of your testimony, please provide: (i) a schedule listing and describing all components of your cost structure and the cost associated with each component; (ii) identify all assumptions and formula utilized in support of your calculation of the 12 to 14 cents per pound impact; and (iii) provide, in electronic format, all calculations and workpapers utilized in the preparation of your testimony.

RESPONSE:

Objection. Question (i) is overbroad and burdensome. In an effort to be responsive, Mr. Callaghan will explain the basis for his statement about the impact of the proposed increase on his company's cost structure. Mr. Callaghan will respond to question (ii) and (iii).

Further Response: Subject to and without waiving the objections, see the attached materials and specifically, filed under seal and marked Confidential pursuant to the protective order in this case, CMA Exhibit Callaghan-001. The relevant water and sewer portions of said exhibit are derived from documents already in TAWC's possession (i.e. the bills issued to R.L. Stowe Mills) and control. The "impact" can be derived from simple mathematical calculations that annualize the "impact" of TAWC's requested 19.67% increase using the following assumptions: the mill's water costs include raw water and sewerage, or 8.08% of it's 2006 operating costs; water costs for fiscal year end 2006 were approximately 11.7¢ per pound; TAWC seeks a 19.67% increase; a 19.67% increase equates to a 2.29¢ increase per pound; and 11.7¢ plus 2.29¢ per pound equals 13.99¢ per pound; so, roughly, an increase from 12 to 14¢ per pound. And, said increase is occurring at a time of declining sales and requirements to reduce operating expense across the board at the facility.

Supplemental Response. Mr. Callaghan's exhibit responsive to the Company's Request No. 25 may have been inadvertently included, under seal, with CMA's Response to the Company's Request No. 26. A revised cover sheet is being provided relative to CMA Responses Nos. 4, 16, 25 and 26.

DISCOVERY REQUEST NO. 26: (TO MR. NUCKOLLS)

With regard to the impact to your facility referenced on page 4 of your testimony, please provide: (i) a schedule listing and describing all components of your cost structure and the cost associated with each component; (ii) identify all assumptions and formula utilized in support of your calculation of the \$100,000 impact; and (iii) provide, in electronic format, all calculations and workpapers utilized in the preparation on your testimony.

RESPONSE:

Objection. Question (i) is overbroad and burdensome. Mr. Nuckolls will respond to question (ii) and (iii).

Further Response: Subject to and without waiving the objections, see the attached materials and specifically, filed under seal and marked Confidential pursuant to the protective order in this case, CMA Exhibit Nuckolls-001. The relevant water and sewer portions of said exhibit are derived from documents already in TAWC's possession (i.e. the bills issued to Koch Foods) and control. The 19.67% increase results in an annualized impact of approximately \$100,000 using a simple mathematical formula taking into consideration the water costs (exclusive of sewerage) over six months (July 2006-December 2006; now seven months when including January 2007), based on a 5 day production schedule, annualizing those amounts, and applying TAWC's requested increase of 19.67%, all of which results in essentially a \$100,000 impact.

Supplemental Response. In accordance with Paragraphs 6, 7 and 13 of the Protective Order in this docket, for purposes of this proceeding and subject to and without waiving all prior objections, Koch Foods LLC considers any information related to it or its operations that may be contained in invoices or billing issued by or in the possession of the Company (or in related databases) as being CONFIDENTIAL material subject to the protection of the Protective Order. To avoid any potential ambiguity, the Parties and TRA Staff are respectfully requested to note this application of CONFIDENTIAL status at this time, to the extent the materials are not being provided such status, and treat the attached materials accordingly. A revised cover sheet is being provided relative to CMA Responses Nos. 4, 16, 25 and 26.

