

BASS, BERRY & SIMS PLC
Attorneys at Law

A PROFESSIONAL LIMITED LIABILITY COMPANY

R. Dale Grimes
PHONE (615) 742-6244
FAX (615) 742-2744
E-MAIL dgrimes@bassberry.com

315 Deaderick Street, Suite 2700
Nashville, Tennessee 37238-3001
(615) 742-6200

RECEIVED

2008 MAY 28 PM 1:14

T.R.A. DOCKET ROOM

~~OTHER OFFICES~~
KNOXVILLE
MEMPHIS

May 28, 2008

VIA HAND DELIVERY

filed electronically in docket office 5/28/2008

Chairman Eddie Roberson, PhD
c/o Ms. Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re: *Petition of Tennessee American Water Company To Change And Increase Certain Rates And Charge 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. 08-00039

Dear Chairman Roberson:

Enclosed please find an original and seven (7) sets of copies of Tennessee American Water Company's Responses to the Data Request by the Tennessee Regulatory Authority, dated May 12, 2008. In addition, two compact disks have been provided. The first disk contains all of the Company's responses in Word or Excel to data requests filed May 12, 2008. The second disk contains all such responses in pdf format.

Please return three (3) copies of these Responses to me, which I would appreciate your stamping as "filed," 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

Very truly yours,



R. Dale Grimes

Chairman Eddie Roberson, PhD

May 28, 2008

Page 2

Enclosures

cc: Hon. Ron Jones (*w/o enclosure*)
Hon. Sara Kyle (*w/o enclosure*)
Hon. Tre Hargett (*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*)
Timothy C. Phillips, Esq. (*w/enclosure*)
David C. Higney, Esq. (*w/enclosure*)
Henry M. Walker, Esq. (*w/enclosure*)
Michael A. McMahan, Esq. (*w/enclosure*)
Frederick L. Hitchcock, Esq., (*w/enclosure*)
Mr. John Watson (*w/o enclosure*)
Mr. Michael A. Miller (*w/o enclosure*)

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 2

Responsible Witness: Sheila Miller

GENERAL

Question:

1. Provide detailed explanations/calculations of all calculated numbers in Exhibit 2, Schedule 3 of the Petition filed by Tennessee American Water Company on March 14, 2008. Provide actual numbers used in arriving at all calculated amounts in each expense category. This information should be provided in the requested format and references should not be made to information previously provided.
 - a. For each expense shown on Exhibit 2, Schedule 3 of the Petition filed by Tennessee American Water Company on March 14, 2008, provide a detailed calculation of each normalization adjustment used to arrive at normalized test year amounts.
 - b. For each normalizing adjustment, provide support for each growth factor used as well as a detailed narrative explaining the source of each sub account to be grown and normalized.
 - c. Provide a detailed calculation of the residual of each expense category excluding each normalizing adjustment.
 - d. Provide/show how the residual is grown by the inflation factor to arrive at the attrition year adjustment.

Response:

Please see the attached schedules. Each expense is referenced by a summary page and includes any attachments that may be referenced on the Excel file (labeled on the CD as TN-TRA-02-Q001 O & M adjustments.xls). The Excel file

includes a tab for each expense and details the individual calculations to arrive at the normalized and attrition year adjustments.

The attached schedules are also included on the CD and labeled as follows:

TN-TRA-02-Q001-ADJUSTMENTS TO OPERATIONS AND MAINTENANCE
EXPENSES-SUMMARY.PDF

TN-TRA-02-Q001-CHEMICALS-SUMMARY.PDF

TN-TRA-02-Q001-CHEMICALS-ATTACHMENT 1.PDF

TN-TRA-02-Q001-CHEMICALS-ATTACHMENT 2.PDF

TN-TRA-02-Q001-CUSTOMER ACCOUNTING-SUMMARY.PDF

TN-TRA-02-Q001-CUSTOMER ACCOUNTING-ATTACHMENT 1.PDF

TN-TRA-02-Q001-CUSTOMER ACCOUNTING-ATTACHMENT 2.PDF

TN-TRA-02-Q001-CUSTOMER ACCOUNTING-ATTACHMENT 3.PDF

TN-TRA-02-Q001-FUEL AND POWER-SUMMARY.PDF

TN-TRA-02-Q001-FUEL AND POWER-ATTACHMENT 1.PDF

TN-TRA-02-Q001-FUEL AND POWER-ATTACHMENT 2.PDF

TN-TRA-02-Q001-FUEL AND POWER-ATTACHMENT 3.PDF

TN-TRA-02-Q001-GENERAL OFFICE-SUMMARY.PDF

TN-TRA-02-Q001-GENERAL OFFICE-ATTACHMENT 1.PDF

TN-TRA-02-Q001-GROUP INSURANCE-SUMMARY.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 1.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 2.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 3.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 4.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 5.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 6.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 7.PDF

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 8.PDF

TN-TRA-02-Q001-INSURANCE OTHER THAN GROUP-SUMMARY.PDF

TN-TRA-02-Q001-INSURANCE OTHER THAN GROUP-ATTACHMENT 1.PDF

TN-TRA-02-Q001-INSURANCE OTHER THAN GROUP-ATTACHMENT 2.PDF
TN-TRA-02-Q001-LABOR-SUMMARY.PDF
TN-TRA-02-Q001-LABOR-ATTACHMENT 1.PDF
TN-TRA-02-Q001-LABOR-ATTACHMENT 2.PDF
TN-TRA-02-Q001-LABOR-ATTACHMENT 3.PDF
TN-TRA-02-Q001-LABOR-ATTACHMENT 4.PDF
TN-TRA-02-Q001-MANAGEMENT FEES-SUMMARY.PDF
TN-TRA-02-Q001-MANAGEMENT FEES-ATTACHMENT 1.PDF
TN-TRA-02-Q001-MANAGEMENT FEES-ATTACHMENT 2.PDF
TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-SUMMARY.PDF
TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-ATTACHMENT 1.PDF
TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-ATTACHMENT 2.PDF
TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-ATTACHMENT 3.PDF
TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-ATTACHMENT 4.PDF
TN-TRA-02-Q001-OTHER MAINTENANCE EXPENSES-SUMMARY.PDF
TN-TRA-02-Q001-OTHER MAINTENANCE EXPENSES-ATTACHMENT 1.PDF
TN-TRA-02-Q001-PENSIONS-SUMMARY.PDF
TN-TRA-02-Q001-PENSIONS-ATTACHMENT 1.PDF
TN-TRA-02-Q001-PENSIONS-ATTACHMENT 2.PDF
TN-TRA-02-Q001-PURCHASED WATER-SUMMARY.PDF
TN-TRA-02-Q001-PURCHASED WATER-ATTACHMENT 1.PDF
TN-TRA-02-Q001-PURCHASED WATER-ATTACHMENT 2.PDF
TN-TRA-02-Q001-REGULATORY EXPENSE-SUMMARY.PDF
TN-TRA-02-Q001-REGULATORY EXPENSE-ATTACHMENT 1.PDF
TN-TRA-02-Q001-REGULATORY EXPENSE-ATTACHMENT 2.PDF
TN-TRA-02-Q001-RENTS-SUMMARY.PDF
TN-TRA-02-Q001-UNCOLLECTIBLE EXPENSE-SUMMARY.PDF
TN-TRA-02-Q001-UNCOLLECTIBLE EXPENSE-ATTACHMENT 1.PDF
TN-TRA-02-Q001-WASTE DISPOSAL EXPENSE-SUMMARY.PDF
TN-TRA-02-Q001-WASTE DISPOSAL EXPENSE-ATTACHMENT 1.PDF
TN-TRA-02-Q001-O & M Adjustments. xls

TN-TRA-02-Q001-ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES-SUMMARY
Page 1 of 1

Tennessee Regulatory Authority

Company: Tennessee-American Water Company

Case No:

Summary of Adjustments to Operation and Maintenance Expenses

Test Year: Twelve Months Ended: November 30, 2007

Exhibit No. 2, Schedule 3

Page 1 of 1

Line No.	Adjustment Number Reference	Description	Per Books 12 Months Ended 11/30/07	Test Year Adjustments Present Rates	Normalized Test Year	Attrition Year Adjustments	Attrition Year at Present Rates	Adjustments for Proposed Rates	Attrition Year at Proposed Rates
1	1	Operation and Maintenance Labor	\$4,641,490	\$372,181	\$5,013,641	\$45,346	\$5,058,987	\$0	\$5,058,987
2	2	Purchased Water	\$58,216	0	58,216	(6,106)	52,110	0	52,110
3	3	Fuel and Power	\$2,274,868	(295,247)	1,979,621	6,638	1,986,259	0	1,986,259
4	4	Chemicals	\$1,075,171	(30,988)	1,044,183	5,088	1,049,272	0	1,049,272
5	5	Waste Disposal	\$161,721	0	161,721	17,367	179,088	0	179,088
6	6	Management Fees	\$4,789,601	(729,713)	4,059,888	275,302	4,335,190	0	4,335,190
7	7	Group Insurance	\$1,596,405	136,797	1,733,202	(18,652)	1,714,550	0	1,714,550
8	8	Pensions	\$726,428	(44,427)	682,001	479,107	1,161,108	0	1,161,108
9	9	Regulatory Expense	\$508,129	0	508,129	35,255	543,384	0	543,384
10	10	Insurance Other than Group	\$559,655	0	559,655	23,837	583,492	0	583,492
11	11	Customer Accounting	\$704,362	18,101	723,464	8,978	732,442	0	732,442
12	12	Uncollectible Expense	\$417,277	(2,901)	414,376	3,380	417,756	113,834	531,590
13	13	Rent	\$30,037	(18,701)	11,336	0	11,336	0	11,336
14	14	General Office Expense	\$244,956	(11,748)	233,217	8,883	242,101	0	242,101
15	15	Miscellaneous Expense	\$1,831,046	(198,102)	1,732,944	257,260	1,990,204	0	1,990,204
16	16	Other Maintenance Expense	\$1,211,604	(310,752)	900,852	20,720	921,572	0	921,572
17	17	Interest on Customer Deposits	0	0	0	0	0	0	0
18	18	AFUDC	(\$110,499)	0	(110,499)	(353,191)	(463,690)	0	(463,690)
Total Operation and Maintenance Expenses			20,820,445	(1,114,499)	19,705,947	809,213	20,515,160	113,834	20,628,994

**Tennessee American Water Company
TRA DR 2 Question 1
Labor adjustment**

Normalized labor adjustment

Download of test year wages	5,736,959	attachment 1
Added Stan Moorhouse	62,700	hired 1/21/08 Production supervisor
	5,799,659	attachment 2
Adjustment for 2088 hours	376,384	wages before shift differential @ 2,088 hours 6,176,043 less test year wages 5,799,659
Adjustment for shift differential	2,171	
	6,178,214	
2007 incentive per books	110,819	
	6,289,033	
Percent to operations	79.72%	attachment 3
	5,013,641	
Per books @ 12 mo ending 11/07	4,641,460	
Normalized adjustment	372,181	

Attrition year adjustment-attachment 4

Download of test year wages	5,736,959	
Added Stan Moorhouse	62,700	
	5,799,659	
Adj for 2088 hours @ attrition yr pay rate	433,265	wages before shift differential plus OT hours 6,232,924 less test year wages 5,799,659
Adjustment for shift differential	2,171	
	6,235,095	
2007 incentive per books	110,819	
	6,345,914	
Percent to operations	79.72%	
	5,058,987	
Balance of normalized labor	5,013,641	
Attrition year adjustment	45,346	

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 1 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data		
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount	
Atkins, Kelly L.	Capital O&M	Regular	Regular	16.00	\$351.04	
		Float holiday	Float Holiday	10.50	\$231.69	
		Holiday	Holiday	72.00	\$1,579.68	
		Other	Exc w/o Pay	8.00	\$0.00	
			Funeral	8.00	\$175.52	
			Late w/o Pay	1.00	\$0.00	
			Med w/ Pay	3.50	\$76.79	
			Med WC	1.00	\$21.94	
		Out of Dept.	Training	7.00	\$153.58	
		Overtime	OT 1.50 NS	0.25	\$8.23	
		Regular	Regular	1,897.00	\$41,682.22	
		Sick	Sick	16.00	\$351.04	
		Vacation	Vacation	40.00	\$877.60	
Atkins, Kelly L. Total				2,080.25	\$45,509.33	
Autry, Freddie L.	Capital	Float holiday	Float Holiday	9.00	\$195.50	
		Holiday	Holiday	48.00	\$1,039.20	
		Meal money	Meal Taxable	0.00	\$42.00	
		Other	Jury Duty	8.00	\$173.20	
			Med w/ Pay	4.50	\$97.43	
		Out of Dept.	Training	4.00	\$86.60	
		Overtime	OT 1.50 NS	8.25	\$275.96	
			OT 2.0 NS	10.25	\$443.83	
		Regular	Regular	1,695.75	\$36,771.21	
		Vacation	Vacation	80.00	\$1,732.00	
	O&M	Float holiday	Float Holiday	8.00	\$173.21	
		Holiday	Holiday	24.00	\$519.60	
		Meal money	Meal Taxable	0.00	\$52.50	
		Other	Med w/ Pay	1.25	\$27.06	
		Overtime	OT 1.50 NS	36.50	\$1,185.35	
			OT 2.0 NS	15.50	\$671.15	
		Regular	Regular	18.00	\$389.70	
		Vacation	Vacation	72.00	\$1,558.80	
		Other	Regular	Regular	107.50	\$2,330.98
		Autry, Freddie L. Total				2,150.50
Baggett, James L.	O&M	Float holiday	Float Holiday	9.50	\$208.43	
		Holiday	Holiday	40.00	\$877.60	
		Other	Med w/ Pay	0.50	\$10.97	
			Pay Adjust	0.00	\$175.52	
		Overtime	OT 1.50 NS	16.25	\$534.79	
		Regular	Regular	238.00	\$5,221.72	
		Vacation	Vacation	296.00	\$6,494.24	
Baggett, James L. Total				600.25	\$13,523.27	
Banks, Kathleen A.	Incentive	Other	AIP Payout	0.00	\$864.32	
	O&M	Float holiday	Float Holiday	16.00	\$467.66	
		Holiday	Holiday	72.00	\$2,065.22	
		Other	Funeral	32.00	\$903.84	
		Out of Dept.	Training	8.00	\$225.96	
		Regular	Regular	1,688.00	\$48,805.47	
		Sick	Sick	80.00	\$2,283.23	
		Vacation	Vacation	184.00	\$5,339.02	
Banks, Kathleen A. Total				2,080.00	\$60,954.72	
Bartley, Rachel M.	Incentive	Other	AIP Payout	0.00	\$6,009.71	
	O&M	Float holiday	Float Holiday	32.00	\$1,339.24	
		Holiday	Holiday	72.00	\$3,013.29	
		Other	Lump Sum	0.00	\$3,033.00	
		Out of Dept.	Training	42.00	\$1,757.74	
		Regular	Regular	1,718.00	\$71,899.94	
		Vacation	Vac Prior Yr	40.00	\$1,674.05	
Bartley, Rachel M. Total				176.00	\$7,365.82	
				2,080.00	\$96,092.79	
Bednarski, Richard P.	Capital	Float holiday	Float Holiday	16.00	\$343.84	
		Holiday	Holiday	24.00	\$515.76	
		Meal money	Meal Taxable	0.00	\$115.50	
		Out of Dept.	Training	4.00	\$85.96	
		Overtime	OT 1.50 NS	48.50	\$1,581.65	
		Regular	Regular	1,411.50	\$30,394.59	
		Vacation	Vacation	32.00	\$687.68	
		O&M	Holiday	Hol w/o Pay	24.00	\$0.00
			Holiday	Holiday	8.00	\$171.92

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 2 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Bednarski, Richard P.	O&M	Meal money	Meal Taxable	0.00	\$199.50
		Other	Exc w/o Pay	16.00	\$0.00
		Overtime	OT 1 50 NS	82.75	\$2,667.45
			OT 2.0 NS	4.00	\$171.92
		Regular	Regular	514.50	\$11,056.61
		Vacation	Vacation	8.00	\$171.92
	Other	Regular	Regular	22.00	\$472.79
Bednarski, Richard P. Total				2,215.25	\$48,637.09
Beets, James E	O&M	Holiday	Holiday	24.00	\$543.44
		Other	Med w/ Pay	1.50	\$37.58
		Overtime	OT 1 50 SCH	24.00	\$898.08
		Regular	Regular	1,166.50	\$27,225.71
Beets, James E. Total				1,216.00	\$28,704.81
Bennette, Michael J	Capital	Regular	Regular	67.00	\$2,285.75
	Incentive	Other	AIP Payoul	0.00	\$4,439.00
	O&M	Float holiday	Float Holiday	32.00	\$1,099.24
		Holiday	Holiday	64.00	\$2,159.03
		Out of Dept.	Training	44.00	\$1,511.45
		Regular	Regular	1,633.00	\$55,527.45
		Vacation	Vacation	232.00	\$7,882.70
	Other	Regular	Regular	8.00	\$274.81
Bennette, Michael J. Total				2,080.00	\$75,179.43
Betty, Steven W	Incentive	Other	AIP Payout	0.00	\$1,724.54
	O&M	Float holiday	Float Holiday	24.00	\$614.80
		Holiday	Holiday	72.00	\$1,853.44
		Other	Funeral	8.00	\$210.96
		Out of Dept.	Training	8.00	\$201.92
		Regular	Regular	1,736.00	\$45,137.09
		Sick	Sick	8.00	\$210.96
		Vacation	Vacation	224.00	\$5,807.44
Betty, Steven W. Total				2,080.00	\$55,761.15
Billups, Brian D	Capital	Regular	Regular	203.50	\$4,483.28
	O&M	Float holiday	Float Holiday	16.00	\$351.04
		Holiday	Holiday	72.00	\$1,579.68
		Other	Exc w/o Pay	10.50	\$0.00
			Med w/ Pay	4.50	\$98.73
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	17.25	\$567.71
		Regular	Regular	1,691.50	\$37,156.39
		Sick	Sick	38.00	\$833.72
		Vacation	Vacation	40.00	\$877.60
Billups, Brian D. Total				2,097.25	\$46,035.91
Bishop, Monty L.	Capital	Regular	Regular	600.00	\$28,879.68
		Vacation	Vac Prior Yr	8.00	\$377.89
			Vacation	8.00	\$377.89
	Incentive	Other	AIP Payout	0.00	\$10,174.40
	O&M	Float holiday	Float Holiday	32.00	\$1,543.87
		Holiday	Holiday	72.00	\$3,444.04
		Other	Meeting	56.00	\$2,720.62
		Out of Dept.	Training	32.00	\$1,549.25
		Regular	Regular	1,070.00	\$51,492.52
		Sick	Sick	24.00	\$1,165.98
		Vacation	Vac Prior Yr	8.00	\$377.89
			Vacation	160.00	\$7,665.38
	Other	Regular	Regular	10.00	\$485.82
Bishop, Monty L. Total				2,080.00	\$110,255.23
Blevins, Marvin R	Capital	Meal money	Meal Taxable	0.00	\$52.50
		Overtime	OT 1 50 NS	15.00	\$483.54
			OT 2.0 NS	13.25	\$569.49
	O&M	Regular	Regular	209.00	\$4,881.53
		Float holiday	Float Holldy	8.00	\$184.71
		Holiday	Holiday	72.00	\$1,700.76
		Meal money	Meal Taxable	0.00	\$273.00
		Out of Dept.	Training	20.00	\$557.70
		Overtime	OT 1 50 NS	108.00	\$3,481.39
			OT 2.0 NS	9.25	\$397.57
		Regular	Regular	1,632.00	\$40,558.19
		Sick	Family Sick	24.00	\$669.24
			Sick	16.00	\$343.84

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 3 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data			
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount		
Blevins, Marvin R	O&M	Vacation	Vacation	96.00	\$2,370.00		
	Other	Regular	Regular	3.00	\$83.66		
Blevins, Marvin R. Total				2,225.50	\$56,607.12		
Blevins, Timothy B	Capital	Regular	Regular	24.00	\$526.56		
	O&M	Float holiday	Float Holiday	11.00	\$241.34		
		Holiday	Holiday	72.00	\$1,579.68		
		Other	Med w/ Pay	1.50	\$32.91		
		Out of Dept.	Training	8.00	\$175.52		
		Overtime	OT 1.50 NS	9.25	\$304.99		
		Regular	Regular	1,875.50	\$41,211.83		
		Sick	Sick	16.00	\$351.04		
		Vacation	Vacation	72.00	\$1,579.68		
Blevins, Timothy B. Total				2,089.25	\$46,003.55		
Blevins, Waylon T	Capital	Meal money	Meal Taxable	0.00	\$94.50		
		Overtime	OT 1.50 NS	43.00	\$1,401.97		
		Regular	Regular	382.50	\$8,235.31		
	O&M	Float holiday	Float Holiday	14.50	\$311.61		
		Holiday	Holiday	72.00	\$1,547.28		
		Meal money	Meal Taxable	0.00	\$262.50		
		Other	Exc w/o Pay	8.00	\$0.00		
		Out of Dept.	Training	4.00	\$85.96		
		Overtime	OT 1.50 NS	99.00	\$3,191.32		
		Regular	Regular	1,503.00	\$32,335.32		
		Sick	Sick	16.00	\$343.84		
		Vacation	Vacation	80.00	\$1,729.44		
	Other	Meal money	Meal Taxable	0.00	\$21.00		
		Overtime	OT 1.50 NS	8.25	\$273.86		
		Blevins, Waylon T. Total				2,230.25	\$49,833.91
Blevins, William L	Capital	Regular	Regular	229.00	\$5,024.26		
	O&M	Float holiday	Float Holiday	16.00	\$356.32		
		Holiday	Hol w/o Pay	16.00	\$0.00		
			Holiday	8.00	\$175.52		
		Other	Exc w/o Pay	3.00	\$0.00		
		Out of Dept.	Training	4.00	\$87.76		
		Regular	Regular	996.00	\$21,910.32		
Blevins, William L. Total				1,272.00	\$27,554.18		
Borders, Stephen A	Capital	Meal money	Meal Taxable	0.00	\$10.50		
		Overtime	OT 1.50 NS	12.75	\$411.00		
		Regular	Regular	66.50	\$1,429.09		
	O&M	Float holiday	Float Holiday	18.00	\$386.83		
		Holiday	Holiday	72.00	\$1,547.28		
		Meal money	Meal Taxable	0.00	\$21.00		
		Other	Exc w/o Pay	9.50	\$0.00		
			Funeral	64.00	\$1,375.36		
			Med w/ Pay	17.75	\$381.46		
		Out of Dept.	Training	4.00	\$85.96		
		Overtime	OT 1.50 NS	9.00	\$291.08		
		Regular	Regular	1,594.25	\$34,316.46		
		Sick	Sick	74.00	\$1,590.26		
		Vacation	Vacation	160.00	\$3,438.40		
Borders, Stephen A. Total				2,101.75	\$45,284.68		
Bowling, Stanley E	Capital	Meal money	Meal Taxable	0.00	\$42.00		
		Overtime	OT 1.50 NS	21.25	\$698.39		
		Regular	Regular	132.00	\$2,857.81		
	O&M	Float holiday	Float Holiday	15.50	\$335.58		
		Holiday	Holiday	72.00	\$1,558.80		
		Meal money	Meal Taxable	0.00	\$199.50		
		Other	Med w/ Pay	18.50	\$400.53		
		Out of Dept.	Training	4.00	\$86.60		
		Overtime	OT 1.0 NS	0.75	\$16.73		
			OT 1.50 NS	86.25	\$2,805.39		
		Regular	Regular	1,591.75	\$34,513.40		
		Sick	Sick	56.00	\$1,212.40		
		Vacation	Vacation	168.00	\$3,647.60		
		Other	Regular	Regular	22.25	\$481.71	
		Bowling, Stanley E. Total				2,188.25	\$48,856.44
		Boyer, John B.	Capital	Regular	Regular	84.00	\$1,850.88
O&M	Float holiday		Float Holiday	16.50	\$362.01		
	Holiday		Holiday	72.00	\$1,579.68		

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 4 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Boyer, John B	O&M	Other	Med w/ Pay	4.00	\$87.77
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	22.50	\$740.53
		Regular	Regular	1,819.50	\$39,970.00
		Sick	Sick	16.00	\$351.04
		Vacation	Vacation	64.00	\$1,409.44
		Boyer, John B. Total			
Bratcher, Neil F	Incentive	Other	AIP Payout	0.00	\$4,296.40
	O&M	Float holiday	Float Holiday	32.00	\$991.77
		Holiday	Holiday	72.00	\$2,204.39
		Other	Funeral	32.00	\$1,001.52
		Regular	Regular	1,768.00	\$54,599.52
		Sick	Sick	24.00	\$731.54
		Vacation	Vacation	152.00	\$4,688.64
Bratcher, Neil F. Total				2,080.00	\$68,513.78
Burrell, Dale R	O&M	Float holiday	Float Holiday	22.00	\$545.36
		Holiday	Holiday	72.00	\$1,765.44
		Other	Med w/ Pay	12.75	\$312.63
		Out of Dept.	Training	8.00	\$196.16
		Overtime	OT 1.50 NS	20.25	\$744.80
		Regular	Regular	1,861.25	\$45,702.97
		Sick	Sick	24.00	\$588.48
		Vacation	Vacation	80.00	\$1,961.60
		Burrell, Dale R. Total			
Camp, Debbie H	O&M	Float holiday	Float Holiday	16.00	\$401.20
		Holiday	Hol 1 5 NS	24.00	\$902.40
			Holiday	48.00	\$1,138.88
		Other	Med w/ Pay	11.75	\$294.74
			Pay Adjust	0.00	\$8.88
		Overtime	OT 1 50 NS	17.25	\$657.57
			OT 1 50 SCH	104.00	\$3,905.52
			OT 2.0 NS	31.00	\$1,548.14
		Regular	Regular	1,661.25	\$41,588.55
		Sick	Sick	184.00	\$4,251.60
Camp, Debbie H. Total				2,281.25	\$59,277.00
Chrnalogar, Adam D.	O&M	Float holiday	Float Holiday	0.25	\$6.13
		Holiday	Holiday	72.00	\$1,703.52
		Meal money	Meal Taxable	0.00	\$21.00
		Other	Med w/ Pay	10.00	\$247.42
		Out of Dept.	Training	16.00	\$392.32
		Overtime	OT 1.50 NS	16.00	\$595.98
			OT 2.0 NS	5.25	\$259.31
		Regular	Regular	1,836.50	\$44,665.44
		Sick	Sick	40.00	\$960.16
Chrnalogar, Adam D. Total				2,084.00	\$51,009.04
Coates, J David	O&M	Float holiday	Float Holiday	8.00	\$189.04
		Holiday	Holiday	72.00	\$1,701.36
		Meal money	Meal Taxable	0.00	\$10.50
		Other	Med w/ Pay	2.00	\$47.26
		Overtime	OT 1.50 NS	23.25	\$824.10
			OT 2.0 NS	4.00	\$189.04
		Regular	Regular	1,662.00	\$39,273.06
		Vacation	Vacation	336.00	\$8,002.32
Coates, J. David Total				2,107.25	\$50,236.68
Collins, Steven L	Capital	Holiday	Holiday	48.00	\$1,031.52
		Other	Light Duty	104.00	\$2,234.96
			Med w/ Pay	2.75	\$59.10
		Out of Dept.	Training	7.00	\$150.43
		Overtime	OT 1.50 NS	5.75	\$185.37
		Regular	Regular	1,372.00	\$29,545.72
		Vacation	Vacation	160.00	\$3,438.40
		Workmen's Compensation	WC Paid	216.00	\$4,641.84
	O&M	Float holiday	Float Holiday	8.00	\$171.92
		Holiday	Holiday	24.00	\$515.76
		Meal money	Meal Taxable	0.00	\$31.50
		Other	Med w/ Pay	2.25	\$48.35
		Overtime	OT 1.50 NS	11.50	\$368.81

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 5 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Collins, Steven L	O&M	Regular	Regular	10.00	\$214.90
		Vacation	Vacation	80.00	\$1,719.20
		Workmen's Compensation	WC Paid	38.00	\$816.62
	Other	Regular	Regular	6.00	\$128.94
		Workmen's Compensation	WC Paid	2.00	\$42.98
Collins, Steven L. Total				2,097.25	\$45,346.32
Cordell, Terry L	O&M	Float holiday	Float Holiday	16.00	\$401.60
		Holiday	Hol 1.5 NS	40.00	\$1,499.28
			Holiday	32.00	\$796.64
		Other	Med w/ Pay	5.00	\$123.45
			Pay Adjust	0.00	\$18.69
		Overtime	OT 1.25 SCH	8.00	\$250.50
			OT 1.50 SCH	96.00	\$3,592.32
			OT 2.0 NS	15.00	\$752.30
		Regular	Regular	1,516.00	\$37,832.04
Sick	Sick	320.00	\$8,024.32		
Vacation	Vacation	216.00	\$5,418.40		
Cordell, Terry L. Total				2,264.00	\$58,709.54
Crane, Scott E	Capital	Meal money	Meal Taxable	0.00	\$52.50
		Overtime	OT 1.50 NS	38.00	\$1,246.53
		Regular	Regular	75.00	\$1,611.75
	O&M	Float holiday	Float Holiday	13.50	\$290.12
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$336.00
		Other	Med w/ Pay	0.50	\$10.75
		Overtime	OT 1.0 NS	0.50	\$11.07
			OT 1.50 NS	112.00	\$3,631.19
			OT 2.0 NS	49.50	\$2,132.63
		Regular	Regular	1,639.00	\$35,284.20
		Sick	Sick	32.00	\$687.68
		Vacation	Vacation	248.00	\$5,329.52
	Other	Regular	Regular	0.00	\$0.07
Crane, Scott E. Total				2,280.00	\$52,171.29
Crutchfield, Patrick W	Capital	Float holiday	Float Holiday	20.00	\$429.81
		Holiday	Holiday	40.00	\$859.60
		Other	Med w/ Pay	6.50	\$139.69
		Overtime	OT 1.50 NS	1.50	\$48.35
		Regular	Regular	1,684.50	\$36,246.01
		Sick	Sick	56.00	\$1,213.68
		Vacation	Vacation	120.00	\$2,583.92
	O&M	Float holiday	Float Holiday	1.00	\$21.49
		Holiday	Holiday	32.00	\$687.68
		Out of Dept.	Training	4.00	\$85.96
		Regular	Regular	8.00	\$171.92
		Sick	Sick	16.00	\$343.84
		Vacation	Vacation	56.00	\$1,203.44
		Other	Regular	Regular	36.00
Crutchfield, Patrick W. Total				2,081.50	\$44,809.04
Cummings, Pamela B	Capital	Holiday	Holiday	8.00	\$294.79
		Other	Funeral	8.00	\$302.50
		Regular	Regular	176.00	\$6,593.35
	Incentive	Other	AIP Payout	0.00	\$5,274.96
		O&M	Holiday	Holiday	64.00
	Other		Funeral	24.00	\$907.50
			Meeting	1.00	\$37.81
	Out of Dept.		Training	12.00	\$453.75
	Regular		Regular	1,647.00	\$61,719.64
	Sick		Sick	32.00	\$1,202.31
Vacation	Vacation	108.00	\$4,056.83		
Cummings, Pamela B. Total				2,080.00	\$83,232.68
Dalton, Kimberly M	Incentive	Other	AIP Payout	0.00	\$2,006.55
	O&M	Float holiday	Float Holiday	24.00	\$654.29
		Holiday	Holiday	72.00	\$1,970.79
		Out of Dept.	Training	9.00	\$251.39
		Regular	Regular	1,759.00	\$48,600.62
		Vacation	Vac Prior Yr	40.00	\$1,076.90
	Vacation	176.00	\$4,819.20		
Dalton, Kimberly M. Total				2,080.00	\$59,379.74
Davis, Bennie J	O&M	Float holiday	Float Holiday	6.00	\$122.64

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 6 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data		
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount	
Davis, Bennie J	O&M	Holiday	Holiday	72.00	\$1,471.68	
		Other	Med w/ Pay	4.50	\$91.98	
		Regular	Regular	1,005.50	\$20,552.42	
		Sick	Sick	424.00	\$8,666.56	
		Vacation	Vacation	472.00	\$9,647.68	
Davis, Bennie J. Total				1,984.00	\$40,552.96	
Derryberry, Jack S.	Capital	Float holiday	Float Holiday	15.00	\$324.75	
		Holiday	Holiday	56.00	\$1,212.40	
		Meal money	Meal Taxable	0.00	\$105.00	
		Other	Med w/ Pay	5.25	\$113.67	
		Out of Dept.	Training	4.00	\$86.60	
		Overtime	OT 1.50 NS	50.25	\$1,657.72	
		Regular	Regular	1,696.75	\$36,797.06	
		Sick	Sick	56.00	\$1,212.40	
		Vacation	Vacation	64.00	\$1,385.60	
	O&M	Float holiday	Float Holiday	1.50	\$32.48	
		Holiday	Holiday	16.00	\$346.40	
		Meal money	Meal Taxable	0.00	\$136.50	
		Overtime	OT 1 50 NS	86.00	\$2,794.80	
			OT 2.0 NS	20.75	\$898.48	
		Regular	Regular	15.00	\$324.75	
		Vacation	Vacation	120.00	\$2,598.00	
	Other	Regular	Regular	30.50	\$660.33	
	Derryberry, Jack S. Total				2,237.00	\$50,686.94
	Durham, Kimberly F.	O&M	Float holiday	Float Holiday	27.00	\$584.15
			Holiday	Holiday	24.00	\$519.24
Other			Med w/ Pay	5.95	\$128.72	
Out of Dept.			Training	24.25	\$524.65	
Regular			Regular	1,072.80	\$23,209.58	
Sick			Sick	14.00	\$302.89	
Vacation			Vacation	32.00	\$692.32	
Durham, Kimberly F. Total				1,200.00	\$25,961.55	
Eady, R. Glenn	O&M	Float holiday	Float Holiday	8.00	\$201.36	
		Holiday	Hol 2 0	8.00	\$402.72	
			Hol 2 5	56.00	\$3,487.80	
			Hol 3.0	16.00	\$1,190.88	
		Meal money	Meal Taxable	0.00	\$21.00	
		Other	Med w/ Pay	4.75	\$119.57	
		Out of Dept.	Training	2.00	\$50.34	
		Overtime	OT 1 50 NS	28.50	\$1,071.73	
			OT 2.0 NS	34.00	\$1,710.84	
		Regular	Regular	1,801.25	\$45,084.35	
Vacation	Vacation	216.00	\$5,467.12			
Eady, R. Glenn Total				2,174.50	\$58,807.71	
Gamble, Robert A	Capital	Meal money	Meal Taxable	0.00	\$157.50	
		Overtime	OT 1 50 NS	48.75	\$1,593.65	
			OT 2.0 NS	9.00	\$389.70	
		Regular	Regular	211.00	\$4,573.36	
	O&M	Float holiday	Float Holiday	10.00	\$216.53	
		Holiday	Holiday	72.00	\$1,558.80	
		Meal money	Meal Taxable	0.00	\$441.00	
		Other	Med w/ Pay	8.00	\$173.20	
		Out of Dept.	Training	4.00	\$86.60	
		Overtime	OT 1 0 NS	3.50	\$75.78	
			OT 1 50 NS	186.00	\$6,043.80	
			OT 2.0 NS	12.50	\$541.25	
		Regular	Regular	1,622.50	\$35,184.36	
		Sick	Sick	66.25	\$1,434.31	
		Vacation	Vacation	80.00	\$1,732.00	
	Other	Regular	Regular	6.25	\$135.32	
Gamble, Robert A. Total				2,339.75	\$54,337.16	
Grace, Renee R.	Capital	Float holiday	Float Holiday	11.00	\$238.15	
		Holiday	Holiday	56.00	\$1,212.40	
		Other	Med w/ Pay	17.00	\$368.06	
		Out of Dept.	Training	4.00	\$86.60	
		Overtime	OT 1.50 NS	1.25	\$40.60	
		Regular	Regular	1,637.50	\$35,498.70	
		Sick	Sick	64.00	\$1,396.00	
		Vacation	Vacation	192.00	\$4,162.00	

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 7 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Grace, Renee R	O&M	Float holiday	Float Holiday	3.00	\$64.96
		Holiday	Holiday	16.00	\$346.40
		Other	Med w/ Pay	9.50	\$205.68
		Sick	Sick	16.00	\$346.40
		Vacation	Vacation	48.00	\$1,039.20
	Other	Regular	Regular	6.00	\$129.90
Grace, Renee R. Total				2,081.25	\$45,135.05
Green, Joseph A	Capital	Regular	Regular	120.00	\$2,632.80
	O&M	Out of Dept.	Training	4.00	\$87.76
		Regular	Regular	276.00	\$6,500.08
Green, Joseph A Total				400.00	\$9,220.64
Griffith, Michael J.	Capital	Meal money	Meal Taxable	0.00	\$42.00
		Overtime	OT 1.50 NS	19.25	\$638.30
		Regular	Regular	218.00	\$4,765.74
	O&M	Float holiday	Float Holiday	16.00	\$351.04
		Holiday	Holiday	72.00	\$1,579.68
		Meal money	Meal Taxable	0.00	\$42.00
		Other	Exc w/o Pay	8.00	\$0.00
			Med w/ Pay	6.50	\$142.61
			Susp no pay	8.00	\$0.00
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	34.00	\$1,122.62
		Regular	Regular	1,635.50	\$35,837.29
		Sick	Sick	32.00	\$702.08
		Vacation	Vacation	80.00	\$1,737.20
Griffith, Michael J. Total				2,133.25	\$47,046.52
Griffith, Vicki L.	O&M	Float holiday	Float Holiday	28.00	\$571.73
		Holiday	Holiday	72.00	\$1,465.79
		Regular	Regular	1,732.00	\$35,455.35
		Sick	Sick	56.00	\$1,135.79
		Vacation	Vacation	192.00	\$3,925.37
Griffith, Vicki L. Total				2,080.00	\$42,554.03
Ha, Jason T	O&M	Float holiday	Float Holiday	16.50	\$404.58
		Holiday	Holiday	72.00	\$1,765.44
		Meal money	Meal Taxable	0.00	\$21.00
		Other	Med w/ Pay	10.25	\$251.33
		Out of Dept.	Training	16.00	\$392.32
		Overtime	OT 1.50 NS	27.50	\$1,023.96
			OT 2.0 NS	9.25	\$455.47
		Regular	Regular	1,820.00	\$44,696.52
		Sick	Sick	55.00	\$1,348.60
		Vacation	Vacation	88.00	\$2,157.76
Ha, Jason T. Total				2,114.50	\$52,516.98
Haddock, Gerald L.	Capital	Meal money	Meal Taxable	0.00	\$126.00
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	34.00	\$1,105.61
			OT 2.0 NS	15.75	\$676.94
		Regular	Regular	373.00	\$8,015.77
	O&M	Float holiday	Float Holiday	14.00	\$305.99
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$220.50
		Other	Light Duty	24.00	\$515.76
			Med w/ Pay	4.25	\$91.34
		Overtime	OT 1.0 NS	0.75	\$16.60
			OT 1.50 NS	102.00	\$3,300.73
		Regular	Regular	1,364.25	\$29,368.95
		Sick	Sick	56.00	\$1,203.44
		Vacation	Vacation	160.00	\$3,443.52
	Other	Regular	Regular	8.50	\$182.67
Haddock, Gerald L. Total				2,232.50	\$50,207.06
Harris, Edward D	Capital	Meal money	Meal Taxable	0.00	\$283.50
		Overtime	OT 1.50 NS	88.00	\$2,857.81
			OT 2.0 NS	16.25	\$703.63
	O&M	Regular	Regular	204.50	\$4,431.99
		Float holiday	Float Holiday	24.00	\$519.60
		Holiday	Holiday	72.00	\$1,558.80
		Meal money	Meal Taxable	0.00	\$556.50
		Other	Med w/ Pay	13.00	\$281.46
	Training	4.00	\$86.60		

