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April 13, 2007

VIA HAND-DELIVERY

Chairman Sara Kyle
c/o Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Re: Petition Of Tennessee American Water Company To Change And Increase Certain Rates And Charges So As To Permit It To Earn A Fair And Adequate Rate Of Return On Its Property Used And Useful In Furnishing Water Service To Its Customers; Docket No. 06-00290

Dear Chairman Kyle:

Enclosed please find an original and sixteen (16) copies of each Affidavit for Rebuttal Testimony filed on behalf of Michael A. Miller, John S. Watson, Michael J. Vilbert, and Paul R. Herbert.

Please return three copies of each Affidavit, which I would appreciate your stamping as "filed," and returning to me by way of our courier.

Should you have any questions concerning any of the enclosed, please do not hesitate to contact me.

With kindest regards, I remain

Yours very truly,

R. Dale Grimes by AB Butler
R. Dale Grimes
w/permission

RDG/ms
Enclosures

Chairman Sara Kyle

April 13, 2007

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cc: Hon. Pat Miller (*w/o enclosure*)
Hon. Ron Jones (*w/o enclosure*)
Hon. Eddie Roberson (*w/o enclosure*)
Ms. Darlene Standley, Chief of Utilities Division (*w/o enclosure*)
Richard Collier, Esq. (*w/o enclosure*)
Mr. Jerry Kettles, Chief of Economic Analysis & Policy Division (*w/o enclosure*)
Ms. Pat Murphy (*w/o enclosure*)
Michael A. McMahon, Esq. (*w/enclosure*)
Frederick L. Hitchcock, Esq. (*w/enclosure*)
Vance Broemel, Esq. (*w/enclosure*)
Henry Walker, Esq. (*w/enclosure*)
David Higney, Esq. (*w/enclosure*)
Mr. John Watson (*w/enclosure*)
Mr. Michael A. Miller (*w/enclosure*)

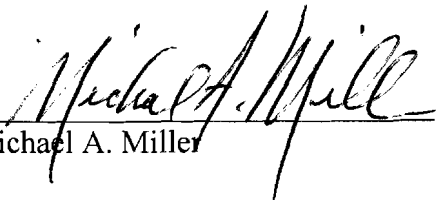
TENNESSEE REGULATORY AUTHORITY

STATE OF WEST VIRGINIA


COUNTY OF KANAWHA

BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Michael A. Miller, being by me first duly sworn deposed and said that:

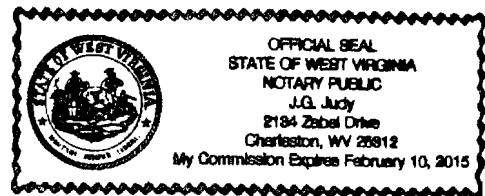
He is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Regulatory Authority, and if present before the Authority and duly sworn, his rebuttal testimony would set forth in the annexed transcript consisting 68 of pages.


Michael A. Miller

Sworn to and subscribed before me
this 9th day of April 2007.


Notary Public

My commission expires February 10, 2015



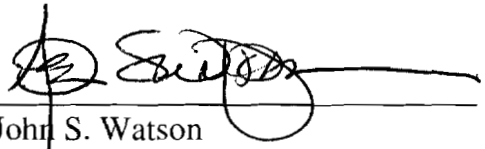
TENNESSEE REGULATORY AUTHORITY

STATE OF TENNESSEE

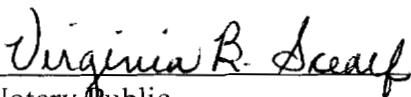
COUNTY OF HAMILTON

BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared John S. Watson, being by me first duly sworn deposed and said that:

He is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Regulatory Authority, and if present before the Authority and duly sworn, his rebuttal testimony would set forth in the annexed transcript consisting 17 of pages.


John S. Watson

Sworn to and subscribed before me
this 9th day of April 2007.


Notary Public

My commission expires July 30, 2008.



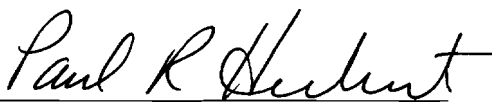
TENNESSEE REGULATORY AUTHORITY

COMMONWEALTH OF PENNSYLVANIA

COUNTY OF CUMBERLAND

BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Paul R. Herbert, being by me first duly sworn deposed and said that:

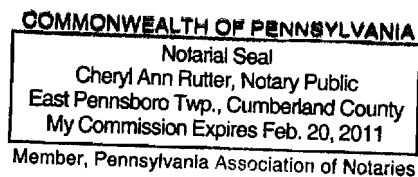
He is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Regulatory Authority, and if present before the Authority and duly sworn, his rebuttal testimony would set forth in the annexed transcript consisting of six (6) pages.


Paul R. Herbert

Sworn to and subscribed before me
this 9th day of April 2007.


Notary Public

My commission expires February 20, 2011.



TENNESSEE REGULATORY AUTHORITY

COMMONWEALTH OF MASSACHUSETTS

COUNTY OF MIDDLESEX

BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Michael J. Vilbert, being by me first duly sworn deposed and said that:

He is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Regulatory Authority, and if present before the Authority and duly sworn, his rebuttal testimony would set forth in the annexed transcript consisting of 33 pages.


Michael J. Vilbert

Sworn to and subscribed before me
this 9th day of April 2007.


Notary Public

My commission expires Nov. 15, 2007.