Respectfully submitted,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By: 

Henry Walker
1600 Division Street, Suite 700
P.O. Box 340025
Nashville, Tennessee 37203
(615) 252-2363

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing is being forwarded via U.S. mail, to:

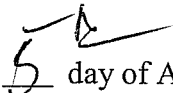
R. Dale Grimes
J. Davidson French
Bass, Berry & Sims
AmSouth Center
315 Deaderick Street, Ste. 2700
Nashville, TN 37238
www.dgrimes@bassberry.com
www.dfrench@bassberry.com


Michael A. McMahan
Valerie L. Malueg
Special Counsel
801 Broad Street, Ste. 400
Chattanooga, TN 37402
www.mcmahan@mail.chattanooga.gov

Timothy C. Phillips
Assistant Attorney General
Office of the Attorney General
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, TN 37202
www.timothy.phillips@state.tn.us

Richard Collier
Tennessee Regulatory Authority
460 James Robertson Pkwy.
Nashville, TN 37243
www.richard.collier@state.tn.us

Frederick L. Hitchcock
Chambliss, Bahner & Stophel, P.C.
1000 Tallan Building
Two Union Square
Chattanooga, TN 37402
www.rhitchcock@cbslawfirm.com

on this the  day of April, 2007.


Henry Walker

TRA 06-00290

**CMA 1st SUPPLEMENTAL RESPONSE
TO TAWC DISCOVERY
NO. 4**

Comparison of Present and CMA Proposed Rates

Line No.		Rates Effective March 9, 2005			CMA Proposed Rates			CMA Proposed Percent Increase		
		Lookout			Lookout			Lookout		
		Chattanooga	Mountain	Lakeview	Chattanooga	Mountain	Lakeview	Chattanooga	Mountain	Lakeview
1										
2										
3										
4										
5	5/8 - inch meter	9.26	10.39	10.39	12.04	13.51	13.51	30.00%	30.00%	30.00%
6	3/4 - inch meter	15.55	15.55	15.55	20.22	20.22	20.22	30.00%	30.00%	30.00%
7	1 - inch meter	25.88	25.88	25.88	33.64	33.64	33.64	30.00%	30.00%	30.00%
8	1 1/2 - inch meter	51.79	51.79	51.79	67.33	67.33	67.33	30.00%	30.00%	30.00%
9	2 - inch meter	82.85	82.85	82.85	107.71	107.71	107.71	30.00%	30.00%	30.00%
10	3 - inch meter	155.35	155.35	155.35	201.96	201.96	201.96	30.00%	30.00%	30.00%
11	4 - inch meter	258.92	258.92	258.92	336.60	336.60	336.60	30.00%	30.00%	30.00%
12	6 - inch meter	517.85	517.85	517.85	673.21	673.21	673.21	30.00%	30.00%	30.00%
13	8 - inch meter	828.55	828.55	828.55	1,077.12	1,077.12	1,077.12	30.00%	30.00%	30.00%
14										
15										
16	Volumetric									
17	First 400 Cubic Feet	0.172	0.640	0.316	0.224	0.832	0.411	30.00%	30.00%	30.00%
18	Next 6,100 Cubic Feet	2.730	3.516	3.008	3.123	4.022	3.441	14.40%	14.40%	14.40%
19	Next 43,500 Cubic Feet	1.715	2.501	1.993	1.962	2.861	2.280	14.40%	14.40%	14.40%
20	Next 450,000 Cubic Feet	1.282	1.749	1.425	1.467	2.001	1.630	14.40%	14.40%	14.40%
21	Next 1,000,000 Cubic Feet	0.980	1.448	1.124	1.121	1.657	1.286	14.40%	14.40%	14.40%
22	All Over 1,500,000 Cubic Feet	0.582	1.049	0.725	0.666	1.200	0.829	14.40%	14.40%	14.40%
23	Ft. Ogletrope	0.7960			0.969			21.69%		
24										
25	Private Fire Service									
26										
27	1 - inch Service	24.12			26.87			11.42%		
28	1 1/2 - inch Service	64.40			60.61			11.42%		
29	2 - inch Service	96.75			107.80			11.42%		
30	2 1/2 - inch Service	147.53			164.38			11.42%		
31	3 - inch Service	217.48			242.32			11.42%		
32	4 - inch Service	435.50			485.23			11.42%		
33	6 - inch Service	870.32			969.71			11.42%		
34	8 - inch Service	1,742.11			1,941.06			11.42%		
35	10 - inch Service	2,613.37			2,911.82			11.42%		
36	12 - inch Service	3,484.78			3,882.74			11.42%		
37		830.26			925.08			11.42%		
38										
39	Public Fire Service									
40										
41	Ridgside	0.00			1,988.84					
42	Public Fire	0.00			186.60					