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 8 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Harris, Edward D	O&M	Overtime	OT 1 0 NS	2.25	\$48.71
			OT 1 50 NS	215.50	\$7,011.09
			OT 2.0 NS	24.00	\$1,039.20
		Regular	Regular	1,530.00	\$33,182.37
		Sick	Sick	32.00	\$692.80
		Vacation	Vacation	184.00	\$3,983.60
	Other	Regular	Regular	16.50	\$357.23
Harris, Edward D. Total				2,426.00	\$57,594.89
Harvey, Robbie G	Capital	Float holiday	Float Holiday	15.75	\$318.96
		Holiday	Holiday	72.00	\$1,458.00
		Other	Exc w/o Pay	8.00	\$0.00
			Jury Duty	15.75	\$318.95
			Med w/ Pay	12.25	\$248.08
		Overtime	OT 1.50 NS	184.00	\$5,598.73
		Regular	Regular	1,687.25	\$34,240.69
		Sick	Sick	53.00	\$1,073.25
		Vacation	Vacation	216.00	\$4,374.00
Harvey, Robbie G. Total				2,264.00	\$47,630.66
Haws, Erich S	Capital	Meal money	Meal Taxable	0.00	\$136.50
		Overtime	OT 1 50 NS	36.00	\$1,160.49
		Regular	OT 2.0 NS	15.25	\$655.45
			Regular	231.00	\$4,978.60
	O&M	Float holiday	Float Holiday	7.50	\$161.18
		Holiday	Holiday	72.00	\$1,565.28
		Meal money	Meal Taxable	0.00	\$63.00
		Other	Late w/o Pay	0.50	\$0.00
			Med w/ Pay	2.50	\$55.33
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	47.25	\$1,534.43
		Regular	Regular	1,714.50	\$37,069.84
		Vacation	Vacation	48.00	\$1,031.52
		Haws, Erich S. Total			
Hays, Chris L	Capital	Meal money	Meal Taxable	0.00	\$126.00
		Overtime	OT 1 50 NS	30.25	\$975.12
		Regular	OT 2.0 NS	26.00	\$1,117.48
			Regular	53.50	\$1,149.72
	O&M	Float holiday	Float Holiday	14.50	\$311.61
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$441.00
		Other	Med w/ Pay	2.50	\$58.15
			Overtime	OT 1 50 NS	163.75
		OT 2.0 NS	31.25	\$1,343.13	
		Regular	Regular	1,753.00	\$38,934.45
		Sick	Sick	16.00	\$343.84
		Vacation	Vacation	160.00	\$3,536.96
		Other	Regular	Regular	8.50
Hays, Chris L. Total				2,331.25	\$55,345.92
Hays, Karen Denise	O&M	Float holiday	Float Holiday	24.50	\$528.48
		Holiday	Holiday	72.00	\$1,553.04
		Other	Light Duty	112.00	\$2,415.84
			Med w/ Pay	18.00	\$388.26
		Out of Dept.	Training	4.00	\$86.28
		Overtime	OT 1.50 NS	12.50	\$404.49
		Regular	Regular	1,633.50	\$35,286.61
		Sick	Sick	80.00	\$1,736.00
		Vacation	Vacation	136.00	\$2,933.52
		Hays, Karen Denise Total			
Hester, Herbert F	Capital	Regular	Regular	240.00	\$5,270.88
	O&M	Float holiday	Float Holiday	16.00	\$351.04
		Holiday	Holiday	72.00	\$1,579.68
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	8.50	\$279.75
		Regular	Regular	1,678.00	\$36,873.40
		Sick	Sick	30.00	\$658.20
		Vacation	Vacation	40.00	\$877.60
Hester, Herbert F. Total				2,088.50	\$45,978.31
Hicks Jr., Worn	O&M	Float holiday	Float Holiday	16.00	\$347.68
		Holiday	Holiday	72.00	\$1,564.56
		Other	Jury Duty	32.00	\$695.36

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 9 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Hicks Jr , Worn	O&M	Other	Med w/ Pay	4.50	\$97.78
		Out of Dept.	Training	4.00	\$86.92
		Overtime	OT 1.50 NS	12.50	\$407.44
			OT 2.0 NS	4.00	\$173.84
		Regular	Regular	1,695.50	\$36,900.42
		Sick	Sick	8.00	\$173.84
		Vacation	Vacation	248.00	\$5,394.24
Hicks Jr., Worn Total				2,096.50	\$45,842.08
Highsmith, Kevin B	Capital	Regular	Regular	441.00	\$12,811.81
	Incentive	Other	AIP Payout	0.00	\$4,065.89
	O&M	Float holiday	Float Holiday	32.00	\$862.68
		Holiday	Holiday	72.00	\$1,991.32
		Out of Dept.	Training	20.00	\$504.80
		Regular	Regular	1,196.00	\$31,375.11
		Sick	Sick	68.00	\$1,950.07
		Vacation	Vac Prior Yr	40.00	\$1,156.14
			Vacation	208.00	\$5,698.58
	Other	Regular	Regular	3.00	\$86.03
Highsmith, Kevin B. Total				2,080.00	\$60,502.43
Hindman, Roy C	Capital	Float holiday	Float Holiday	3.00	\$84.47
		Holiday	Holiday	24.00	\$515.76
		Meal money	Meal Taxable	0.00	\$10.50
		Other	Jury Duty	40.00	\$859.60
			Med w/ Pay	3.00	\$64.47
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	4.75	\$153.12
		Regular	Regular	1,746.00	\$37,579.50
	O&M	Vacation	Vacation	16.00	\$343.84
		Float holiday	Float Holiday	17.50	\$376.08
		Holiday	Holiday	48.00	\$1,031.52
		Other	Med w/ Pay	1.00	\$21.49
		Regular	Regular	26.00	\$558.74
		Vacation	Vacation	56.00	\$1,203.44
		Other	Regular	Regular	95.50
Hindman, Roy C. Total				2,084.75	\$44,924.34
Holmes, Susan T	Incentive	Other	AIP Payout	0.00	\$5,398.47
	O&M	Float holiday	Float Holiday	42.50	\$1,633.21
		Holiday	Holiday	72.00	\$2,756.89
		Other	Funeral	8.00	\$304.62
			Lump Sum	0.00	\$1,800.00
			Med w/ Pay	4.50	\$172.80
		Out of Dept.	Training	57.75	\$2,221.90
		Regular	Regular	1,647.25	\$63,244.76
		Vacation	Vac Prior Yr	40.00	\$1,522.90
	Vacation	208.00	\$7,996.98		
Holmes, Susan T. Total				2,080.00	\$87,052.53
Hughes Jr., James T	Capital	Meal money	Meal Taxable	0.00	\$52.50
		Overtime	OT 1.50 NS	11.00	\$365.52
			OT 2.0 NS	11.50	\$497.95
	O&M	Regular	Regular	57.00	\$1,234.05
		Float holiday	Float Holiday	23.00	\$497.96
		Holiday	Holiday	72.00	\$1,558.80
		Meal money	Meal Taxable	0.00	\$147.00
		Other	Exc w/o Pay	2.00	\$0.00
			Funeral	8.00	\$173.20
			Med w/ Pay	1.00	\$21.65
			Med WC	27.00	\$584.59
		Out of Dept.	Training	4.00	\$86.60
			Union Bus	16.00	\$346.40
			UnionBus-NP	24.00	\$0.00
		Overtime	OT 1.0 NS	0.25	\$5.58
			OT 1.50 NS	60.50	\$1,981.81
			OT 2.0 NS	11.25	\$487.13
		Regular	Regular	1,526.00	\$33,100.34
Sick	Sick	80.00	\$1,732.00		
Vacation	Vacation	240.00	\$5,196.00		
Hughes Jr., James T. Total				2,174.50	\$48,069.08
Hughes, Jane B	Capital	Regular	Regular	838.00	\$16,960.39
	O&M	Float holiday	Float Holiday	8.75	\$176.85

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 10 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Hughes, Jane B.	O&M	Holiday	Holiday	72.00	\$1,455.12
		Other	Exc w/o Pay	0.50	\$0.00
			Funeral	24.00	\$485.04
			Jury Duty	22.25	\$449.67
			Med w/ Pay	6.25	\$126.33
		Overtime	OT 1.50 NS	3.00	\$92.79
		Regular	Regular	876.25	\$17,738.18
		Vacation	Vacation	232.00	\$4,693.60
Hughes, Jane B. Total				2,083.00	\$42,177.97
Hughes, Kendall W	O&M	Float holiday	Float Holiday	10.00	\$245.20
		Holiday	Holiday	72.00	\$1,765.44
		Meal money	Meal Taxable	0.00	\$10.50
		Other	Med w/ Pay	5.00	\$122.60
		Out of Dept.	Training	16.00	\$392.32
		Overtime	OT 1.50 NS	12.75	\$468.96
			OT 2.0 NS	4.00	\$196.16
		Regular	Regular	1,689.00	\$41,426.12
		Sick	Sick	56.00	\$1,373.12
		Vacation	Vacation	232.00	\$5,747.84
Hughes, Kendall W. Total				2,096.75	\$51,748.26
Hutsell, Charlotte A	O&M	Float holiday	Float Holiday	8.00	\$172.96
		Holiday	Hol 1.5 NS	32.00	\$1,199.28
			Holiday	40.00	\$864.80
		Meal money	Meal Taxable	0.00	\$21.00
		Overtime	OT 1.50 NS	77.00	\$2,888.90
			OT 1.50 SCH	48.00	\$1,814.28
			OT 2.0 NS	33.00	\$1,662.56
		Regular	Regular	1,856.00	\$42,961.12
		Sick	Sick	16.00	\$345.92
		Vacation	Vacation	168.00	\$3,660.00
Hutsell, Charlotte A. Total				2,278.00	\$55,590.82
Jenkins, Lamar O	Capital	Regular	Regular	303.50	\$6,668.70
	O&M	Float holiday	Float Holiday	14.00	\$307.82
		Holiday	Holiday	72.00	\$1,579.68
		Other	Med w/ Pay	2.00	\$43.88
		Out of Dept.	Training	4.00	\$87.76
		Regular	Regular	1,596.50	\$35,080.01
		Sick	Sick	24.00	\$526.56
			Sick w/o Pay	24.00	\$0.00
		Vacation	Vacation	40.00	\$877.60
				2,080.00	\$45,172.01
Jenkins, Lamar O. Total				2,080.00	\$45,172.01
Jenkins, Sammy R	Capital	Regular	Regular	43.00	\$924.07
	O&M	Float holiday	Float Holiday	17.50	\$376.10
		Holiday	Holiday	72.00	\$1,547.28
		Other	Med w/ Pay	12.50	\$268.64
		Overtime	OT 2.0 NS	7.75	\$333.10
		Regular	Regular	1,311.00	\$28,173.43
		Sick	Sick	248.00	\$5,329.52
		Vacation	Vacation	376.00	\$8,141.68
				2,087.75	\$45,093.82
Jenkins, Sammy R. Total				2,087.75	\$45,093.82
Johnson, Courtney D	Capital	Regular	Regular	420.00	\$9,220.08
	O&M	Float holiday	Float Holiday	16.00	\$351.04
		Holiday	Hol w/o Pay	40.00	\$0.00
			Holiday	32.00	\$702.08
		Out of Dept.	Training	21.50	\$471.71
		Overtime	OT 1.50 NS	0.50	\$16.46
		Regular	Regular	1,502.50	\$33,022.93
		Sick	Sick w/o Pay	8.00	\$0.00
		Vacation	Vacation	40.00	\$877.60
				2,080.50	\$44,661.90
Johnson, Courtney D. Total				2,080.50	\$44,661.90
Johnson, Edward L	Capital	Regular	Reg 35 Prm	8.00	\$175.52
	O&M		Regular	1,262.50	\$27,741.52
		Float holiday	Float Holiday	14.00	\$312.44
		Holiday	Holiday	72.00	\$1,579.68
		Other	Med w/ Pay	9.00	\$197.46
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	16.00	\$526.56
		Regular	Regular	507.50	\$11,139.83
		Sick	Sick	43.00	\$953.98

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 11 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Johnson, Edward L.	O&M	Vacation	Vacation	160.00	\$3,510.40
Johnson, Edward L. Total				2,096.00	\$46,225.15
Jones, Jeffrey A.	Capital	Regular	Regular	633.00	\$13,927.62
	O&M	Float holiday	Float Holiday	8.00	\$176.84
		Holiday	Holiday	72.00	\$1,579.68
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	12.00	\$395.18
		Regular	Regular	1,272.00	\$27,930.12
		Sick	Sick	11.00	\$241.34
		Vacation	Vacation	80.00	\$1,755.20
Jones, Jeffrey A. Total				2,092.00	\$46,093.74
Justice, Matthew W.	Capital	Overtime	OT 1.50 NS	8.00	\$263.28
	O&M	Regular	Regular	24.00	\$526.56
		Float holiday	Float Holiday	15.50	\$340.07
		Holiday	Holiday	72.00	\$1,579.68
		Other	Jury Duty	3.50	\$76.79
			Med w/ Pay	7.00	\$153.59
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	14.75	\$485.45
		Regular	Regular	1,810.00	\$39,774.77
		Sick	Sick	56.00	\$1,228.64
		Vacation	Vacation	88.00	\$1,930.72
Justice, Matthew W. Total				2,102.75	\$46,447.31
Kelley, Myra V	O&M	Float holiday	Float Holiday	16.50	\$334.11
		Holiday	Holiday	72.00	\$1,455.12
		Other	Med w/ Pay	4.25	\$85.90
		Out of Dept.	Training	12.00	\$247.40
		Overtime	OT 1.50 NS	170.25	\$5,167.44
		Regular	Regular	1,775.25	\$35,926.03
		Sick	Sick	40.00	\$808.40
		Vacation	Vacation	160.00	\$3,238.48
Kelley, Myra V. Total				2,250.25	\$47,262.88
King, Elijah J	Capital	Meal money	Meal Taxable	0.00	\$21.00
	O&M	Overtime	OT 1.50 NS	11.75	\$378.77
		Regular	Regular	104.00	\$2,234.96
		Float holiday	Float Holiday	8.00	\$171.92
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$115.50
		Other	Med w/ Pay	4.75	\$102.08
			Military	320.00	\$6,938.24
		Overtime	OT 1.50 NS	52.00	\$1,676.23
			OT 2.0 NS	9.00	\$386.82
		Regular	Regular	1,387.25	\$29,812.00
		Sick	Sick	48.00	\$1,031.52
		Vacation	Vacation	136.00	\$2,922.64
King, Elijah J. Total				2,152.75	\$47,338.96
Knight, Stacy L	Capital	Regular	Regular	360.50	\$7,929.51
	O&M	Float holiday	Float Holiday	16.00	\$352.03
		Holiday	Holiday	72.00	\$1,579.68
		Other	Med w/ Pay	6.00	\$131.98
		Out of Dept.	Training	8.00	\$175.52
		Overtime	OT 1.50 NS	8.50	\$279.74
		Regular	Regular	1,529.50	\$33,583.31
		Sick	Sick	24.00	\$526.56
		Vacation	Vacation	64.00	\$1,420.00
Knight, Stacy L. Total				2,088.50	\$45,978.33
Layne, Chase N	Capital	Regular	Regular	176.00	\$3,861.44
	O&M	Float holiday	Float Holiday	16.00	\$356.32
		Holiday	Hol w/o Pay	16.00	\$0.00
		Holiday	Holiday	8.00	\$175.52
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	1.25	\$41.15
		Regular	Regular	1,020.00	\$22,436.88
Layne, Chase N. Total				1,241.25	\$26,959.07
Martin, Tolly E.	Capital	Meal money	Meal Taxable	0.00	\$168.00
	O&M	Overtime	OT 1.50 NS	61.00	\$1,975.96
		Regular	Regular	124.75	\$2,685.36
		Float holiday	Float Holiday	10.00	\$214.90
		Holiday	Holiday	72.00	\$1,547.28

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 12 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Martin, Tolly E.	O&M	Meal money	Meal Taxable	0.00	\$493.50
		Other	Med w/ Pay	17.00	\$365.33
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1 50 NS	191.75	\$6,188.09
			OT 2.0 NS	11.25	\$483.53
		Regular	Regular	1,415.75	\$30,481.43
		Sick	Sick	180.00	\$3,868.20
		Vacation	Vacation	232.00	\$4,985.68
	Other	Regular	Regular	24.50	\$526.51
Martin, Tolly E. Total				2,344.00	\$54,069.73
Matthews, Larry H	Capital	Meal money	Meal Taxable	0.00	\$262.50
		Overtime	OT 1.50 NS	105.00	\$3,420.23
		Regular	Regular	385.25	\$8,286.08
	O&M	Float holiday	Float Holiday	19.00	\$408.31
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$567.00
		Other	Exc w/o Pay	16.00	\$0.00
			Med w/ Pay	8.75	\$188.04
		Out of Dept	Training	4.00	\$85.96
			Union Bus	1.00	\$21.49
		Overtime	OT 1.0 NS	1.25	\$27.67
			OT 1 50 NS	206.25	\$6,672.25
			OT 2.0 NS	32.00	\$1,375.36
		Regular	Regular	1,327.75	\$28,582.64
		Vacation	Vacation	232.00	\$4,990.80
	Other	Meal money	Meal Taxable	0.00	\$21.00
		Overtime	OT 1.50 NS	10.75	\$354.45
		Regular	Regular	14.25	\$306.23
Matthews, Larry H. Total				2,435.25	\$57,117.29
McBay, David E	Incentive	Other	AIP Payout	0.00	\$1,622.27
	O&M	Holiday	Holiday	72.00	\$1,681.53
		Out of Dept.	Training	36.00	\$861.93
		Regular	Regular	1,868.00	\$44,038.92
		Vacation	Vacation	104.00	\$2,456.18
	Other	Regular	Regular	0.00	\$0.00
McBay, David E. Total				2,080.00	\$50,660.83
McGhee, Brian S	Capital	Meal money	Meal Taxable	0.00	\$31.50
		Overtime	OT 1 50 NS	7.00	\$229.32
			OT 2.0 NS	12.00	\$508.80
		Regular	Regular	64.00	\$1,361.92
	O&M	Float holiday	Float Holiday	24.00	\$508.80
		Holiday	Holiday	72.00	\$1,526.40
		Meal money	Meal Taxable	0.00	\$31.50
		Other	Med w/ Pay	3.50	\$74.20
		Out of Dept.	Training	4.00	\$84.80
		Overtime	OT 1 50 NS	29.00	\$924.84
		Regular	Regular	1,844.50	\$39,159.72
		Sick	Sick	32.00	\$678.40
			Sick w/o Pay	3.50	\$0.00
		Vacation	Vacation	24.00	\$508.80
	Other	Regular	Regular	8.50	\$180.20
	McGhee, Brian S. Total				2,128.00
McNabb, David A	Capital	Float holiday	Float Holiday	14.50	\$311.61
		Holiday	Holiday	32.00	\$687.68
		Meal money	Meal Taxable	0.00	\$42.00
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	31.50	\$1,015.41
		Regular	Regular	1,853.00	\$39,877.30
		Sick	Sick	44.00	\$945.56
		Vacation	Vacation	56.00	\$1,203.44
	O&M	Holiday	Holiday	40.00	\$859.60
		Meal money	Meal Taxable	0.00	\$199.50
		Other	Med w/ Pay	6.50	\$139.69
		Overtime	OT 1 50 NS	93.75	\$3,022.02
			OT 2.0 NS	28.25	\$1,214.19
		Regular	Regular	16.00	\$348.96
	Other	Vacation	Vacation	8.00	\$171.92
		Regular	Regular	6.00	\$128.94
McNabb, David A. Total				2,233.50	\$50,253.78

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 13 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

Employee Name	Labor Category	Pay Category	Pay Description	Data	
				Sum of Hours	Sum of Amount
Melton, Brenda H	O&M	Float holiday	Float Holiday	16.00	\$345.12
		Holiday	Holiday	72.00	\$1,553.04
		Other	Jury Duty	8.00	\$172.56
			Med w/ Pay	4.00	\$86.29
			Susp no pay	32.00	\$0.00
		Out of Dept.	Training	4.00	\$86.28
		Overtime	OT 1.50 NS	23.75	\$769.51
		Regular	Regular	1,680.00	\$36,300.01
		Vacation	Vacation	264.00	\$5,694.48
Melton, Brenda H. Total				2,103.75	\$45,007.29
Morgan, Donald R.	Capital	Float holiday	Float Holiday	16.00	\$339.20
		Holiday	Holiday	8.00	\$169.60
		Meal money	Meal Taxable	0.00	\$53.00
		Other	Med w/ Pay	4.50	\$95.40
		Overtime	OT 1.50 NS	25.25	\$806.79
		Regular	Regular	503.50	\$10,674.20
	O&M	Float holiday	Float Holiday	13.00	\$275.60
		Holiday	Holiday	64.00	\$1,356.80
		Meal money	Meal Taxable	0.00	\$52.50
		Other	Exc w/o Pay	2.00	\$0.00
			Med w/ Pay	5.50	\$116.60
		Out of Dept.	Training	4.00	\$84.80
		Overtime	OT 1.50 NS	19.75	\$629.01
			OT 2.0 NS	5.25	\$222.60
		Regular	Regular	1,387.50	\$29,475.16
		Sick	Sick	32.00	\$678.40
		Vacation	Vacation	40.00	\$848.00
Morgan, Donald R. Total				2,130.25	\$45,877.66
Morrison, Leah T	Incentive	Other	AIP Payout	0.00	\$4,121.54
	O&M	Float holiday	Float Holiday	32.00	\$981.52
		Holiday	Holiday	72.00	\$2,129.62
		Out of Dept.	Training	36.00	\$1,161.61
		Regular	Regular	1,778.00	\$53,326.53
		Sick	Family Sick	8.00	\$245.38
			Sick	8.00	\$245.38
		Vacation	Vac Prior Yr	32.00	\$981.52
			Vacation	112.00	\$3,309.24
Morrison, Leah T. Total				2,080.00	\$66,502.34
Moses, Michael S.	Capital	Meal money	Meal Taxable	0.00	\$252.00
		Overtime	OT 1.50 NS	98.75	\$3,211.57
			OT 2.0 NS	16.25	\$698.43
		Regular	Regular	389.00	\$8,374.99
	O&M	Float holiday	Float Holiday	24.00	\$515.79
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$682.50
		Other	Med w/ Pay	8.75	\$188.05
		Overtime	OT 1.0 NS	3.75	\$80.91
			OT 1.50 NS	237.25	\$7,677.07
			OT 1.50 SCH	4.00	\$128.94
			OT 2.0 NS	55.75	\$2,396.14
		Regular	Regular	1,249.50	\$26,892.76
		Vacation	Vacation	320.00	\$6,881.92
	Other	Regular	Regular	16.75	\$359.96
	Moses, Michael S. Total				2,495.75
Mount, Jason D	O&M	Float holiday	Float Holiday	16.00	\$351.04
		Holiday	Holiday	64.00	\$1,404.16
		Other	Exc w/o Pay	0.50	\$0.00
		Overtime	OT 1.50 NS	0.50	\$16.46
		Regular	Regular	1,135.50	\$24,912.87
		Sick	Sick	40.00	\$877.60
			Sick w/o Pay	24.00	\$0.00
		Vacation	Vacation	40.00	\$877.60
		Mount, Jason D. Total			
Nartey, Kate S	Capital	Float holiday	Float Holiday	32.00	\$782.27
		Holiday	Holiday	72.00	\$1,756.98
		Other	Exc w/o Pay	-16.00	\$0.00
		Out of Dept.	Training	40.00	\$994.25
		Regular	Regular	1,780.00	\$43,746.34
		Sick	Sick	68.00	\$1,690.16

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 14 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Nartey, Kate S.	Capital	Vacation	Vacation	32.00	\$795.35
	Incentive	Other	AIP Payout	0.00	\$479.26
	O&M	Regular	Regular	72.00	\$1,730.70
Nartey, Kate S. Total				2,080.00	\$51,975.33
Norwood, R Gary	Capital	Float holiday	Float Holiday	8.00	\$254.04
		Holiday	Holiday	48.00	\$1,551.36
		Out of Dept.	Training	32.00	\$1,052.32
		Regular	Regular	1,676.00	\$54,457.62
		Sick	Sick	16.00	\$508.08
		Vacation	Vacation	160.00	\$5,198.32
	Incentive	Other	AIP Payout	0.00	\$4,531.03
	O&M	Holiday	Holiday	24.00	\$771.16
		Regular	Regular	0.00	-\$0.75
		Sick	Sick	8.00	\$254.04
		Vacation	Vacation	88.00	\$2,884.84
	Other	Regular	Regular	20.00	\$655.48
Norwood, R. Gary Total				2,080.00	\$72,117.54
Odmann, Gary S	O&M	Holiday	Hol 1.5 NS	16.00	\$601.20
		Other	Pay Adjust	0.00	\$15.36
		Regular	Regular	96.00	\$2,399.04
		Sick	Sick	24.00	\$592.56
		Vacation	Vac PO Death	0.00	\$6,715.68
	Other	Other	DeathBenefit	0.00	\$6,419.40
Odmann, Gary S. Total				136.00	\$16,743.24
O'Donnell, William T	Capital	Regular	Regular	344.00	\$7,497.84
	O&M	Float holiday	Float Holiday	10.00	\$217.50
		Holiday	Holiday	72.00	\$1,566.00
		Other	Exc w/o Pay	1.00	\$0.00
			Med w/ Pay	6.75	\$146.82
		Out of Dept.	Training	4.00	\$87.00
		Overtime	OT 1.50 NS	8.00	\$261.00
		Regular	Regular	1,583.00	\$34,477.78
		Sick	Sick	27.25	\$592.69
		Vacation	Vacation	32.00	\$696.00
O'Donnell, William T. Total				2,088.00	\$45,542.63
Partridge, Adrien L	O&M	Float holiday	Float Holiday	8.00	\$165.38
		Holiday	Holiday	72.00	\$1,488.47
		Other	Med w/ Pay	2.00	\$41.35
		Out of Dept.	Training	32.50	\$671.86
		Regular	Regular	1,933.50	\$39,971.52
		Vacation	Vacation	32.00	\$661.52
		Partridge, Adrien L. Total			
Pitman, Benjamin J	Capital	Overtime	OT 1.25 SCH	8.00	\$246.90
	O&M	Float holiday	Float Holiday	16.00	\$398.32
		Holiday	Hol 1.5 NS	56.00	\$2,096.76
			Holiday	16.00	\$397.92
		Meal money	Meal Taxable	0.00	\$31.50
		Other	Pay Adjust	0.00	\$27.28
		Overtime	OT 1.50 NS	58.50	\$2,189.29
			OT 1.50 SCH	104.00	\$3,901.20
			OT 2.0 NS	54.00	\$2,694.68
		Regular	Regular	1,730.00	\$43,217.62
		Sick	Sick	84.00	\$1,597.44
		Vacation	Vacation	256.00	\$6,381.68
Pitman, Benjamin J. Total				2,362.50	\$63,180.59
Robinson, C Greg	O&M	Float holiday	Float Holiday	24.00	\$604.08
		Holiday	Hol 2.5	72.50	\$4,547.66
		Meal money	Meal Taxable	0.00	\$10.50
		Other	Med w/ Pay	4.50	\$113.27
		Overtime	OT 1.50 NS	12.00	\$452.02
			OT 2.0 NS	8.00	\$402.72
		Regular	Regular	1,787.50	\$45,056.65
		Vacation	Vacation	224.00	\$5,649.92
Robinson, C. Greg Total				2,132.50	\$56,836.82
Russell, Linda H	Capital	Regular	Regular	838.50	\$16,975.38
	O&M	Float holiday	Float Holiday	16.50	\$333.50
		Holiday	Holiday	72.00	\$1,455.12
		Other	Exc w/o Pay	8.00	\$0.00
		Med w/ Pay	7.25	\$146.54	

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 15 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Russell, Linda H	O&M	Out of Dept.	Training	4.00	\$80.84
		Regular	Regular	877.75	\$17,744.24
		Sick	Sick	24.00	\$485.04
		Vacation	Vacation	232.00	\$4,713.12
	Other	Holiday	Holiday	0.00	\$0.00
		Vacation	Vacation	0.00	\$0.00
Russell, Linda H. Total				2,080.00	\$41,933.78
Satterfield, L. Donette	O&M	Float holiday	Float Holiday	16.00	\$324.00
		Holiday	Holiday	72.00	\$1,455.12
		Other	Med w/ Pay	2.50	\$50.53
		Out of Dept.	Training	7.00	\$141.47
		Overtime	OT 1.50 NS	102.00	\$3,101.96
		Regular	Regular	1,798.50	\$36,405.66
		Sick	Sick	8.00	\$161.68
		Vacation	Vacation	176.00	\$3,556.96
		Satterfield, L. Donette Total			
Scealf, Virginia B	Incentive	Other	AIP Payout	0.00	\$2,016.53
	O&M	Float holiday	Float Holiday	24.00	\$646.41
		Holiday	Holiday	72.00	\$1,948.50
		Other	Jury Duty	16.00	\$424.60
		Out of Dept.	Training	6.00	\$166.29
		Regular	Regular	1,730.00	\$47,242.56
		Vacation	Vac Prior Yr	32.00	\$849.20
		Vacation	Vacation	200.00	\$5,524.43
Scealf, Virginia B. Total				2,080.00	\$58,818.52
Scruggs, Arthur L.	O&M	Float holiday	Float Holiday	19.00	\$410.78
		Holiday	Holiday	72.00	\$1,556.64
		Other	Med w/ Pay	1.00	\$21.62
		Overtime	OT 1.50 NS	5.25	\$170.26
			OT 2.0 NS	4.00	\$172.96
		Regular	Regular	1,796.00	\$38,886.72
		Sick	Sick	8.00	\$172.96
		Vacation	Vacation	184.00	\$3,983.28
		Scruggs, Arthur L. Total			
Seebeck, Jurgen Jr D	Capital	Meal money	Meal Taxable	0.00	\$189.00
		Overtime	OT 1.50 NS	64.25	\$2,071.10
			OT 2.0 NS	9.25	\$397.57
		Regular	Regular	366.00	\$7,869.83
		Vacation	Vacation	8.00	\$171.92
	O&M	Float holiday	Float Holiday	6.50	\$139.69
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$367.50
		Other	Funeral	8.00	\$171.92
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	124.25	\$4,005.24
			OT 2.0 NS	35.25	\$1,515.05
		Regular	Regular	1,431.00	\$30,783.57
		Sick	Sick	88.00	\$1,891.12
		Vacation	Vacation	80.00	\$1,744.80
		Other	Regular	16.50	\$354.59
Seebeck, Jurgen Jr D. Total				2,313.00	\$53,306.14
Skiles, Rick J.	Capital	Regular	Regular	296.00	\$6,453.84
	O&M	Float holiday	Float Holiday	17.50	\$380.66
		Holiday	Holiday	72.00	\$1,566.00
		Other	Exc w/o Pay	12.00	\$0.00
			Med w/ Pay	1.00	\$21.76
			Med WC	1.00	\$21.75
		Out of Dept.	Training	4.00	\$87.00
		Overtime	OT 1.50 NS	12.50	\$408.06
		Regular	Regular	1,540.50	\$33,553.44
		Sick	Sick	16.00	\$348.00
		Vacation	Vacation	120.00	\$2,610.00
Skiles, Rick J. Total				2,092.50	\$45,450.51
Springs, James P	O&M	Float holiday	Float Holiday	13.00	\$282.49
		Holiday	Holiday	72.00	\$1,564.56
		Other	Med w/ Pay	3.50	\$76.06
		Overtime	OT 1.50 NS	24.25	\$790.43
		Regular	Regular	1,429.00	\$31,093.78
		Sick	Sick	330.50	\$7,181.77

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 16 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

Employee Name	Labor Category	Pay Category	Pay Description	Data	
				Sum of Hours	Sum of Amount
Springs, James P.	O&M	Vacation	Vacation	232.00	\$5,062.16
Springs, James P. Total				2,104.25	\$46,051.25
Stafford, Jeffrey R	O&M	Float holiday	Float Holiday	4.00	\$87.76
		Holiday	Holiday	72.00	\$1,579.68
		Other	Funeral	16.00	\$351.04
			Med w/ Pay	10.00	\$221.06
		Out of Dept.	Training	4.00	\$87.76
		Regular	Regular	1,886.00	\$41,414.16
		Sick	Sick	8.00	\$175.52
		Vacation	Vacation	80.00	\$1,781.60
Stafford, Jeffrey R. Total				2,080.00	\$45,698.58
Stanley, Ralph J	Capital	Meal money	Meal Taxable	0.00	\$10.50
		Overtime	OT 1.50 NS	11.25	\$362.65
		Regular	Regular	365.75	\$7,872.13
	O&M	Float holiday	Float Holiday	16.00	\$343.84
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$42.00
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	20.00	\$644.73
		Regular	Regular	1,475.25	\$31,752.40
		Vacation	Vacation	136.00	\$2,922.64
		Other	Regular	11.00	\$236.39
				2,111.25	\$45,820.52
Stanley, Ralph J. Total				5.00	\$109.70
Steed, Cynthia A	Capital	Regular	Regular		
	O&M	Float holiday	Float Holiday	1.00	\$21.94
		Holiday	Holiday	72.00	\$1,579.68
		Other	Exc w/o Pay	0.50	\$0.00
			Med w/ Pay	2.00	\$43.88
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	0.50	\$16.46
		Regular	Regular	1,779.50	\$39,095.03
		Sick	Sick	32.00	\$702.08
		Vacation	Vacation	184.00	\$4,047.52
Steed, Cynthia A. Total				2,080.50	\$45,704.05
Stephens, Ricky E	O&M	Float holiday	Float Holiday	3.00	\$64.47
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$10.50
		Other	Funeral	32.00	\$687.68
			Med w/ Pay	16.00	\$343.85
		Overtime	OT 1.50 NS	5.00	\$161.18
		Regular	Regular	1,701.00	\$36,606.42
		Sick	Sick	40.00	\$859.60
		Vacation	Vacation	216.00	\$4,652.08
				2,085.00	\$44,933.06
Stephens, Ricky E. Total					
Talley, Dustin L	Capital	Regular	Regular	168.00	\$3,685.92
	O&M	Float holiday	Float Holiday	9.00	\$197.46
		Holiday	Hol w/o Pay	16.00	\$0.00
			Holiday	16.00	\$351.04
		Other	Exc w/o Pay	8.00	\$0.00
		Out of Dept.	Training	4.00	\$87.76
		Overtime	OT 1.50 NS	0.50	\$16.46
		Regular	Regular	1,099.00	\$24,175.42
Talley, Dustin L. Total				1,320.50	\$28,514.06
Taylor, Morris	Capital	Float holiday	Float Holiday	4.00	\$85.96
		Meal money	Meal Taxable	0.00	\$105.00
		Overtime	OT 1.50 NS	32.75	\$1,085.32
			OT 2.0 NS	7.00	\$300.86
		Regular	Regular	142.00	\$3,051.59
		Vacation	Vacation	8.00	\$171.92
	O&M	Float holiday	Float Holiday	11.00	\$236.39
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$451.50
		Other	Med w/ Pay	16.00	\$343.86
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1.50 NS	178.00	\$5,747.21
			OT 2.0 NS	32.25	\$1,386.11
		Regular	Regular	1,534.50	\$33,032.76
		Sick	Sick	128.00	\$2,755.84
		Vacation	Vacation	144.00	\$3,094.56

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 17 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data		
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount	
Taylor, Morris	Other	Regular	Regular	16.50	\$354.59	
Taylor, Morris Total				2,330.00	\$53,816.71	
Taylor, Randal D.	Capital	Holiday	Holiday	72.00	\$2,818.70	
		Regular	Regular	1,780.00	\$70,168.50	
		Vacation	Vacation	228.00	\$8,995.48	
		Incentive	Other	AIP Payout	0.00	\$5,470.04
Taylor, Randal D. Total				2,080.00	\$87,452.72	
Thornton, Rebecca L	O&M	Incentive	Other	AIP Payout	0.00	\$3,671.48
		Float holiday	Float Holiday	2.00	\$68.75	
		Holiday	Holiday	72.00	\$2,529.64	
		Other	Meeting	32.00	\$1,154.52	
		Out of Dept.	Training	52.00	\$1,835.31	
		Regular	Regular	1,742.00	\$61,895.26	
		Sick	Sick	64.00	\$2,254.58	
		Vacation	Vac Prior Yr	8.00	\$275.00	
	Vacation		108.00	\$3,808.12		
Thornton, Rebecca L. Total				2,080.00	\$77,492.66	
Tucker, Shirley A	Capital	Float holiday	Float Holiday	18.25	\$369.91	
		Holiday	Holiday	72.00	\$1,455.12	
		Other	Med w/ Pay	9.25	\$166.97	
		Overtime	OT 1 50 NS	186.75	\$5,661.39	
		Regular	Regular	1,732.50	\$35,046.95	
		Sick	Sick	56.00	\$1,131.76	
		Vacation	Vacation	192.00	\$3,904.72	
				2,266.75	\$47,756.82	
Tucker, Shirley A. Total				2,266.75	\$47,756.82	
Turley, D Mark	O&M	Capital	Regular	Regular	128.00	\$3,566.21
		Incentive	Other	AIP Payout	0.00	\$1,962.39
		Float holiday	Float Holiday	11.00	\$302.96	
		Holiday	Holiday	72.00	\$1,992.54	
		Out of Dept.	Training	14.00	\$393.41	
		Regular	Regular	1,591.00	\$44,265.42	
		Sick	Sick	8.00	\$224.81	
		Vacation	Vacation	256.00	\$7,150.87	
Turley, D. Mark Total				2,080.00	\$59,858.61	
Upshaw, Barbara J	O&M	Holiday	Holiday	72.00	\$1,458.00	
		Other	Med w/ Pay	1.00	\$20.25	
		Regular	Regular	1,159.00	\$23,528.31	
		Sick	Sick	672.00	\$13,608.00	
		Vacation	Vacation	176.00	\$3,564.00	
Upshaw, Barbara J. Total				2,080.00	\$42,178.56	
Vaughn, Dianna L	O&M	Float holiday	Float Holiday	14.00	\$282.95	
		Holiday	Holiday	72.00	\$1,455.12	
		Meal money	Meal Taxable	0.00	\$84.00	
		Other	Med w/ Pay	5.00	\$101.06	
		Overtime	OT 1 50 NS	30.50	\$924.62	
			OT 1.50 SCH	1.00	\$30.32	
		Regular	Regular	1,685.00	\$34,107.55	
		Sick	Sick	48.00	\$974.96	
		Vacation	Vacation	256.00	\$5,173.76	
Vaughn, Dianna L. Total				2,111.50	\$43,134.34	
Walden, Herman F	Capital	Meal money	Meal Taxable	0.00	\$262.50	
		Overtime	OT 1 50 NS	99.75	\$3,251.14	
			OT 2.0 NS	8.50	\$368.05	
		Regular	Regular	534.25	\$11,574.33	
	O&M	Float holiday	Float Holiday	16.00	\$346.40	
		Holiday	Holiday	72.00	\$1,558.80	
		Meal money	Meal Taxable	0.00	\$577.50	
		Other	AIP PO - BD	0.00	\$0.00	
			Med w/ Pay	9.25	\$200.29	
		Out of Dept.	Training	4.00	\$86.60	
		Overtime	OT 1.50 NS	206.00	\$6,706.70	
			OT 2.0 NS	51.25	\$2,219.13	
		Regular	Regular	1,126.25	\$24,411.94	
		Sick	Sick	56.00	\$1,212.40	
		Vacation	Vacation	248.00	\$5,395.20	
	Other	Regular	Regular	14.25	\$308.51	
	Walden, Herman F. Total				2,445.50	\$58,479.49
Walker, Melvin B	O&M	Float holiday	Float Holiday	16.75	\$410.71	
		Holiday	Holiday	72.00	\$1,765.44	