Attrition Year Revenues at Current and CMA Proposed Rates

[illegible]

Brubaker & Associates, Inc.
Testimony Filed Since January 2002 by
Michael Gorman

DATE	PROJECT	UTILITY	TYPE	STATE	DOCKET	SUBJECT 1	SUBJECT 2
3/20/2007	8629	AQUILA	Rebuttal	MO	ER-2007-0004	Rate of Return	Depreciation
3/16/2007	8710	CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.	Direct	NY	06-G-1332	Return on Equity	Depreciation
3/13/2007	8714	AEP TEXAS CENTRAL COMPANY	Direct	TX	33309	Return on Equity	Rate of Return
3/13/2007	8714	AEP TEXAS NORTH COMPANY	Direct	TX	33310	Return on Equity	Rate of Return
3/5/2007	8752	TENNESSEE AMERICAN WATER COMPANY	Direct	TN	06-00290	Cost of Service	
2/27/2007	8632	AMERENUE	Rebuttal	MO	ER-2007-002	Return on Equity	
2/27/2007	8691	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY	Direct	IN	43111	Return on Common Equity	Rate of Return
2/20/2007	8629	DBIA VECTREN SOUTH-ELECTRIC	Rebuttal	MO	ER-2007-0004	Rate of Return	Depreciation
2/16/2007	8689	PACIFICORP	Direct	WA	UE-061546/UE-060817	Return on Equity	Income Tax Adjustment
1/29/2007	8886	KEYSPAN CORPORATION	Direct	NY	06-M-0878	Return on Equity	Rate of Return
1/19/2007	8629	AQUILA	Direct	MO	ER-2007-0005	Rate of Return	Depreciation
12/20/2006	8695	NOVA SCOTIA POWER INCORPORATED	Direct	NS	P-886	Return on Equity	
12/15/2006	8632	AMERENUE	Direct	MO	ER-2007-0002	Return on Equity	Rate of Return
12/15/2006	8641	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct	TX	32765	Return on Equity	Rate of Return
12/1/2006	8665	INDIANAPOLIS DEPARTMENT OF WATERWORKS	Direct	IN	43056	Revenue Requirement	
10/16/2006	8472	COMMONWEALTH EDISON COMPANY	Direct on Rehearing	VT	7231	Acquisition	
10/11/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	6680-JR-115	Capital Structure	Return on Equity
10/6/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Rebuttal	OR	UE 180, UE 181, UE 184	Return on Common Equity	Rate of Return
9/18/2006	8617	ARTESIAN WATER COMPANY, INC.	Direct	DE	06-158	Capital Structure	Rate of Return
9/13/2006	8609	GREEN MOUNTAIN POWER CORPORATION	Rebuttal	VT	7157/7176	Cost of Service	Return on Common Equity
9/12/2006	8575	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-JR-115	Settlement	Rate of Return
9/11/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6680-JR-118	Return on Common Equity	Revenue Allocation
8/28/2006	8576	WISCONSIN PUBLIC SERVICE CORPORATION	Supplemental Direct	WI	6680-JR-118	Cost of Service	Rate Design
8/18/2006	8578	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6680-JR-118	Return on Common Equity	Rate of Return
8/18/2006	8588	PUBLIC SERVICE COMPANY OF COLORADO	Answer	CO	06S-234EG	Return on Common Equity	Incentive Plan
8/12/2006	8572	PORTLAND GENERAL ELECTRIC COMPANY	Direct	OR	UE 180, UE 181, UE 184	Return on Common Equity	Rate of Return
8/4/2006	8609	GREEN MOUNTAIN POWER CORPORATION	Direct	VT	7157/7176	Rate of Return	Return on Common Equity
7/19/2006	8571	PUGET SOUND ENERGY, INC.	Direct	WA	UE-060265, UG-060267	Return on Common Equity	Rate of Return
7/12/2006	8582	PACIFIC POWER & LIGHT d/b/a PACIFICORP	Direct	OR	UE 179	Capital Structure	Return on Common Equity
6/29/2006	8515	AMERENILCO, AMERENCIPS and AMERENIP	Rebuttal	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure
6/28/2006	8610	BALTIMORE GAS AND ELECTRIC COMPANY	Rebuttal	MD	9054	Merger	
4/26/2006	8515	AMERENILCO, AMERENCIPS and AMERENIP	Direct	IL	06-0070, 06-0071, 06-0072	Return on Common Equity	Capital Structure
4/21/2006	8553	AMSTA CORPORATION	Direct	WA	UE-060181	Credit Standing	Risk Management
2/27/2006	8472	COMMONWEALTH EDISON COMPANY	Rebuttal	IL	06-0597	Return on Common Equity	Rate of Return
2/17/2006	8508	ENTERGY GULF STATES, INC. AND ENTERGY LOUISIANA, INC.	Direct	LA	U-29203	Hurricane Cost Recovery	
1/27/2006	8476	PACIFICORP	Supplemental	WA	UE-060684/UE-060412	Cost of Capital	
12/23/2005	8472	COMMONWEALTH EDISON COMPANY	Direct	IL	06-0597	Return on Common Equity	Rate of Return
12/13/2005	8415	AQUILA, INC.	Rebuttal	MO	ER-2005-0436	Rate of Return	
12/13/2005	8418	AQUILA, INC.	Rebuttal	MO	HR-2005-0450	Rate of Return	
12/9/2005	8469	DELMARVA POWER & LIGHT COMPANY	Direct	DE	06-304	Return on Common Equity	Rate of Return
11/29/2005	8480	APPALACHIAN POWER COMPANY	Direct	VA	PUJ-2005-00056	Return on Common Equity	Rate of Return
11/21/2005	8461	MIDAMERICAN ENERGY COMPANY	Direct	OR	UM 1209	Acquisition	
11/18/2005	8461	MIDAMERICAN ENERGY COMPANY	Direct	WA	UE-061090	Acquisition	
11/8/2005	8484	PSI ENERGY, INC.	Direct	IN	42673	Meiper Cost & Benefits	Tranche Mechanism