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 18 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Walker, Melvin B.	O&M	Meal money	Meal Taxable	0.00	\$10.50
		Other	Med w/ Pay	1.00	\$24.52
		Out of Dept.	Training	16.00	\$392.32
		Overtime	OT 1 50 NS	13.50	\$496.55
			OT 2.0 NS	4.00	\$196.16
		Regular	Regular	1,766.25	\$43,332.13
		Sick	Sick	32.00	\$784.64
		Vacation	Vacation	176.00	\$4,362.88
Walker, Melvin B. Total				2,097.50	\$51,775.85
Watson, John S	Capital	Regular	Regular	736.00	\$41,396.00
		Sick	Sick	8.00	\$456.34
		Vacation	Vacation	48.00	\$2,620.39
	Incentive	Other	AIP Payout	0.00	\$15,241.25
		O&M	Float holiday	Float Holiday	24.00
	Holiday		Holiday	72.00	\$4,009.02
	Other		Meeting	40.00	\$2,281.70
	Out of Dept.		Training	4.00	\$228.17
	Regular		Regular	964.00	\$54,302.62
	Vacation		Vac Prior Yr	24.00	\$1,310.20
			Vacation	160.00	\$8,950.37
Watson, John S. Total				2,080.00	\$132,125.86
Watts, Daniel L	Capital	Meal money	Meal Taxable	0.00	\$52.50
		Overtime	OT 1 50 NS	18.50	\$600.79
			OT 2.0 NS	8.00	\$346.40
		Regular	Regular	62.50	\$1,363.53
	O&M	Float holiday	Float Holiday	16.00	\$346.41
		Holiday	Holiday	72.00	\$1,558.80
		Meal money	Meal Taxable	0.00	\$357.00
		Other	Med w/ Pay	8.50	\$184.03
		Out of Dept.	Training	4.00	\$86.60
		Overtime	OT 1 0 NS	2.50	\$54.13
			OT 1 50 NS	130.75	\$4,246.36
			OT 2.0 NS	41.50	\$1,802.16
		Regular	Regular	1,797.00	\$38,946.67
		Sick	Sick	32.00	\$692.80
		Vacation	Vacation	80.00	\$1,742.40
	Other	Meal money	Meal Taxable	0.00	\$21.00
		Overtime	OT 1.50 NS	8.00	\$267.60
		Regular	Regular	8.25	\$178.78
Watts, Daniel L. Total				2,289.50	\$52,847.96
Weathers, Edward E	O&M	Float holiday	Float Holiday	19.00	\$448.98
		Holiday	Holiday	72.00	\$1,701.36
		Meal money	Meal Taxable	0.00	\$21.00
		Other	Med w/ Pay	7.50	\$177.24
		Overtime	OT 1 50 NS	19.75	\$700.04
			OT 2.0 NS	8.00	\$378.08
		Regular	Regular	1,707.75	\$40,422.31
		Sick	Sick	33.75	\$797.51
		Vacation	Vacation	240.00	\$5,671.20
Weathers, Edward E. Total				2,107.75	\$50,317.72
Welch, Billy J	Capital	Meal money	Meal Taxable	0.00	\$10.50
		Overtime	OT 1.50 NS	10.50	\$340.99
		Regular	Regular	266.00	\$5,771.25
	O&M	Float holiday	Float Holiday	24.00	\$519.60
		Holiday	Holiday	72.00	\$1,558.80
		Meal money	Meal Taxable	0.00	\$42.00
		Out of Dept.	Training	4.00	\$86.60
		Overtime	OT 1.50 NS	22.25	\$722.60
		Regular	Regular	1,571.00	\$34,062.20
		Sick	Sick	52.00	\$1,125.80
		Vacation	Vacation	80.00	\$1,732.00
	Other	Regular	Regular	11.00	\$238.15
Welch, Billy J. Total				2,112.75	\$46,210.49
Williams, Derick D	Capital	Regular	Regular	551.00	\$12,088.94
	O&M	Float holiday	Float Holiday	16.00	\$351.04
		Holiday	Holiday	72.00	\$1,579.68
		Other	Exc w/o Pay	1.00	\$0.00
			Med w/ Pay	2.00	\$43.88
		Out of Dept	Training	4.00	\$87.76

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 1
Page 19 of 19

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Williams, Derick D	O&M	Overtime	OT 1.50 NS	16.50	\$543.02
		Regular	Regular	1,306.00	\$28,717.00
		Sick	Sick	48.00	\$1,053.12
		Vacation	Vac PO NoPen	0 00	\$0 00
			Vacation	80.00	\$1,755.20
Williams, Derick D. Total				2,096.50	\$46,219.64
Williams, Faye J	Capital	Float holiday	Float Holiday	11.50	\$232.74
		Holiday	Holiday	72.00	\$1,455.12
		Other	Jury Duty	40 00	\$808.40
			Med w/ Pay	15.25	\$308.21
		Overtime	OT 1.50 NS	123.75	\$3,751.52
		Regular	Regular	1,693.25	\$34,269.12
		Sick	Sick	40.00	\$818.16
	Vacation	Vacation	208.00	\$4,203.68	
Williams, Faye J. Total				2,203.75	\$45,846.95
Wilson Jr, V Keith	Capital	Meal money	Meal Taxable	0.00	\$199.50
		Overtime	OT 1 50 NS	37.00	\$1,200.86
	O&M		OT 2.0 NS	48.75	\$2,095.28
		Float holiday	Float Holiday	16.50	\$354.59
		Holiday	Holiday	72.00	\$1,547.28
		Meal money	Meal Taxable	0.00	\$168.00
		Other	Funeral	32 00	\$687 68
			Med w/ Pay	2.25	\$48.35
		Out of Dept.	Training	4.00	\$85.96
		Overtime	OT 1 0 NS	0.75	\$16 60
			OT 1 50 NS	49.50	\$1,595.64
			OT 2.0 NS	33.50	\$1,439.83
		Regular	Regular	1,641.25	\$35,331.91
		Sick	Sick	56.00	\$1,213.68
		Vacation	Vacation	256.00	\$5,501.44
			Workmen's Compensation	WC Paid	0.00
Wilson Jr., V. Keith Total				2,249.50	\$51,476.36
Worrell, David T	Capital	Overtime	OT 1 50 NS	8.00	\$296.28
			OT 2.0 NS	8.00	\$395.04
	O&M	Float holiday	Float Holiday	16.00	\$401.20
		Holiday	Hol 1.5 NS	48 00	\$1,804 80
			Holiday	24.00	\$601.60
		Other	Pay Adjust	0.00	\$21.62
		Overtime	OT 1 50 NS	26 75	\$1,005.73
			OT 1.50 SCH	104.00	\$3,914 76
			OT 2.0 NS	47.00	\$2,339.02
		Regular	Regular	1,697.00	\$42,472.09
		Sick	Sick	24.00	\$601.60
	Vacation	Vacation	352.00	\$8,865.84	
Worrell, David T. Total				2,354.75	\$62,719.58
Wortham, Deborah S	Capital	Float holiday	Float Holiday	11.50	\$232.42
		Holiday	Holiday	72.00	\$1,455.12
		Regular	Regular	252.50	\$5,127.43
		Sick	Sick	56 00	\$1,131.76
			Sick w/o Pay	1,416.00	\$0.00
		Vacation	Vacation	272.00	\$5,531.28
	O&M	Regular	Reg Override	0.00	\$0.00
Wortham, Deborah S. Total				2,080.00	\$13,478.01
Zinnanti, Mark J	Incentive	Other	AIP Payout	0.00	\$5,405.71
	O&M	Float holiday	Float Holiday	32.00	\$1,235.36
		Holiday	Holiday	72.00	\$2,748.82
		Regular	Regular	1,760.00	\$68,187.58
		Sick	Sick	24.00	\$920.28
			Vacation	Vacation	192.00
Zinnanti, Mark J. Total				2,080.00	\$85,897.97
Grand Total				230,261.25	\$5,736,959.49

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 2
Page 1 of 4

TENNESSEE-AMERICAN WATER COMPANY
NORMALIZED YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	Union	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL 2-TERM 3-NEW OR REPLACE	FULL TIME EMPLOYEE COUNT
50237926 Atkins, Kelly L.			22.60	45,509	2,080.38	47,016	0	47,016	47,016	47,189	18	0	1
26000049 Aury, Freddie L.			22.30	47,765	2,198.63	49,029	0	49,029	49,029	46,562	19	0	1
26000068 Baggett, James L.			22.60	13,523	808.38	0	0	0	0	0	18	2	0
50341466 Beets, James			22.27	28,705	1,228.00	46,500	175	46,675	46,675	46,500	6	3	1
50318116 Richard Bednarski			22.13	48,637	2,284.88	50,564	0	50,564	50,564	46,207	20	0	1
50267313 Billups, Brian D.			22.60	46,036	2,105.88	47,593	0	47,593	47,593	47,189	18	0	1
50341517 Blevins, William			22.60	27,554	1,272.00	47,189	0	47,189	47,189	47,189	18	3	1
50108180 Blevins, Timothy B.			22.60	46,004	2,093.88	47,322	0	47,322	47,322	47,189	18	0	1
50181169 Blevins, Waylon T.			22.13	49,834	2,305.38	51,018	0	51,018	51,018	46,207	20	0	1
26000133 Borders, Stephen A.			22.13	45,285	2,112.63	46,752	0	46,752	46,752	46,207	20	0	1
26000057 Bowling, Stanley E.			22.30	48,856	2,242.38	50,005	0	50,005	50,005	46,562	19	0	1
50195340 Boyer, John B.			22.60	46,439	2,113.75	47,771	0	47,771	47,771	47,189	18	0	1
50068216 Burrell, Dale R.			25.26	51,817	2,110.38	53,308	0	53,308	53,308	52,743	1	0	1
26000162 Camp, Debbie H.			25.43	59,277	2,372.88	60,342	622	60,964	60,964	53,098	5	0	1
50107207 Chmalozer, Adam D.			25.26	51,009	2,097.25	52,977	0	52,977	52,977	52,743	1	0	1
26000118 Coates, J. David			24.34	50,237	2,122.88	51,671	0	51,671	51,671	50,822	2	0	1
26000010 Collins, Steven L.			22.13	45,346	2,105.88	46,603	0	46,603	46,603	46,207	20	0	1
26000033 Crane, Scott E.			25.43	58,710	2,331.00	59,277	598	59,875	59,875	53,098	5	0	1
26000172 Crutchfield, Patrick W.			22.13	52,171	2,404.75	53,217	0	53,217	53,217	46,207	20	0	1
26000084 Davis, Bennie J. (V)			22.13	44,809	2,082.25	46,080	0	46,080	46,080	46,207	20	0	1
26000039 Derryberry, Jack S.			21.05	40,553	1,884.00	0	0	0	0	0	7	2	0
26000150 Eady, R. Glenn			22.30	50,687	2,325.88	51,867	0	51,867	51,867	46,562	19	0	1
50116162 Gamble, Robert A.			25.55	58,808	2,222.75	56,791	466	57,257	57,257	53,348	18.5	0	1
26000061 Grace, Renee R.			22.30	54,337	2,480.38	55,312	0	55,312	55,312	46,562	19	0	1
18508611 Green, Joseph			22.30	45,135	2,081.88	46,426	0	46,426	46,426	46,562	19	0	1
50240644 Griffin, Michael J.			22.60	9,221	400.00	47,189	0	47,189	47,189	47,189	18	3	1
50104651 Ha, Jason T.			22.13	47,047	2,137.50	53,983	0	53,983	53,983	52,743	1	0	1
26000131 Haddock, Gerald L.			25.26	52,517	2,159.88	54,287	0	54,287	54,287	46,207	20	0	1
26000127 Harris, Edward D.			22.30	57,595	2,316.63	58,406	0	58,406	58,406	46,562	19	0	1
26000171 Harvey, Robbie G.			20.86	47,631	2,356.00	49,146	0	49,146	49,146	43,556	29	0	1
50192381 Hays, Erich S.			22.13	48,498	2,235.38	49,469	0	49,469	49,469	46,207	20	0	1
26000153 Hays, Chris L.			22.13	55,346	2,485.50	55,004	0	55,004	55,004	46,207	20	0	1
26000149 Hays, Karen Denise			22.22	45,333	2,098.75	46,634	0	46,634	46,634	46,395	14	0	1
50262066 Healer, Herbert F.			22.60	45,978	2,092.75	47,296	0	47,296	47,296	47,189	18	0	1
26000081 Hicks Jr., Worn			22.38	45,842	2,106.75	47,149	0	47,149	47,149	46,729	13	0	1
50195323 Hindman, Roy C.			22.13	44,924	2,087.13	46,188	0	46,188	46,188	46,207	20	0	1
26000093 Hughes Jr., James T.			22.30	48,069	2,233.13	49,799	0	49,799	49,799	46,562	19	0	1
26000085 Hughes, Jane B.			20.82	42,178	2,084.50	43,399	0	43,399	43,399	43,472	23	0	1
26000164 Hughes, Kendall W.			25.26	51,748	2,107.13	53,226	0	53,226	53,226	52,743	1	0	1
26000169 Hutzel, Charlotte A.			25.43	55,591	2,373.50	60,358	310	60,668	60,668	53,098	5	0	1
50270912 Jenkins, Lamar O.			22.60	45,172	2,080.00	47,008	0	47,008	47,008	47,189	18	0	1
26000128 Jenkins, Sammy R.			22.13	45,094	2,095.50	0	0	0	0	0	2	0	0
50315983 Johnson, Courtney			22.60	46,662	2,080.75	47,025	0	47,025	47,025	47,189	18	0	1
26000056 Johnson, Edward L.			22.60	46,225	2,104.00	47,550	0	47,550	47,550	47,189	18	0	1
50226412 Jones, Jeffrey A.			22.60	46,084	2,098.00	47,415	0	47,415	47,415	47,189	18	0	1
50193778 Justice, Matthew W.			22.60	46,447	2,114.13	47,779	0	47,779	47,779	43,472	16	0	1
26000112 Kelley, Myra V.			20.82	47,263	2,335.38	48,623	0	48,623	48,623	43,472	16	0	1
50191242 King, Elijah J.			22.13	47,339	2,193.63	48,545	0	48,545	48,545	46,207	20	0	1
50243218 Knight, Stacy L.			22.60	45,978	2,082.75	47,296	0	47,296	47,296	47,189	18	0	1
50341514 Layne, Chas N			22.60	26,959	1,241.88	47,189	0	47,189	47,189	47,189	18	3	1
26000106 Martin, Tolly E.			22.13	54,070	2,481.63	58,177	0	58,177	58,177	46,207	20	0	1
26000082 Matthews, Larry H.			22.13	57,117	2,628.88	54,918	0	54,918	54,918	46,207	20	0	1
50279031 McGhee, Brian S.			21.84	45,809	2,158.00	47,131	0	47,131	47,131	45,602	21	0	1
50193781 McInabb, David A.			22.13	50,254	2,324.38	51,438	0	51,438	51,438	46,395	14	0	1
26000071 Melton, Brenda H.			22.22	45,007	2,115.63	47,009	0	47,009	47,009	46,207	20	0	1
50274160 Morgan, Donald R.			21.84	45,878	2,158.00	47,131	0	47,131	47,131	45,602	21	0	1
26000160 Moses, Michael S.			22.13	59,888	2,739.63	60,628	0	60,628	60,628	46,207	20	0	1
50271710 Mount, Jason D.			22.60	28,440	1,320.75	0	0	0	0	0	18	2	0
26000006 Odmann, Gary S.			25.43	16,743	136.00	0	0	0	0	0	5	0	0

TN-TRA-02-Q001-OPERATION & MAINTENANCE LABOR-ATTACHMENT 2
Page 2 of 4

TENNESSEE-AMERICAN WATER COMPANY
NORMALIZED YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE		SHIFT DIFF.	SHIFT PAY	GOING LEVEL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL 2-TERM. 3-NEW OR REPLACE.			FULL TIME EMPLOYEE COUNT
					DIFF.	PAY							1	2	3	
50066140	O'Donnell, William T.	22.41	45,543	2,092.00	46,882	0	46,882	0	46,882	46,882	46,792	12	0	0	0	1
26000120	Pitman, Benjamin J.	25.43	63,181	2,501.75	63,620	0	63,620	0	63,620	63,620	53,098	5	0	0	0	1
26000104	Robinson, C. Greg	25.55	58,837	2,146.50	54,843	0	54,843	0	54,843	54,843	53,348	18.5	0	0	0	1
26000119	Russell, Linda H.	20.82	41,934	2,080.00	43,306	0	43,306	0	43,306	43,306	43,472	23	0	0	0	1
26000163	Satterfield, L. Donette	20.82	45,197	2,233.00	46,491	0	46,491	0	46,491	46,491	43,472	16	0	0	0	1
26000151	Scruggs, Arthur L.	22.27	45,375	2,095.88	46,675	0	46,675	0	46,675	46,675	46,500	6	0	0	0	1
50066038	Seaback, Jurgen Jr D.	22.13	53,306	2,451.75	54,257	0	54,257	0	54,257	54,257	46,207	20	0	0	0	1
26000984	Stiles, Rick J.	22.41	45,451	2,088.75	47,033	0	47,033	0	47,033	47,033	46,792	12	0	0	0	1
26000166	Springs, James P.	22.38	46,051	2,116.38	47,364	0	47,364	0	47,364	47,364	46,729	13	0	0	0	1
50238070	Stafford, Jeffrey R.	22.60	45,699	2,080.00	47,008	0	47,008	0	47,008	47,008	47,189	18	0	0	0	1
26000985	Stanley, Ralph J.	22.13	45,821	2,126.88	47,068	0	47,068	0	47,068	47,068	46,207	20	0	0	0	1
26000152	Steed, Cynthia A.	22.60	45,704	2,080.75	47,025	0	47,025	0	47,025	47,025	47,189	18	0	0	0	1
26000077	Stephens, Ricky E.	22.13	44,933	2,087.50	46,196	0	46,196	0	46,196	46,196	46,207	20	0	0	0	1
50339372	Talley, Dustin L.	22.80	28,514	1,320.75	47,189	0	47,189	0	47,189	47,189	47,189	18	0	0	0	1
26000110	Taylor, Morris	22.13	53,817	2,474.63	54,763	0	54,763	0	54,763	54,763	46,207	20	0	0	0	1
26000034	Tucker, Shirley A.	20.82	47,757	2,360.13	49,138	0	49,138	0	49,138	49,138	43,472	27	0	0	0	1
26000007	Upshaw, Barbara J.	20.86	42,179	2,080.00	43,389	0	43,389	0	43,389	43,389	43,556	9	0	0	0	1
26000158	Vaughn, Dianna L.	20.82	43,134	2,127.25	44,289	0	44,289	0	44,289	44,289	43,472	8	0	0	0	1
26000055	Walden, Herman F.	22.30	58,479	2,658.13	59,276	0	59,276	0	59,276	59,276	46,562	19	0	0	0	1
26001413	Walker, Melvin B.	25.26	51,776	2,108.25	53,254	0	53,254	0	53,254	53,254	52,743	1	0	0	0	1
50191188	Watts, Daniel L.	22.30	52,848	2,418.88	53,941	0	53,941	0	53,941	53,941	46,562	19	0	0	0	1
26000069	Weathers, Edward E.	24.34	50,318	2,125.63	51,738	0	51,738	0	51,738	51,738	50,822	2	0	0	0	1
50192488	Wisch, Billy J.	22.30	46,210	2,129.13	47,479	0	47,479	0	47,479	47,479	46,562	19	0	0	0	1
50237996	Williams, Derrick D.	22.60	46,220	2,104.75	47,567	0	47,567	0	47,567	47,567	47,189	18	0	0	0	1
26000117	Williams, Faye J.	20.82	45,847	2,265.63	47,170	0	47,170	0	47,170	47,170	43,472	27	0	0	0	1
26000132	Wilson Jr., V. Keith	22.13	51,476	2,375.38	52,567	0	52,567	0	52,567	52,567	46,207	20	0	0	0	1
26000136	Worrell, David T.	25.43	62,720	2,478.13	0	0	0	0	0	0	0	5	0	0	0	1
26000076	Worham, Deborah S.	20.82	13,478	2,080.00	43,306	0	43,306	0	43,306	43,306	43,472	27	0	0	0	1
	0 Truck driver/utility worker	22.13	-	2,080.00	46,207	0	46,207	0	46,207	46,207	46,207	20	0	0	0	1
	0 Field Services Rep	22.60	-	2,080.00	47,189	0	47,189	0	47,189	47,189	47,189	18	0	0	0	1
	0 Laborer/Process Tech in train	21.05	-	2,080.00	43,952	0	43,952	0	43,952	43,952	43,952	7	0	0	0	1
	0 Process Technician	25.43	-	2,080.00	53,098	0	53,098	0	53,098	53,098	53,098	5	0	0	0	1
	TOTAL UNION		4,069,010	193,379.50	4,289,093	2,171	4,291,264	4,291,264	4,291,264	4,291,264	4,059,186		86			
Non-Exempt Salary	26000045	Griffith, Vicki L.	42,554		42,900		42,900		42,900	42,900	42,900		0			1
Salary	26000137	Banks, Kathleen A.	60,800	60,955	60,800		60,800		60,800	60,800	60,800		0			1
	26000028	Bartley, Rachel M.	87,050	96,093	87,050		87,050		87,050	87,050	87,050		0			1
	26000107	Bennette, Michael J.	71,450	75,179	71,450		71,450		71,450	71,450	71,450		0			1
	26000041	Betty, Steven W.	54,850	55,761	54,850		54,850		54,850	54,850	54,850		0			1
	26000022	Bishop, Monty L.	101,050	110,255	101,050		101,050		101,050	101,050	101,050		0			1
	26000088	Blevins, Marvin R.	58,000	56,607	58,000		58,000		58,000	58,000	58,000		0			1
	26000121	Bratcher, Neil F.	65,100	68,514	65,100		65,100		65,100	65,100	65,100		0			1
	26000144	Cummings, Pamela B.	78,650	83,233	78,650		78,650		78,650	78,650	78,650		0			1
	26000005	Daton, Kimberly M.	58,100	59,380	58,100		58,100		58,100	58,100	58,100		0			1
	26000108	Hightsmith, Kevin B.	52,500	60,502	52,500		52,500		52,500	52,500	52,500		0			1
	26000186	Holmes, Susan T.	80,200	87,053	80,200		80,200		80,200	80,200	80,200		0			1
	50206915	McBay, David E.	49,800	50,661	49,800		49,800		49,800	49,800	49,800		0			1
	50390540	Moorhouse, James Sian	62,200	62,700	62,200		62,200		62,200	62,200	62,200		0			1
	26000078	Morrison, Leah T.	63,800	66,502	63,800		63,800		63,800	63,800	63,800		0			1
	26000031	Norwood, R. Gary	68,400	72,118	68,400		68,400		68,400	68,400	68,400		0			1
	26000083	Seale, Virginia B.	57,650	58,819	57,650		57,650		57,650	57,650	57,650		0			1
	26000141	Schleifer, Ronald C.	74,700	-	74,700		74,700		74,700	74,700	74,700		0			1
	26000178	Taylor, Randal D.	82,900	87,453	82,900		82,900		82,900	82,900	82,900		0			1
	50204091	Thornton, Rebecca L.	75,050	77,493	75,050		75,050		75,050	75,050	75,050		0			1
	26000004	Turley, D. Mark	58,450	59,659	58,450		58,450		58,450	58,450	58,450		0			1
	27000060	Watson, John S.	118,650	132,126	118,650		118,650		118,650	118,650	118,650		0			1
	26000182	Zinnanti, Mark J.	90,000	85,698	90,000		90,000		90,000	90,000	90,000		0			1
	26000109	Durham, Kimberly	45,000	25,962	45,000		45,000		45,000	45,000	45,000		0			1

TENNESSEE-AMERICAN WATER COMPANY
NORMALIZED YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL. 2-TERM. 3-NEW OR REPLACE.	FULL TIME EMPLOYEE COUNT
50304317 Adrien Partridge		43,000	43,000		43,000		43,000	43,000	43,000		0	1
50300097 Kate Narley		51,700	51,975		51,700		51,700	51,700	51,700		0	1
0 Engineering Manager		90,000	-		90,000		90,000	90,000	90,000		3	1
50397103 Brian Markham		45,000	-		45,000		45,000	45,000	45,000		3	1
TOTAL SALARY		1,886,950	1,730,650		1,886,950	-	1,886,950	1,870,300	1,886,950			28
TOTAL COMPANY			5,798,659		6,176,043	2,171	6,178,214	6,161,564	5,948,136			114

[09214] TAB by Object Account

Functions - Options Tools Help

Page 1 of 1

Thru Date/Period: 12/31/97
 Company: 00026
 Ledger Type: RR
 Scaling Factor:
 Curr/Period(C/P): C

Object/Sub: 5017
 Subledger: *

Account Number	Description	Balance
260201.501711	IP-Off-Annual-P/R JE	33,903.98
260203.501711	IP-Off-Annual-P/R JE	15,555.81
260205.501711	IP-Off-Annual-P/R JE	30,477.11
260206.501711	IP-Off-Annual-P/R JE	74,516.44
260214.501711	IP-Off-Annual-P/R JE	11,199.00
260218.501711	IP-Off-Annual-P/R JE	7,696.00
260219.501711	IP-Off-Annual-P/R JE	1,615.36
260305.501711	IP-Off-Annual-P/R JE	2,556.18
260802.501711.16	Incen Plan-Off-Annual	42,684.23
260804.501711.16	Incen Plan-Off-Annual	42,684.23
260805.501711.16	Incen Plan-Off-Annual	5,847.78
** TOTAL		118,619.16

Opt: 1=Acct Ledger Inq. 2=Acct Bal by Period F2=Alt Format F24=More MW

Tennessee-American Water Company
Labor - Line 8
December 2, 2006 through November 30, 2007

Sum of Amount		Doc Type	Document Type	Total	
Object	JE	RI	JE-Standard	15,114.00	difference in payroll accruals 11/06 which reversed in Dec 06 and November 07 set ups
501200	RI	Invoice		-5,150.98	Debbie Camp - reimburse TAWC - workers comp
	T2	JE-Standard	Payroll Labor Distribution	180,688.16	
	T3	Actual Burden Journal Entries		4,350,378.48	see detail on gl detail tab
501200 Total				-3,573.96	
501711	JE	JE-Standard		4,537,455.70	True up for 2006 and 2007 incentive
	T3	Actual Burden Journal Entries		-39,182.38	see acct 262332
501711 Total				143,186.41	
Grand Total				104,004.03	line 8 labor
Other	504500	labor chg to other welfare in error		4,641,459.73	
	520100			6,419.40	
	716121	M&J Labor		0.07	
				13,652.58	
				4,661,531.78	79.72%
Capitalized labor					
Capital	105200			610,520.29	
	184100			212,658.22	
	184101			154,712.44	
	185200			119,154.11	
	262322			88,775.74	
Incentive				1,185,820.80	20.28% 13 mo average 20.2%
				5,847,352.58	100.00%
				5,736,959.49	
				110,393.09	JE's, RI, T3

Page 1 of 2

TENNESSEE AMERICAN WATER COMPANY
ATTRITION YEAR PAYROLL STUDY

Page 2 of 2

5,799,659	0.0	0.00
5,798,659	176,186.3	5,971.5
5,736,969		998.0
62,700	48,960.0	1,020.5
	230,115.8	(123.0)
	230,261.3	

Stan Moorhouse hired 12/1/06
 Marvin Elkins moved from H to S position - eliminated Nic OT
 (22.5)

Stan Moorhouse hired 1/21/06

Tennessee American Water Company
TRA DR 2 Question 1
Purchased Water Adjustment

Per books purchased water 12 months ending November 2007				58,216
Test Year budget:				
2008 Purchased Water-budget	51,762	4/12's		attachment 1
2009 Purchased Water-budget	52,284	8/12's		attachment 2
			17,254	
			34,856	
			52,110	
				52,110
				(6,106)
Attrition year adjustment				

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR 2006

SCHEDULE 8
FORM 108

DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 OPERATING REVENUES													
2 WATER (L.S.S.)	2,772,080	2,867,687	2,794,029	2,696,254	2,851,317	3,071,470	3,000,727	3,116,240	3,131,838	3,188,041	2,873,907	3,137,604	35,423,101
3 SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0
4 OTHER	114,766	114,766	114,766	114,766	114,766	114,766	114,766	114,766	114,766	114,766	114,766	114,766	1,377,012
5 MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
6 TOTAL	2,886,846	2,982,453	2,908,795	2,811,020	2,966,083	3,186,236	3,115,493	3,231,996	3,246,604	3,302,797	3,088,673	3,252,370	38,800,113
7 OPERATING EXPENSE													
8 LABOR (L.S.S.)	429,033	373,937	404,874	385,982	411,717	386,137	401,780	411,717	375,044	422,115	400,967	406,191	4,816,508
9 PURCHASED WATER	3,688	3,846	4,567	4,970	4,870	4,361	4,464	4,587	4,587	4,348	4,587	4,464	57,762
10 FUEL & POWER	188,467	152,145	174,724	168,028	178,094	189,827	193,056	169,146	201,861	177,773	188,962	169,756	2,146,731
11 CHEMICALS	86,344	80,321	92,015	85,704	102,866	97,630	100,128	93,396	99,675	85,950	95,865	93,845	1,115,706
12 WASTE DISPOSAL	15,650	15,650	20,017	17,339	20,257	27,134	26,353	26,353	10,215	26,030	20,099	16,017	253,070
13 MANAGEMENT FEES	425,970	407,334	420,116	410,344	403,040	412,565	406,480	387,860	365,092	404,858	390,421	432,587	4,890,878
14 GROUP INSURANCE	139,903	139,903	139,903	138,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	1,676,835
15 PENSIONS	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	945,711
16 REG. EXPENSE (L.S.S.)	23,232	23,232	12,656	12,656	12,656	12,656	12,656	12,656	12,444	12,444	12,444	12,444	173,478
17 INSURANCE NOT GROUP	46,877	46,877	46,877	46,877	46,877	46,877	46,877	46,877	46,877	46,877	46,877	46,877	560,130
18 CUSTOMER ACCTG (L.S.S.)	105,155	104,025	104,025	105,055	104,025	104,231	105,355	104,025	104,231	105,055	104,025	104,231	1,253,644
19 RENTS	4,763	5,078	5,102	4,948	4,573	4,573	4,648	4,573	4,573	4,648	4,573	4,573	56,326
20 GENERAL OFFICE	18,829	17,715	19,850	17,323	17,884	20,251	17,841	19,312	19,038	17,194	19,342	19,176	223,542
21 MISCELLANEOUS	158,138	144,069	154,348	188,464	152,875	159,784	161,440	145,802	205,241	141,158	142,864	155,616	1,860,801
22 OTHER MAINT. EXPENSE	74,830	82,979	71,910	82,424	102,849	77,827	86,432	115,728	65,361	106,660	61,846	57,314	970,337
23 TOTAL	1,781,151	1,655,735	1,750,114	1,747,344	1,765,962	1,762,772	1,762,917	1,770,287	1,763,038	1,775,155	1,706,748	1,745,594	21,029,837
24 OTHER OPERATING EXPENSES													
25 DEPRECIATION	433,608	435,656	436,236	437,334	438,251	438,761	441,687	443,390	445,440	448,572	450,690	456,726	5,310,342
26 AMORTIZATION	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	121,776
27 GENERAL TAXES (L.S.S.)	335,314	331,259	333,655	337,434	337,167	326,460	326,355	327,167	324,544	326,013	327,362	326,711	3,840,301
28 SIT (L.S.S.)	745	1,364	4,749	219	7,811	22,811	20,022	25,786	27,487	30,115	20,360	28,406	189,918
29 FIT (L.S.S.)	3,753	6,969	23,908	1,105	36,320	114,835	100,790	129,523	138,374	151,801	102,593	143,001	696,074
30 TOTAL OPERATING EXP	2,586,771	2,441,190	2,558,810	2,523,905	2,608,679	2,675,767	2,681,822	2,712,603	2,706,032	2,744,803	2,617,851	2,707,587	31,648,448
31 UTILITY OPER. INCOME	320,115	331,262	346,975	287,425	357,394	510,459	465,561	520,393	537,261	558,165	470,812	544,773	5,251,725
32 OTHER INCOME & DED													
33 NONOPERATING RENTAL INCOME													
34 DIVIDEND INCOME - COMMON													
35 DIVIDEND INCOME - PREFERRED													
36 INTEREST INCOME (L.S.S.)	0	0	0	0	0	0	0	0	0	0	0	0	0
37 AFUDC (AFUDC WORKSHEET)	0	196	1,212	2,370	3,487	5,360	6,874	6,708	8,315	11,862	10,091	13,233	69,337
38 MISC. INC.	0	0	0	0	0	0	0	0	0	0	0	0	0
39 GAIN (LOSS) ON DISPOSITION	0	0	0	0	0	0	0	0	0	0	0	0	0
40 TOTAL OTHER INCOME	0	196	1,212	2,370	3,487	5,360	6,874	6,708	8,315	11,862	10,091	13,233	69,337
41 MISC. AMORTIZATION (L.S.S.)	0	0	0	0	0	0	0	0	0	0	0	0	0
42 MISC. OTHER DEDUCTIONS	515	515	33,475	2,980	1,030	18,025	1,030	2,060	7,725	1,030	1,030	7,725	76,220
43 GENERAL TAXES	(33)	(33)	(2,137)	(1,134)	(87)	(1,133)	(87)	(134)	(463)	(67)	(67)	(463)	(4,789)
44 SIT (SCH 4)	(169)	(169)	(10,759)	(674)	(337)	(5,702)	(337)	(674)	(2,332)	(337)	(337)	(2,332)	(24,150)
45 FIT (SCH 4)	313	313	20,590	1,162	626	11,190	626	1,252	4,930	626	626	4,930	47,284
46 TOTAL OTHER DEDUCTIONS	(313)	(313)	(19,369)	(1,162)	(626)	(5,810)	(626)	(1,252)	(4,930)	(626)	(626)	(4,930)	(47,284)
47 TOTAL OTHER INCOME NET	0	0	0	0	0	0	0	0	0	0	0	0	0
48 INCOME BEFORE INTEREST	319,802	331,146	330,607	280,542	360,265	504,649	469,809	525,849	540,847	589,231	480,077	553,075	5,273,788
49 INTEREST CHARGES:													
50 LONG TERM DEBT	289,452	266,370	263,447	257,523	257,438	257,353	272,053	221,962	221,889	221,775	221,681	221,587	2,905,312
51 AMORTIZATION	2,283	2,283	2,283	2,283	2,283	2,283	1,893	1,893	1,893	1,893	1,893	1,893	23,676
52 SHORT TERM DEBT (L.S.S.)	41,424	47,000	41,184	29,258	30,250	45,769	63,449	66,828	70,230	72,383	73,213	76,990	667,766
53 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
54 AFUDC DEBT	0	(109)	(875)	(1,320)	(1,949)	(2,968)	(3,719)	(3,737)	(4,025)	(4,025)	(3,719)	(4,025)	(40,150)
55 TOTAL INTEREST	313,159	316,544	308,238	287,144	289,022	283,408	283,447	236,335	236,335	236,335	236,335	236,335	3,546,765
56 NET INCOME	8,642	12,602	24,369	796	72,243	202,241	186,162	236,335	252,110	280,318	189,498	260,884	1,727,003
57 PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,060
58 NET INCOME TO COMMON	886	6,845	18,613	(4,988)	66,486	196,484	180,405	230,578	246,353	274,561	163,741	255,127	1,657,923

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2009

SCHEDULE 6
FORM 168

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 OPERATING REVENUES													
2 WATER (L6,SC5)	2,715,095	2,614,826	2,797,132	2,700,934	2,854,713	3,076,231	3,036,000	3,123,952	3,137,703	3,181,214	2,978,405	3,168,941	35,457,149
3 SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0
4 OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072
5 MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
6 TOTAL	2,829,851	2,729,582	2,911,888	2,815,690	2,969,469	3,190,987	3,150,756	3,238,708	3,252,459	3,307,970	3,093,161	3,283,697	36,834,221
7 OPERATING EXPENSE													
8 LABOR (L14,SC5)	446,195	368,894	421,069	401,432	426,186	401,582	417,852	426,186	390,046	436,989	426,366	422,439	5,011,246
9 PURCHASED WATER	3,610	3,675	4,616	4,724	4,724	4,405	4,512	4,518	4,616	3,675	4,193	4,514	52,284
10 FUEL & POWER	171,066	154,581	177,385	169,410	180,769	192,639	195,900	191,951	204,895	180,464	188,726	155,165	2,162,972
11 CHEMICALS	86,541	82,387	86,541	87,864	105,475	100,108	102,666	97,788	102,410	98,095	98,095	86,731	1,135,556
12 WASTE DISPOSAL	16,907	16,142	20,606	17,863	20,861	27,902	43,267	20,662	10,560	28,171	20,662	18,628	258,173
13 MANAGEMENT FEES	400,492	380,395	392,027	395,332	395,592	402,460	404,402	366,594	393,755	403,924	379,018	432,475	4,766,164
14 GROUP INSURANCE	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	1,811,014
15 PENSIONS	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	795,439
16 REG. EXPENSE (L16,SC5)	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	146,331
17 INSURANCE NOT GROUP	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	595,173
18 CUSTOMER ACCTG (L22,SC5)	108,307	107,148	107,358	108,207	107,148	107,358	108,207	107,148	107,358	108,207	107,148	107,358	1,291,242
19 RENTS	4,763	5,078	5,102	4,846	4,753	4,573	4,846	4,573	4,573	4,846	4,573	4,573	56,325
20 GENERAL OFFICE	19,358	18,226	20,479	17,815	18,613	20,959	18,304	19,790	19,577	18,304	19,827	19,765	230,387
21 MISCELLANEOUS	162,380	150,727	157,357	160,577	155,737	162,865	144,146	148,588	209,801	143,761	145,526	158,555	1,930,175
22 OTHER MAINT. EXPENSE	77,045	64,836	74,057	84,867	105,904	80,234	91,055	119,169	67,291	111,880	63,671	59,003	999,004
23 TOTAL	1,777,918	1,651,516	1,753,639	1,762,004	1,808,847	1,784,459	1,814,524	1,808,601	1,794,131	1,807,314	1,737,079	1,747,451	21,245,484
24 OTHER OPERATING EXPENSES													
25 DEPRECIATION	456,726	456,956	458,516	460,079	461,641	463,203	464,765	466,326	469,858	471,651	473,560	476,018	5,583,269
26 AMORTIZATION	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	121,776
27 GENERAL TAXES (L41,SC5)	343,087	338,956	341,383	334,975	334,700	332,931	333,864	334,700	331,998	335,571	334,532	334,231	4,031,326
28 SIT (L48,SC5)	5,320	(4,999)	3,014	(1,778)	2,543	16,619	16,619	22,893	24,937	28,779	20,333	26,817	176,167
29 FIT (L53,SC5)	26,780	(2,514)	15,475	(8,956)	27,503	108,083	84,671	115,247	125,537	144,879	105,382	145,068	886,855
30 TOTAL OPERATING EXP	2,619,980	2,454,582	2,581,877	2,568,472	2,646,303	2,720,284	2,724,791	2,759,884	2,756,909	2,786,341	2,682,035	2,743,730	32,044,676
31 UTILITY OPER. INCOME	298,871	275,022	330,011	259,219	323,167	470,693	425,964	478,824	495,850	509,629	411,127	539,967	4,786,343
32 OTHER INCOME & DED													
33 NONOPERATING RENTAL INCOME													
34 DIVIDEND INCOME - COMMON													
35 DIVIDEND INCOME - PREFERRED													
36 INTEREST INCOME (L52,SC3)	0	0	0	0	0	0	0	0	0	0	0	0	0
37 AFUDC (AFUDC WORKSHEET)	16,817	21,385	25,763	30,161	34,771	37,301	39,032	42,620	45,848	48,328	53,793	56,412	455,273
38 M&J MISC INC	0	0	0	0	0	0	0	0	0	0	0	0	0
39 GAIN (LOSS) ON DISPOSITION													
40 TOTAL OTHER INCOME	16,817	21,385	25,763	30,161	34,771	37,301	39,032	42,620	45,848	48,328	53,793	56,412	455,273
41 MISC AMORTIZATION (L56,SC5)	0	0	0	0	0	0	0	0	0	0	0	0	0
42 MISC OTHER DEDUCTIONS	530	530	34,479	2,122	1,061	18,566	1,061	2,122	7,957	1,061	1,061	7,957	76,507
43 GENERAL TAXES	(34)	(34)	(2,202)	(136)	(69)	(1,166)	(69)	(136)	(478)	(69)	(69)	(478)	(4,947)
44 SIT (SCH 4)	(174)	(174)	(11,087)	(694)	(347)	(5,879)	(347)	(694)	(2,407)	(347)	(347)	(2,407)	(24,906)
45 TOTAL OTHER DEDUCTIONS	322	322	21,990	1,290	645	11,519	645	1,290	5,071	645	645	5,071	48,854
46 TOTAL OTHER INCOME NET	16,495	21,062	4,593	28,862	34,126	25,783	38,368	41,331	40,777	48,683	53,149	53,340	406,620
47 INCOME BEFORE INTEREST	286,356	246,084	334,504	286,111	357,293	496,476	484,352	520,155	536,027	556,312	464,275	593,307	5,195,962
48 INTEREST CHARGES:													
49 LONG TERM DEBT	187,964	246,889	283,431	277,507	277,422	277,337	277,245	277,154	277,061	276,967	276,873	335,786	3,271,636
50 AMORTIZATION	3,288	3,288	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	5,413	53,706
51 SHORT TERM DEBT (L54,SC3)	55,762	63,557	54,457	41,957	45,723	47,390	49,523	51,515	54,095	37,267	19,175	22,292	542,713
52 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
53 AFUDC DEBT	(9,862)	(12,668)	(15,274)	(17,879)	(20,598)	(22,097)	(23,122)	(25,248)	(27,160)	(28,221)	(31,887)	(34,602)	(265,689)
54 TOTAL INTEREST	237,051	301,066	327,027	305,968	300,960	307,043	308,059	307,854	290,426	290,426	268,594	328,889	3,598,356
55 NET INCOME	49,315	(4,982)	7,577	(17,887)	50,333	189,433	156,293	212,320	228,216	287,886	194,681	264,418	1,597,606
56 PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,080
57 NET INCOME TO COMMON	43,559	(10,739)	1,821	(23,644)	44,576	183,676	150,537	206,564	222,461	282,129	188,924	258,661	1,528,526

Tennessee American Water Company
TRA DR 2 Question 1
Fuel & Power Adjustment

Normalized Fuel & Power Adjustment-attachment 1

Per Books 12 months ending Nov 2007

Citico Station adjusted for normalized system delivery in rate filing & rate increases by EPB
Booster stations KWH's adjusted for system delivery factor in rate filing & rate increases by EPB

	\$2,274,868	Attachment 1
	1,220,115	Attachment 1
	759,506	Attachment 1
	1,979,621	
	(\$295,247)	

SYSTEM DELIVERY - '08 BUDGET

14,641,340

SYSTEM DELIVERY - NORMALIZED YEAR

Adjustment factor to 08 budgeted system delivery
13,646,741 normalized sales x ratio of 78.56%
93.2069% normalized sys del/08-09 budget sys del

system delivery from 329's

SALES - NORMALIZED YEAR

10,721,289 from bill analysis

SALES - TEST YEAR

11,509,823 from bill analysis

SYSTEM DELIVERY - TEST YEAR

14,650,394

RATIO - Test Yr SALES / SYSTEM DELIVERY

78.56% test year sales/ test year system delivery

7-Nov	13,635,062
6-Dec	15,141,713
6-Nov	(14,126,381)
	14,650,394

Attrition Fuel & Power Adjustment-attachment 2

Normalized Fuel & Power Balance

Citico Station adjusted for attrition yr system delivery in rate filing & rate increases by EPB
Booster stations KWH's adjusted for system delivery factor in rate filing & rate increases by EPB

	1,979,621	Attachment 2
	1,224,202	Attachment 2
	762,057	Attachment 2
	1,986,259	
	(6,638)	

SYSTEM DELIVERY - '08 BUDGET

14,641,340

SYSTEM DELIVERY - ATTRITION YEAR

13,713,242 attrition sales x ratio of 78.56%

Adjustment factor to 08 budgeted system delivery

93.6611% attrition sys del/ 8-08-09 budget sys del

SALES - ATTRITION YEAR

10,773,534 from bill analysis

SALES - TEST YEAR

11,509,823 from bill analysis

SYSTEM DELIVERY - TEST YEAR

14,650,394

RATIO - Test Yr SALES / SYSTEM DELIVERY

78.56% test year sales/ test year system delivery

Costs used in calculation:

Costs from EPB see attachment 3 - July 2007 tariff plus estimated rate increase to be effective 4/1/08

Customer charge 160.63

Demand Charge first 1,000 KW

\$11.82 plus 7.5% estimated increase 4/1/08

Demand Charge over first 1,000 KW

\$13.57 plus 7.5% estimated increase 4/1/08

Energy usage charge

4.191cents less fuel cost adj 7/07 of .089 times 7.5% estimated increase 4/1/08

Fuel cost adjustment .57cents (current cost) times 6% increase for next two quarterly adjustments-est.

Tariff 7/07	Est 4/08
11.82	160.63
13.57	12.71
	14.59
4.102	4.41
0.57	0.60
	5.01

TRANSMISSION - AMERICAN WATER COMPANY
FUEL & POWER
NORMALIZED TEST YEAR

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
CITICOSTATION													
SYSTEM DELIVERY - TR BUDGET	1,113,930	1,063,715	1,118,604	1,071,300	1,164,174	1,265,267	1,221,999	1,267,449	1,270,718	1,319,641	1,365,866	1,414,340	
ADJUSTMENT TO NORMALIZE TEST YEAR	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	
ADJUSTED SYSTEM DELIVERY	1,038,260	991,455	1,043,616	998,526	1,085,090	1,180,248	1,138,982	1,199,991	1,184,197	1,248,638	1,272,316	1,316,640	
KWH PER THOUSAND GALLON	1.261	1.075	1.251	1.202	1.248	1.224	1.205	1.227	1.237	1.118	1.221	1.172	
TOTAL KWHs	1,309,246	1,065,815	1,304,313	1,200,228	1,354,192	1,444,624	1,440,812	1,472,349	1,465,099	1,399,977	1,555,522	1,485,986	16,490,203
RATES													
CUSTOMER CHARGE	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	\$160.63	
FIRST 15,000 KWH IN CENTS	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	
OVER 15,000 KWH IN CENTS	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	\$5.010	
CALCULATED BILL													
CUSTOMER CHARGE	161	161	161	161	161	161	161	161	161	161	161	161	1,928
FIRST 15,000 KWH IN CENTS	752	752	752	752	752	752	752	752	752	752	752	752	9,018
OVER 15,000 KWH IN CENTS	64,842	52,646	64,565	59,380	67,094	71,624	71,433	73,013	72,650	69,187	77,080	73,596	817,141
TOTAL	65,754	53,558	65,507	60,292	68,006	72,536	72,345	73,517	73,563	70,099	77,992	74,508	826,087
TAX AT 1.5%	986	803	983	904	1,020	1,088	1,085	1,109	1,103	1,051	1,170	1,118	12,400
TOTAL COST	\$66,740	\$54,361	\$66,490	\$61,196	\$69,026	\$73,624	\$73,430	\$75,034	\$74,665	\$71,150	\$79,162	\$75,626	\$940,507
TOTAL DEMAND - TR BUDGET	2,129	2,129	2,160	2,236	2,399	2,399	2,399	2,399	2,310	2,265	2,206	2,129	27,180
RATES													
FIRST 50 KWD	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	
NEXT 950 KWD	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	
NEXT 1500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	
OVER 2500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	
CALCULATED BILL													
FIRST 50 KWD	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	7,626
NEXT 950 KWD	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	144,894
NEXT 1500 KWD	16,472	16,472	16,472	18,033	20,411	20,411	20,411	19,113	18,748	17,586	16,472	221,476	
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	28,182	28,182	29,634	30,743	33,121	33,121	33,121	31,823	31,458	30,306	29,182	375,996	
TAX AT 1.5%	438	438	445	461	497	497	497	477	472	455	438	5,612	
TOTAL COST	\$28,620	\$28,620	\$30,079	\$31,204	\$33,618	\$33,618	\$33,618	\$32,300	\$31,930	\$30,761	\$29,620	\$379,608	
RAND TOTAL	\$96,360	\$83,981	\$96,569	\$92,400	\$102,644	\$107,240	\$107,049	\$108,655	\$106,565	\$103,980	\$100,920	\$105,246	\$1,220,115

.....

TENNESSEE - AMERICAN WATER COMPANY	
FUEL & POWER	
NORMALIZED TEST YEAR	
	NORMALIZED
	YEAR
TOTAL BOOSTER STATION FUEL	
& POWER COST	\$759,586
CITICUS STATION POWER COST	1,220,115
	<u>\$1,979,621</u>

TENNESSEE - AMERICAN WATER COMPANY FUEL & POWER NORMALIZED TEST YEAR													
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
BOOSTER STATIONS													
KWH'S OF BUDGET	787,312	680,204	819,410	769,478	702,740	833,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391
ADJUSTMENT TO NORM.	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069
ADJUSTED KWH	733,829	642,396	763,747	717,207	655,007	785,666	834,360	805,526	1,026,216	717,733	745,905	542,750	8,979,917
COSTS PER KWH PER THE													
2007 BUDGET	\$0.0591	\$0.0605	\$0.0591	\$0.0595	\$0.0602	\$0.0591	\$0.0585	\$0.0586	\$0.0573	\$0.0593	\$0.0590	\$0.0617	\$0.0590
TOTAL KWH COST	\$43,377	\$38,869	\$45,143	\$42,690	\$39,429	\$47,020	\$48,778	\$47,484	\$58,765	\$42,691	\$40,998	\$33,471	\$531,716
TOTAL KWD	1,755	1,792	1,808	1,765	1,854	1,994	1,880	1,926	2,051	1,905	1,884	1,788	22,312
COSTS PER KWD PER THE													
2007 BUDGET	\$9.0162	\$9.9475	\$10.0171	\$9.9535	\$10.0939	\$10.0720	\$10.1633	\$10.2529	\$10.2867	\$10.1933	\$10.1553	\$9.9983	\$9.9983
TOTAL KWD COST	\$17,403	\$17,826	\$18,111	\$17,568	\$18,714	\$19,177	\$19,107	\$19,747	\$21,098	\$19,422	\$19,208	\$17,877	\$225,238
TOTAL ELECTRIC COST													
DIESEL FUEL PER THE													
2007 BUDGET	\$211	\$211	\$211	\$211	\$211	\$211	\$211	\$211	\$211	\$211	\$211	\$211	\$211
TOTAL BOOSTER STATION FUEL & POWER COST	\$60,991	\$56,906	\$63,465	\$60,469	\$58,354	\$66,408	\$68,096	\$67,442	\$80,974	\$62,324	\$61,417	\$51,560	\$759,516
TOTAL STATION DELIVE													
TOTAL KWH'S - BUDGET	787,312	680,204	819,410	769,478	702,740	833,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391
BOOSTER COSTS PER 07	46,579	41,702	48,433	43,802	42,305	\$0.447	\$2,313	\$0,945	63,048	45,802	47,205	35,912	\$70,471
KWH COST PER 07 BUDG	\$0.0591	\$0.0605	\$0.0591	\$0.0595	\$0.0602	\$0.0591	\$0.0585	\$0.0586	\$0.0573	\$0.0593	\$0.0590	\$0.0617	\$0.0590
KW DEMAND - BUDGET	1,755	1,792	1,808	1,765	1,854	1,994	1,880	1,926	2,051	1,905	1,884	1,788	22,312
KWD COST PER 07 BUDG	17,403	17,826	18,111	17,568	18,714	19,177	19,107	19,747	21,098	19,422	19,208	17,877	225,238
KWH COST PER KWD	\$9.0162	\$9.9475	\$10.0171	\$9.9535	\$10.0939	\$10.0720	\$10.1633	\$10.2529	\$10.2867	\$10.1933	\$10.1553	\$9.9983	\$9.9983

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
NORMALIZED TEST YEAR
SYSTEM DELIVERY - 07 BUDGET 14,641,340
SYSTEM DELIVERY - NORMALIZED YEAR 13,646,741
SALES - NORMALIZED YEAR 10,721,289
SALES - TEST YEAR 11,599,823
SYSTEM DELIVERY - TEST YEAR 14,650,394
RATIO - SALES / SYSTEM DELIVERY 78.563%

Adj Factor
93.306906%

TENNESSEE - AMERICAN WATER COMPANY													
FUEL & POWER													
CONTRIBUTION TEST YEAR													
	2009	2009	2009	2009	2009	2009	2009	2009	2008	2008	2008		
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
CHICO STATION													
SYSTEM DELIVERY - '08 BUDGET	1,113,930	1,063,715	1,118,604	1,071,300	1,164,174	1,266,267	1,221,993	1,287,449	1,270,718	1,339,641	1,365,066	1,358,483	14,641,340
ADJUSTMENT FOR ATTRITION YEAR	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611
ADJUSTED SYSTEM DELIVERY	1,043,319	996,287	1,047,697	1,003,391	1,090,378	1,186,000	1,144,332	1,205,839	1,190,168	1,254,722	1,278,536	1,273,370	13,713,239
KWH PER THOUSAND GALLON	1.261	1.075	1.251	1.202	1.248	1.224	1.265	1.227	1.237	1.118	1.221	1.172	
TOTAL KWH'S	1,315,625	1,071,099	1,310,669	1,206,076	1,360,792	1,451,664	1,447,833	1,479,564	1,472,218	1,402,779	1,561,092	1,491,218	16,370,559
RATES													
CUSTOMER CHARGE	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161
FIRST 15,000 KWH IN CENTS	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01
OVER 15,000 KWH IN CENTS	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01	\$5.01
CALCULATED BILL													
CUSTOMER CHARGE	161	161	161	161	161	161	161	161	161	161	161	161	1,928
FIRST 15,000 KWH IN CENTS	752	752	752	752	752	752	752	752	752	752	752	752	9,018
OVER 15,000 KWH IN CENTS	65,161	52,906	64,913	59,673	67,424	71,977	71,785	73,375	73,008	69,528	77,459	73,959	821,167
TOTAL	66,073	53,818	65,825	60,585	68,336	72,889	72,697	74,287	71,920	70,440	78,371	74,871	832,113
TAX AT 1.5 %	991	807	987	909	1,025	1,093	1,090	1,114	1,109	1,057	1,176	1,123	12,481
TOTAL COST	\$67,064	\$54,625	\$66,812	\$61,494	\$69,361	\$73,982	\$73,787	\$75,401	\$73,029	\$71,497	\$79,547	\$75,994	\$844,594
TOTAL DEMAND - '08 BUDGET	2,129	2,129	2,160	2,236	2,399	2,399	2,399	2,399	2,310	2,285	2,206	2,129	27,180
RATES													
FIRST 30 KWD	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71	\$12.71
NEXT 950 KWD	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71
NEXT 1500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59
OVER 2500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59
CALCULATED BILL													
FIRST 30 KWD	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	\$636	7,626
NEXT 950 KWD	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	144,894
NEXT 1500 KWD	16,472	16,472	16,924	18,033	20,411	20,411	20,411	20,411	19,113	18,748	17,596	16,472	221,476
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	29,182	29,182	29,634	30,743	33,121	33,121	33,121	33,121	31,823	31,458	30,306	29,182	373,906
TAX AT 1.5 %	438	438	445	461	497	497	497	497	477	472	455	438	5,612
TOTAL COST	\$29,620	\$29,620	\$30,079	\$31,204	\$33,618	\$33,618	\$33,618	\$33,618	\$32,300	\$31,930	\$30,761	\$29,620	\$379,608
GRAND TOTAL	\$96,685	\$84,245	\$96,892	\$92,698	\$102,980	\$107,600	\$107,405	\$109,019	\$107,329	\$103,427	\$110,308	\$105,614	\$1,224,202
TENNESSEE - AMERICAN WATER COMPANY													

● 不可不读的 100 部中国古典名著

TENNESSEE - AMERICAN WATER COMPANY FUEL & POWER ATTIRUTION TEST YEAR														
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
BOOSTER STATIONS														
KWH'S '08 BUDGET	787,312	689,204	819,410	769,478	702,740	853,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391	
ADJUSTMENT FOR ATTIRUTION	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611		
ADJUSTED KWH	737,405	645,516	767,408	720,702	658,194	799,544	838,426	809,451	1,031,217	721,231	749,128	545,395	9,023,677	
COSTS PER KWH PER TIME														
2008 BUDGET	\$0.0591	\$0.0605	\$0.0491	\$0.0595	\$0.0602	\$0.0591	\$0.0585	\$0.0589	\$0.0573	\$0.0595	\$0.0590	\$0.0617		
TOTAL KWH COST	\$43,589	\$39,058	\$45,363	\$42,898	\$39,621	\$47,249	\$49,016	\$47,716	\$59,052	\$42,899	\$44,213	\$33,636	\$534,310	
TOTAL KWD														
	1,755	1,792	1,808	1,765	1,854	1,904	1,880	1,926	2,051	1,905	1,884	1,788	22,312	
COSTS PER KWD PER TIME														
2008 BUDGET	\$9,9162	\$9,9475	\$10,0171	\$9,9535	\$10,0939	\$10,0720	\$10,1633	\$10,2529	\$10,2867	\$10,1953	\$10,1953	\$9,9983		
TOTAL KWD COST	\$17,403	\$17,826	\$18,111	\$17,568	\$18,714	\$19,177	\$19,107	\$19,747	\$21,098	\$19,422	\$19,208	\$17,877	\$225,258	
TOTAL ELECTRIC COST														
	\$60,992	\$56,884	\$63,474	\$60,466	\$58,335	\$66,426	\$68,123	\$67,463	\$80,150	\$62,321	\$63,421	\$51,513	\$759,568	
DIESEL FUEL PER TIME														
2007 BUDGET	\$211	\$260	\$279	\$182	\$172	\$161	\$208	\$212	\$179	\$203	\$226	\$196	\$2,489	
TOTAL BOOSTER STATION FUEL & POWER COST														
	\$61,203	\$57,144	\$63,753	\$60,648	\$58,507	\$66,587	\$68,331	\$67,675	\$80,329	\$62,524	\$63,647	\$51,709	\$762,057	
TOTAL STATION DELIVERY BA														
	580,174	539,309	559,955	575,249	516,423	649,270	674,557	669,180	780,081	634,784	591,886	414,726	7,225,594	
TOTAL KWH'S - BUDGET	787,312	689,204	819,410	769,478	702,740	853,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391	
BOOSTER COSTS PER '08 BUDGET														
	46,559	41,702	48,453	45,802	42,303	50,447	52,333	50,945	63,048	46,802	47,206	35,912	570,471	
KWH COST PER '08 BUDGET														
	\$0.0591	\$0.0605	\$0.0591	\$0.0595	\$0.0602	\$0.0591	\$0.0585	\$0.0589	\$0.0573	\$0.0595	\$0.0590	\$0.0617		
KW DEMAND - BUDGET														
	1,755	1,792	1,808	1,765	1,854	1,904	1,880	1,926	2,051	1,905	1,884	1,788	22,312	
KWD COST PER '08 BUDGET														
	17,403	17,826	18,111	17,568	18,714	19,177	19,107	19,747	21,098	19,422	19,208	17,877	225,258	
KWH COST PER KWD														
	\$9,9162	\$9,9475	\$10,0171	\$9,9535	\$10,0939	\$10,0720	\$10,1633	\$10,2529	\$10,2867	\$10,1953	\$10,1953	\$9,9983		
	\$	17,403	\$	17,826	\$	18,714	\$	19,747	\$	19,422	\$	17,877	\$	225,258

TENNESSEE- AMERICAN WATER COMPANY		
FUEL & POWER		
ATTRITION TEST YEAR		
SYSTEM DELIVERY - '08 BUDGET	14,641,340	Adj Factor 93.661006%
SYSTEM DELIVERY - ATTRITION YEAR	13,713,242	
SALES - ATTRITION YEAR	10,773,534	
SALES - TEST YEAR	11,509,823	
SYSTEM DELIVERY - TEST YEAR	14,640,394	
RATIO - SALES / SYSTEM DELIVERY	78.563%	

August 2007

GSA Rate Schedule Summary

Effective July 1, 2007

Availability

This rate applies to the firm power requirements of commercial and manufacturing customers with contract demands of 5,000 kW or less.

Base Electric Charges

GSA-1 and 2

These rates apply to customers whose contract demand or highest billing demand in the latest 12 months is not more than 1,000 kW.

Monthly Customer Charge:	\$9.90 per delivery point (account)
Monthly Demand Charge:	First 50 kW – no charge Over 50 kW – \$12.14 per kW
Monthly Energy Usage Charge:	First 15,000 kWh – 8.100¢ per kWh * Additional kWh over 15,000 – 4.191¢ per kWh*

GSA-3

This rate applies to customers whose contract demand or highest billing demand in the latest 12 months is greater than 1,000 kW. Manufacturers with Standard Industrial Classification (SIC) codes 20 – 39 and demands above 1,000 kW receive a Manufacturing Credit.

Monthly Customer Charge:	\$160.63 per delivery point (account)
Monthly Demand Charge:	First 1,000 kW – \$11.82 per kW Additional kW over 1,000 – \$13.57 per kW
Monthly Energy Usage Charge:	4.191¢ per kWh*
Excess Demand Charge:	If the customer's billing demand is greater than 2,500 kW, there will be an additional charge of \$13.05 per kW of the demand amount by which their billing demand exceeds the higher of 2,500 kW or their contract demand.
Manufacturing Credit:	This credit is only for manufacturers with SIC codes 20 through 39 who are above 1,000 kW (but less than or equal to 5,000 kW) metered demand. The credit is calculated as follows: • First 1,000 kW, a credit of \$1.38 per kW is applied • Remaining kW, a credit of \$1.63 per kW is applied • For all energy usage, a credit of 0.54¢ per kWh is applied

* Subject to current fuel cost adjustment.
Current fuel cost adjustment available at www.epb.net

Rate Class	FCA 01/01/07	FCA 04/01/07	FCA 07/01/07	
Residential	\$0.00011	\$0.00089	\$0.00092	All kWh
GSA-1	\$0.00010	\$0.00088	\$0.00091	All kWh
GSA-2	\$0.00010	\$0.00088	\$0.00091	First 15,000 kWh
	\$0.00010	\$0.00088	\$0.00089	Additional kWh
GSA-3	\$0.00010	\$0.00086	\$0.00089	All kWh
GSB	\$0.00010	\$0.00087	\$0.00090	All kWh, Block 1 & 2
GSC	\$0.00010	\$0.00087	\$0.00090	All kWh, Block 1 & 2
GSD	\$0.00010	\$0.00087	\$0.00090	All kWh
MSB Part 1	\$0.00010	\$0.00087	\$0.00090	All kWh, Block 1 & 2
MSB Part 2	\$0.00010	\$0.00087	\$0.00090	All kWh, Block 1 & 2
MSC	\$0.00010	\$0.00087	\$0.00090	All kWh, Block 1 & 2
MSD	\$0.00010	\$0.00087	\$0.00090	All kWh
OL	\$0.00011	\$0.00089	\$0.00092	All kWh
DPS	\$0.00010	\$0.00088	\$0.00091	All kWh

TVA board considers electric rate hike

HOW TO SOUND OFF

The TVA board will hear public comments during a listening session from 9:30 to 11:30 a.m. Friday in the Missionary Ridge Auditorium in TVA's Chattanooga office complex at 1400 Market St. People may make comments about TVA for up to three minutes by registering before the listening session or at www.tva.com. The board meeting begins at 11 a.m.

BY DAVE FLESSNER

STAFF WRITER

The price of electricity, which is up nearly 15 percent in the Tennessee Valley over the past two years, is expected to jump at least another 6 percent in April under a proposal to be considered next week by the Tennessee Valley Authority.

TVA announced Friday that utility directors will vote on a proposed rate increase at their next meeting Friday in Chattanooga. The agency's board agenda did not detail the amount or timing of the increase. But President Tom Kilgore previously said TVA

will need to raise its rates from 6 percent to 9 percent this spring to help pay for more power generation and offset higher costs for materials, shipping and labor.

Also on April 1, TVA will adjust its rates to reflect changes in its fuel costs.

The proposed electric rate increase, if adopted, is expected to add from \$5 to \$8 a month to the typical bill of a residential electric user in Chattanooga.

"Nobody likes rate increases, but we recognize TVA's fiscal needs," EPB President

See TVA, Page A6

Tennessee American Water Company
TRA DR 2 Question 1
Chemicals Adjustment

Per Books Chemical Expense

1,075,171 **See attachment 1**

Normalized adjustment:

Start with historical chemical usage.

Apply current contract price to historical usage

Apply current cost of chemical to test year system delivery to
arrive at a average cost per CCF

Apply average cost per CCF of each chemical to normalized system
delivery from bill analysis to arrive at normalized chemical cost

1,044,183 **See attachment 2**
(30,988) normalized adj

Apply average cost per CCF of each chemical to attrition year system
delivery from bill analysis to arrive at attrition year chemical cost

1,049,272 **See attachment 2**
5,089 attrition yr adj

[illegible][illegible][illegible]

All chemical contracts run from January 1, 2008 through December 31, 2008. The current rates are listed below:

Chemical	Cost/lb	
Polyaluminum Chloride	0.2550	
Chlorine	0.2300	
Fluoride	0.1860	
Caustic	0.0770 (dry weight)	
Corrosion Inhibitor	0.3800	
Filter Aid	1.9000 last purchase price-not a contract price	
Powdered Carbon	0.5600	
GAC		269256

The GAC costs are monthly lease which is adjusted annually based on the filters that are regenerated.

Carbon Lease	7139.16
	7746.05
	<u>7552.39</u>
	22,438

Tennessee-American Water Company
Chemical Usage and Costs:

<u>Chemical</u>	<u>Test Yr</u> <u>Usage</u>	<u>Current</u>	
		<u>Price/Lb.</u>	<u>Cost</u>
Polyaluminum Chloride	1,338,234	0.2550	341,250
Chlorine	611,724	\$0.2300	140,697
Fluoride	575,541	0.1860	107,051
Caustic	300,587	0.0770	23,145
Corrosion Inhibitor	552,968	0.3800	210,128
Filter Aid	3,723	1.9000	7,074
Powdered Carbon	40,100	0.5600	22,456
GAC			269,251
Total	3,422,877		1,121,052

**Tennessee American Water Company
Chemicals
Test Year Ended 11/30/07**

	12 Months ended 11/30/2007 (CCF)	Normalized Year (CCF)	Attrition Year (CCF)
Water Sales	15,346,430	14,295,052	14,364,712
Non-Revenue Usage	-	-	-
Unaccounted For	4,221,849	3,931,458	3,950,616
Total	19,568,279	18,226,510	18,315,328

Chemical Name	Cost at Current Prices Based on Test Year Sys Delivery	Average Cost Per CCF	Cost Based on Average Cost per CCF on Normalized Sys Delivery	Cost Based on Average Cost per CCF on Attrition Year Sys Delivery
Polyaluminum Chloride	341,250	0.01744	317,851	319,400
Chlorine	140,697	0.00719	131,050	131,688
Fluoride	107,051	0.00547	99,711	100,197
Caustic	23,145	0.00118	21,558	21,663
Corrosion Inhibitor	210,128	0.01074	195,720	196,674
Filter Aid	7,074	0.00036	6,589	6,621
Powdered Carbon	22,456	0.00115	20,916	21,018
GAC	269,251	0.01376	250,789	252,011
Total	1,121,052		1,044,183	1,049,272

Tennessee American Water Company
TRA DR 2 Question 1
Waste Disposal Adjustment

Per books balance @ 11/30/07 161,721

City of Chattanooga had a 3% increase in
October 2007 and another 3% effective April
2008. Per the attached schedule, the sludge
and surcharge expenses thru September 2007
were increased by 6% to accommodate both
rate increases.
October and November costs were increased
by 3% to accommodate for the 4/1/08 rate
increase.

	179,088	
Attrition year adjustment	<u>17,367</u>	Attachment 1

Waste Disposal For the year ending 11/30/07 Acct 511100.13	City of Chattanooga 10/1/2007 3% increase 4/1/2008 3% increase	
Industrial User Surcharge	Actual Charges	
Est Surcharge for 2007	115,890.48	\$9,657.54 times 12 months 122,843.91
Sludge		
6-Dec	1,460.11	pd 1/31/07 1,547.72
7-Jan	3,889.90	pd 3/8/07 4,123.29
7-Feb	2,408.49	pd 3/30/07 2,553.00
7-Mar	3,145.20	pd 4/30/07 3,333.91
7-Apr	3,760.18	pd 5/31/07 3,985.79
7-May	3,911.01	pd 6/29/07 4,145.67
7-Jun	4,514.51	pd 7/31/07 4,785.38
7-Jul	5,163.68	pd 8/24/07 5,473.50
7-Aug	5,758.92	pd 9/27/07 6,104.46
7-Sep	4,924.95	pd 11/1/07 5,220.45
7-Oct	5,256.59	pd 11/19/07 5,414.29
7-Nov	2,190.49	pd 12/24/07 2,256.20
	<u>46,384.03</u>	<u>48,943.66</u>
Annual Wastewater Permit	500.00	500.00
Technical Lab costs	2,936.30	2,936.30
	<u>165,710.81</u>	<u>175,223.87</u>
260305.511100.13		
Sludge	3,645.36	3,864.08
total adj	<u>169,356.17</u>	<u>179,087.95</u>
		Overall 6% inc

TN-TRA-02-Q001-WASTE DISPOSAL-ATTACHMENT 1

Page 2 of 3

City of Chattanooga Interceptor Sewer System Rates Effective 10/01/2007

1st Rate Block - First 100,000	gallons	\$ 4.69 /1000 Gallons	\$ 3.5175 /100 CF
2nd Rate Block - Next 650,000	gallons	\$ 3.48	\$ 2.6100
3rd Rate Block - Next 1,250,000	gallons	\$ 2.82	\$ 2.1150
4th Rate Block - Next 30,000,000	gallons	\$ 2.16	\$ 1.6200
5th Rate Block - Over 32,000,000	gallons	\$ 2.05	\$ 1.5375

Minimum Bills			Minimum Usage in Gallons	Minimum Usage in 100 Cubic Feet	Minimum Usage in Gallons
5/8	-	\$ 9.70	2,068	2.76	2,068
3/4	-	\$ 34.60	7,377	9.84	7,377
1	-	\$ 60.45	12,889	17.19	12,889
1-1/2	-	\$ 135.29	28,846	38.46	28,846
2	-	\$ 239.54	51,075	68.10	51,075
3	-	\$ 561.51	126,583	168.78	126,583
4	-	\$ 1,037.68	263,414	351.22	263,414
6	-	\$ 2,471.59	675,457	900.61	675,457
8	-	\$ 4,371.79	1,331,840	1,775.79	1,331,840

Each residence or apartment unit shall have a maximum monthly sewer service charge for a volume of no more than 12,000 gallons water used; unless the minimum charge due to water meter size exceeds the 12,000 gallon (16ccf) limit then the monthly sewer service charge shall be at least the minimum for that particular size water meter. As of Oct 1, 2007 the amount \$50.65 for accounts with no separate garden meter, for residential accounts with a separate garden meter the amount will be \$56.28

City of Chattanooga Interceptor Sewer System Rates Effective 04/01/2008

1st Rate Block - First 100,000	gallons	\$ 4.83 /1000 Gallons	\$ 3.6225 /100 CF
2nd Rate Block - Next 650,000	gallons	\$ 3.58	\$ 2.6850
3rd Rate Block - Next 1,250,000	gallons	\$ 2.90	\$ 2.1750
4th Rate Block - Next 30,000,000	gallons	\$ 2.25	\$ 1.6875
5th Rate Block - Over 32,000,000	gallons	\$ 2.15	\$ 1.6125

Minimum Bills			Minimum Usage in Gallons	Minimum Usage in 100 Cubic Feet	Minimum Usage in Gallons
5/8	-	\$ 9.98	2,066	2.76	2,066
3/4	-	\$ 35.60	7,371	9.83	7,371
1	-	\$ 62.21	12,880	17.17	12,880
1-1/2	-	\$ 139.23	28,826	38.43	28,826
2	-	\$ 246.52	51,039	68.05	51,039
3	-	\$ 577.86	126,497	168.66	126,497
4	-	\$ 1,067.90	263,380	351.17	263,380
6	-	\$ 2,543.57	675,578	900.77	675,578
8	-	\$ 4,499.12	1,332,455	1,776.61	1,332,455

Each residence or apartment unit shall have a maximum monthly sewer service charge for a volume of no more than 12,000 gallons water used; unless the minimum charge due to water meter size exceeds the 12,000 gallon (16ccf) limit then the monthly sewer service charge shall be at least the minimum for that particular size water meter. As of Apr 1, 2008 the amount \$52.16 for accounts with no separate garden meter, for residential accounts with a separate garden meter the amount will be \$57.96

TN-TRA-02-Q001-WASTE DISPOSAL-ATTACHMENT 1
Page 3 of 3

City of Chattanooga
Interceptor Sewer System
Rates Effective 10/01/2006

1st Rate Block - First 100,000	gallons	\$ 4.30	/1000 Gallons	\$ 3.23	/100 CF
2nd Rate Block - Next 650,000	gallons	\$ 3.18		\$ 2.39	
3rd Rate Block - Next 1,250,000	gallons	\$ 2.58		\$ 1.94	
4th Rate Block - Next 30,000,000	gallons	\$ 1.93		\$ 1.45	
5th Rate Block - Over 32,000,000	gallons	\$ 1.76		\$ 1.32	

Minimum Bills

**Minimum Usage in
Gallons**

**Minimum Usage in
100 Cubic Feet**

5/8	-	\$ 8.88	2,068	2.76
3/4	-	\$ 31.71	7,374	9.83
1	-	\$ 55.40	12,884	17.18
1-1/2	-	\$ 124.00	28,837	38.45
2	-	\$ 219.55	51,058	68.08
3	-	\$ 514.65	126,619	168.83
4	-	\$ 951.09	263,865	351.82
6	-	\$ 2,265.34	677,151	902.87
8	-	\$ 4,006.98	1,335,264	1,780.35

City of Chattanooga
Interceptor Sewer System
Rates Effective 04/01/2007

1st Rate Block - First 100,000	gallons	\$ 4.55	/1000 Gallons	\$ 3.41	/100 CF
2nd Rate Block - Next 650,000	gallons	\$ 3.37		\$ 2.53	
3rd Rate Block - Next 1,250,000	gallons	\$ 2.73		\$ 2.05	
4th Rate Block - Next 30,000,000	gallons	\$ 2.06		\$ 1.55	
5th Rate Block - Over 32,000,000	gallons	\$ 1.95		\$ 1.46	

Minimum Bills

**Minimum Usage in
Gallons**

**Minimum Usage in
100 Cubic Feet**

5/8	-	\$ 9.41	2,068	2.76
3/4	-	\$ 33.59	7,382	9.84
1	-	\$ 58.68	12,897	17.20
1-1/2	-	\$ 131.35	28,868	38.49
2	-	\$ 232.56	51,112	68.15
3	-	\$ 545.15	126,751	169.00
4	-	\$ 1,007.45	263,932	351.91
6	-	\$ 2,399.60	677,033	902.71
8	-	\$ 4,244.45	1,335,696	1,780.93

Tennessee American Water Company
TRA DR 2 Question 1
Management fees Adjustment

Base year expense:	11/30/2007	4,789,601	
Eliminate non-recurring expenses			
Project STEP, Project STAR, Business Change			
and Sarbanes-Oxley & Divestiture		(729,713)	Attachment 1
Total Normalized balance		4,059,888	
eliminate NR Water Supervisor-moved to TN		74,700	
associated OH's @ 57.93%		43,274	budget OH percentage
		3,941,914	
Annual increase 3.5%		137,967	
Expense @ 11/30/08		4,079,881	
Annual increase 3.5%	142,796	107,097	
Expense @ 8/31/09		4,186,978	
Plus SC pension change from FAS 87 to ERISA		148,212	\$12,351 per month - Attachment
Total Management fees-attrition year		4,335,190	

ONE TIME CHARGES

Sum of WDAA			
WDRGLC	OFFICE	WDJB CD	Total
O&M	Call Center	534650	\$0
	Corporate	534620	\$17,106
		534650	\$691,148
	ITS	534650	\$18,701
	Shared Services	534650	-\$2,290
	Supply Chain	534650	\$4
	Southeast Region	534750	\$5,043
Grand Total			\$729,713

AMERICAN WATER WORKS SERVICE COMPANY	17,524,162	10,936,775	6,587,387		
Kentucky		67,034		87,034	
MARYLAND-AMERICAN	100,564		0.15%	823	9,204
PENNSYLVANIA-AMERICAN	13,054,663		19.48%	106,635	1,194,825
Virginia		36,654			36,654
Virginia east		3,963			3,963
TENNESSEE-AMERICAN	1,459,478		2.25%	12,351	133,724
WEST VIRGINIA-AMERICAN	4,300,796		5.08%	27,887	396,286
	\$ 36,436,881				

American Water
Allocation of 7/1/2007 Valuation Earnings

Pension Plan: Annual Valuation
using data collected as of July 1, 2007

COMPANY	July 1, 2007 Company Code	July 1, 2007 Locality Code	Number of Active Participants	Valuation Earnings	Expense Allocation
AMERICAN WATER WORKS COMPANY					
AMERICAN WATER SERVICES (AAET, L.P.)	88001	N/A	2	144,047	18,813
AMERICAN WATER SERVICES (Corp)	88002	N/A	1	80,648	11,888
	88018	N/A	0	0	0
			1	185,400	23,776
AWW SERVICE COMPANY					
AWWS Corp	3	1	119	13,758,481	1,839,646
Bellville, IL Lab (R)	3	2	30	1,626,745	217,943
Western (L)	3	6	36	4,141,281	554,784
Northeast Region	3	10	34	3,952,988	527,028
Southeast Region	3	11	107	9,243,788	1,232,368
Central Region	3	13	149	12,763,689	1,703,918
Allon, IL Call Center	3	14	347	12,687,580	1,692,030
Shared Services	3	15	87	6,542,155	871,772
Pensacola Call Center	3	16	165	4,917,578	667,782
ITS	3	17	117	8,994,580	1,335,366
Procurement/Supply Chain	3	17	27	2,293,683	305,120
Total AWW Service Company		16	1,228	81,804,548	10,836,775
SOUTHEAST REGION					
KENTUCKY - AM	12	N/A	116	6,011,483	804,408
VIRGINIA - AM - EASTERN DISTRICT	42	700	7	348,582	47,551
PENNSYLVANIA - AM	24	N/A	810	43,747,260	5,840,872
MARYLAND - AM	13	N/A	6	288,720	39,626
TENNESSEE - AM	28	N/A	94	5,036,305	673,642
VIRGINIA - AM	27	N/A	62	3,278,651	439,849
WEST VIRGINIA - AM	28	N/A	270	14,584,718	1,945,636
Total Southeast Region			1,365	73,288,729	9,781,584

TN-TRA-02-Q001-GROUP INSURANCE-SUMMARY

Page 1 of 1

Tennessee American Water Company
TRA DR 2 Question 1
Group Insurance/OPEBS Adjustment

Per Books balance group Insurance/OPEBS @ 11/30/07

1,596,405

Group Insurance normalized adjustment:

Billing determinants

1 Life-Basic -non-bargaining - normalized based pay 1,886,950 x 1.5 x rate of \$.18	2,830,425	0.18	509	Attachment 1
2 Life-Basic - bargaining - normalized based pay 4,059,186 x 1.0 x rate of \$.18	4,059,186	0.18	731	Attachment 1
3 AD&D (\$10,000coverage per employee) # of bargaining employees 86 x 10,000	860,000	0.02	17	Attachment 1
4 AD&D (\$10,000coverage per employee) # of non-bargaining employees 28 x 10,000	280,000	0.02	6	Attachment 1
5 Long term disability - item 1 divided by 1.5 divided by 12	157,246	0.40	629	
6 Short term managed - number of employees	114	1.58	180	
7 Employees without dependent coverage (prorated add'l # (8) empl based on Dec 07 ratio (106)) Add to Dec emp #	17	482.00	8,194	
8 Employees with dependent coverage (prorate add'l # (8) empl based on Dec 07 ratio (106)) Ad to Dec emp #	97	1,188.00	115,236	
9 Continuation of coverage - individual (should be same as Dec 07 actual-normalized only used 1)	1	482.00	482	

Applied actual Nov 07/Dec 07 costs to above billing determinants - see attachment 2 Nov & Dec form 392 (actual)

125,984 Attachment 2

Reimbursements

10 Employees without dependent coverage - # employees listed under item 7 above x average cost per e-mail \$55	17	(932)		Attachment 3
11 Employees with dependent coverage - # employees listed under item 8 above x average cost per e-mail \$128	97	(12,424)	(13,356)	Attachment 3

Net premium cost	112,628
Net premium cost annualized	1,351,536
Percent to operations - O & M from labor file	79.72%
	1,077,450

Group Insurance Attachment 4

1,077,449

OPEBS-normalized

Annualized monthly accrual \$68,547

Percent to operations - O & M from labor file	79.72%
Adjusted OPEB'S	655,753
Total normalized Group Ins/OPEB'S	1,733,202

Attachment 5	822,566
	79.72%
	655,753
Normalized group Ins/OPEBS adj	136,797

Normalized balance:

1,733,202

Group Insurance attrition yr adjustment:

Billing determinants

1 Life-Basic -non-bargaining - attrition yr based pay 1,923,385 x 1.5 x rate of \$.18	2,885,078	0.18	519	Attachment 6
2 Life-Basic - bargaining - normalized based pay 4,012,912 x 1.0 x rate of \$.18	4,012,912	0.18	722	Attachment 6
3 AD&D (\$10,000coverage per employee) # of bargaining employees 86 x 10,000	860,000	0.02	17	Attachment 6
4 AD&D (\$10,000coverage per employee) # of non-bargaining employees 28 x 10,000	280,000	0.02	6	Attachment 6
5 Long term disability - item 1 divided by 1.5 divided by 12	160,282	0.40	641	
6 Short term managed - number of employees	114	1.58	180	
7 Employees without dependent coverage (prorated add'l # (8) empl based on Dec 07 ratio (106)) Add to Dec emp #	17	482.00	8,194	
8 Employees with dependent coverage (prorate add'l # (8) empl based on Dec 07 ratio (106)) Ad to Dec emp #	97	1,188.00	115,236	
9 Continuation of coverage - individual same as Nov 07/Dec 07 actual on form 392	2	482.00	964	

Applied actual Nov 07/Dec 07 costs to above billing determinants

126,480 Attachment 2

Reimbursements

10 Employees without dependent coverage - # employees listed under item 7 above x average cost per e-mail \$55	17	(932)		Attachment 3
11 Employees with dependent coverage - # employees listed under item 8 above x average cost per e-mail \$128	97	(12,424)	(13,356)	Attachment 3

Net premium cost	113,124
Net premium cost annualized	1,357,484
Percent to operations - O & M from labor file	79.72%
	1,082,192

Group Insurance Attachment 7

1,082,192

OPEBS-normalized

2008 FAS 106 Costs-Attachment 8

Percent to operations - O & M from labor file	793,221
	79.72%
Total attrition yr Group Ins/OPEB'S	632,359

	793,221
	79.72%
	632,359
Attrition year group Ins/OPEB's adj	1,714,550
	(18,652)

TENNESSEE-AMERICAN WATER COMPANY
 NORMALIZED YEAR PAYROLL STUDY
 TEST YEAR: November 30, 2007

Address	Employee Name	Union	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL, 2-TERM, 3-NEW OR REPLACE	FULL TIME EMPLOYEE COUNT
50237926	Atkins, Kelly L.		22.60	45,509	2,060.38	47,016	0	47,016	47,016	47,189	18	0	1
26000049	Auty, Freddie L.		22.30	47,765	2,198.63	49,029	0	49,029	49,029	46,562	19	0	1
26000068	Baggett, James L.		22.60	13,523	608.38	0	0	0	0	0	18	0	0
50341466	Beets, James		22.27	28,705	1,228.00	46,500	175	46,675	46,675	46,500	6	3	1
50316116	Richard Bednarski		22.13	48,637	2,284.88	50,564	0	50,564	50,564	46,207	20	0	1
50287313	Billups, Brian D.		22.60	46,036	2,105.88	47,593	0	47,593	47,593	47,189	18	0	1
50341517	Blevins, William		22.60	27,554	1,272.00	47,189	0	47,189	47,189	47,189	18	3	1
50108180	Blevins, Timothy B.		22.60	46,004	2,093.88	47,322	0	47,322	47,322	47,189	18	0	1
50191169	Blevins, Timothy T.		22.13	49,834	2,305.38	51,018	0	51,018	51,018	46,207	20	0	1
26000133	Borders, Stephen A.		22.13	45,285	2,112.63	46,752	0	46,752	46,752	46,207	20	0	1
26000057	Bowling, Stanley E.		22.30	48,856	2,242.38	50,005	0	50,005	50,005	46,562	19	0	1
50195340	Boyer, John B.		22.60	46,439	2,113.75	47,771	0	47,771	47,771	47,189	18	0	1
50089216	Burrell, Dale R.		25.26	51,817	2,110.38	53,308	0	53,308	53,308	52,743	1	0	1
26000162	Camp, Debbie H.		25.43	59,277	2,372.88	60,342	622	60,964	60,964	53,098	5	0	1
50107207	Chmaloagar, Adam D.		25.26	51,009	2,087.25	52,977	0	52,977	52,977	52,743	1	0	1
26000118	Coates, J. David		24.34	50,237	2,122.88	51,671	0	51,671	51,671	50,822	2	0	1
26000010	Collins, Steven L.		22.13	45,346	2,105.88	46,603	0	46,603	46,603	46,207	20	0	1
26000155	Cordell, Terry L.		25.43	58,710	2,331.00	59,673	598	59,875	59,875	53,098	5	0	1
26000033	Crane, Scott E.		22.13	52,171	2,404.75	53,217	0	53,217	53,217	53,217	20	0	1
26000172	Critchfield, Patnick W.		22.13	44,809	2,082.25	46,080	0	46,080	46,080	46,207	20	0	1
26000084	Davis, Bernice J. (V)		21.05	40,553	1,984.00	0	0	0	0	0	7	2	0
26000039	Derryberry, Jack S.		22.30	50,687	2,325.88	51,867	0	51,867	51,867	46,562	19	0	1
26000150	Eady, R. Glenn		25.55	58,808	2,222.75	56,791	466	57,257	57,257	53,348	18.5	0	1
50116162	Gamble, Robert A.		22.30	54,337	2,480.38	55,312	0	55,312	55,312	46,562	19	0	1
26000061	Grace, Renee R.		22.30	45,135	2,061.88	46,426	0	46,426	46,426	46,562	19	0	1
18508611	Green, Joseph		22.60	9,221	400.00	47,189	0	47,189	47,189	47,189	18	3	1
50240644	Griffith, Michael J.		22.13	47,047	2,159.88	47,798	0	47,798	47,798	46,207	20	0	1
50104651	Ha, Jason T.		25.26	52,517	2,137.50	53,993	0	53,993	53,993	52,743	1	0	1
26000131	Haddock, Gerald L.		22.13	50,207	2,316.63	51,267	0	51,267	51,267	46,207	20	0	1
26000127	Harris, Edward D.		22.30	57,595	2,619.13	58,406	0	58,406	58,406	46,562	19	0	1
26000171	Harvey, Robbie G.		20.86	47,631	2,356.00	49,146	0	49,146	49,146	43,556	29	0	1
50192381	Haws, Erich S.		22.13	48,498	2,235.38	49,469	0	49,469	49,469	46,207	20	0	1
26000153	Hays, Chns L.		22.13	55,346	2,485.50	55,004	0	55,004	55,004	46,207	20	0	1
26000149	Hays, Karen Denise		22.22	45,333	2,098.75	46,634	0	46,634	46,634	46,395	14	0	1
50262066	Hester, Herbert F		22.60	45,978	2,092.75	47,296	0	47,296	47,296	47,189	18	0	1
26000081	Hicks Jr., Worn		22.38	45,842	2,106.75	47,149	0	47,149	47,149	46,729	13	0	1
50195323	Hindman, Roy C.		22.13	44,924	2,087.13	46,188	0	46,188	46,188	46,207	20	0	1
26000093	Hughes Jr., James T.		22.30	48,069	2,233.13	49,799	0	49,799	49,799	46,562	19	0	1
50226412	Jones, Jeffrey A.		20.82	42,178	2,084.50	43,399	0	43,399	43,399	43,472	23	0	1
26000164	Hughes, Kendall W.		25.26	51,748	2,107.13	53,226	0	53,226	53,226	52,743	1	0	1
26000169	Hutshell, Charlotte A.		25.43	55,591	2,373.50	60,358	310	60,668	60,668	53,098	5	0	1
50270912	Jenkins, Lamar O.		22.60	45,172	2,080.00	47,008	0	47,008	47,008	47,189	18	0	1
26000128	Jenkins, Sammy R.		22.13	45,094	2,095.50	0	0	0	0	0	20	2	0
50315983	Johnson, Courtney		22.60	44,862	2,080.75	47,025	0	47,025	47,025	47,189	18	0	1
26000056	Johnson, Edward L.		22.60	46,225	2,104.00	47,550	0	47,550	47,550	47,189	18	0	1
50226412	Jones, Jeffrey A.		22.60	46,094	2,098.00	47,415	0	47,415	47,415	47,189	18	0	1
50193778	Justice, Matthew W.		22.60	46,447	2,114.13	47,779	0	47,779	47,779	47,189	18	0	1
26000112	Kelley, Myra V.		20.82	47,263	2,335.38	48,623	0	48,623	48,623	43,472	16	0	1
50191242	King, Elijah J.		22.13	47,339	2,193.63	48,545	0	48,545	48,545	46,207	20	0	1
50243218	Knight, Stacy L.		22.60	45,978	2,092.75	47,296	0	47,296	47,296	47,189	18	0	1
50341514	Layne, Chase N		22.60	26,959	1,241.88	47,189	0	47,189	47,189	47,189	18	3	1
26000106	Marth, Tolly E.		22.13	54,070	2,481.63	54,918	0	54,918	54,918	46,207	20	0	1
26000082	Mathews, Larry H.		22.13	57,117	2,628.88	58,177	0	58,177	58,177	46,207	20	0	1
50279031	McGhee, Brian S.		21.84	45,809	2,158.00	47,131	0	47,131	47,131	45,602	21	0	1
50193781	McNabb, David A.		22.13	50,254	2,324.38	51,438	0	51,438	51,438	46,207	21	0	1
26000071	Melton, Brenda H.		22.22	45,007	2,115.63	47,009	0	47,009	47,009	46,395	14	0	1
50274160	Morgan, Donald R.		21.84	45,878	2,158.00	47,131	0	47,131	47,131	45,602	21	0	1
26000160	Moses, Michael S.		22.13	59,888	2,739.63	60,628	0	60,628	60,628	46,207	20	0	1
50271710	Mourt, Jason D.		22.60	28,440	1,320.75	0	0	0	0	0	18	2	0
26000006	Odmann, Gary S.		25.43	16,743	136.00	0	0	0	0	0	5	2	0

TENNESSEE-AMERICAN WATER COMPANY
NORMALIZED YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL 2-TERM. 3-NEW OR REPLACE.	FULL TIME EMPLOYEE COUNT
50066140	O'Donnell, William T.	22.41	45,543	2,092.00	46,882	0	46,882	46,882	46,792	12	0	1
26000120	Pitman, Benjamin J.	25.43	63,181	2,501.75	63,620	0	63,620	63,620	53,098	5	0	1
26000104	Robinson, C. Greg	25.55	56,837	2,146.50	54,843	0	54,843	54,843	53,348	18.5	0	1
26000119	Russell, Linda H.	20.82	41,934	2,080.00	43,306	0	43,306	43,306	43,472	23	0	1
26000163	Satterfield, L. Donette	20.82	45,197	2,233.00	46,491	0	46,491	46,491	43,472	16	0	1
26000151	Scruggs, Arthur L.	22.27	45,375	2,095.88	46,675	0	46,675	46,675	46,500	6	0	1
50066038	Seebeck, Jürgen Jr. D.	22.13	53,306	2,451.75	54,257	0	54,257	54,257	46,207	20	0	1
26000984	Skiles, Rick J.	22.41	45,451	2,098.75	47,033	0	47,033	47,033	46,792	12	0	1
26000166	Springs, James P	22.38	46,051	2,116.38	47,364	0	47,364	47,364	46,729	13	0	1
50238070	Stafford, Jeffrey R.	22.60	45,699	2,080.00	47,008	0	47,008	47,008	47,189	18	0	1
26000985	Stanley, Ralph J.	22.13	45,821	2,126.88	47,068	0	47,068	47,068	46,207	20	0	1
26000077	Stephens, Ricky E.	22.60	45,704	2,080.75	47,025	0	47,025	47,025	47,189	18	0	1
50339372	Talley, Dustin L.	22.13	44,933	2,087.50	46,196	0	46,196	46,196	46,207	20	0	1
26000110	Taylor, Morris	22.13	53,817	2,474.63	54,763	0	54,763	54,763	46,207	20	0	1
26000034	Tucker, Shirley A.	20.82	47,757	2,360.13	49,138	0	49,138	49,138	43,472	27	0	1
26000007	Upshaw, Barbara J.	20.86	42,179	2,080.00	43,389	0	43,389	43,389	43,556	9	0	1
26000158	Vaughn, Dianna L.	20.82	43,134	2,127.25	44,289	0	44,289	44,289	43,472	8	0	1
26000055	Walden, Herman F.	22.30	58,479	2,658.13	59,276	0	59,276	59,276	46,562	19	0	1
26001419	Walker, Melvin B.	25.26	51,776	2,108.25	53,254	0	53,254	53,254	52,743	1	0	1
50191188	Watts, Daniel L.	22.30	52,848	2,418.88	53,941	0	53,941	53,941	46,562	19	0	1
26000069	Weathers, Edward E.	24.34	50,318	2,125.63	51,738	0	51,738	51,738	50,822	2	0	1
50192499	Welch, Billy J.	22.30	46,210	2,129.13	47,479	0	47,479	47,479	46,562	19	0	1
50237966	Williams, Derrick D.	22.60	46,220	2,104.75	47,567	0	47,567	47,567	47,189	18	0	1
26000117	Williams, Faye J.	20.82	45,847	2,265.63	47,170	0	47,170	47,170	43,472	27	0	1
26000132	Wilson Jr., V. Keith	22.13	51,476	2,375.38	52,567	0	52,567	52,567	46,207	20	0	1
26000136	Worrell, David T.	25.43	62,720	2,479.13	0	0	0	0	0	5	2	0
26000076	Worham, Deborah S.	20.82	13,478	2,080.00	43,306	0	43,306	43,306	43,472	27	0	1
0	Truck driver/utility worker	22.13	-	2,080.00	46,207	0	46,207	46,207	46,207	20	3	1
0	Field Services Rep	22.60	-	2,080.00	47,189	0	47,189	47,189	47,189	18	3	1
0	Laborer/Process Tech in train	21.05	-	2,080.00	43,952	0	43,952	43,952	43,952	7	3	1
0	Process Technician	25.43	-	2,080.00	53,098	0	53,098	53,098	53,098	5	3	1
TOTAL UNION		4,069,010	193,379.50	4,289,093	2,171	4,291,264	4,291,264	4,059,186	4,059,186	86	1	1
Non-Exempt Salary		42,900	42,554	42,900	42,900	42,900	42,900	42,900	42,900	0	0	1
26000045 Griffith, Vicki L.		42,900	42,554	42,900	42,900	42,900	42,900	42,900	42,900	0	0	1
Salary		60,800	60,955	60,800	60,800	60,800	60,800	60,800	60,800	0	0	1
26000137	Banks, Kathleen A.	87,050	96,093	87,050	87,050	87,050	87,050	87,050	87,050	0	0	1
26000028	Bartley, Rachel M.	71,450	75,179	71,450	71,450	71,450	71,450	71,450	71,450	0	0	1
26000107	Bennette, Michael J.	54,850	55,761	54,850	54,850	54,850	54,850	54,850	54,850	0	0	1
26000041	Betty, Steven W.	101,050	110,255	101,050	101,050	101,050	101,050	101,050	101,050	0	0	1
26000022	Bishop, Monty L.	58,000	56,607	58,000	58,000	58,000	58,000	58,000	58,000	0	0	1
26000088	Blevins, Marvin R.	65,100	68,514	65,100	65,100	65,100	65,100	65,100	65,100	0	0	1
26000121	Bratcher, Neil F.	78,650	83,233	78,650	78,650	78,650	78,650	78,650	78,650	0	0	1
26000144	Cummings, Pamela B.	58,100	59,380	58,100	58,100	58,100	58,100	58,100	58,100	0	0	1
26000005	Dalton, Kimberly M.	52,500	60,502	52,500	52,500	52,500	52,500	52,500	52,500	0	0	1
26000108	Higsmith, Kevin B.	80,200	87,053	80,200	80,200	80,200	80,200	80,200	80,200	0	0	1
26000186	Holmes, Susan T.	49,800	50,661	49,800	49,800	49,800	49,800	49,800	49,800	0	0	1
50206915	McBay, David E.	62,200	62,700	62,200	62,200	62,200	62,200	62,200	62,200	3	3	1
50390540	Moorhouse, James Stan	63,800	66,502	63,800	63,800	63,800	63,800	63,800	63,800	0	0	1
26000078	Morrison, Leah T.	68,400	72,118	68,400	68,400	68,400	68,400	68,400	68,400	0	0	1
26000031	Norwood, R. Gary	57,650	58,819	57,650	57,650	57,650	57,650	57,650	57,650	3	3	1
26000141	Scheifer, Ronald C.	74,700	-	74,700	74,700	74,700	74,700	74,700	74,700	0	0	1
26000178	Taylor, Randal D.	82,900	87,453	82,900	82,900	82,900	82,900	82,900	82,900	0	0	1
50204091	Thornton, Rebecca L.	75,050	77,493	75,050	75,050	75,050	75,050	75,050	75,050	0	0	1
26000004	Turley, D. Mark	118,650	132,126	118,650	118,650	118,650	118,650	118,650	118,650	0	0	1
27000060	Watson, John S.	90,000	85,898	90,000	90,000	90,000	90,000	90,000	90,000	0	0	1
26000182	Zimanti, Mark J.	45,000	25,962	45,000	45,000	45,000	45,000	45,000	45,000	0	0	1
26000109	Durham, Kimberly	45,000	25,962	45,000	45,000	45,000	45,000	45,000	45,000	0	0	1

TENNESSEE-AMERICAN WATER COMPANY
 NORMALIZED YEAR PAYROLL STUDY
 TEST YEAR: November 30, 2007

Address	Employee Name
50304317 Adren Partidge	
50300097 Kate Narley	
0 Engineering Manager	
50397103 Brian Markham	
TOTAL SALARY	
TOTAL COMPANY	

NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF PAY	SHIFT DIFF PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL 2-TERM 3-NEW OR REPLACE	FULL TIME EMPLOYEE COUNT
43,000	43,000	43,000	43,000		43,000	43,000	43,000		0	1
51,700	51,975	51,700	51,700		51,700	51,700	51,700		0	1
90,000	-	90,000	90,000		90,000	90,000	90,000		3	1
45,000	-	45,000	45,000		45,000	45,000	45,000		3	1
1,886,950	1,730,650		1,886,950	-	1,886,950	1,870,300	1,886,950			28
	5,799,659		6,176,043	2,171	6,178,214	6,161,564	5,946,136			114

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 2
Page 1 of 2

FORM 392 - TOTAL
Revision date: 01/2004

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2007)

COMPANY: Tennessee American Water Co.
MONTH OF: November 2007

Insurance/Employees:			Rate	Premium
ACTIVE EMPLOYEES				
LIVES LIFE INSURANCE:				
24	2,433,000	1 Life - Basic (Non Bargaining)	\$0.180 per \$1,000	\$437.94
85	5,023,000	2 Life - Basic (Bargaining)	\$0.180 per \$1,000	904.14
85	850,000	3 A. D. & D. (\$10,000 cov. per employee)	0.020 per \$1,000	17.00
24	2,433,000	4 A. D. & D. (Non Bargaining)	0.020 per \$1,000	48.66
8	617,658	5 Life - Voluntary Under 30	\$0.06 per \$1,000	37.06
4	573,430	6 Life - Voluntary 30-34	\$0.08 per \$1,000	45.87
4	406,799	7 Life - Voluntary 35-39	\$0.10 per \$1,000	40.68
11	1,127,417	8 Life - Voluntary 40-44	\$0.12 per \$1,000	135.29
10	1,256,831	9 Life - Voluntary 45-49	\$0.19 per \$1,000	238.80
18	1,825,947	10 Life - Voluntary 50-54	\$0.32 per \$1,000	584.30
9	806,401	11 Life - Voluntary 55-59	\$0.59 per \$1,000	475.78
2	230,859	12 Life - Voluntary 60-64	\$0.75 per \$1,000	173.14
0	0	13 Life - Voluntary 65-69	\$1.37 per \$1,000	0.00
0	0	14 Life - Voluntary 70 and over	\$2.21 per \$1,000	0.00
56	1,120,000	15 Life - Dependent Spouse	\$0.25 per \$1,000	280.00
30	560,000	16 Life - Dependent Children	\$1.20 per \$1,000	36.00
0	0	17 Life - Supplemental	\$0.35 per \$1,000	0.00
3	60,000	18 Life - Optional	\$0.35 per \$1,000	21.00
DISABILITY:				
134,588	19 Long Term Disability (non union only)	\$0.400 per \$100	538.35	
109	20 Short-term Managed Disability	\$1.58 per EMPLOYEE	172.22	
0	21 A & S-Coverage for New Jersey only	\$0.20 per \$10	0.00	
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:				
15	22 Employees without dependent coverage	\$482.00	7,230.00	
91	23 Employees with dependent coverage	\$1,188.00	108,108.00	
0	24 Employees with single dental coverage only	\$36.00	0.00	
1	25 Employees with dependent dental coverage only	\$85.00	85.00	
Actives' subtotal:				\$119,609.23
CONTINUATION OF COVERAGE				
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:				
2	30 Individual (former emp., spouse, or dependent)	\$482.00	964.00	
0	31 Family (2 or more Individuals)	\$1,188.00	0.00	
0	32 Employee with single dental coverage only	\$36.00	0.00	
0	33 Employees with dependent dental coverage only	\$85.00	0.00	
Continuation of Coverage Subtotal:				\$964.00
TOTAL PREMIUM TO BE PAID TO TRUST:				\$120,573.23

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 2
Page 2 of 2

FORM 392 - TOTAL
Revision date: 01/2004

**HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2007)**

COMPANY: Tennessee American Water Co.
MONTH OF: December 2007

Insurance/Employees:			Rate		Premium
ACTIVE EMPLOYEES					
LIVES LIFE INSURANCE:					
24	2,433,000	1 Life - Basic (Non Bargaining)	\$0.180 per	\$1,000	\$437.94
84	4,968,000	2 Life - Basic (Bargaining)	\$0.180 per	\$1,000	894.24
84	840,000	3 A. D. & D. (\$10,000 cov. per employee)	0.020 per	\$1,000	16.80
24	2,433,000	4 A. D. & D. (Non Bargaining)	0.020 per	\$1,000	48.66
8	617,656	5 Life - Voluntary Under 30	\$0.06 per	\$1,000	37.06
4	673,430	6 Life - Voluntary 30-34	\$0.08 per	\$1,000	45.87
4	406,799	7 Life - Voluntary 35-39	\$0.10 per	\$1,000	40.68
11	1,127,417	8 Life - Voluntary 40-44	\$0.12 per	\$1,000	135.29
10	1,256,831	9 Life - Voluntary 45-49	\$0.19 per	\$1,000	238.80
18	1,773,052	10 Life - Voluntary 50-54	\$0.32 per	\$1,000	567.38
8	762,617	11 Life - Voluntary 55-59	\$0.59 per	\$1,000	449.94
2	230,859	12 Life - Voluntary 60-64	\$0.75 per	\$1,000	173.14
0	0	13 Life - Voluntary 65-69	\$1.37 per	\$1,000	0.00
0	0	14 Life - Voluntary 70 and over	\$2.21 per	\$1,000	0.00
56	1,120,000	15 Life - Dependent Spouse	\$0.25 per	\$1,000	280.00
30	560,000	16 Life - Dependent Children	\$1.20 per	\$1,000	36.00
0	0	17 Life - Supplemental	\$0.35 per	\$1,000	0.00
2	40,000	18 Life - Optional	\$0.35 per	\$1,000	14.00
DISABILITY:					
	134,588	19 Long Term Disability (non union only)	\$0.400 per	\$100	538.35
	108	20 Short-term Managed Disability	\$1.58 per	EMPLOYEE	170.64
	0	21 A.& S.-Coverage for New Jersey only	\$0.20 per	\$10	0.00
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:					
	14	22 Employees without dependent coverage		\$482.00	6,748.00
	91	23 Employees with dependent coverage		\$1,188.00	108,108.00
	0	24 Employees with single dental coverage only		\$36.00	0.00
	1	25 Employees with dependent dental coverage only		\$85.00	85.00
Actives' subtotal:					\$119,065.79
CONTINUATION OF COVERAGE					
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:					
	2	30 Individual (former emp., spouse, or dependent)		\$482.00	964.00
	0	31 Family (2 or more individuals)		\$1,188.00	0.00
	0	32 Employee with single dental coverage only		\$36.00	0.00
	0	33 Employees with dependent dental coverage only		\$85.00	0.00
Continuation of Coverage Subtotal:					\$964.00
TOTAL PREMIUM TO BE PAID TO TRUST:					\$120,029.79

Kimberlee S
Legg/ADMIN/CORP/AWWSC
01/10/2008 03:19 PM

To Sheila Miller/WVAWC/AWWSC@AWW
cc
bcc
Subject Re: employee insurance

Sure ~ however, there are four (4) different categories of employees and their respective payment portions:

Union - hired on or before 1/1/06

PPO (Standard)

S - \$28

M - \$62

PPO (Premium)

S - \$37

M - \$80

EPO

S - \$39

M - \$84

Union - hired after 1/1/06

PPO (Standard)

S - \$42

M - \$94

PPO (Premium)

S - \$57

M - \$120

EPO

S - \$62

M - \$126

Non-Union - hired on or before 1/1/06

PPO (Standard)

S - \$51

M - \$127

PPO (Premium)

S - \$66

M - \$164

EPO

S - \$70

M - \$172

Non-Union - hired after 1/1/06

PPO (Standard)

S - \$60

M - \$148

PPO (Premium)

S - \$72

M - \$178

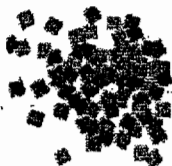
EPO

S - \$74

M - \$182

Kimberlee S. Legg, SPHR
Human Resources Manager
American Water
1600 Pennsylvania Avenue
Charleston, West Virginia 25302

304.353.6363 [office]
304.389.3240 [mobile]
kimberlee.legg@amwater.com
Sheila Miller/WVAWC/AWWSC



Sheila
Miller/WVAWC/AWWSC
01/10/2008 02:59 PM

To Kimberlee S Legg/ADMIN/CORP/AWWSC/AWW
.cc

Subject employee insurance

I know I have this information somewhere but I am hoping you know it so I don't have to look through my files at home. I am working on the Tennessee rate case and I need to know what the employees portion (the monthly amount) is for insurance - those with dependents and those without dependents. Can you give me those numbers?

Sheila Miller
Asst Manager Rates & Regulation
American Water Works Service Company
Southeast Region
PO Box 1906
Charleston, WV 25327-1906
phone: (304)353-6317
fax: (304)353-6332
Sheila.Miller@amwater.com

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 4
Page 1 of 1

TENNESSEE AMERICAN WATER COMPANY
GROUP INSURANCE-NORMALIZED
TEST YEAR: NOVEMBER 30, 2007

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 12/1/2007	PREMIUM
<u>ACTIVE EMPLOYEES</u>			
<u>LIFE INSURANCE</u>			
(1) LIFE - BASIC (NON-BARGAINING)	2,830,425	\$0 180	509
(2) LIFE - BASIC (BARGAINING)	4,059,186	\$0 180	731
(3) A D & D (\$10,000 COVERAGE PER EMPLOYEE)	860,000	\$0 020	17
(4) A D & D (NON-BARGAINING)	280,000	\$0 020	6
(5) LIFE - VOLUNTARY UNDER 30		\$0 060	
(6) LIFE - VOLUNTARY UNDER 30-34		\$0.080	
(7) LIFE - VOLUNTARY UNDER 35-39		\$0.100	
(8) LIFE - VOLUNTARY UNDER 40-44		\$0.120	
(9) LIFE - VOLUNTARY UNDER 45-49		\$0 190	
(10) LIFE - VOLUNTARY UNDER 50-54		\$0 320	
(11) LIFE - VOLUNTARY UNDER 55-59		\$0 590	
(12) LIFE - VOLUNTARY UNDER 60-64		\$0 750	
(13) LIFE - VOLUNTARY UNDER 65-69		\$1 370	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		\$2 210	
(15) LIFE - DEPENDENT SPOUSE		\$0 250	
(16) LIFE - DEPENDENT CHILDREN		\$1.200	
(17) LIFE - SUPPLEMENTAL		\$0 350	
(18) LIFE - OPTIONAL		\$0 350	
		\$0 000	
<u>DISABILITY</u>			
(19) LONG TERM DISABILITY (NON UNION ONLY)	157,246	\$0.400	629
(20) SHORT TERM MANAGED	114	\$1 580	180
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE.	17	\$482.000	8,194
(23) EMPLOYEES WITH DEPENDENT COVERAGE	97	\$1,188.000	115,236
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		\$36.000	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY		\$85.000	
ACTIVES SUBTOTAL :			125,502
<u>CONTINUATION OF COVERAGE</u>			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(30) INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)	1	\$482 000	482
(31) FAMILY (2 OR MORE INDIVIDUALS)		\$1,188 000	
(32) UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		\$36 000	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		\$85 000	
		\$0 000	
CONTINUATION OF COVERAGE SUBTOTAL :			482
TOTAL MONTHLY PREMIUM			125,984
<u>REIMBURSEMENTS</u>			
EMPLOYEES WITHOUT DEPENDENT COVERAGE			(932)
EMPLOYEES WITH DEPENDENT COVERAGE			(12,424)
NET COMPANY PREMIUM COST			112,628
PERCENTAGE TO OPERATIONS	79 72%		89,787
TO ANNUALIZE			1,077,444
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X \$100/MO.)			0
TOTAL ANNUAL COST			1,077,444

TN-TRA-02-Q001-GROUP INSURANCE-ATTACHMENT 6
Page 1 of 2

ATTENTION		YEAR	AVERAGE	TEST YEAR	Incl in total wages AIP	Incl in total wages Med	REGULAR	1.5	2.0	2.5	3.0	EFFECTIVE	WAGES BEFORE SHIFT DIFF.	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO TRA	BASE PAY	PAYROLL CODE	REPLACE	1-ANNUAL	2-TERMINAL	FULL TIME EMPLOYEE COUNT			
ATTENTION		YEAR	AVERAGE	TEST YEAR	Incl in total wages AIP	Incl in total wages Med	REGULAR	1.5	2.0	2.5	3.0	EFFECTIVE	WAGES BEFORE SHIFT DIFF.	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO TRA	BASE PAY	PAYROLL CODE	REPLACE	1-ANNUAL	2-TERMINAL	FULL TIME EMPLOYEE COUNT			
TEST YEAR: November 30, 2007		Address	Employee Name	Job Title	Union	Address	Employee Name	Job Title	Union	Address	Employee Name	Job Title	Union	Address	Employee Name	Job Title	Union	Address	Employee Name	Job Title	Union	Address	Employee Name	Job Title	Union
50213706	Alkins, Kelly L.	H	23.17	46,509	85	2,050.00	0.25	0.0	0.0	0.0	0.0	2,060.38	48,202	0	48,202	48,202	48,202	18	0	1					
26000049	Avery, Freddie L.	H	22.86	47,766		2,050.00	44.75	23.75	0.0	0.0	0.0	2,188.6	50,261	0	50,261	50,261	47,732	19	0	1					
26000068	Biggins, James L.	H	23.17	13,523		554.00	16.25	0.0	0.0	0.0	0.0	606.4	0	176	606.4	0	47,732	19	0	1					
50214146	Birch, James	H	22.83	28,705	315	2,060.00	24.00	4.00	0.0	0.0	0.0	2,228.0	47,669	0	47,669	47,669	47,669	20	0	3					
50207131	Burke, Robert	H	22.68	46,837		2,060.00	131.25	4.00	0.0	0.0	0.0	2,284.9	47,821	0	47,821	47,821	47,821	18	0	1					
50213117	Blevins, Timothy B.	H	23.17	27,554		2,060.00	17.25	0.0	0.0	0.0	0.0	2,105.9	48,793	0	48,793	48,793	48,793	18	0	1					
50108160	Blevins, Timothy B.	H	23.17	48,004	378	2,060.00	9.25	0.0	0.0	0.0	0.0	2,122.0	48,379	0	48,379	48,379	48,379	18	0	1					
50101168	Blevins, Vernon T.	H	22.89	48,834		2,060.00	150.25	0.0	0.0	0.0	0.0	2,305.4	52,286	0	52,286	52,286	47,356	20	0	1					
26000133	Bordens, Stephen A.	H	22.89	43,283	32	2,060.00	21.75	0.0	0.0	0.0	0.0	2,112.6	47,914	0	47,914	47,914	47,914	20	0	1					
26000057	Bowling, Stanley E.	H	22.86	48,896	242	2,060.00	108.25	0.0	0.0	0.0	0.0	2,242.4	51,261	0	51,261	51,261	47,732	19	0	1					
50105340	Boyer, John B.	H	23.17	49,439		2,060.00	22.50	0.0	0.0	0.0	0.0	2,113.8	48,978	0	48,978	48,978	48,978	18	0	1					
26000162	Brink, Charles H.	H	22.89	51,817		2,060.00	20.25	0.0	0.0	0.0	0.0	2,110.4	48,638	0	48,638	48,638	54,638	1	0	1					
50107207	Chynogier, Adam D.	H	24.96	61,009	21	2,123.00	121.25	31.0	0.0	0.0	0.0	2,372.9	61,837	622	61,837	61,837	54,433	5	0	1					
26000018	Coffins, Steven L.	H	22.86	50,237	11	2,060.00	4.25	0.0	0.0	0.0	0.0	2,097.3	54,268	0	54,268	54,268	54,268	2	0	1					
26000015	Coffins, Scott E.	H	22.86	43,346	32	2,060.00	23.25	6.0	0.0	0.0	0.0	2,105.9	47,791	0	47,791	47,791	54,433	5	0	1					
26000013	Craig, Scott E.	H	22.86	53,711	389	2,145.00	104.00	15.00	0.0	0.0	0.0	2,404.8	60,740	598	60,740	60,740	54,433	20	0	1					
26000012	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000017	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000016	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000015	Craig, Scott E.	H	22.86	53,711	389	2,145.00	104.00	15.00	0.0	0.0	0.0	2,404.8	60,740	598	60,740	60,740	54,433	20	0	1					
26000014	Craig, Scott E.	H	22.86	53,711	389	2,145.00	104.00	15.00	0.0	0.0	0.0	2,404.8	60,740	598	60,740	60,740	54,433	20	0	1					
26000013	Craig, Scott E.	H	22.86	53,711	389	2,145.00	104.00	15.00	0.0	0.0	0.0	2,404.8	60,740	598	60,740	60,740	54,433	20	0	1					
26000012	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000011	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000010	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000009	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000008	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000007	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000006	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000005	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000004	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000003	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000002	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000001	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2,094.8	48,540	0	48,540	48,540	47,356	20	0	1					
26000000	Crawford, Patrick W.	H	22.86	48,659		2,060.00	15.00	0.0	0.0	0.0	0.0	2													

TENNESSEE AMERICAN WATER COMPANY																						
ATTRITION YEAR																						
ATTRITION YEAR PAYROLL STUDY																						
TEST YEAR: November 30, 2007																						
Adress	Employee Name	Job Title	YEAR WAGE RATE	TEST YEAR WAGES TOTAL	Incl in total wages AIP	Incl in total wages Exclud	REGULAR HOURS	1.5 X HOURS	2.0 X HOURS	2.5 X HOURS	3.0 X HOURS	EFFECTIVE HOURS	WAGES BEFORE DIFF.	SHIFT DIFF.	PAYROLL CODE	SUBJECT TO FICA	CONG LEVEL	SHIFT DIFF.	WAGES TOTAL	1.ANNUAL 2.TERM 3-NEW OR REPLACE	FULL TIME NEW OR EMPLOYEE COUNT	
Union	LaboreProcess Tech in train	Process Technician	21.58	4,066,010	0	10,869	176,186.3	3,971.3	998.0	0.0	0.0	0.0	2,080.0	45,059	54,413	7	45,059	45,069	54,413	45,059	3	1
	Process Technician		28.06										2,080.0	54,413	54,413	6	54,413	54,413	54,413	54,413	3	1
	TOTAL UNION			4,066,010	0	10,869	176,186.3	3,971.3	998.0	0.0	0.0	0.0	193,379.5	4,258,544	4,258,544		4,258,544	4,250,715	4,250,715	4,250,715	3	1
													179,534							4,012,912		1
Non-Union Salary	Administrative Assistant		45.115	42,554									45.115	45.115		45.115	45.115	45.115	45.115	45.115	0	1
Salary	Water Quality SpecialistVOC		63,939	60,555	864								63,939	63,939		63,939	63,939	63,939	63,939	63,939	0	1
	Water Network		91,545	96,093	6,010								91,545	91,545		91,545	91,545	91,545	91,545	91,545	0	1
	Water Quality SpecialistVOC		75,139	75,179	4,439								75,139	75,139		75,139	75,139	75,139	75,139	75,139	0	1
	Water Quality SpecialistVOC		57,852	57,761	1,775	11							57,852	57,852		57,852	57,852	57,852	57,852	57,852	0	1
	Water Quality SpecialistVOC		108,258	110,235	13,174								108,258	108,258		108,258	108,258	108,258	108,258	108,258	0	1
	Water Quality Supervisor		65,455	65,455	0								65,455	65,455		65,455	65,455	65,455	65,455	65,455	0	1
	Water Quality Supervisor		68,514	68,514	4,206								68,514	68,514		68,514	68,514	68,514	68,514	68,514	0	1
	Water Network		82,711	83,223	5,225								82,711	82,711		82,711	82,711	82,711	82,711	82,711	0	1
	Water Network		61,100	59,380	2,067								61,100	61,100		61,100	61,100	61,100	61,100	61,100	0	1
	Communication & CSR Specialist		55,211	60,502	4,066								55,211	55,211		55,211	55,211	55,211	55,211	55,211	0	1
	Loss Control Specialist		84,341	87,053	5,368								84,341	84,341		84,341	84,341	84,341	84,341	84,341	0	1
	Water Quality Specialist		52,371	52,661	1,622								52,371	52,371		52,371	52,371	52,371	52,371	52,371	0	1
	Production Supervisor		65,412	62,700	4,122								65,412	65,412		65,412	65,412	65,412	65,412	65,412	0	1
	Water Network		67,094	65,502	1,422								67,094	67,094		67,094	67,094	67,094	67,094	67,094	0	1
	Water Network		71,832	71,832	0								71,832	71,832		71,832	71,832	71,832	71,832	71,832	0	1
	Water Network		78,557	78,557	0								78,557	78,557		78,557	78,557	78,557	78,557	78,557	0	1
	Enclines Assistant		60,627	58,819	2,017								60,627	60,627		60,627	60,627	60,627	60,627	60,627	0	1
	Non Revenue Water Supervisor		78,857	78,857	0								78,857	78,857		78,857	78,857	78,857	78,857	78,857	0	1
	Project Manager		87,453	87,453	5,470								87,453	87,453		87,453	87,453	87,453	87,453	87,453	0	1
	Sr HR Generalist		78,925	77,483	3,671								78,925	78,925		78,925	78,925	78,925	78,925	78,925	0	1
	Operations Specialist		61,458	59,859	1,962								61,458	61,458		61,458	61,458	61,458	61,458	61,458	0	1
	President		124,776	132,126	13,241								124,776	124,776		124,776	124,776	124,776	124,776	124,776	0	1
	Production Superintendent		94,647	93,898	5,406								94,647	94,647		94,647	94,647	94,647	94,647	94,647	0	1
	Lab Analyst		47,324	25,962	4,734								47,324	47,324		47,324	47,324	47,324	47,324	47,324	0	1
	Lab Analyst		47,324	47,324	0								47,324	47,324		47,324	47,324	47,324	47,324	47,324	0	1
	Engineer		54,369	51,975	479								54,369	54,369		54,369	54,369	54,369	54,369	54,369	0	1
	Engineering Manager		94,647	-	-								94,647	94,647		94,647	94,647	94,647	94,647	94,647	0	1
	Engineering Specialist		47,324	-	-								47,324	47,324		47,324	47,324	47,324	47,324	47,324	0	1
	Blum Merham		1,730,650	88,776	11								1,994,380	1,994,380		1,994,380	1,994,380	1,994,380	1,994,380	1,994,380	3	1
	Total employee count		5,789,659	68,776	11								6,232,924	6,232,924		6,232,924	6,232,924	6,232,924	6,232,924	6,232,924	3	1
	TOTAL COMPANY			5,789,659	68,776	11							6,232,924	6,232,924		6,232,924	6,232,924	6,232,924	6,232,924	6,232,924	3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1
													193,379.5								3	1

TN-TRA-02-Q001-GROUP INSURANCE- ATTACHMENT 7
Page 1 of 2

TENNESSEE AMERICAN WATER COMPANY
GROUP INSURANCE-ATTRITION YEAR
TEST YEAR: NOVEMBER 30, 2007

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 12/1/2007	PREMIUM
ACTIVE EMPLOYEES			
<u>LIFE INSURANCE</u>			
(1) LIFE - BASIC (NON-BARGAINING)	2,885,078	\$0.180	\$519
(2) LIFE - BASIC (BARGAINING)	4,012,912	0.180	\$722
(3) A.D. & D. (\$10,000 COVERAGE PER EMPLOYEE)	860,000	0.020	\$17
(4) A.D. & D. (NON-BARGAINING)	280,000	0.020	\$6
(5) LIFE - VOLUNTARY UNDER 30		0.06	
(6) LIFE - VOLUNTARY UNDER 30-34		0.08	
(7) LIFE - VOLUNTARY UNDER 35-39		0.10	
(8) LIFE - VOLUNTARY UNDER 40-44		0.12	
(9) LIFE - VOLUNTARY UNDER 45-49		0.19	
(10) LIFE - VOLUNTARY UNDER 50-54		0.32	
(11) LIFE - VOLUNTARY UNDER 55-59		0.59	
(12) LIFE - VOLUNTARY UNDER 60-64		0.75	
(13) LIFE - VOLUNTARY UNDER 65-69		1.37	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		2.21	
(15) LIFE - DEPENDENT SPOUSE		0.25	
(16) LIFE - DEPENDENT CHILDREN		1.20	
(17) LIFE - SUPPLEMENTAL		0.35	
(18) LIFE - OPTIONAL		0.35	
<u>DISABILITY</u>			
(19) LONG TERM DISABILITY (NON UNION ONLY)	160,282	0.40	\$641
(20) SHORT TERM MANAGED	114	1.58	\$180
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE.	17	482.00	\$8,194
(23) EMPLOYEES WITH DEPENDENT COVERAGE	97	1,188.00	\$115,236
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		36.00	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY		85.00	
ACTIVES SUBTOTAL :			\$125,516
<u>CONTINUATION OF COVERAGE</u>			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(30) INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)	2	482.00	964
(31) FAMILY (2 OR MORE INDIVIDUALS)		1,188.00	
(32) UNDER AGE 85 DEPENDENT (1) OF A DECEASED RETIREE		36.00	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		85.00	
		0.00	
CONTINUATION OF COVERAGE SUBTOTAL :			964
TOTAL MONTHLY PREMIUM			126,480
			126,480
<u>REIMBURSEMENTS</u>			
EMPLOYEES WITHOUT DEPENDENT COVERAGE.		(932)	
EMPLOYEES WITH DEPENDENT COVERAGE		(12,424)	
NET COMPANY PREMIUM COST			113,124
PERCENTAGE TO OPERATIONS	79.72%	90,183	
TO ANNUALIZE		1,082,196	
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X \$100/MO.)		0	
TOTAL ANNUAL COST			\$1,082,196

American Water
Retiree Welfare Plan; Annual Valuation
Using data collected as of July 1, 2007
11/2008 Cost

[illegible]

* Based on assumption that 80% of active males and 50% of active females will be married at retirement.