Brubaker & Associates, Inc.
Testimony Filed Since January 2002 by
Michael Gorman

11/7/2005	8426	WISCONSIN ELECTRIC POWER COMPANY	Surrebutal	WI	05-JR-102	Revenue Requirement	Rate of Return
11/8/2005	8476	PACIFICORP	Direct	WA	UE-050684/UE-050412	Return on Common Equity	Rate of Return
10/31/2005	8435	NORTHERN STATES POWER COMPANY	Surrebutal	WI	4220-JR-114	Rate of Return	Rate of Return
10/17/2005	8360	PACIFICORP	Supplemental	OR	UE 170	Return on Common Equity	Rate of Return
10/14/2005	8415	AQUILA, INC.	Direct	MO	ER-2005-0436	Rate of Return	Rate of Return
10/14/2005	8418	AQUILA, INC.	Direct	MO	HR-2005-0450	Rate of Return	Rate of Return
10/12/2005	8394	CITIZENS GAS & COKE UTILITY	Direct	IN	42767	Revenue Requirement	Rate of Return
10/12/2005	8435	NORTHERN STATES POWER COMPANY	Direct	WI	4220-JR-114	Rate of Return	Rate of Return
10/10/2005	8426	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI	05-JR-102	Revenue Requirement	Earnings Cap Mechanism
10/6/2005	8386	WISCONSIN PUBLIC SERVICE CORPORATION	Surrebutal	WI	16680-JR-117	Rate of Return	Rate of Return
9/28/2005	8453	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	SPU-05-15	Nuclear Station Sale	Credit Support
9/1/2005	8386	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6680-JR-117	Return on Common Equity	Rate of Return
8/26/2005	8397	AVISTA CORPORATION	Direct	WA	UE-050482/UG-050483	Rate of Return	Return on Common Equity
8/26/2005	8397	AVISTA CORPORATION	Rebuttal	WA	UE-050482/UG-050483	Rate of Return	Return on Common Equity
8/15/2005	8434	BALTIMORE GAS AND ELECTRIC COMPANY	Direct	MD	9036	Rate of Return	Rate of Return
8/8/2005	8422	PACIFIC GAS AND ELECTRIC COMPANY	Direct	CA	05-05-006	Rate of Return	Return on Common Equity
8/8/2005	8422	SAN DIEGO GAS & ELECTRIC COMPANY	Direct	CA	05-05-012	Rate of Return	Return on Common Equity
8/8/2005	8422	SOUTHERN CALIFORNIA EDISON COMPANY	Direct	CA	05-05-011	Rate of Return	Return on Common Equity
7/13/2005	8383	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 1	FL	050078-EI	Rate of Return	Financial Integrity
7/13/2005	8383	PROGRESS ENERGY FLORIDA, INC.	Direct - Vol. 2	FL	050078-EI	Depreciation Expense	Nuclear Decommissioning
6/27/2005	8360	PACIFICORP	Surrebutal	OR	UE 170	Return on Common Equity	Rate of Return
6/27/2005	8360	PACIFICORP	Direct	OR	UE 170	Return on Common Equity	Rate of Return
4/12/2005	8294	WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	6680-JR-114	Rate of Return	Rate of Return
4/4/2005	8327	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-JR-114	Rate of Return	Rate of Return
3/18/2005	8366	PSI ENERGY, INC.	Direct	IN	42718	Equity Return	Risk Evaluation