Allocated by: _____ Date: _____

Verified by: _____ Date: _____

E:\2008 FAS 108 allocation.xls

American Water
 Rickard Welfare Plan: Annual Valuation
 Last updated and reviewed as of July 1, 2007
 7/1/2008 Cost

COMPANY	Contract Code	Locality Code	Total Participants	2008 FAS 100 Cost Allocation, %	Expense Allocation	Retiree Contribution Allocation	2008 FAS 100 Cost + Expensed Contributions Allocation	2008 Receivable Estimated Annual Subsidy	2007 FAS 100 Cost Allocation, %	2008 FAS 100 Cost Allocation, %	2008 FAS 100 Cost Allocation, %	Portion 2008 Remeasured Subsidy	Total Subsidy
AMERICAN WATER WORKS COMPANY	2	N/A	54	0.46%	134,027	8,834	142,861	35,715	35,715	35,715	35,715	35,715	16,464.18
AMERICAN WATER SERVICES (AMET, LP)	80001	N/A	4	0.04%	10,841	721	11,562	2,918	2,918	2,918	2,918	2,918	4,222.08
AMERICAN WATER SERVICES (Corp)	80002	N/A	2	0.02%	5,470	361	5,831	1,457	1,457	1,457	1,457	1,457	70.72
AMERICAN WATER RESOURCES	21	N/A	2	0.02%	6,470	361	6,831	1,458	1,458	1,458	1,458	1,458	670.06
AWW SERVICE COMPANY													
Yorkville	3	Other	233	2.29%	818,185	40,743	858,928	184,727	184,727	184,727	184,727	184,727	92,841.84
Bethlehem, IL, Ltd (B)	3	7	28	0.26%	81,585	5,048	86,633	20,429	20,429	20,429	20,429	20,429	10,946.73
Hendrick, PA Data Center (W)	3	10	10	0.10%	27,382	1,803	29,185	7,289	7,289	7,289	7,289	7,289	3,421.60
New England (N)	3	3	8	0.08%	28,617	1,623	30,240	6,580	6,580	6,580	6,580	6,580	3,097.80
Ridgmont, IN Data Center (H)	3	4	15	0.14%	38,293	2,554	40,847	10,204	10,204	10,204	10,204	10,204	5,115.41
Western (L)	3	9	4	0.04%	10,841	721	11,562	2,918	2,918	2,918	2,918	2,918	1,415.84
Northwest Region IS	3	10	34	0.33%	90,263	5,649	95,912	24,083	24,083	24,083	24,083	24,083	12,075.68
Southwest Region	3	11	144	1.39%	377,464	24,078	402,542	100,588	100,588	100,588	100,588	100,588	55,117.80
Indiana Region	3	12	1	0.01%	16,411	1,082	17,493	4,373	4,373	4,373	4,373	4,373	2,123.16
Midwest Region	3	34	127	1.23%	393,700	21,894	415,594	88,924	88,924	88,924	88,924	88,924	47,200.42
Alton, IL Cell Center	3	14	63	0.61%	102,947	6,580	109,527	28,441	28,441	28,441	28,441	28,441	14,200.29
Shared Services	3	15	107	1.03%	281,730	16,411	298,141	76,075	76,075	76,075	76,075	76,075	38,538.12
Illinois Data Center	3	16	183	1.76%	461,403	31,729	493,132	128,283	128,283	128,283	128,283	128,283	64,141.60
Providence/Supply Chain	3	17	108	1.04%	284,465	16,749	301,214	78,804	78,804	78,804	78,804	78,804	39,401.51
Total AWWIS	3	18	1,080	10.46%	2,891,064	186,872	3,077,936	782,412	782,412	782,412	782,412	782,412	396,202.70
NORTHEAST REGION													
LONG ISLAND	38	N/A	207	1.89%	644,313	35,875	680,188	145,047	145,047	145,047	145,047	145,047	75,581.34
NEW JERSEY - AM	18	N/A	1,009	9.60%	2,642,245	124,144	2,766,389	704,098	704,098	704,098	704,098	704,098	347,817.44
NEW YORK - AM			778	7.49%	2,048,555	135,028	2,183,583	593,332	593,332	593,332	593,332	593,332	220,889.00
Total Northeast Region			1,891	19.14%	5,334,266	346,051	5,680,307	1,396,077	1,396,077	1,396,077	1,396,077	1,396,077	654,241.83
SOUTHEAST REGION													
KENTUCKY - AM	12	N/A	288	2.89%	709,222	48,181	757,403	186,583	186,583	186,583	186,583	186,583	94,516.54
MARYLAND - AM	13	N/A	30	0.29%	70,222	4,819	75,041	21,138	21,138	21,138	21,138	21,138	10,569.84
PENNSYLVANIA - AM	24	N/A	2,146	20.63%	5,162,810	371,511	5,534,321	1,503,880	1,503,880	1,503,880	1,503,880	1,503,880	744,577.04
MISSISSIPPI - AM	26,107	N/A	332	2.90%	702,221	52,341	754,562	211,374	211,374	211,374	211,374	211,374	105,682.35
MISSOURI - AM	2	N/A	12	0.12%	32,823	2,183	34,996	8,747	8,747	8,747	8,747	8,747	4,373.35
VIRGINIA - AM	12	N/A	164	1.59%	432,165	28,464	460,629	115,183	115,183	115,183	115,183	115,183	57,591.68
WEST VIRGINIA - AM	28,1	N/A	328	3.10%	793,817	52,450	846,267	218,319	218,319	218,319	218,319	218,319	109,159.57
Total Southeast Region			3,896	36.16%	9,314,383	633,874	9,948,257	2,662,016	2,662,016	2,662,016	2,662,016	2,662,016	1,331,008.96
CENTRAL REGION													
ILLINOIS - AM	9	N/A	723	6.95%	1,900,694	126,295	2,026,989	506,872	506,872	506,872	506,872	506,872	253,436.30
INDIANA - AM	10	N/A	717	6.89%	1,884,583	124,211	2,008,794	502,188	502,188	502,188	502,188	502,188	251,094.22
IOWA - AM	11	N/A	183	1.67%	429,433	28,304	457,737	114,434	114,434	114,434	114,434	114,434	57,217.12
MICHIGAN - AM	16	N/A	15	0.14%	35,350	2,294	37,644	9,538	9,538	9,538	9,538	9,538	4,769.06
MISSOURI - AM	17	N/A	486	4.64%	1,237,859	84,190	1,322,049	340,387	340,387	340,387	340,387	340,387	170,193.58
ST. LOUIS	884	N/A	884	8.59%	2,144,157	140,610	2,284,767	588,100	588,100	588,100	588,100	588,100	294,050.00
OHIO - AM	22	N/A	160	1.53%	413,167	31,188	444,355	112,096	112,096	112,096	112,096	112,096	56,048.00
Total Central Region			3,178	30.54%	8,363,434	550,569	8,914,003	2,226,001	2,226,001	2,226,001	2,226,001	2,226,001	1,113,000.50
WEST REGION													
CALIFORNIA - AM	5	N/A	308	3.25%	868,864	66,590	935,454	236,688	236,688	236,688	236,688	236,688	118,344.00
NEW MEXICO - AM	19	N/A	11	0.33%	108,874	7,021	115,895	28,428	28,428	28,428	28,428	28,428	14,214.00
HAWAII - AM	38	N/A	25	0.24%	4,177	287	4,464	1,143	1,143	1,143	1,143	1,143	571.50
ARIZONA - AM	2395	N/A	27	0.26%	71,116	4,581	75,697	19,050	19,050	19,050	19,050	19,050	9,525.00
Total West Region			431	4.14%	1,132,360	74,653	1,207,013	301,766	301,766	301,766	301,766	301,766	150,126.14
TOTAL SYSTEM			10,404	100.00%	27,352,435	1,802,778	29,155,213	7,288,888	7,288,888	7,288,888	7,288,888	7,288,888	3,538,697.29

* Based on assumption that 50% of active makes and 100% of active females will be married at retirement.
 ** The allocation percentages for each company is equal to the ratio of total participants for that company to total participants for the entire American system.

Allocated by: _____ Date: _____

Verified by: _____ Date: _____

EC0008 FAS 100 allocation

Tennessee American Water Company
TRA DR 2 Question 1
Pensions Adjustment

Normalized pension cost
Per Books balance group insurance/OPEBS @ 11/30/07 726,428

Pension cost November 2007- attachment 1	71,291		
Annualized		855,492	
Percent to operations		79.72%	682,001
Adjustment to normalized pension cost			(44,427)

Attrition year pension cost			
Normalized pensions			682,001
Actual pension funding as of December 2008- attachment 2		1,456,476	
Percent to operations		79.72%	1,161,108
Adjustment to attrition year pension cost			479,107

[09200] - Account Ledger Inquiry

Functions Options Tools Help

Account: 268205.506108.16 Pension Oper RG

From Date/Period: 11/01/07
Thru Date/Period: 11/30/07
Ledger Type: RA
Subledger: *

Skip to Doc/Type: _____
Y-T-D Period End: 752,182.70
Cumul Period End: 752,182.70

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
T3	26713	11/04/07	Actual Burden Jour	542.12		P
T1	26711	11/09/07	Payroll Disburseme		542.12	P
T3	26876	11/16/07	Actual Burden Jour	542.12		P
T1	26874	11/21/07	Payroll Disburseme		542.12	P
JR	44	11/30/07	Record SFAS 07 fun	71,291.08		P
				72,375.24	1,084.24	
			Ledger Total	71,291.08		
			Unposted Total			

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=PrnLdg F24=More MW

AMERICAN WATER SYSTEM
QUALIFIED PENSION PLAN
2008 FUNDING SCHEDULE

COMPANY	A ALLOCATION OF 2008 FUNDING	B ESTIMATED FUNDING ON February 15	C ESTIMATED FUNDING ON May 15	D ESTIMATED FUNDING ON August 15	E ESTIMATED FUNDING ON November 14
AMERICAN WATER WORKS COMPANY	\$ 17,822	\$ 5,393	\$ 5,393	\$ 3,518	\$ 3,518
AMERICAN WATER RESOURCES	298,421	90,311	90,312	58,899	58,899
AMERICAN WATER SERVICES	17,524,162	5,303,365	5,303,365	3,458,716	3,458,716
ARIZONA-AMERICAN	1,712,512	518,260	518,260	337,996	337,996
CALIFORNIA-AMERICAN	3,167,040	958,446	958,446	625,074	625,074
ELIZABETHTOWN	2,783,898	842,495	842,495	549,454	549,454
HAWAII-AMERICAN	250,043	75,670	75,671	49,351	49,351
ILLINOIS-AMERICAN	5,734,111	1,735,324	1,735,323	1,131,732	1,131,732
INDIANA-AMERICAN	3,941,777	1,192,907	1,192,906	777,982	777,982
IOWA-AMERICAN	848,724	258,851	258,851	167,511	167,511
KENTUCKY-AMERICAN	1,689,000	480,882	480,882	313,618	313,618
LONG ISLAND	1,614,755	488,675	488,676	318,702	318,702
MARYLAND-AMERICAN	100,564	30,434	30,434	19,848	19,848
MICHIGAN-AMERICAN	91,671	27,742	27,743	18,093	18,093
MISSOURI-AMERICAN	8,082,706	2,446,082	2,446,082	1,595,271	1,595,271
NEW JERSEY-AMERICAN	6,761,404	2,046,214	2,046,214	1,334,488	1,334,488
NEW MEXICO-AMERICAN	288,394	90,303	90,303	58,894	58,894
OHIO-AMERICAN	1,133,360	342,991	342,991	223,689	223,689
PENNSYLVANIA-AMERICAN	13,054,683	3,950,760	3,950,759	2,576,582	2,576,582
TENNESSEE-AMERICAN	1,456,476	440,776	440,776	287,462	287,462
TEXAS-AMERICAN	149,026	45,100	45,100	29,413	29,413
VIRGINIA-AMERICAN	993,420	300,640	300,640	196,070	196,070
VIRGINIA EASTERN	95,235	28,822	28,821	18,796	18,796
WEST VIRGINIA-AMERICAN	4,300,796	1,301,557	1,301,557	848,841	848,841
	\$ 76,000,000	\$ 23,000,000	\$ 23,000,000	\$ 15,000,000	\$ 15,000,000
		23,000,000	23,000,000	15,000,000	15,000,000

TN-TRA-02-Q001-REGULATORY EXPENSE-SUMMARY
Page 1 of 1

Tennessee American Water Company
TRA DR 2 Question 1
Regulatory Expense Adjustment

Per Books balance group insurance/OPEBS @ 11/30/07 & normalized balance

508,129

	2006 Rate Case:	2006 RC exp reserved	
Balance 11/30/07		356,667	508,277
Amtz	11888.89	107,000	152,483
Balance 8/31/08		249,667	355,794
2006 case 12 mo amtz		142,667	
2008 rate case 12 mo amtz		183,333	
2006 rate case reserved 12 mo amtz		203,311	529,311

Attachment 1 for detail of 2006 rate case
16942.57 amtz

Attachment 2 for 2008 estimated rate case exp

Cost of Service Study

2006 COS

Balance 11/30/07		21,930
Amtz	406.11	3,655
Balance 8/31/08 2006 COS		18,275

2006 COS 12 mo amtz	4,873
2008 COS 12 mo amtz	3,200
2008 Depr Study 12 mo amtz	6,000

Attachment 2 for 2008 estimated COS exp
Attachment 2 for 2008 estimated depr study exp

14,073

543,384

543,384

Adj to attrition year rate case exp 35,255

TN-TRA-02-Q001-REGULATORY EXPENSE-ATTACHMENT 1
Page 1 of 2

Tennessee American Water
CAPD DR 1, Part 4, Question 46
2008 Rate Case Expense

	Month	Total	Service Company	Level	Cost of Money	Other	SCB Study	AMTZ	Cost of Ser Study
Moriah Group PV 41264315 - YR2006	03/06	1,450.00				1,450.00			
Service Company Bill Formula 100866 - YR2006	9/06	1,051.43	1,051.43						
Service Company Bill Formula 100866 - YR2006	9/06	753.96	753.96						
Service Company Bill Formula 100866 - YR2006	9/06	1,738.11	1,738.11						
Service Company Bill Formula 100866 - YR2006	9/06	2,419.76	2,419.76						
Gannett Fleming CO 41412084	9/06	2,465.00							2,465.00
Brattle Group PV 41420891 - YR2006	10/06	12,243.75			12,243.75				
James Saker PV 41420848 - YR 2006	10/06	3,607.34				3,607.34			
James Saker PV 41434895 - YR 2006	10/06	3,029.43				3,029.43			
Service Company Bill Formula 100866 - YR2006	10/06	1,341.22	1,341.22						
Baryenbruch & Comp PV41460062 YR 2006	11/06	24,530.00					24,530.00		
Brattle Group PV 41460063 - YR2006	11/06	11,855.00			11,855.00				
James Saker PV 41460017 - YR 2006	11/06	1,211.00				1,211.00			
Bass Berry & Sims PV 41469965 - YR2006	11/06	4,557.30		4,557.30					
Service Company Bill Formula 100866 - YR2006	11/06	101.87	101.87						
Gannett Fleming Companies	11/06	2,975.00							
Gannett Fleming Companies	11/07	4,717.50							
Bass Berry & Sims PV 41476377 - YR2006	12/06	186.55		186.55					2,975.00
Brattle Group PV 41476286 - YR2006	12/06	24,229.50			24,229.50				4,717.50
Service Company Bill Formula 100866 - YR2006	12/06	2,483.03	2,483.03						
Gannett Fleming Companies	1/07	3,996.38							3,996.38
Harder's CC2891	1/07	2.63				2.63			
Office MAX CC2892	1/07	674.40				674.40			
Bass Berry & Sims PV 41496959 - YR2006	1/07	\$15,156.67		15,156.67					
Brattle Group PV 41499623 - YR2006	1/07	\$3,709.13			3,709.13				
Service Company Bill Formula 30791300 - YR2006	1/07	\$953.41	953.41						
Brattle Group PV 41507627 - YR2006	1/07	\$1,505.00			1,505.00				
Gannett Fleming Companies	1/07	\$595.00							595.00
Office MAX CC2894	2/07	\$372.01				372.01			
Office MAX CC2894	2/07	\$826.49				826.49			
Office MAX CC2894	2/07	\$39.68				39.68			
Baryenbruch & Comp PV41617464 YR 2006	2/07	\$1,012.50					1,012.50		
Service Company Bill Formula 30795508 - YR2006	2/07	\$16,865.01	16,865.01						
Gannett Fleming CO 41539249	3/07	\$1,690.00							1,690.00
Bass Berry & Sims PV 41534510	3/07	\$43,102.85		43,102.85					
Brattle Group	3/07	\$1,206.25			1,206.25				
Service Co Expenses	3/07	\$14,528.32	14,528.32						
Office Max	3/07	\$79.37				79.37			
Rush Index Tabs	3/07	\$435.81				435.81			
Gannett Fleming Companies	Apr-07	\$720.00							720.00
Bass Berry & Sims - PV 41561615	Apr-07	\$4,602.50		4,602.50					
Brattle Group - 41561607	Apr-07	\$887.60							
Bass Berry & Sims - PV 41607747	Apr-07	\$99,664.36		99,664.36					
Service Co Expenses - JB 30804880	Apr-07	\$4,912.28							
Krystal Manchester -	May-07	\$5.90							5.90
Public Square Garage	May-07	\$10.00							10.00
Favorite Marke	May-07	\$53.50							53.50
Panera Bread	May-07	\$138.71							138.71
Office Depot	May-07	\$89.29							89.29
Office Depot	May-07	\$41.50							41.50
Southern Star Restaurent	May-07	\$91.39							91.39

TN-TRA-02-Q001-REGULATORY EXPENSE-ATTACHMENT 1
Page 2 of 2

Tennessee American Water
CAPD DR 1, Part 4, Question 4b
2006 Rate Case Expense

	Month	Total	Service Company	Legal	Cost of Money	Other	SCB Study	AMTZ	Cost of Ser Study
Southern Star Restaurant	May-07	\$129.71				129.71			
Mr T's Pizza	May-07	\$63.20				63.20			
Southern Star Restaurant	May-07	\$7.56				7.56			
Southern Star Restaurant	May-07	\$106.14				106.14			
Grooms Transport	May-07	\$35.00				35.00			
Southern Star Restaurant	May-07	\$5.46				5.46			
Southern Star Restaurant	May-07	\$132.44				132.44			
Chatanooga Sandwich	May-07	\$85.80				85.80			
Chatanooga Sandwich	May-07	\$127.83				127.83			
Wai-Mart	May-07	\$79.33				79.33			
Office Depot	May-07	\$72.04				72.04			
Office Depot	May-07	\$21.84				21.84			
Office Depot	May-07	\$64.40				64.40			
Southern Star Restaurant	May-07	\$5.46				5.46			
Southern Star Restaurant	May-07	\$147.74				147.74			
Service Co. Bill	May-07	\$5,178.44	5,178.44						
Chett Times Free	May-07	\$148.02				148.02			
Baryenbruch & Comp	May-07	\$10,680.30					10,680.30		
James Salsar	May-07	\$1,857.87				1,857.87			
The Chattanooga	May-07	\$11,522.29				11,522.29			
Bass Berry Sims	Jun-07	\$158,366.25		158,366.25				(23,959.52)	
Amortize rate case	Jun-07	(\$23,959.52)							
Recis Petty Cash	Jun-07	\$6.00				6.00			
Gannett Fleming Companies	06/29/07	\$7,207.68							7,207.68
Booz Allen Hamilton	06/29/07	\$25,060.00				25,060.00			
Bass Berry & Sims	Jul-07	\$350,731.35		350,731.35					
The Brattle Group	Jul-07	\$36,559.74			36,559.74				
Bass Berry & Sims	Jul-07	\$108,707.09		108,707.09					
James E Salsar	Jul-07	\$395.74				395.74			
Service Company Charges	Jul-07	\$768.32	768.32						
Towers Perrin	Jul-07	\$1,411.00				1,411.00			
Amortize rate case	Jul-07	(\$23,962.52)						(23,962.52)	
Bass Berry & Sims	Aug-07	\$3,969.79		3,969.79					
Bass Berry & Sims	Aug-07	\$10,408.11		10,408.11					
Amortize rate case	Aug-07	(\$23,959.52)						(23,959.52)	
Amortize rate case	Sep-07	(\$76,097.77)						(76,097.77)	
Amortize rate case	Sep-07	(\$49,325.48)						(49,325.48)	
Service Co. Bill	Sep-07	\$501.74	501.74						
Adj. Amortize 06 rate case	Oct-07	\$68,424.09						68,424.09	
Service Co. Bill	Oct-07	\$821.21	821.21						
Amortize rate case	Oct-07	(\$22,054.16)						(22,054.16)	
Amortize rate case	Nov-07	(\$22,054.16)						(22,054.16)	
TRF COS		(\$24,366.56)							(24,366.56)
Total		\$864,943.96	54,418.09	799,452.82	94,195.97	53,643.32	36,222.80	(172,989.04)	24,366.56

	Acct 182000	Acct 186432	Acct 186431
2008 Rate Filing:	550,000	Cost of Service Study	Depreciation Study
Service Company	61,129	16,000	30,000
Outside Rate Case Prep Fees	42,316		
Legal	350,285		
Cost of Money	64,996		
Other	31,274		
		<u>16,000</u>	<u>30,000</u>
Total cost	<u>550,000</u>		
Three Year Amortization	183,333.33	Five Year Amortization	6,000.00

TN-TRA-02-Q001-INSURANCE OTHER THAN GROUP-SUMMARY
Page 1 of 1

Tennessee American Water Company
TRA DR 2 Question 1
Insurance other than group adjustment

Per Books balance insurance other than group @ 11/30/07 & normalized balance 559,655

Utilized test year budget for attrition year

2008 budget-insurance other than group-attachment 1	560,130	4/12's	186,710	
2009 budget-insurance other than group-attachment 2	595,173	8/12's	396,782	583,492

Adjustment to attrition year insurance other	23,837

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2008

SCHEDULE 6
FORM 188

DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 OPERATING REVENUES													
2 WATER (L6.SCS)	2,772,080	2,857,997	2,794,029	2,698,254	2,851,317	3,071,470	3,030,727	3,118,240	3,131,838	3,188,041	2,973,807	3,137,804	35,423,101
3 SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0
4 OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072
5 MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
6 TOTAL	2,886,836	2,772,453	2,908,785	2,813,010	2,966,073	3,186,226	3,145,483	3,232,996	3,246,594	3,302,797	3,088,563	3,252,560	36,800,173
7 OPERATING EXPENSE													
8 LABOR (L14.SCS)	429,033	373,937	404,874	385,992	411,717	388,137	401,700	411,717	375,044	422,115	409,987	408,191	4,816,506
9 PURCHASED WATER	3,588	3,846	4,567	4,870	4,970	4,361	4,464	4,567	4,567	3,846	4,155	4,464	51,762
10 FUEL & POWER	168,467	152,145	174,724	168,828	178,094	186,827	183,058	189,146	201,961	177,773	185,952	168,759	2,146,731
11 CHEMICALS	86,344	80,321	92,015	85,704	102,666	97,630	100,125	95,366	98,875	85,950	95,065	93,845	1,115,708
12 WASTE DISPOSAL	18,406	15,660	20,017	17,339	20,257	27,134	42,143	20,353	10,215	26,030	20,098	16,017	253,670
13 MANAGEMENT FEES	425,970	407,334	420,116	410,544	408,040	412,555	405,480	387,860	395,092	404,886	380,421	432,567	4,890,879
14 GROUP INSURANCE	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	1,878,835
15 PENSIONS	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	945,771
16 REG. EXPENSE (L18.SCS)	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	283,598
17 INSURANCE NOT GROUP	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	560,130
18 CUSTOMER ACCTG (L22.SCS)	105,155	104,025	104,025	105,055	104,025	104,231	105,355	104,025	104,231	105,055	104,025	104,231	1,253,644
19 RENTS	4,783	5,078	5,102	4,846	4,573	4,573	4,846	4,573	4,573	4,846	4,573	4,573	58,325
20 GENERAL OFFICE	16,829	17,715	19,858	17,323	17,684	20,251	17,641	19,312	19,039	17,194	16,342	16,178	223,542
21 MISCELLANEOUS	158,138	144,069	154,348	188,484	152,675	159,784	141,440	145,802	205,241	141,158	142,864	155,618	1,890,601
22 OTHER MAINT. EXPENSE	74,830	62,978	71,910	82,424	102,849	77,927	88,432	115,728	85,381	108,680	61,846	57,314	970,257
23 TOTAL	1,781,151	1,655,735	1,750,114	1,747,344	1,785,982	1,782,772	1,782,917	1,778,287	1,793,038	1,775,155	1,708,748	1,742,594	21,029,837
24 OTHER OPERATING EXPENSES													
25 DEPRECIATION	435,809	435,655	436,236	437,334	438,251	439,751	441,687	443,390	445,440	448,572	450,690	456,728	5,310,342
26 AMORTIZATION	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	121,776
27 GENERAL TAXES (L41.SCS)	335,314	331,299	333,855	327,434	327,167	325,450	328,355	327,167	324,544	328,013	327,392	326,711	3,940,501
28 SIT (L46.SCS)	745	1,384	4,749	218	22,811	22,811	20,022	25,789	27,487	30,115	28,406	28,406	30,115
29 FIT (L53.SCS)	3,753	6,969	23,908	1,105	39,320	114,835	100,793	129,623	138,374	151,601	102,593	143,001	955,074
30 TOTAL OPERATING EXP	2,586,721	2,441,190	2,558,810	2,523,595	2,608,075	2,675,767	2,681,922	2,712,803	2,709,032	2,744,603	2,617,951	2,702,587	31,548,449
31 UTILITY OPER INCOME	320,115	331,262	349,975	287,425	357,334	510,459	463,561	520,393	537,561	558,195	470,612	544,773	5,251,725
32 OTHER INCOME & DED													
33 NONOPERATING RENTAL INCOME													
34 DIVIDEND INCOME - COMMON													
35 DIVIDEND INCOME - PREFERRED													
36 INTEREST INCOME (L62.SCS)	0	0	0	0	0	0	0	0	0	0	0	0	0
37 AFUDC (AFUDC WORKSHEET)	0	188	1,212	2,370	3,487	5,380	8,674	6,706	8,315	11,662	10,091	13,233	69,337
38 MAJ MISC INC	0	0	0	0	0	0	0	0	0	0	0	0	0
39 GAIN (LOSS) ON DISPOSITION	0	0	0	0	0	0	0	0	0	0	0	0	0
40 TOTAL OTHER INCOME	0	188	1,212	2,370	3,487	5,380	8,674	6,706	8,315	11,662	10,091	13,233	69,337
41 MISC AMORTIZATION (L69.SCS)	0	0	0	0	0	0	0	0	0	0	0	0	0
42 MISC OTHER DEDUCTIONS	515	515	33,475	2,060	1,030	16,025	1,030	2,060	7,725	1,030	1,030	7,725	76,220
43 GENERAL TAXES	(33)	(33)	(2,137)	(134)	(67)	(1,133)	(67)	(134)	(463)	(67)	(87)	(463)	(4,798)
44 SIT (SCH 4)	(189)	(109)	(10,758)	(874)	(337)	(5,702)	(337)	(874)	(2,332)	(337)	(337)	(2,332)	(24,159)
45 FIT (SCH 4)	313	313	20,580	1,252	626	11,190	626	1,252	4,930	626	626	4,930	24,159
46 TOTAL OTHER DEDUCTIONS	313	313	20,580	1,252	626	11,190	626	1,252	4,930	626	626	4,930	24,159
47 TOTAL OTHER INCOME NET	(313)	(117)	(19,368)	1,118	2,871	(5,810)	6,048	5,456	3,385	11,036	9,465	8,302	47,284
48 INCOME BEFORE INTEREST	319,802	331,146	330,607	288,542	360,265	504,649	469,609	525,849	540,947	569,231	480,077	553,075	5,273,788
49 INTEREST CHARGES:													
50 LONG TERM DEBT	269,452	269,370	263,447	257,523	257,438	257,353	222,053	221,962	221,869	221,775	221,581	221,587	2,904,512
51 SHORT TERM DEBT (L56.SCS)	2,263	2,263	2,263	2,263	2,263	2,263	1,663	1,663	1,663	1,663	1,663	1,663	20,676
52 OTHER	41,424	47,000	41,184	29,258	30,550	45,769	63,449	66,626	70,230	72,383	73,213	76,880	857,708
53 AFUDC DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0
54 TOTAL INTEREST	313,159	318,544	306,238	287,744	288,022	302,408	288,514	286,514	288,836	286,316	280,579	282,391	3,546,795
55 NET INCOME	5,642	12,602	24,369	799	72,243	202,241	186,182	239,335	252,110	263,316	189,498	260,684	1,727,003
56 PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,080
57 NET INCOME TO COMMON	885	845	18,613	(4,958)	66,486	196,484	180,425	233,578	246,354	274,561	183,741	254,927	1,857,923

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2009

SCHEDULE 6
FORM 148

DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1 OPERATING REVENUES														1
2 WATER (L9.SCS)	2,775,095	2,614,628	2,787,132	2,700,934	2,854,713	3,076,231	3,036,000	3,123,952	3,137,703	3,180,214	2,978,406	3,168,841	35,457,148	2
3 SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4 OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	4
5 MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6 TOTAL	2,889,851	2,729,384	2,911,888	2,815,690	2,969,469	3,190,987	3,150,756	3,239,708	3,252,459	3,307,970	3,093,161	3,283,607	36,834,221	6
7 OPERATING EXPENSE														7
8 LABOR (L14.SCS)	446,195	388,894	421,068	401,432	428,186	401,582	417,852	428,186	390,046	438,999	426,399	422,459	5,011,246	8
9 PURCHASED WATER	3,610	3,875	4,618	4,724	4,724	4,405	4,512	4,618	4,618	4,618	4,103	4,514	45,514	9
10 FUEL & POWER	171,066	154,581	177,385	168,410	180,786	192,639	195,900	191,931	204,985	180,494	188,726	155,165	2,162,972	10
11 CHEMICALS	88,541	82,367	94,353	87,884	105,475	100,109	102,866	97,788	102,410	88,137	98,095	87,731	1,135,556	11
12 WASTE DISPOSAL	16,142	16,907	20,608	17,863	20,851	27,902	43,287	20,852	10,960	26,771	20,682	16,628	269,173	12
13 MANAGEMENT FEES	380,395	400,462	392,027	385,332	395,562	402,460	404,402	398,594	393,755	402,624	376,018	432,475	4,766,044	13
14 GROUP INSURANCE	150,916	150,916	150,916	150,916	150,916	150,916	150,916	150,916	150,916	150,916	150,916	150,916	1,811,014	14
15 PENSIONS	86,287	86,287	86,287	86,287	86,287	86,287	86,287	86,287	86,287	86,287	86,287	86,287	1,035,454	15
16 REG. EXPENSE (L18.SCS)	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	149,331	16
17 INSURANCE NOT GROUP	48,598	48,598	48,598	48,598	48,598	48,598	48,598	48,598	48,598	48,598	48,598	48,598	582,387	17
18 CUSTOMER ACCTG (L22.SCS)	108,307	107,146	107,358	108,307	107,145	107,358	106,507	107,146	107,358	108,307	107,146	107,358	1,291,242	18
19 RENTALS	4,763	5,078	5,102	4,948	4,573	4,573	4,648	4,573	4,573	4,648	4,573	4,573	56,325	19
20 GENERAL OFFICE	19,388	18,228	20,479	17,616	18,613	20,459	18,304	19,790	19,577	17,672	19,827	18,765	230,387	20
21 MISCELLANEOUS	162,360	150,727	157,357	150,377	155,737	162,989	144,148	146,588	209,801	173,871	145,528	158,555	1,930,175	21
22 OTHER MAINT. EXPENSE	77,045	84,838	74,037	84,867	105,804	80,234	91,055	119,169	87,291	111,890	63,671	59,003	999,004	22
23 TOTAL	1,777,918	1,651,518	1,753,639	1,762,004	1,808,847	1,784,459	1,814,524	1,808,901	1,794,131	1,807,314	1,737,079	1,747,451	21,245,684	23
24 OTHER OPERATING EXPENSES														24
25 DEPRECIATION	456,726	456,958	456,518	460,079	481,841	483,203	484,765	468,298	469,959	471,851	473,560	478,016	5,563,269	25
26 AMORTIZATION	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	121,776	26
27 GENERAL TAXES (L41.SCS)	343,087	338,956	341,385	334,375	334,700	332,931	333,864	334,700	331,990	335,571	334,932	334,231	4,031,328	27
28 SIT (L46.SCS)	5,320	(469)	3,014	(1,719)	5,463	21,470	16,879	22,893	24,937	26,779	20,933	176,167	176,167	28
29 FIT (L53.SCS)	26,780	(2,514)	15,176	(8,596)	27,505	106,083	84,671	115,247	125,537	144,878	105,352	145,088	886,855	29
30 TOTAL OPERATING EXP	2,614,562	2,454,562	2,581,877	2,556,472	2,646,303	2,720,264	2,724,791	2,759,884	2,756,039	2,786,341	2,682,035	2,743,730	32,044,878	30
31 UTILITY OPER. INCOME	289,871	275,022	330,011	258,210	323,167	470,893	428,984	418,624	495,950	509,829	411,127	539,887	4,769,243	31
32 NONOPERATING RENTAL INCOME														32
33 DIVIDEND INCOME - COMMON														33
34 INTEREST INCOME - PREFERRED														34
35 AFUDC (AFUDC WORKSHEET)	18,817	21,385	25,783	30,161	34,771	37,301	39,032	42,620	45,848	49,328	53,793	58,412	456,273	35
36 MAJ. MISC. INC.	0	0	0	0	0	0	0	0	0	0	0	0	0	36
37 GAIN (LOSS) ON DISPOSITION	0	0	0	0	0	0	0	0	0	0	0	0	0	37
38 TOTAL OTHER INCOME	18,817	21,385	25,783	30,161	34,771	37,301	39,032	42,620	45,848	49,328	53,793	58,412	456,273	38
39 MISC AMORTIZATION (L46.SCS)	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40 MISC OTHER DEDUCTIONS	530	530	530	530	530	530	530	530	530	530	530	530	6,360	40
41 GENERAL TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	41
42 SIT (SCH 4)	322	322	322	322	322	322	322	322	322	322	322	322	3,864	42
43 TOTAL OTHER DEDUCTIONS	322	322	322	322	322	322	322	322	322	322	322	322	3,864	43
44 SIT (SCH 4)	322	322	322	322	322	322	322	322	322	322	322	322	3,864	44
45 TOTAL OTHER INCOME NET	16,495	21,062	25,461	29,839	34,449	36,979	38,710	42,298	45,526	49,006	53,471	57,990	452,409	45
46 INCOME BEFORE INTEREST	288,388	296,084	334,604	288,111	337,293	406,476	464,332	520,155	536,827	558,312	464,275	503,307	5,195,962	46
47 INTEREST CHARGES														47
48 LONG TERM DEBT	187,864	246,889	283,431	277,507	277,422	277,337	277,245	277,154	277,061	276,967	276,873	276,780	3,271,538	48
49 AMORTIZATION	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	39,456	49
50 SHORT TERM DEBT (L46.SCS)	55,762	63,557	64,457	41,957	45,723	47,300	49,523	51,515	54,095	57,267	19,175	22,282	542,713	50
51 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	51
52 AFUDC DEBT	(0.962)	(12,868)	(15,274)	(17,879)	(20,569)	(22,097)	(23,122)	(25,245)	(27,160)	(28,221)	(31,867)	(34,802)	(269,690)	52
53 TOTAL INTEREST	237,051	307,066	332,027	325,868	308,960	307,043	306,059	307,854	308,408	290,426	286,594	328,869	3,568,556	53
54 NET INCOME	49,335	(4,982)	7,577	(17,887)	50,333	189,433	159,293	212,320	228,218	257,886	194,681	264,418	1,587,605	54
55 PREFERRED DIVIDENDS														55
56 NET INCOME TO COMMON	49,335	(4,982)	7,577	(17,887)	50,333	189,433	159,293	212,320	228,218	257,886	194,681	264,418	1,587,605	56
57 PREFERRED DIVIDENDS														57
58 NET INCOME TO COMMON	49,335	(4,982)	7,577	(17,887)	50,333	189,433	159,293	212,320	228,218	257,886	194,681	264,418	1,587,605	58
59 PREFERRED DIVIDENDS														59
60 NET INCOME TO COMMON	49,335	(4,982)	7,577	(17,887)	50,333	189,433	159,293	212,320	228,218	257,886	194,681	264,418	1,587,605	60
61 PREFERRED DIVIDENDS														61
62 NET INCOME TO COMMON	49,335	(4,982)	7,577	(17,887)	50,333	189,433	159,293	212,320	228,218	257,886	194,681	264,418	1,587,605	62
63 PREFERRED DIVIDENDS														63
64 NET INCOME TO COMMON	49,335	(4,982)	7,577	(17,887)	50,333	189,433	159,293	212,320	228,218	257,886	194,681	264,418	1,587,605	64
65 PREFERRED DIVIDENDS														65
66 NET INCOME TO COMMON	49,335	(4,982)	7,577	(17,887)	50,333	189,433	159,293	212,320	228,218	257,886	194,681	264,418	1,587,605	66

TENNESSEE-AMERICAN WATER COMPANY
TRA DR 2 Question 1
Uncollectibles adjustment

Per Books uncollectibles @ 11/30/07

417,277

To calculate the uncollectibles in the rate filing, we calculated a three year average of net chargeoffs to revenues.

Three year average of net chargeoffs 516,516

Three year average of revenues 34,688,194

Percent of chargeoffs to revenues 1.489%

This amount was applied to the normalized revenue adjustments (attach. 1) to arrive at the normalized uncollectible adjustment

This percentage was applied to the attrition year adjustments (attach. 1) to arrive at the attrition year uncollectible adjustment

This percentage was applied to the proposed revenue adjustment (attach. 1) to arrive at the final uncollectible adjustment

(194,853) (2,901) 414,376 Normalized balance
226,976 3,380 417,756 Attrition year balance
7,644,891 113,634 531,590 Attrition year @ proposed rates

Customer Accounts Written Off and Subsequent Collections for 2003, 2004, 2005, 2006, 2007

Account 143 - Accumulated Provision for Uncollectible Accounts

Net Charge-offs	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2003	(265)	59,673	17,717	(504)	5,189	22,133	42,442	(4,251)	18,822	54,685	14,453	19,923	250,017
2004	20,945	53,251	27,322	16,216	57,241	30,901	89,473	(305)	66,559	28,546	23,322	30,551	444,022
2005	60,678	32,619	44,922	45,848	44,423	42,233	41,629	44,659	36,407	49,331	41,654	33,276	517,679
2006	29,844	58,400	57,989	54,055	35,177	47,553	41,426	28,341	34,622	43,747	30,760	52,838	514,751
2007	13,676	18,877	70,799	74,306	43,031	45,254	43,894	36,623	37,354	37,244	42,736	53,324	517,119
Test Year 2006 & 2007	Dec 05-Nov 07	52,838	18,877	70,799	74,306	43,031	45,254	43,894	36,623	37,354	42,736	53,324	516,633

Uncollectible Percentage

Total Company	Net Charge-offs	Average
2003	250,017	0.819%
2004	444,022	1.394%
2005	517,679	1.394%
2006	514,751	1.514%
2007	517,119	1.376%
Total	2,243,588	

Test Year 516,633 1.392%
3 Year Average net Co. 516,516 1.489%
2 Year Average 515,935 1.442%

Total Revenues

2003	30,541,760
2004	31,855,718
2005	32,482,148
2006	33,999,034
2007	37,583,400
Test Year ending 11/07	37,109,096
Total	203,571,156

Test Year 37,109,096
3 Year Average net Co. 34,688,194
2 Year Average 35,791,217

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Operating Revenues Per Books for the Test Year and
for the Attrition Year under both Present and Proposed Rates

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 2
Page 1 of 1

Line No.	Description	Per Books 12 Months Ended 11/30/07	Test Year Adjustments Present Rates	Normalized Test Year	Attrition Year Adjustments	Attrition Year at Present Rates	Adjustments for Proposed Rates	Attrition Year at Proposed Rates
1	Sales of Water	\$15,183,550	(\$286,909)	\$14,896,641	\$98,315	\$14,994,956	\$3,190,566	\$18,185,522
2								
3	Metered Sales to General Customers	11,084,750	246,854	11,331,604	128,661	11,460,265	\$2,464,930	13,925,195
4	Residential							
5	Commercial							
6	Industrial	3,834,564	80,169	3,914,733	0	3,914,733	\$948,260	4,762,993
7								
8	Other Public Authorities	2,482,512	120,566	2,603,078	0	2,603,078	\$561,216	3,164,294
9								
10	Sales for Resale	1,717,504	(406,877)	1,310,627	0	1,310,627	\$194,851	1,505,478
11								
12	Private Fire Service	1,438,263	51,345	1,489,608	0	1,489,608	320,857	1,810,465
13								
14	Miscellaneous	0	0	0	0	0	0	0
15								
16								
17								
18								
19	Total Sales of Water	35,741,144	(194,853)	35,546,291	226,976	35,773,267	7,560,660	43,353,947
20								
21	Other Operating Revenues							
22								
23	Activity / New Service Fees	290,095	0	290,095	0	290,095	0	290,095
24								
25	Late Payment Penalty	302,740	(1,650)	301,090	1,923	303,013	64,211	367,224
26								
27	Rents from Water Property	125,563	0	125,563	0	125,563	0	125,563
28								
29	Sewer Billing Revenues	442,596	(1,752)	440,844	2,718	443,562	0	443,562
30								
31	Miscellaneous	25,492	0	25,492	0	25,492	0	25,492
32								
33	Reconnection Fee	181,468	0	181,468	0	181,468	0	181,468
34								
35	Total Other Operating Revenues	1,367,954	(3,402)	1,364,552	4,641	1,369,193	64,211	1,433,404
36								
37								
38								
39	Total Operating Revenues	37,109,098	(198,255)	36,910,843	231,617	37,142,460	7,644,891	44,787,351
40								
41								
42								
43								
44								
45								

Total Rent Balance @ attrition year	-	300	-	2,247	8,789	11,336

Tennessee American Water Company
TRA DR 2 Question 1
Customer Accounting Adjustment

Per Books @ 11/30/2007 (does not include uncollectibles)

Postage Adjustment
Prior balance due on invoice-Venzon applicable to 2008
Normalized Balance
Less total postage - not applicable to inflation adj
Amt Subject to Inflation
Inflation Factor

704,362 See detailed accounts below
21,131 Attachment 1
-2,029 Attachment 2
723,464
-333,080
390,383
2,30% Attachment 3
8,978 See calculation below
6,403 see below
390,383 Normalized balance less postage
8,978 inflation adjustment

Add:
Postage Adjustment
Per Books Postage

21,131 Attachment 1
311,949.43
333,080.43

333,080.43 per books postage plus adjustment for postage rate increase

Ending balance Customer Accounting

732,442
6,403
738,845
adj to inflation factor
readjusted customer accounting balance @ end of attrition year August 2009

Per Book Balances @ 11/30/07

Account	Subsidiary Description	(1) Meter Reading	(2) Collecting	(3) Bank Service	(4) Telephone	(5) Postage	(6) Misc CA	(7) Misc Oper CA
520100	15 M & S Oper CA	2,072.86						
575000	1510 Misc Oper CA Mtr Reading	0.00						
575820	15 Uniforms CA	5,132.82						
575000	1515 Misc Oper CA Cust Rec		0.00					
575200	15 Collection Agencies CA		22,238.90					
575000	15 Misc Oper CA		0.00					
575100	15 Bank Service Charges CA			247,959.22				
575740	15 Telephone				7.33			
575741	15 Cell Phone				0.00			
575660	15 Postage					311,949.43		
520100	15 M & S Oper CA					2,072.36		
575320	15 Electricity					0.00		
575420	15 Forms					103,448.16		
575500	15 Janitorial					0.00		
575620	15 Office & Admin Supplies					0.00		
575000	1520 Misc Oper CA Cust Serv							0.00
575743	15 Wireless Service First							11,553.91
Total		5,132.82	22,238.90	247,959.22	7.33	311,949.43	105,520.52	11,553.91
adjustments to normalize						21,131.00		-2,029.23
Inflation Factor		5,132.82	22,238.90	247,959.22	7.33	333,080.43	105,520.52	9,524.68
Inflation adjustment		2,30%	2,30%	2,30%	2,30%	2,30%	2,30%	2,30%
		118	511	5,703	0	0	2,427	219
Total Customer Accounting		5,251	22,750	253,662	7	333,080	107,948	9,744
Adjusted inflation factor		3,94%	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%
difference in inflation factor		202	876	9,770	0	0	4,158	375
								15,381
								6,403

Recalculation of inflation for customer accounting line.

Inflation factor:	CPI:			
	(2.9% / 12 months for 2007)			
Balance subject to inflation factor	2007	2008	2009	
	0.24%	2.10%	2.40%	
	390,383	390,383	390,383	
	937	8,198	9,369	
	937			
Inflation adj for Dec 07				
Inflation adj through 2008		8,198	6,246	
Inflation adj through August 2009	937	8,198	6,246	15,381
Inflation in rate filing				8,878
Additional inflation adj for customer accounting				6,403

TENNESSEE AMERICAN WATER COMPANY
POSTAGE COSTS
TEST YEAR 11/07

Count of items:

	CARRIER	5 DIGIT	3 DIGIT	AADC BASIC	MIXED AA CD	PRESORT	SINGLE	REGULAR	TOTAL BILLS
DECEMBER	0	66,543	9,116	1,128	4,948	0	497	0	82,232
JANUARY	0	72,923	10,460	710	5,111	0	577	0	89,781
FEBRUARY	0	63,084	8,276	222	4,858	0	363	0	76,803
MARCH	0	65,379	9,675	596	4,633	0	386	0	80,669
APRIL	0	64,110	9,134	898	4,441	0	399	0	78,982
MAY	0	70,562	8,783	560	5,188	0	478	0	85,571
JUNE	0	66,130	8,206	705	4,511	0	389	0	79,941
JULY	0	71,108	9,769	1,261	5,031	0	796	0	87,965
AUGUST	0	74,155	9,136	1,545	5,175	0	1,078	0	91,089
SEPTEMBER	0	64,295	9,029	872	4,527	0	925	0	79,648
OCTOBER	0	71,554	9,848	1,212	5,101	0	1,014	0	88,729
NOVEMBER	0	63,665	9,565	743	4,462	0	863	0	79,318
TOTAL	0	813,508	111,017	10,452	57,986	0	7,765	0	1,000,728

Effective 5/1/208	
RATE	(1)
AMOUNT	
0	0.324
263,577	0.346
38,412	0.351
3,669	0.369
21,397	0.394
0	0.42
3,261	0.42
0	0

LESS: INVOICE AMOUNT (per books)	
ADJUSTMENT	
Customer Accounting Adj	
309,184	
\$21,131	

OTHER POSTAGE COSTS	
INCREASE	
ADJUSTMENT	
General Office Adj	
402	
6.83%	
\$5,883	
\$21,533	

(1) RATES PROPOSED BY U.S. POSTAL SERVICE

[illegible]

[illegible]

[illegible]

[illegible]

Date	PIECES		3-DIGIT	MIXED		PERSORTED	SINGLE	REGULAR 2oz	TOTAL	
	CARRIER	5-DIGIT		AADC	AADC				BILLS	DOLLARS
4/30/2007	0.29	2,995	0.31	447	0.32	210	0.39	0.24	3,672	\$ 1,091.40
5/1/2007		6,547	723	4	334	32	32		7,640	\$ 2,263.59
5/2/2007		2,488	434	2	193	20	20		3,137	\$ 934.01
5/3/2007			431	1	168	4	4		604	\$ 189.39
5/4/2007		2,855	349	165	69	17	17		3,455	\$ 1,025.44
5/5/2007									-	\$ -
5/6/2007									-	\$ -
5/7/2007		3,044	341		232	11	11		3,628	\$ 1,076.84
5/8/2007		3,376	498	2	310	14	14		4,200	\$ 1,249.71
5/9/2007		3,035	321		131	12	12		3,499	\$ 1,035.51
5/10/2007		3,865	430	1	215	13	13		4,524	\$ 1,340.36
5/11/2007		3,430	264	1	193	7	7		3,895	\$ 1,152.27
5/12/2007									-	\$ -
5/13/2007									-	\$ -
5/14/2007		3,434	312		134	20	20		3,900	\$ 1,153.74
		35,069	4,550	177	2,189	-	169		42,154	\$ 12,512.26

Date	PIECES		3-DIGIT	MIXED		PERSORTED	SINGLE	REGULAR 2oz	TOTAL	
	CARRIER	5-DIGIT		AADC	AADC				BILLS	DOLLARS
5/15/2007		3,542.00	299	0.33	3	221	0.41	0.26	4,081	\$ 1,292.11
5/16/2007		3,854.00	309	3	382	26	26		4,574	\$ 1,454.86
5/17/2007		3,116.00	206	2	229	14	14		3,567	\$ 1,129.86
5/18/2007		3,236.00	888	6	324	19	19		4,473	\$ 1,432.70
5/19/2007									-	\$ -
5/20/2007									-	\$ -
5/21/2007		8,259.00	674	180	547	45	45		9,705	\$ 3,078.67
5/22/2007		2,494.00	375	1	492	75	75		3,437	\$ 1,111.59
5/23/2007					47	47			47	\$ 16.92
5/24/2007		2,462.00	249	4	149	12	12		2,876	\$ 911.23
5/25/2007		2,478.00	495	2	228	53	53		3,256	\$ 1,042.96
5/26/2007									-	\$ -
5/27/2007									-	\$ -
5/28/2007									-	\$ -
5/29/2007		5,655.00	738		376	29	29		6,798	\$ 2,158.10
5/30/2007		397.00		182	4	8	8		591	\$ 190.65
5/31/2007									-	\$ -
TOTAL		35,493	4,233	383	2,999	-	297		43,405	\$ 13,819.65
									26,331.91	\$ 26,331.91
										\$ (4.80)

Date	PIECES		3-DIGIT	MIXED		PERSORTED	SINGLE	REGULAR 2oz	TOTAL	
	CARRIER	5-DIGIT		AADC	AADC				BILLS	DOLLARS
	0.29	0.31	0.33	0.34	0.36	0.37	0.41	0.26		

5/31/2007	6,164	638	4	378	23	7,207	\$ 2,283.13
6/1/2007		454	2	74	8	538	\$ 182.24
6/2/2007						-	\$ -
6/3/2007						-	\$ -
6/4/2007	5,417	589	160	357	27	6,550	\$ 2,080.98
6/5/2007						-	\$ -
6/6/2007	6,325	863	3	475	20	7,686	\$ 2,441.87
6/7/2007	3,340	396	161	107	15	4,019	\$ 1,273.92
6/8/2007	3,686	222		131	9	4,048	\$ 1,275.03
6/9/2007						-	\$ -
6/10/2007						-	\$ -
6/11/2007	3,965	477	1	538	7	4,988	\$ 1,593.29
6/12/2007						-	\$ -
6/13/2007	3,423	342	1	148	19	3,933	\$ 1,243.62
6/14/2007	3,853	622	4	244	18	4,741	\$ 1,506.47
6/15/2007	6,241	546	6	403	31	7,227	\$ 2,289.39
6/16/2007				29		29	\$ 10.44
6/17/2007						-	\$ -
6/18/2007						-	\$ -
6/19/2007	3,243	351	4	278	11	3,887	\$ 1,235.00
6/20/2007	4,051	328	157	87	23	4,646	\$ 1,467.75
6/21/2007	4,223	400	195	326	16	5,160	\$ 1,641.59
6/22/2007	4,271	882	4	530	82	5,769	\$ 1,852.92
6/23/2007						-	\$ -
6/24/2007						-	\$ -
6/25/2007						-	\$ -
6/26/2007	2,111	188	2	153	35	2,489	\$ 791.54
6/27/2007	2,662	285		135	6	3,088	\$ 976.79
6/28/2007	3,155	623	1	118	26	3,923	\$ 1,245.92
6/29/2007						-	\$ -
6/30/2007						-	\$ -
TOTAL	66,130	8,206	705	4,511	376	79,928	\$ 25,391.89
				-		25,397.22	\$ (5.33)

Date	PIECES CARRIER	5-DIGIT	3-DIGIT	AADC	MIXED AADC	PERSORTED	SINGLE	REGULAR 2oz	TOTAL BILLS	TOTAL DOLLARS
6/29/2007	0.29	0.31	0.33	0.34	0.36	0.37	0.41	0.26	3,529	\$ 1,121.15
6/30/2007		2,960	309	4	238		18		-	\$ -
7/1/2007									-	\$ -
7/2/2007		7,612	1,164	195	687		47		9,705	\$ 3,096.81
7/3/2007		5,060	736	3	501		44		6,344	\$ 2,023.97
7/4/2007									-	\$ -
7/5/2007		3,004	790	2	275		10		4,081	\$ 1,304.89
7/6/2007		2,713	305	1	199		16		3,234	\$ 1,026.87
7/7/2007									-	\$ -
7/8/2007									-	\$ -
7/9/2007		3,083	572	185	87		7		3,934	\$ 1,250.22
7/10/2007		3,712	226		241		8		4,187	\$ 1,323.67
7/11/2007									-	\$ -
7/12/2007		7,880	687	3	430		27		9,027	\$ 2,854.91
7/13/2007				162	8		4		174	\$ 59.76
7/14/2007									-	\$ -
7/15/2007									-	\$ -
7/16/2007		3,741	579	1	201		13		4,535	\$ 1,438.61
7/17/2007		2,838	250	1	144		15		3,248	\$ 1,027.29
7/18/2007		4,262	585	3	267		44		5,161	\$ 1,640.32
7/19/2007		3,218	859	4	376		82		4,539	\$ 1,461.27
7/20/2007		4,068	270	153	80		31		4,602	\$ 1,453.08
7/21/2007									-	\$ -
7/22/2007									-	\$ -
7/23/2007		2,382	443	168	299		152		3,454	\$ 1,121.51
7/24/2007		4,223	368	173	343		63		5,170	\$ 1,648.79
7/25/2007			178		12		4		194	\$ 65.41
7/26/2007		4,716	667	202	340		127		6,052	\$ 1,937.52
7/27/2007		2,639	333		155		28		3,155	\$ 1,001.87
7/28/2007									-	\$ -
7/29/2007									-	\$ -
7/30/2007		2,987	448	1	148		41		3,625	\$ 1,152.01
TOTAL		71,108	9,769	1,261	5,031	-	781	-	87,950	\$ 28,009.93
									28016.59	\$ (6.66)

Date	PIECES CARRIER 5-DIGIT 0.29	3-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS
7/31/2007	3,515	156	343	88	60	4,162	\$	1,322.03		
8/1/2007	3,132	305	1	221	61	3,720	\$	1,183.97		
8/2/2007	2,513	608	3	400	73	3,597	\$	1,162.08		
8/3/2007	2,812	300	156	52	40	3,360	\$	1,065.86		
8/4/2007						-	\$	-		
8/5/2007	5,662	585	1	450	65	6,763	\$	2,150.93		
8/6/2007	711	165	12	898	10	898	\$	285.36		
8/8/2007						-	\$	-		
8/9/2007	6,795	355	167	175	42	7,534	\$	2,375.78		
8/10/2007	3,394	983	167	275	48	4,867	\$	1,562.88		
8/11/2007						-	\$	-		
8/12/2007						-	\$	-		
8/13/2007	7,955	639	161	375	66	9,196	\$	2,912.35		
8/14/2007	3,104	318	2	177	28	3,629	\$	1,150.54		
8/15/2007	3,128	215	3	368	25	3,739	\$	1,191.50		
8/16/2007		393	42	441	6	441	\$	148.84		
8/17/2007	7,354	855	172	411	50	8,842	\$	2,807.13		
8/18/2007						-	\$	-		
8/19/2007						-	\$	-		
8/20/2007	5,012	485	191	85	1	86	\$	31.01		
8/21/2007	4,195	800	5	476	39	6,203	\$	1,978.22		
8/22/2007	2,594	584	2	406	169	5,575	\$	1,793.20		
8/23/2007	2,652	317	180	346	91	3,617	\$	1,166.94		
8/24/2007					27	3,176	\$	1,009.17		
8/25/2007						-	\$	-		
8/26/2007						-	\$	-		
8/27/2007	3,463	653		265	52	4,433	\$	1,415.28		
8/28/2007	2,998	153	171	81	53	3,456	\$	1,095.68		
8/29/2007				86		86	\$	30.96		
8/30/2007	3,166	267	204	204	60	3,697	\$	1,175.01		
TOTAL	74,155	9,136	1,545	5,175	1,066	91,077	\$	29,014.72	29,019.81	\$ (5.09)

Date	PIECES			MIXED			PERSONAL SINGLE	REGULAR 2oz	TOTAL	
	CARRIER	5-DIGIT	3-DIGIT	AADC	AADC	AADC			BILLS	DOLLARS
	0.29	0.31	0.33	0.34	0.36	0.37	0.41	0.26		
8/31/2007	5,355	1,061		164	356		116		7,052	\$ 2,256.78
9/1/2007									-	\$ -
9/2/2007									-	\$ -
9/3/2007									-	\$ -
9/4/2007	3,587	545			332		48		4,512	\$ 1,440.37
9/5/2007	2,698	370		1	237		34		3,340	\$ 1,064.96
9/6/2007	3,049	185		167	61		19		3,481	\$ 1,099.78
9/7/2007	3,956	497			200		32		4,685	\$ 1,485.39
9/8/2007									-	\$ -
9/9/2007									-	\$ -
9/10/2007									-	\$ -
9/11/2007	6,856	651		3	500		86		8,096	\$ 2,572.79
9/12/2007	4,312	301		1	250		38		4,902	\$ 1,551.80
9/13/2007	316	292			29		10		647	\$ 210.66
9/14/2007	6,198	771		4	421		50		7,444	\$ 2,364.71
9/15/2007									-	\$ -
9/16/2007									-	\$ -
9/17/2007	3,241	382		4	446		27		4,100	\$ 1,311.77
9/18/2007	609	233			22		8		872	\$ 279.03
9/19/2007	4,100	313		158	88		16		4,675	\$ 1,475.86
9/20/2007	4,222	386		190	350		32		5,180	\$ 1,650.10
9/21/2007	1,948	858		1	394		140		3,341	\$ 1,093.93
9/22/2007									-	\$ -
9/23/2007									-	\$ -
9/24/2007	4,749	769		5	321		105		5,949	\$ 1,898.85
9/25/2007	261	199			98		17		575	\$ 190.15
9/26/2007	2,645	275			180		30		3,130	\$ 994.19
9/27/2007	6,193	941		174	242		104		7,654	\$ 2,435.60
9/28/2007									-	\$ -
9/29/2007									-	\$ -
9/30/2007									-	\$ -
TOTAL	64,295	9,029	872	4,527		-	912	-	79,635	\$ 25,376.72
									25382.05	\$ (5.33)

Date	PIECES CARRIER		5-DIGIT		3-DIGIT		AADC		MIXED		PERSORTED		SINGLE		REGULAR		2oz		TOTAL BILLS		TOTAL DOLLARS	
	0.29		0.31		0.33		0.34		AADC		0.36		0.37		0.41		0.26					
10/1/2007			6,224		772		183				774				153				8,106		\$	2,603.51
10/2/2007			526		259						144				13				942		\$	307.79
10/3/2007			2,859		302		158				122				41				3,482		\$	1,107.48
10/4/2007			2,962		606						223				46				3,837		\$	1,225.69
10/5/2007			2,701		310		1				282				33				3,327		\$	1,061.64
10/6/2007																			-		\$	-
10/7/2007																			-		\$	-
10/8/2007																			-		\$	-
10/9/2007			11,063		858		170				463				92				12,846		\$	4,000.60
10/10/2007			3,450		366						186				33				4,035		\$	1,279.13
10/11/2007															1				1		\$	0.41
10/12/2007			3,736		320		170				186				45				4,457		\$	1,415.89
10/13/2007																			-		\$	-
10/14/2007																			-		\$	-
10/15/2007			6,228		714		4				527				33				7,506		\$	2,386.23
10/16/2007			3,267		348		4				295				23				3,937		\$	1,252.53
10/17/2007			803		318						14				6				1,141		\$	364.25
10/18/2007			8,339		1,011		351				455				59				10,215		\$	3,247.12
10/19/2007							161				1								162		\$	55.26
10/20/2007																			-		\$	-
10/21/2007																			-		\$	-
10/22/2007			4,020		1,131		2				411				162				5,726		\$	1,847.06
10/23/2007			2,955		482		2				225				91				3,755		\$	1,201.94
10/24/2007											64								64		\$	23.04
10/25/2007			5,670		1,115		1				332				71				7,189		\$	2,290.42
10/26/2007			3,018		309		4				136				45				3,512		\$	1,113.60
10/29/2007			3,733		627		1				261				56				4,678		\$	1,491.38
10/30/2007																			-		\$	-
TOTAL			71,554		9,848		1,212		5,101		5,101		-		1,003		-		88,718		\$	28,274.97
																					\$	(4.51)

Date	PIECES CARRIER	5-DIGIT	3-DIGIT	AADC	MIXED AADC	PERSORTED	SINGLE	REGULAR 2oz	TOTAL BILLS	TOTAL DOLLARS
10/31/2007	0.29	0.31	0.33	0.34	0.36	0.37	0.41	0.26	2,006	\$ 646.45
11/1/2007		1,488	243	1	233		41		8,497	\$ 2,710.26
11/2/2007		6,715	1,077	202	393		110		27	\$ 9.72
11/3/2007					27				-	\$ -
11/4/2007									-	\$ -
11/5/2007		5,740	632	164	257		54		6,847	\$ 2,172.55
11/6/2007		724	358		12		12		1,106	\$ 354.70
11/7/2007		3,727	217		235		30		4,209	\$ 1,332.20
11/8/2007		3,588	615	3	315		37		4,558	\$ 1,454.46
11/9/2007		6,162	669	1	306		61		7,199	\$ 2,281.50
11/10/2007									-	\$ -
11/11/2007									-	\$ -
11/12/2007									-	\$ -
11/13/2007		4,746	718	2	236		39		5,741	\$ 1,822.20
11/14/2007		3,139	242	3	334		22		3,740	\$ 1,190.48
11/15/2007		7,318	682	154	395		45		8,594	\$ 2,724.17
11/16/2007		169	184	1	39		3		396	\$ 129.80
11/17/2007									-	\$ -
11/18/2007									-	\$ -
11/19/2007		5,969	1,133	202	636		166		8,106	\$ 2,606.65
11/20/2007					57				57	\$ 20.52
11/21/2007		2,698	665	3	169		34		3,569	\$ 1,139.69
11/22/2007									-	\$ -
11/23/2007		2,557	488	2	235		74		3,356	\$ 1,076.40
11/24/2007									-	\$ -
11/25/2007									-	\$ -
11/26/2007		2,647	514		156		22		3,339	\$ 1,062.72
11/27/2007									-	\$ -
11/28/2007		3,028	432	1	110		32		3,603	\$ 1,142.09
11/29/2007		3,250	716	4	317		67		4,354	\$ 1,396.10
11/30/2007									-	\$ -
TOTAL		63,665	9,585	743	4,462	-	849	-	79,304	\$ 25,272.66
									25,278.4	\$ (5.74)

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
12/1/2006							0
12/2/2006							-
12/3/2006							-
12/4/2006	2						2
12/5/2006							-
12/6/2006							-
12/7/2006							-
12/8/2006	1						1
12/9/2006							-
12/10/2006							-
12/11/2006							-
12/12/2006							-
12/13/2006	1						1
12/14/2006	1						1
12/15/2006							-
12/16/2006							-
12/17/2006							-
12/18/2006							-
12/19/2006							-
12/20/2006							-
12/21/2006							-
12/22/2006	1						1
12/23/2006							-
12/24/2006							-
12/25/2006							-
12/26/2006	1						1
12/27/2006							-
12/28/2006	1						1
12/29/2006							-
12/30/2006							-
12/31/2006							-
TOTALS	\$3.12	\$0.00	\$0.00	\$0.00	\$0.00	\$3.12	8

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
1/2/2007							-
1/3/2007	1						1
1/4/2007							-
1/5/2007							-
1/6/2007							-
1/7/2007							-
1/8/2007							-
1/9/2007							-
1/10/2007							-
1/11/2007	1						1
1/12/2007							-
1/13/2007							-
1/14/2007							-
1/15/2007							-
1/16/2007							-
1/17/2007							-
1/18/2007	1						1
1/19/2007	2						2
1/20/2007							-
1/21/2007							-
1/22/2007							-
1/23/2007							-
1/24/2007	1						1
1/25/2007							-
1/26/2007	1						1
1/27/2007							-
1/28/2007							-
1/29/2007	1						1
1/30/2007	1						1
1/31/2007							-
TOTALS	\$3.51	\$0.00	\$0.00	\$0.00	\$0.00	\$3.51	9

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
2/1/2007	1						1
2/2/2007							-
2/3/2007							-
2/4/2007							-
2/5/2007							-
2/6/2007							-
2/7/2007	1						1
2/8/2007	1						1
2/9/2007	1						1
2/10/2007							-
2/11/2007							-
2/12/2007							-
2/13/2007	1						1
2/14/2007	3						3
2/15/2007							-
2/16/2007							-
2/17/2007							-
2/18/2007							-
2/19/2007	1						1
2/20/2007	1						1
2/21/2007							-
2/22/2007							-
2/23/2007							-
2/24/2007							-
2/25/2007							-
2/26/2007	1						1
2/27/2007							-
2/28/2007							-
TOTALS	\$4.29	\$0.00	\$0.00	\$0.00	\$0.00	\$4.29	11

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
3/1/2007							-
3/2/2007							-
3/3/2007							-
3/4/2007							-
3/5/2007							-
3/6/2007							-
3/7/2007							-
3/8/2007							-
3/9/2007	3						3
3/10/2007							-
3/11/2007							-
3/12/2007							-
3/13/2007							-
3/14/2007							-
3/15/2007							-
3/16/2007							-
3/17/2007							-
3/18/2007							-
3/19/2007	2						2
3/20/2007							-
3/21/2007							-
3/22/2007							-
3/23/2007							-
3/24/2007							-
3/25/2007							-
3/26/2007	1						1
3/27/2007							-
3/28/2007							-
3/29/2007	1						1
3/30/2007	1						1
3/31/2007							-
TOTALS	\$3.12	\$0.00	\$0.00	\$0.00	\$0.00	\$3.12	8

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
4/2/2007						-	
4/3/2007	2						2
4/4/2007						-	
4/5/2007	2						2
4/6/2007	1				1.26		2
4/7/2007						-	
4/8/2007						-	
4/9/2007	1						1
4/10/2007	5						5
4/11/2007	1						1
4/12/2007						-	
4/13/2007	1						1
4/14/2007						-	
4/15/2007						-	
4/16/2007						-	
4/17/2007						-	
4/18/2007						-	
4/19/2007	1						1
4/20/2007	1						1
4/21/2007						-	
4/22/2007						-	
4/23/2007						-	
4/24/2007	2						2
4/25/2007	1						1
4/26/2007						-	
4/27/2007						-	
4/28/2007						-	
4/29/2007						-	
4/30/2007						-	
TOTALS	\$7.02	\$0.00	\$0.00	\$0.00	\$1.26	\$8.28	19

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
5/1/2007	1						1
5/2/2007	1						1
5/3/2007	2						2
5/4/2007							-
5/5/2007							-
5/6/2007							-
5/7/2007							-
5/8/2007	1						1
5/9/2007	1						1
5/10/2007							-
5/11/2007							-
5/12/2007							-
5/13/2007							-
TOTALS	\$2.34	\$0.00	\$0.00	\$0.00	\$0.00	\$2.34	6

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
5/14/2006	1						1
5/15/2006							-
5/16/2006							-
5/17/2006	1						1
5/18/2006							-
5/19/2006							-
5/20/2006							-
5/21/2006	1						1
5/22/2006	1						1
5/23/2006	1						1
5/24/2006							-
5/25/2006							-
5/26/2006							-
5/27/2006							-
5/28/2006							-
5/29/2006							-
5/30/2006							-
5/31/2006	1						1
TOTALS	\$2.46	\$0.00	\$0.00	\$0.00	\$0.00	\$2.46	6

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
6/1/2007							-
6/2/2007							-
6/3/2007							-
6/4/2007							-
6/5/2007	2						2
6/6/2007	2						2
6/7/2007	1						1
6/8/2007	1						1
6/9/2007							-
6/10/2007							-
6/11/2007	1						1
6/12/2007							-
6/13/2007							-
6/14/2007							-
6/15/2007							-
6/16/2007							-
6/17/2007							-
6/18/2007	3						3
6/19/2007							-
6/20/2007	1						1
6/21/2007							-
6/22/2007	1						1
6/23/2007							-
6/24/2007							-
6/25/2007							-
6/26/2007							-
6/27/2007							-
6/28/2007	1						1
6/29/2007							-
6/30/2007							-
TOTALS	\$5.33	\$0.00	\$0.00	\$0.00	\$0.00	\$5.33	13

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
7/2/2007	1						1
7/3/2007							-
7/4/2007							-
7/5/2007							-
7/6/2007							-
7/7/2007							-
7/8/2007							-
7/9/2007							-
7/10/2007	2						2
7/11/2007							-
7/12/2007	2						2
7/13/2007	1						1
7/14/2007							-
7/15/2007							-
7/16/2007							-
7/17/2007							-
7/18/2007	1						1
7/19/2007	1						1
7/20/2007							-
7/21/2007							-
7/22/2007							-
7/23/2007	1						1
7/24/2007	3						3
7/25/2007							-
7/26/2007					0.92		1
7/27/2007							-
7/28/2007							-
7/29/2007							-
7/30/2007	2						2
7/31/2007							-
TOTALS	\$5.74	\$0.00	\$0.00	\$0.00	\$0.92	\$6.66	15

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
8/1/2007	2						2
8/2/2007							-
8/3/2007	1						1
8/4/2007							-
8/5/2007							-
8/6/2007							-
8/7/2007							-
8/8/2007							-
8/9/2007	1						1
8/10/2007	1						1
8/11/2007							-
8/12/2007							-
8/13/2007							-
8/14/2007	1				0.58		2
8/15/2007							-
8/16/2007							-
8/17/2007							-
8/18/2007							-
8/19/2007							-
8/20/2007	2						2
8/21/2007							-
8/22/2007							-
8/23/2007	1						1
8/24/2007	1						1
8/25/2007							-
8/26/2007							-
8/27/2007	1						1
8/28/2007							-
8/29/2007							-
8/30/2007							-
8/31/2007							-
TOTALS	\$4.51	\$0.00	\$0.00	\$0.00	\$0.58	\$5.09	12

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
9/1/2007							-
9/2/2007							-
9/3/2007							-
9/4/2007							-
9/5/2007	1						1
9/6/2007	1						1
9/7/2007							-
9/8/2007							-
9/9/2007							-
9/10/2007							-
9/11/2007	2						2
9/12/2007							-
9/13/2007	1						1
9/14/2007	1						1
9/15/2007							-
9/16/2007							-
9/17/2007							-
9/18/2007	1						1
9/19/2007	1						1
9/20/2007							-
9/21/2007							-
9/22/2007							-
9/23/2007							-
9/24/2007							-
9/25/2007	3						3
9/26/2007							-
9/27/2007	2						2
9/28/2007							-
9/29/2007							-
9/30/2007							-
TOTALS	\$5.33	\$0.00	\$0.00	\$0.00	\$0.00	\$5.33	13

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
10/1/2007							-
10/2/2007							-
10/3/2007							-
10/4/2007							-
10/5/2007	2						2
10/6/2007							-
10/7/2007							-
10/8/2007	1						1
10/9/2007							-
10/10/2007							-
10/11/2007	1						1
10/12/2007							-
10/13/2007							-
10/14/2007							-
10/15/2007							-
10/16/2007	1						1
10/17/2007							-
10/18/2007	2						2
10/19/2007							-
10/20/2007							-
10/21/2007							-
10/22/2007	4						4
10/23/2007							-
10/24/2007							-
10/25/2007							-
10/26/2007							-
10/27/2007							-
10/28/2007							-
10/29/2007							-
10/30/2007							-
10/31/2007							-
TOTALS	\$4.51	\$0.00	\$0.00	\$0.00	\$0.00	\$4.51	11

	TN	CANADA	INTERNAT	LETTER	GROUP	Total	Total
	0.41	0.62	0.82	0.41	BILLS	Dollars	Pieces
11/1/2007							-
11/2/2007							-
11/3/2007							-
11/4/2007							-
11/5/2007							-
11/6/2007	1						1
11/7/2007	1						1
11/8/2007	1						1
11/9/2007							-
11/10/2007							-
11/11/2007							-
11/12/2007							-
11/13/2007							-
11/14/2007	4						4
11/15/2007							-
11/16/2007	1						1
11/17/2007							-
11/18/2007							-
11/19/2007							-
11/20/2007	1						1
11/21/2007	1						1
11/22/2007							-
11/23/2007							-
11/24/2007							-
11/25/2007							-
11/26/2007							-
11/27/2007	2						2
11/28/2007							-
11/29/2007	2						2
11/30/2007							-
TOTALS	\$5.74	\$0.00	\$0.00	\$0.00	\$0.00	\$5.74	14



P O BOX 105378
ATLANTA, GA 30348

Manage Your Account	Account Number	Date Due
At vzw.com/mybusinessaccount	219895980-00001	Past Due
	Invoice Number	1266149853

Quick Bill Summary

Dec 26 - Jan 25

30003205 03 MB 0790 AUTO T1 0 1126 08034-08088 1 345 E NSCR2503

AMERICAN WATER SVC FIRST TN

MATT LISKEY
PO BOX 5608
CHERRY HILL NJ 08034-0508

Previous Balance (see back for details)	\$3 390 13
Payments - Thank You	-\$1 360 82
Balance Forward Due Immediately	\$2 029 31
Monthly Access Charges	\$679 90
Usage Charges	
Data	--
Verizon Wireless Surcharges and Other Charges & Credits	\$0 50
Taxes Governmental Surcharges & Fees	\$ 00
Total Current Charges Due by February 20, 2007	\$580 40

18735048
Rm

A28ASURV31

Total Amount Due

\$2,709 71

Received

FEB 06 2007

Shared Services Center

Pay from Wireless	Pay on the Web	Questions
#PMT (#756)	At vzw.com/mybusinessaccount	1 800 922 0204 or 1 811 from your wireless



AMERICAN WATER SVC FIRST TN
MATT LISKEY
PO BOX 5608
CHERRY HILL NJ 08034-0508

Bill Date January 25 2007
Account Number 219895980-00001
Invoice Number 1266149853

Total Amount Due

Make check payable to Verizon Wireless.
Please return this remittance slip with payment

\$2,709 71

\$□,□□□.□□

PO BOX 17464
BALTIMORE MD 21297-1464

1266149853010219895980000010000680400002709710

☐ Check here and fill out the back of this slip if your billing address has changed or you are adding or changing your email address

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF INFLATION FACTOR

TEST YEAR ENDED: 11/30/2007
ATTRITION YEAR: 09/01/08 08/31/09

INFLATION FACTOR 2.300%

Consumer Price Index 2008	2.1	0.700
Consumer Price Index 2009	2.4	<u>1.600</u>
		2.300

*Based upon the Value Line Forecast for the US Economy

Adjusted Inflation factor:

Calculation of inflation factor to be used to adjust historical year ended November 30, 2007 to end of attrition year at August 2009.