3/17/2005	8366	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Direct	TX	30706	Rate of Return	Risk Evaluation
2/22/2005	8326	UNION ELECTRIC COMPANY	Rebuttal	MO	EA-2005-0180	CPFN Request	
2/14/2005	8230	WEPCO	Rebuttal	WI	05-JR-101	Generation Lease Payment	
1/31/2005	8316	WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	6680-CE-168	Lease vs. Traditional Utility Financing	
1/18/2005	8303	TENNESSEE-AMERICAN WATER COMPANY	Rebuttal	TN	04-00288	Cost Allocation	Pension Expense
12/23/2004	8303	TENNESSEE-AMERICAN WATER COMPANY	Direct	TN	04-00288	Revenue Requirement	Pension Expense
12/3/2004	8279	PACIFICORP	Direct	UT	04-035-42	Revenue Requirement	Pension Expense
10/9/2004	8224	MADISON GAS AND ELECTRIC COMPANY	Surrebutal	WI	3270-JR-113	Rate of Return	Financial Integrity
10/8/2004	8237	NOVA SCOTIA POWER INCORPORATED	Direct	NS	P-881	Return on Equity	Financial Integrity
10/8/2004	8244	GEORGIA POWER COMPANY	Direct	GA	13800-U	Return on Equity	Financial Integrity
9/29/2004	8224	MADISON GAS AND ELECTRIC COMPANY	Direct	WI	3270-JR-113	Return on Common Equity	Rate of Return
9/9/2004	8179	INDIANA GAS COMPANY	Direct	IN	42598	Return on Common Equity	Rate of Return
8/23/2004	8223	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6690-JR-116	Return on Common Equity	Rate of Return
8/13/2004	8191	AMEREN CORPORATION AND ILLINOIS POWER COMPANY	Rebuttal	IL	04-0294	Acquisition and Merger	Rate of Return
8/9/2004	8207	ARTESIAN WATER COMPANY, INC.	Direct	DE	Apr-42	Return on Common Equity	Overall Rate of Return
7/15/2004	8220	WISCONSIN PUBLIC SERVICE CORPORATION	Rebuttal	WI	6690-CE-187	Construction Work in Progress	
7/9/2004	8191	AMEREN CORPORATION AND ILLINOIS POWER COMPANY	Direct	IL	04-0294	Acquisition and Merger	
6/4/2004	8195	CENTERPOINT, RELIANT AND TEXAS GENCO	Direct	TX	29526	Financial Policy	Business Separation
5/28/2004	8175	WISCONSIN PUBLIC SERVICE CORPORATION/WISCONSIN POWER AND LIGHT COMPANY	Rebuttal	WI	05-EI-136	Nuclear Asset Sale	
5/7/2004	8175	WISCONSIN PUBLIC SERVICE CORPORATION/WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	05-EI-136	Nuclear Asset Sale	
5/6/2004	8008	CITIZENS THERMAL ENERGY COMPANY	Rebuttal	IN	41966 FCS31	FAA Adjustments	Earnings Test
4/14/2004	8008	CITIZENS THERMAL ENERGY COMPANY	Direct	IN	41966 FCS31	FAA Adjustments	Earnings Test
3/5/2004	8040	DETROIT EDISON COMPANY, THE	Direct	MI	U-13808	Rate of Return	Return on Common Equity
3/4/2004	8134	INDIANA-AMERICAN WATER COMPANY	Direct	IN	42420	Rate of Return	Return on Common Equity
2/4/2004	8111	AEP TEXAS CENTRAL COMPANY	Direct	TX	28840	Rate of Return	Return on Common Equity
12/5/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Supplemental Surrebutal	MO	WFR-2003-0500	Cost of Service	Rate Design

Brubaker & Associates, Inc.
Testimony Filed Since January 2002 by
Michael Gorman

11/20/2003	8041	PACIFICORP	Direct		20000-ER-03-198	Return on Common Equity	Rate of Return
11/10/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Surrebutal	MO	WIR-2003-0500	Cost of Service	Rate Design
11/3/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Direct on Rehearing	IL	02-0690	Revenue Requirement	
11/3/2003	8049	MADISON GAS AND ELECTRIC COMPANY	Surrebutal	WI	3270-UR-112	Return on Common Equity	
10/10/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Rebuttal	MO	WIR-2003-0500	Cost of Service	Rate Design
10/9/2003	8049	MADISON GAS AND ELECTRIC COMPANY	Direct	WI	3270-UR-112	Return on Common Equity	Rate of Return
10/3/2003	7990	WISCONSIN PUBLIC SERVICE CORPORATION	Surrebutal	WI	6680-UR-115	Return on Common Equity	Rate of Return
10/3/2003	8027	MISSOURI-AMERICAN WATER COMPANY	Rebutal	MO	WIR-2003-0500	Revenue Requirement	
9/11/2003	7990	WISCONSIN PUBLIC SERVICE CORPORATION	Direct	WI	6680-UR-115	Return on Common Equity	Rate of Return
9/10/2003	7917	WISCONSIN POWER AND LIGHT COMPANY	Direct	WI	6680-UR-113	Return on Common Equity	
9/10/2003	8006	AQUILA, INC.	Rebutal	MO	IEF-2003-0466	Collateralization	
8/19/2003	7982	PSI ENERGY, INC.	Direct	IN	42359	Return on Common Equity	
7/22/2003	8022	GEORGIA POWER COMPANY	Direct	GA	17066-U	Fuel Cost Recovery	
7/14/2003	8046	MADISON GAS AND ELECTRIC COMPANY	Surrebutal	WI	05-CE-121, 3270-AE-102	Rate of Return	
6/20/2003	7980	TENNESSEE-AMERICAN WATER COMPANY	Rebutal	TN	03-00118	Cost of Service	Rate Design
5/30/2003	7980	TENNESSEE-AMERICAN WATER COMPANY	Direct	TN	03-00118	Cost of Service	Rate Design
5/31/2003	7838	METROPOLITAN ST. LOUIS SEWER DISTRICT	Direct	MO	N/A	Financial Policy	
4/11/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Rebutal	IL	02-0690	Revenue Requirement	
2/17/2003	7897	ILLINOIS-AMERICAN WATER COMPANY	Direct	IL	02-0690	Revenue Requirement	
2/17/2003	7911	ILLINOIS POWER COMPANY	Direct	IL	02-0742 and 02-0743	Financial Issues	
2/3/2003	7894	ATLANTIC CITY ELECTRIC COMPANY	Direct	NJ	IEF02060510	Deferred Cost Recovery	
12/20/2002	7911	ILLINOIS POWER COMPANY	Direct	IL	02-0742, 02-0743, 02-0754	Financial Issues	
11/22/2002	7836	PUBLIC SERVICE COMPANY OF COLORADO	Answer	CO	028-31B06	Rate of Return	Return on Equity
11/8/2002	7902	SOUTH CAROLINA ELECTRIC & GAS COMPANY	Supplemental Direct	SC	2002-223-E	Return on Common Equity	
11/1/2002	7812	WISCONSIN POWER & LIGHT COMPANY	Rebutal	WI	6680-UR-112	Rate of Return	
10/30/2002	7812	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6680-UR-112	Return on Common Equity	
10/28/2002	7855	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RPU-02-7	Rate of Return	
10/16/2002	7812	INTERSTATE POWER & LIGHT COMPANY	Rebutal	IA	6680-UR-112	Return on Common Equity	
9/27/2002	7783	OKLAHOMA GAS AND ELECTRIC COMPANY	Surrebutal	OK	PUD-200100455	Generation Resource Financing	
9/9/2002	7792	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct	OK	05-AE-109,05-CE-117,05-CE-130	Return on Common Equity	
8/5/2002	7766	WISCONSIN ELECTRIC POWER COMPANY	Direct	WI		Return on Common Equity	
8/5/2002	7792	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct	OK	PUD-200100455	Return on Common Equity	
7/12/2002	7752	RELANT ENERGY ARKLA	Surrebutal	AR	01-243-U	Return on Common Equity	
7/12/2002	7783	INTERSTATE POWER AND LIGHT COMPANY	Direct	IA	RPU-02-3	Return on Common Equity	
6/19/2002	7829	MIDWEST INDEPENDENT TRANSMISSION SYSTEM OPERATOR, INC.	Affidavit	US	EM02-1983-000	Return on Common Equity	
6/12/2002	7651	AMERENUE	Surrebutal	MO	EC-2002-1	Return on Common Equity	Rate of Return
5/21/2002	7752	RELANT ENERGY ARKLA	Direct	AR	01-243-U	Rate of Return	
5/21/2002	7651	AMERENUE	Rebutal	MO	EC-2002-1	Rate of Return	
3/28/2002	7724	VERMONT YANKEE NUCLEAR POWER CORPORATION	Surrebutal	VT	6546	Sale of Nuclear Plant	
3/28/2002	7671	WISCONSIN POWER & LIGHT COMPANY	Rebutal	WI	6680-UR-111	Long Term Common Equity Ratio	Dividend Payments
3/18/2002	7871	WISCONSIN POWER & LIGHT COMPANY	Direct	WI	6680-UR-111	Return on Common Equity	
3/17/2002	7786	EMPIRE STATE PIPELINE COMPANY INC.	Direct	NY	01-G-1406	Tax Expense Issues	
2/6/2002	7671	WISCONSIN POWER & LIGHT COMPANY	Interim Direct	WI	6680-UR-111	Rate Increase	
2/2/2002	7671	WISCONSIN POWER & LIGHT COMPANY	Interim Rebutal	WI	6680-UR-111	Interim Rate Increase	
1/18/2002	7718	FLORIDA POWER CORPORATION	Direct	FL	000824-EI	Revenue Requirement	

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TO TAWC DISCOVERY
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