	<u>Annual</u>	<u>Forecast</u>
Consumer Price Index 2007 (December 2007)	2.9	0.24
Consumer Price Index 2008 (Jan-Dec 2008)	2.1	2.1
Consumer Price Index 2009 (Jan-Aug 2009)	2.4	<u>1.6</u>
		3.94

ADJUSTED INFLATION FACTOR

3.940%

Value Line Forecast for the U.S. Economy

	ACTUAL				ESTIMATED					
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
GROSS DOMESTIC PRODUCT AND ITS COMPONENTS										
(2000 CHAIN WEIGHTED \$) BILLIONS OF DOLLARS										
Final Sales	10285	10620	10967	11276	11558	11775	12128	12492	12879	13291
Total Consumption	7295	7561	7804	8044	8276	8418	8629	8887	9163	9465
Nonresidential Fixed Investment	1082	1144	1226	1307	1370	1396	1438	1495	1553	1641
Structures	244	247	248	269	304	318	299	305	314	325
Equipment & Software	843	905	992	1051	1065	1079	1143	1212	1291	1381
Residential Fixed Investment	509	560	597	570	473	376	413	463	509	560
Exports	1026	1126	1203	1304	1408	1519	1639	1763	1885	2002
Imports	1545	1720	1822	1929	1968	1983	2062	2178	2315	2442
Federal Government	687	716	726	742	755	785	796	790	782	780
State & Local Governments	1218	1216	1220	1239	1267	1280	1282	1294	1309	1327
Gross Domestic Product	10961	11686	12434	13195	13843	14321	14936	15663	16485	17390
Real GDP (2000 Chain Weighted \$)	10301	10676	11004	11319	11567	11712	12005	12365	12761	13182
PRICES AND WAGES-ANNUAL RATES OF CHANGE										
GDP Deflator	2.1	2.9	3.2	3.2	2.7	2.0	2.0	2.1	2.1	2.2
CPI-All Urban Consumers	2.3	2.7	3.4	3.2	2.9	2.1	2.4	2.4	2.5	2.5
PPI-Finished Goods	3.2	3.6	4.9	2.9	3.9	2.0	2.1	2.1	2.2	2.2
Employment Cost Index--Total Comp.	3.8	3.8	3.1	2.9	3.1	3.0	3.0	3.0	3.2	3.4
Productivity	3.9	2.7	1.9	1.0	1.6	1.3	2.0	2.2	2.3	2.5
PRODUCTION AND OTHER KEY MEASURES										
Industrial Prod. (% Change)	0.6	2.5	3.2	4.0	1.9	0.8	2.3	2.6	2.8	3.0
Factory Operating Rate (%)	73.7	76.6	78.8	80.4	80.1	78.9	79.5	80.0	80.5	81.0
Nonfarm Inven. Change (2000 Chain Weighted \$)	14.0	48.2	34.0	41.7	3.6	-10.1	10.0	40.0	50.0	35.0
Housing Starts (Mill. Units)	1.85	1.95	2.07	1.81	1.34	0.98	1.18	1.45	1.60	1.75
Existing House Sales (Mill. Units)	6.18	6.73	7.08	6.51	5.68	4.61	5.00	5.40	5.80	6.20
Total Light Vehicle Sales (Mill. Units)	16.6	16.9	16.9	16.5	16.1	15.3	15.5	16.0	16.7	17.5
National Unemployment Rate (%)	6.0	5.5	5.1	4.6	4.8	5.3	5.6	5.5	5.3	5.0
Federal Budget Surplus (Unified, FY, \$Bill)	-377.0	-411.0	-321.0	-248.0	-163.0	-400.0	-335.0	-325.0	-250.0	-225.0
Price of Oil (\$Bbl., U.S. Refiners' Cost)	28.60	36.91	50.31	60.09	68.04	75.00	80.00	80.00	80.00	80.00
MONEY AND INTEREST RATES										
3-Month Treasury Bill Rate (%)	1.0	1.4	3.1	4.7	4.4	2.1	2.7	4.0	4.5	5.0
Federal Funds Rate (%)	1.1	1.4	3.2	5.0	5.0	2.7	3.0	4.5	4.7	5.0
10-Year Treasury Note Rate (%)	4.0	4.3	4.3	4.8	4.6	3.3	3.8	5.0	5.3	5.5
Long-Term Treasury Bond Rate (%)	5.0	5.1	4.6	4.9	4.8	3.7	4.2	5.4	5.7	5.8
AAA Corporate Bond Rate (%)	5.7	5.6	5.2	5.6	5.6	4.5	5.0	6.3	6.4	6.5
Prime Rate (%)	4.1	4.3	5.2	8.0	8.0	5.7	6.0	7.5	7.7	8.0
INCOMES										
Personal Income (% Change)	3.2	6.2	5.9	6.6	6.2	3.8	4.5	5.0	5.5	5.8
Real Disp. Inc. (% Change)	2.2	3.6	1.7	3.1	3.1	2.1	3.0	3.2	3.3	3.5
Personal Savings Rate (%)	2.1	2.1	0.5	0.4	0.5	1.5	1.5	1.7	2.0	2.3
Corporate Economic Profits (\$Bill)	993	1231	1373	1554	1602	1622	1735	1856	2004	2164
Yr-to-Yr % Change	12.1	24.0	11.5	13.2	3.1	1.2	7.0	7.0	8.0	8.0
COMPOSITION OF REAL GDP-ANNUAL RATES OF CHANGE										
Gross Domestic Product	2.5	3.6	3.1	2.9	2.2	1.3	2.5	3.0	3.2	3.3
Final Sales	2.5	3.3	3.3	2.8	2.5	1.9	3.0	3.0	3.1	3.2
Total Consumption	2.8	3.5	3.2	3.1	2.9	1.7	2.5	3.0	3.1	3.3
Nonresidential Fixed Investment	1.0	5.8	7.1	6.6	4.8	1.9	3.0	4.0	4.5	5.0
Structures	-4.1	1.3	0.5	8.4	13.2	4.6	-6.0	2.0	3.0	3.5
Equipment & Software	2.8	7.4	9.6	5.9	1.4	1.3	6.0	6.0	6.5	7.0
Residential Fixed Investment	8.4	10.0	6.6	-4.6	-16.9	-20.6	10.0	12.0	10.0	10.0
Exports	1.3	9.7	6.9	8.4	7.9	7.9	7.9	7.6	6.9	6.2
Imports	4.1	11.3	5.9	5.9	2.0	0.8	4.0	5.6	6.3	5.5
Federal Government	6.8	4.2	1.5	2.2	1.7	4.0	1.3	-0.7	-1.0	-0.3
State & Local Governments	0.2	-0.2	0.3	1.6	2.3	1.0	0.1	1.0	1.1	1.4

TENNESSEE AMERICAN WATER COMPANY
POSTAGE COSTS
TEST YEAR 11/07

	CARRIER	5 DIGIT	3 DIGIT	AADC BASIC	MIXED AADC	PRESORT	SINGLE	REGULAR	TOTAL BILLS
DECEMBER	0	66,543	9,116	1,128	4,948	0	497	0	82,232
JANUARY	0	72,923	10,460	710	5,111	0	577	0	89,781
FEBRUARY	0	63,084	8,276	222	4,858	0	363	0	76,803
MARCH	0	65,379	9,675	596	4,633	0	386	0	80,669
APRIL	0	64,110	9,134	898	4,441	0	399	0	78,982
MAY	0	70,562	8,788	560	5,188	0	478	0	85,571
JUNE	0	66,130	8,206	705	4,511	0	389	0	79,941
JULY	0	71,108	9,769	1,261	5,031	0	796	0	87,985
AUGUST	0	74,155	9,136	1,545	5,175	0	1,078	0	91,089
SEPTEMBER	0	64,295	9,029	872	4,527	0	925	0	79,648
OCTOBER	0	71,554	9,848	1,212	5,101	0	1,014	0	88,729
NOVEMBER	0	63,665	9,585	743	4,462	0	863	0	79,318
TOTAL	0	813,508	111,017	10,452	57,986	0	7,765	0	1,000,728

Effective 5/12/08	
RATE	(1) 0.324 0.346 0.351 0.369 0.394 0.42
AMOUNT	0 263,577 38,412 3,669 21,397 0 3,261 0

LESS: INVOICE AMOUNT	
ADJUSTMENT	Customer accounting adj
	309,184
	\$21,131

OTHER POSTAGE COSTS	
INCREASE	\$5,883
ADJUSTMENT	General office adj
	6.83%
	402
TOTAL ADJUSTMENT	\$21,533

(1) RATES PROPOSED BY U.S. POSTAL SERVICE

Date	PIECES CARRIER	5-DIGIT	3-DIGIT	AADC	MIXED AADC	PERSORTED	SINGLE	REGULAR 2oz	TOTAL BILLS	TOTAL DOLLARS
12/1/2006	0.29	0.29	0.31	315	0.33	0.37	0.39	0.53	4,076	\$ 1,220.11
12/2/2006	3,002	429	315	315			15		-	\$ -
12/3/2006									-	\$ -
12/4/2006	2,808	373	588	588			123		3,895	\$ 1,178.24
12/5/2006	3,479	497	316	316			19		4,311	\$ 1,282.85
12/6/2006	2,584	431	2	162			9		3,188	\$ 946.82
12/7/2006	3,341	734	195	172			21		4,463	\$ 1,331.06
12/8/2006	3,074	510	332	332			11		3,927	\$ 1,170.28
12/9/2006									-	\$ -
12/10/2006	5,795	645	273	273			22		6,738	\$ 1,995.12
12/11/2006	1,026	150	1	20			5		1,202	\$ 355.61
12/12/2006	3,666	215	135	135			5		4,021	\$ 1,186.32
12/13/2006	3,400	286	1	303			4		3,994	\$ 1,184.94
12/14/2006	7,034	930	4	351			36		8,355	\$ 2,477.14
12/15/2006									-	\$ -
12/16/2006									-	\$ -
12/17/2006	6,173	718	158	407			31		7,487	\$ 2,224.69
12/18/2006	760	173	1	9			4		947	\$ 280.78
12/19/2006	3,183	352	4	299			8		3,846	\$ 1,142.90
12/20/2006	3,975	290	246	246			28		4,539	\$ 1,345.11
12/21/2006	8,211	1,532	283	622			95		10,743	\$ 3,207.21
12/22/2006									-	\$ -
12/23/2006									-	\$ -
12/24/2006									-	\$ -
12/25/2006									-	\$ -
12/26/2006	2,416	594	2	257			45		3,314	\$ 992.81
12/27/2006	2,616	257	156	118			5		2,996	\$ 886.06
12/28/2006				23			3		182	\$ 58.12
12/29/2006									-	\$ -
12/30/2006									-	\$ -
12/31/2006									-	\$ -
TOTAL	66,543	9,116	1,128	4,948		-	489	-	82,224	\$ 24,466.17

24,469 (3.12)

[illegible]

[illegible]

Date	CARRIER	5-DIGIT	3-DIGIT	AADC	AADC	PERSORTED	SINGLE	REGULAR 2oz	BILLS	DOLLARS
	0.29	0.29	0.31	0.32	0.33	0.37	0.39	0.24		
2/28/2007			457		71		7		535	\$ 166.63
3/1/2007			286		31		5		322	\$ 100.14
3/2/2007	6,153		611	5	438		26		7,233	\$ 2,145.53
3/3/2007									-	\$ -
3/4/2007									-	\$ -
3/5/2007	2,474	411		3	232		12		3,132	\$ 932.73
3/6/2007	6,207	754		166	279		19		7,425	\$ 2,201.87
3/7/2007									-	\$ -
3/8/2007	2,751	387		2	242		11		3,393	\$ 1,009.06
3/9/2007	3,254	565		1	134		14		3,968	\$ 1,176.90
3/10/2007									-	\$ -
3/11/2007									-	\$ -
3/12/2007					50		1		51	\$ 16.69
3/13/2007	7,641	473		219	332		13		8,678	\$ 2,567.22
3/14/2007	3,422	308			125		22		3,877	\$ 1,146.84
3/15/2007	3,526	319		3	203		16		4,067	\$ 1,204.74
3/16/2007		419			44		6		468	\$ 145.74
3/17/2007									-	\$ -
3/18/2007									-	\$ -
3/19/2007	6,134	546		4	405		28		7,117	\$ 2,109.65
3/20/2007	3,818	622		3	389		13		4,845	\$ 1,443.09
3/21/2007					40		1		41	\$ 13.43
3/22/2007	3,984	592			287		31		4,894	\$ 1,455.30
3/23/2007	5,793	952		185	543		81		7,554	\$ 2,257.82
3/24/2007									-	\$ -
3/25/2007									-	\$ -
3/26/2007	2,352	462		3	273		10		3,100	\$ 925.28
3/27/2007	2,252	347		2	186		36		2,823	\$ 842.02
3/28/2007		405			61		5		471	\$ 146.58
3/29/2007	5,618	759			268		21		6,666	\$ 1,975.40
3/30/2007									-	\$ -
TOTAL	65,379	9,675		596	4,633	-	378	-	80,661	\$ 23,982.66
									23985.78	\$ (3.12)

[illegible]

Date	PIECES CARRIER 5-DIGIT 0.29	3-DIGIT 0.31	AADC 0.32	MIXED AADC 0.33	PERSORTED 0.37	SINGLE 0.39	REGULAR 2oz 0.24	TOTAL BILLS	TOTAL DOLLARS
4/30/2007	2,995	447	1	210		19		3,672	\$ 1,091.40
5/1/2007	6,547	723	4	334		32		7,640	\$ 2,263.59
5/2/2007	2,488	434	2	193		20		3,137	\$ 934.01
5/3/2007		431	1	168		4		604	\$ 189.39
5/4/2007	2,855	349	165	69		17		3,455	\$ 1,025.44
5/5/2007								-	\$ -
5/6/2007								-	\$ -
5/7/2007	3,044	341		232		11		3,628	\$ 1,076.84
5/8/2007	3,376	498	2	310		14		4,200	\$ 1,249.71
5/9/2007	3,035	321		131		12		3,499	\$ 1,035.51
5/10/2007	3,865	430	1	215		13		4,524	\$ 1,340.36
5/11/2007	3,430	264	1	193		7		3,895	\$ 1,152.27
5/12/2007								-	\$ -
5/13/2007								-	\$ -
5/14/2007	3,434	312		134		20		3,900	\$ 1,153.74
	35,069	4,550	177	2,189	-	169	-	42,154	\$ 12,512.26

Date	PIECES CARRIER 5-DIGIT 0.29	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS
5/15/2007	3,542.00	299	3	221		16		4,081	\$ 1,292.11
5/16/2007	3,854.00	309	3	382		26		4,574	\$ 1,454.86
5/17/2007	3,116.00	206	2	229		14		3,567	\$ 1,129.86
5/18/2007	3,236.00	888	6	324		19		4,473	\$ 1,432.70
5/19/2007								-	\$ -
5/20/2007								-	\$ -
5/21/2007	8,259.00	674	180	547		45		9,705	\$ 3,078.67
5/22/2007	2,494.00	375	1	492		75		3,437	\$ 1,111.59
5/23/2007				47				47	\$ 16.92
5/24/2007	2,462.00	249	4	149		12		2,876	\$ 911.23
5/25/2007	2,478.00	495	2	228		53		3,256	\$ 1,042.96
5/26/2007								-	\$ -
5/27/2007								-	\$ -
5/28/2007								-	\$ -
5/29/2007	5,655.00	738		376		29		6,798	\$ 2,158.10
5/30/2007	397.00		182	4		8		591	\$ 190.65
5/31/2007								-	\$ -
TOTAL	35,493	4,233	383	2,999	-	297	-	43,405	\$ 13,819.65
								26,331.91	\$ 26,331.91
									\$ (4.80)

Date	PIECES CARRIER 5-DIGIT 0.29	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS

TN-TRA-02-Q001-GENERAL OFFICE EXPENSE-ATTACHMENT 1
Page 8 of 25

5/31/2007	6,164	638	4	378	23	7,207	\$	2,283.13
6/1/2007		454	2	74	8	538	\$	182.24
6/2/2007						-	\$	-
6/3/2007						-	\$	-
6/4/2007	5,417	589	160	357	27	6,550	\$	2,080.98
6/5/2007						-	\$	-
6/6/2007	6,325	863	3	475	20	7,686	\$	2,441.87
6/7/2007	3,340	396	161	107	15	4,019	\$	1,273.92
6/8/2007	3,686	222		131	9	4,048	\$	1,275.03
6/9/2007						-	\$	-
6/10/2007						-	\$	-
6/11/2007	3,965	477	1	538	7	4,988	\$	1,593.29
6/12/2007						-	\$	-
6/13/2007	3,423	342	1	148	19	3,933	\$	1,243.62
6/14/2007	3,853	622	4	244	18	4,741	\$	1,506.47
6/15/2007	6,241	546	6	403	31	7,227	\$	2,289.39
6/16/2007				29		29	\$	10.44
6/17/2007						-	\$	-
6/18/2007						-	\$	-
6/19/2007	3,243	351	4	278	11	3,887	\$	1,235.00
6/20/2007	4,051	328	157	87	23	4,646	\$	1,467.75
6/21/2007	4,223	400	195	326	16	5,160	\$	1,641.59
6/22/2007	4,271	882	4	530	82	5,769	\$	1,852.92
6/23/2007						-	\$	-
6/24/2007						-	\$	-
6/25/2007						-	\$	-
6/26/2007	2,111	188	2	153	35	2,489	\$	791.54
6/27/2007	2,662	285		135	6	3,088	\$	976.79
6/28/2007	3,155	623	1	118	26	3,923	\$	1,245.92
6/29/2007						-	\$	-
6/30/2007						-	\$	-
TOTAL	66,130	8,206	705	4,511	376	79,928	\$	25,391.89
						25397.22	\$	(5.33)

Date	PIECES CARRIER 5-DIGIT 0.29	3-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS
6/29/2007	2,960	309	4	238	18	3,529	\$	1,121.15		
6/30/2007										
7/1/2007										
7/2/2007	7,612	1,164	195	687	47	9,705	\$	3,096.81		
7/3/2007	5,060	736	3	501	44	6,344	\$	2,023.97		
7/4/2007										
7/5/2007	3,004	790	2	275	10	4,081	\$	1,304.89		
7/6/2007	2,713	305	1	199	16	3,234	\$	1,026.87		
7/7/2007										
7/8/2007										
7/9/2007	3,083	572	185	87	7	3,934	\$	1,250.22		
7/10/2007	3,712	226		241	8	4,187	\$	1,323.67		
7/11/2007										
7/12/2007	7,880	687	3	430	27	9,027	\$	2,854.91		
7/13/2007			162	8	4	174	\$	59.76		
7/14/2007										
7/15/2007										
7/16/2007	3,741	579	1	201	13	4,535	\$	1,438.61		
7/17/2007	2,838	250	1	144	15	3,248	\$	1,027.29		
7/18/2007	4,262	585	3	267	44	5,161	\$	1,640.32		
7/19/2007	3,218	859	4	376	82	4,539	\$	1,461.27		
7/20/2007	4,068	270	153	80	31	4,602	\$	1,453.08		
7/21/2007										
7/22/2007										
7/23/2007	2,392	443	168	299	152	3,454	\$	1,121.51		
7/24/2007	4,223	368	173	343	63	5,170	\$	1,648.79		
7/25/2007		178		12	4	194	\$	65.41		
7/26/2007	4,716	667	202	340	127	6,052	\$	1,937.52		
7/27/2007	2,639	333		155	28	3,155	\$	1,001.87		
7/28/2007										
7/29/2007										
7/30/2007	2,987	448	1	148	41	3,625	\$	1,152.01		
TOTAL	71,108	9,769	1,261	5,031	781	87,950	\$	28,009.93		(6.66)

Date	PIECES CARRIER	5-DIGIT	3-DIGIT	AADC	MIXED AADC	PERSORTED	SINGLE	REGULAR 2oz	TOTAL BILLS	TOTAL DOLLARS
7/31/2007	0.29	0.31	0.33	0.34	0.36	0.37	0.41	0.26	4,162	\$ 1,322.03
8/1/2007		3,515	156	343	88		60		3,720	\$ 1,183.97
8/2/2007		3,132	305	1	221		61		3,597	\$ 1,162.08
8/3/2007		2,513	608	3	400		73		3,360	\$ 1,065.86
8/4/2007		2,812	300	156	52		40		-	\$ -
8/5/2007									-	\$ -
8/6/2007		5,662	585	1	450		65		6,763	\$ 2,150.93
8/7/2007		711	165		12		10		898	\$ 285.36
8/8/2007									-	\$ -
8/9/2007		6,795	355	167	175		42		7,534	\$ 2,375.78
8/10/2007		3,394	983	167	275		48		4,867	\$ 1,562.88
8/11/2007									-	\$ -
8/12/2007									-	\$ -
8/13/2007		7,955	639	161	375		66		9,196	\$ 2,912.35
8/14/2007		3,104	318	2	177		28		3,629	\$ 1,150.54
8/15/2007		3,128	215	3	368		25		3,739	\$ 1,191.50
8/16/2007			393		42		6		441	\$ 148.84
8/17/2007		7,354	855	172	411		50		8,842	\$ 2,807.13
8/18/2007									-	\$ -
8/19/2007									-	\$ -
8/20/2007					85		1		86	\$ 31.01
8/21/2007		5,012	485	191	476		39		6,203	\$ 1,978.22
8/22/2007		4,195	800	5	406		169		5,575	\$ 1,793.20
8/23/2007		2,594	584	2	346		91		3,617	\$ 1,166.94
8/24/2007		2,652	317		180		27		3,176	\$ 1,009.17
8/25/2007									-	\$ -
8/26/2007									-	\$ -
8/27/2007		3,463	653		265		52		4,433	\$ 1,415.28
8/28/2007		2,998	153	171	81		53		3,456	\$ 1,095.68
8/29/2007					86				86	\$ 30.96
8/30/2007		3,166	267		204		60		3,697	\$ 1,175.01
		74,155	9,136	1,545	5,175	-	1,066	-	91,077	\$ 29,014.72
TOTAL									29019.81	\$ (5.09)

[illegible]

Date	PIECES CARRIER	5-DIGIT	3-DIGIT	AADC	MIXED AADC	PERSORTED	SINGLE	REGULAR 2oz	TOTAL BILLS	TOTAL DOLLARS
10/31/2007	0.29	0.31	0.33	0.34	0.36	0.37	0.41	0.26	2,006	\$ 646.45
11/1/2007		1,488	243	1	233		41		8,497	\$ 2,710.26
11/2/2007		6,715	1,077	202	393		110		27	\$ 9.72
11/3/2007					27				-	\$ -
11/4/2007									-	\$ -
11/5/2007		5,740	632	164	257		54		6,847	\$ 2,172.55
11/6/2007		724	358		12		12		1,106	\$ 354.70
11/7/2007		3,727	217		235		30		4,209	\$ 1,332.20
11/8/2007		3,588	615	3	315		37		4,558	\$ 1,454.46
11/9/2007		6,162	669	1	306		61		7,199	\$ 2,281.50
11/10/2007									-	\$ -
11/11/2007									-	\$ -
11/12/2007									-	\$ -
11/13/2007		4,746	718	2	236		39		5,741	\$ 1,822.20
11/14/2007		3,139	242	3	334		22		3,740	\$ 1,190.48
11/15/2007		7,318	682	154	395		45		8,594	\$ 2,724.17
11/16/2007		169	184	1	39		3		396	\$ 129.80
11/17/2007									-	\$ -
11/18/2007									-	\$ -
11/19/2007		5,969	1,133	202	636		166		8,106	\$ 2,606.65
11/20/2007					57				57	\$ 20.52
11/21/2007		2,698	665	3	169		34		3,569	\$ 1,139.69
11/22/2007									-	\$ -
11/23/2007		2,557	488	2	235		74		3,356	\$ 1,076.40
11/24/2007									-	\$ -
11/25/2007									-	\$ -
11/26/2007		2,647	514		156		22		3,339	\$ 1,062.72
11/27/2007									-	\$ -
11/28/2007		3,028	432	1	110		32		3,603	\$ 1,142.09
11/29/2007		3,250	716	4	317		67		4,354	\$ 1,396.10
11/30/2007									-	\$ -
TOTAL		63,665	9,585	743	4,462	-	849	-	79,304	\$ 25,272.66
									25,278.4	\$ (5.74)

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
12/1/2006							0
12/2/2006							-
12/3/2006							-
12/4/2006	2						2
12/5/2006							-
12/6/2006							-
12/7/2006							-
12/8/2006	1						1
12/9/2006							-
12/10/2006							-
12/11/2006							-
12/12/2006							-
12/13/2006	1						1
12/14/2006	1						1
12/15/2006							-
12/16/2006							-
12/17/2006							-
12/18/2006							-
12/19/2006							-
12/20/2006							-
12/21/2006							-
12/22/2006	1						1
12/23/2006							-
12/24/2006							-
12/25/2006							-
12/26/2006	1						1
12/27/2006							-
12/28/2006	1						1
12/29/2006							-
12/30/2006							-
12/31/2006							-
TOTALS	\$3.12	\$0.00	\$0.00	\$0.00	\$0.00	\$3.12	8

TN-TRA-02-Q001-GENERAL OFFICE EXPENSE-ATTACHMENT 1
Page 15 of 25

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
1/2/2007							-
1/3/2007	1						1
1/4/2007							-
1/5/2007							-
1/6/2007							-
1/7/2007							-
1/8/2007							-
1/9/2007							-
1/10/2007							-
1/11/2007	1						1
1/12/2007							-
1/13/2007							-
1/14/2007							-
1/15/2007							-
1/16/2007							-
1/17/2007							-
1/18/2007	1						1
1/19/2007	2						2
1/20/2007							-
1/21/2007							-
1/22/2007							-
1/23/2007							-
1/24/2007	1						1
1/25/2007							-
1/26/2007	1						1
1/27/2007							-
1/28/2007							-
1/29/2007	1						1
1/30/2007	1						1
1/31/2007							-
TOTALS	\$3.51	\$0.00	\$0.00	\$0.00	\$0.00	\$3.51	9

TN-TRA-02-Q001-GENERAL OFFICE EXPENSE-ATTACHMENT 1
Page 16 of 25

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
2/1/2007	1						1
2/2/2007							-
2/3/2007							-
2/4/2007							-
2/5/2007							-
2/6/2007							-
2/7/2007	1						1
2/8/2007	1						1
2/9/2007	1						1
2/10/2007							-
2/11/2007							-
2/12/2007							-
2/13/2007	1						1
2/14/2007	3						3
2/15/2007							-
2/16/2007							-
2/17/2007							-
2/18/2007							-
2/19/2007	1						1
2/20/2007	1						1
2/21/2007							-
2/22/2007							-
2/23/2007							-
2/24/2007							-
2/25/2007							-
2/26/2007	1						1
2/27/2007							-
2/28/2007							-
TOTALS	\$4.29	\$0.00	\$0.00	\$0.00	\$0.00	\$4.29	11

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
3/1/2007							-
3/2/2007							-
3/3/2007							-
3/4/2007							-
3/5/2007							-
3/6/2007							-
3/7/2007							-
3/8/2007							-
3/9/2007	3						3
3/10/2007							-
3/11/2007							-
3/12/2007							-
3/13/2007							-
3/14/2007							-
3/15/2007							-
3/16/2007							-
3/17/2007							-
3/18/2007							-
3/19/2007	2						2
3/20/2007							-
3/21/2007							-
3/22/2007							-
3/23/2007							-
3/24/2007							-
3/25/2007							-
3/26/2007	1						1
3/27/2007							-
3/28/2007							-
3/29/2007	1						1
3/30/2007	1						1
3/31/2007							-
TOTALS	\$3.12	\$0.00	\$0.00	\$0.00	\$0.00	\$3.12	8

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
4/2/2007							-
4/3/2007	2						2
4/4/2007							-
4/5/2007	2						2
4/6/2007	1				1.26		2
4/7/2007							-
4/8/2007							-
4/9/2007	1						1
4/10/2007	5						5
4/11/2007	1						1
4/12/2007							-
4/13/2007	1						1
4/14/2007							-
4/15/2007							-
4/16/2007							-
4/17/2007							-
4/18/2007							-
4/19/2007	1						1
4/20/2007	1						1
4/21/2007							-
4/22/2007							-
4/23/2007							-
4/24/2007	2						2
4/25/2007	1						1
4/26/2007							-
4/27/2007							-
4/28/2007							-
4/29/2007							-
4/30/2007							-
TOTALS	\$7.02	\$0.00	\$0.00	\$0.00	\$1.26	\$8.28	19

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
5/1/2007	1						1
5/2/2007	1						1
5/3/2007	2						2
5/4/2007							-
5/5/2007							-
5/6/2007							-
5/7/2007							-
5/8/2007	1						1
5/9/2007	1						1
5/10/2007							-
5/11/2007							-
5/12/2007							-
5/13/2007							-
TOTALS	\$2.34	\$0.00	\$0.00	\$0.00	\$0.00	\$2.34	6

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
5/14/2006	1						1
5/15/2006							-
5/16/2006							-
5/17/2006	1						1
5/18/2006							-
5/19/2006							-
5/20/2006							-
5/21/2006	1						1
5/22/2006	1						1
5/23/2006	1						1
5/24/2006							-
5/25/2006							-
5/26/2006							-
5/27/2006							-
5/28/2006							-
5/29/2006							-
5/30/2006							-
5/31/2006	1						1
TOTALS	\$2.46	\$0.00	\$0.00	\$0.00	\$0.00	\$2.46	6

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
6/1/2007							-
6/2/2007							-
6/3/2007							-
6/4/2007							-
6/5/2007	2						2
6/6/2007	2						2
6/7/2007	1						1
6/8/2007	1						1
6/9/2007							-
6/10/2007							-
6/11/2007	1						1
6/12/2007							-
6/13/2007							-
6/14/2007							-
6/15/2007							-
6/16/2007							-
6/17/2007							-
6/18/2007	3						3
6/19/2007							-
6/20/2007	1						1
6/21/2007							-
6/22/2007	1						1
6/23/2007							-
6/24/2007							-
6/25/2007							-
6/26/2007							-
6/27/2007							-
6/28/2007	1						1
6/29/2007							-
6/30/2007							-
TOTALS	\$5.33	\$0.00	\$0.00	\$0.00	\$0.00	\$5.33	13

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
7/2/2007	1						1
7/3/2007							-
7/4/2007							-
7/5/2007							-
7/6/2007							-
7/7/2007							-
7/8/2007							-
7/9/2007							-
7/10/2007	2						2
7/11/2007							-
7/12/2007	2						2
7/13/2007	1						1
7/14/2007							-
7/15/2007							-
7/16/2007							-
7/17/2007							-
7/18/2007	1						1
7/19/2007	1						1
7/20/2007							-
7/21/2007							-
7/22/2007							-
7/23/2007	1						1
7/24/2007	3						3
7/25/2007							-
7/26/2007					0.92		1
7/27/2007							-
7/28/2007							-
7/29/2007							-
7/30/2007	2						2
7/31/2007							-
TOTALS	\$5.74	\$0.00	\$0.00	\$0.00	\$0.92	\$6.66	15

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
8/1/2007	2						2
8/2/2007							-
8/3/2007	1						1
8/4/2007							-
8/5/2007							-
8/6/2007							-
8/7/2007							-
8/8/2007							-
8/9/2007	1						1
8/10/2007	1						1
8/11/2007							-
8/12/2007							-
8/13/2007							-
8/14/2007	1				0.58		2
8/15/2007							-
8/16/2007							-
8/17/2007							-
8/18/2007							-
8/19/2007							-
8/20/2007	2						2
8/21/2007							-
8/22/2007							-
8/23/2007	1						1
8/24/2007	1						1
8/25/2007							-
8/26/2007							-
8/27/2007	1						1
8/28/2007							-
8/29/2007							-
8/30/2007							-
8/31/2007							-
TOTALS	\$4.51	\$0.00	\$0.00	\$0.00	\$0.58	\$5.09	12

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
9/1/2007							-
9/2/2007							-
9/3/2007							-
9/4/2007							-
9/5/2007	1						1
9/6/2007	1						1
9/7/2007							-
9/8/2007							-
9/9/2007							-
9/10/2007							-
9/11/2007	2						2
9/12/2007							-
9/13/2007	1						1
9/14/2007	1						1
9/15/2007							-
9/16/2007							-
9/17/2007							-
9/18/2007	1						1
9/19/2007	1						1
9/20/2007							-
9/21/2007							-
9/22/2007							-
9/23/2007							-
9/24/2007							-
9/25/2007	3						3
9/26/2007							-
9/27/2007	2						2
9/28/2007							-
9/29/2007							-
9/30/2007							-
TOTALS	\$5.33	\$0.00	\$0.00	\$0.00	\$0.00	\$5.33	13

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
10/1/2007							-
10/2/2007							-
10/3/2007							-
10/4/2007							-
10/5/2007	2						2
10/6/2007							-
10/7/2007							-
10/8/2007	1						1
10/9/2007							-
10/10/2007							-
10/11/2007	1						1
10/12/2007							-
10/13/2007							-
10/14/2007							-
10/15/2007							-
10/16/2007	1						1
10/17/2007							-
10/18/2007	2						2
10/19/2007							-
10/20/2007							-
10/21/2007							-
10/22/2007	4						4
10/23/2007							-
10/24/2007							-
10/25/2007							-
10/26/2007							-
10/27/2007							-
10/28/2007							-
10/29/2007							-
10/30/2007							-
10/31/2007							-
TOTALS	\$4.51	\$0.00	\$0.00	\$0.00	\$0.00	\$4.51	11

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
11/1/2007							-
11/2/2007							-
11/3/2007							-
11/4/2007							-
11/5/2007							-
11/6/2007	1						1
11/7/2007	1						1
11/8/2007	1						1
11/9/2007							-
11/10/2007							-
11/11/2007							-
11/12/2007							-
11/13/2007							-
11/14/2007	4						4
11/15/2007							-
11/16/2007	1						1
11/17/2007							-
11/18/2007							-
11/19/2007							-
11/20/2007	1						1
11/21/2007	1						1
11/22/2007							-
11/23/2007							-
11/24/2007							-
11/25/2007							-
11/26/2007							-
11/27/2007	2						2
11/28/2007							-
11/29/2007	2						2
11/30/2007							-
TOTALS	\$5.74	\$0.00	\$0.00	\$0.00	\$0.00	\$5.74	14

TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-SUMMARY
Page 1 of 9

Tennessee American Water Company
TRA DR 2 Question 1
Miscellaneous Adjustment

Per Books @ 11/30/2007 1,931,046

Normalized adjustments:

Correct security charge - trf from general office charged to 575780 in error
Eliminate lobbying expense-account 575560
Eliminate penalties-account 575640
Add amortization for management audit 285,000 amtiz for 5 years
Adjust Tennessee Dept of Conservation and Environment - maintenance fee \$38,819 - only 5 mo amtiz in test year
Eliminate charge related to West Valley business unit
Adjust fuel costs - current price per gallon-attachment 1
Eliminate account with credit balance account 557988

504
(15,601)
(124,992)
57,000
22,645
(309)
27,000
104

Normalized adjustments

(33,648)
1,897,398 should be normalized balance

Deduct items not applicable to inflation factor:
Defined contribution plan account 508101
Retiree medical plan account 508102
401K account 507100

(70,567)
(6,259)
(87,627)

Normalized balance on Exhibit 2, Sch 3
inflation factor
inflation adjustment
(164,453)
1,732,944
2.30% see attachment 3 included with customer accounting
39,858

Attrition Adjustments:

Normalized balance
Add inflation adjustment
Add back items not applicable to inflation factor:
Defined contribution plan account 508101
Retiree medical plan account 508102
401K account 507100

1,732,944
39,858
70,567
6,259
87,627

Add Miscellaneous expense (labor related) adjustments:

Defined contribution plan account 508101 adjustment (5.25% of base pay for applicable employees based on hire date)-attachment 2
Retiree medical plan account 508102 adjustment (\$500 per bargaining employee hired after 1/1/01)-attachment 3
401K account 507100 adjustment (adjusted per books - ratio of test yr wages to attrition yr wages)-attachment 4

45,129
1,241
6,579

6,235,095
5,796,659
1,075
87,627
94,206
6,579

test year wages

per books 401K

adjusted per ratio

difference

Attrition year miscellaneous expense balance

1,990,204

Additional inflation adjustment

Headquater attrition yr misc exp balance

38,556
2,028,760

TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-SUMMARY
Page 2 of 9

[illegible]

[illegible]

TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-SUMMARY
Page 4 of 9

Subsidiary	Description	(19) Inst & Goodwill Ac	(20) Misc General	(21) per Misc Gen Amt	(22) R & D Serv Co	(23) Oper AG Misc Lobbying	(24) Transportation	(25) Director Fees	(26) Director Exp
	12 M & S Oper P								
	16 PCard Undistributed								
	13 M & S Oper WT								
	13 Heat - Oil/Gas WT								
	13 Janitorial WT								
	13 Lab Supplies WT								
	13 Office & Admin Supplies WT								
	13 Telephone WT								
	13 Uniforms WT								
	13 Misc Oper WT								
	13 Electricity WT								
	13 Trash Removal WT								
	14 Uniforms TD								
	14 M & S Oper TD								
	14 Misc Oper TD								
	14 Electricity TD								
	14 Janitorial TD								
	14 Office & Admin Supplies TD								
	14 Telephone TD								
	14 Cell Phone TD								
	14 Wireless Serv' Isl TD								
	14 Trash Removal TD								
	14 Heat - Oil/Gas TD								
	15 Contr Svc-Accdg Oper CA								
	16 Contr Svc-Accdg Oper AG								
	14 Contr Svc-Legal Oper TD								
	16 Contr Svc-Legal Oper AG								
	13 Contract Svc-Eng Oper WT								
	14 Contr Svc-Other Oper WT								
	14 Contr Svc-Other Oper TD								
	15 Contr Svc-Other Oper CA								
	16 Contr Svc-Other Oper AG								
	16 Injuries and Damages								
	16 Other Well Oper AG								
	16 Employee Awards AG								
	16 Employee Physical Exam AG								
	16 Safety Incentive								
	16 Tuition Aid AG								
	16 Training AG								
	16 EIP Oper AG								
	16 401k Oper AG								
	16 DCP Oper AG								
	16 Retiree Med Oper AG								
	16 Advertising	55,808.41							
	16 Misc Oper AG		21,956.33						
	16 Discounts Available		-4,196.10						
	16 Discounts Lost		16.36						
	16 Bus Services Prog Exp		134,871.96						
	16 Overnight Shipping AG		3,262.43						
	16 Security Service AG		185,390.72						
	16 Trustee Fees AG		3,727.71						
	16 Brochures and Handouts		793.04						
	16 Software Licenses & Support			3,620.06					
	16 Research & Development Exp				11,652.88				
	16 Lobbying Expenses					15,601.20			
	21 Transport Maint SS						0.00		
	13 Trans Oper WT						0.00		
	14 Trans Oper TD						10.93		
	24 Transport Maint TD						5,379.30		
	15 Trans Oper CA						439.89		
	16 Trans Oper AG						-52,602.75		
	16 Trans Oper AG Lease Cost						39,646.93		
	16 Trans Oper AG Lease Fuel						224,630.09		

TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-SUMMARY
Page 5 of 9

Subsidiary	Description	(27) Do Dues & Member	(28) Dues & Member	(29) Taxable Co
12	M & S Oper P			
16	PCard Undistributed			
13	M & S Oper WT			
13	Heat - Oil/Gas WT			
13	Janitorial WT			
13	Lab Supplies WT			
13	Office & Admin Supplies WT			
13	Telephone WT			
13	Uniforms WT			
13	Misc Oper WT			
13	Electricity WT			
13	Trash Removal WT			
14	Uniforms TD			
14	M & S Oper TD			
14	Misc Oper TD			
14	Electricity TD			
14	Janitorial TD			
14	Office & Admin Supplies TD			
14	Telephone TD			
14	Cell Phone TD			
14	Wireless Serv 1st TD			
14	Trash Removal TD			
14	Heat - Oil/Gas TD			
15	Contr Svc-Accig Oper CA			
16	Contr Svc-Accig Oper AG			
14	Contr Svc-Legal Oper TD			
16	Contr Svc-Legal Oper AG			
13	Contract Svc-Eng Oper WT			
13	Contr Svc-Other Oper WT			
14	Contr Svc-Other Oper TD			
15	Contr Svc-Other Oper CA			
16	Contr Svc-Other Oper AG			
16	Injuries and Damages			
16	Other Well Oper AG			
16	Employee Awards AG			
16	Employee Physical Exam AG			
16	Safety Incentive			
16	Tuition Aid AG			
16	Training AG			
16	EIP Oper AG			
16	401k Oper AG			
16	DCP Oper AG			
16	Retiree Med Oper AG			
16	Advertising			
16	Misc Oper AG			
16	Discounts Available			
16	Discounts Lost			
16	Bus Service Prot Exp			
16	Overnight Shipping AG			
16	Security Service AG			
16	Trustee Fees AG			
16	Brochures and Handouts			
16	Software Licenses & Support			
16	Research & Development Exp			
16	Lobbying Expenses			
21	Transport Maint SS			
13	Trans Oper WT			
14	Trans Oper TD			
24	Transport Maint TD			
15	Trans Oper CA			
16	Trans Oper AG			
16	Trans Oper AG Lease Cost			
16	Trans Oper AG Lease Fuel			

TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-SUMMARY
Page 6 of 9

Subsidiary Description	(1) SS Operation	(2) Misc Pumping	(3) Pumping Electric	(4) Misc Pump Electric	(5) Gen WT	(6) Misc WT	(7) T&D Lines	(8) Misc Meter	(9) Misc T&D
16 Trans Oper AG Lease Maint									
16 Directors Fees									
16 Directors Expenses									
16 Co Dues Deduct AWWA									
16 Co Dues/Membership Deduct									
16 Penalties Noneduct									
TOTAL	1,931,046	0	(104)	0	132,516	62,381	208	0	113,455
security chrg to 575780 in error									
Eliminate lobbying expense-account 575560									
Eliminate penalties-account 575640									
Add amortization for management audit 285,000 amtiz for 5 years									
Adjust Tennessee Dept of Conservation and Environment - maintenance fee \$38,819- only 5 mo amtiz in test year-acc 520100					22,645				
Eliminate charge related to West Valley business unit									
Adjust fuel costs - current price per gallon-attachment 1									
Eliminate account with credit balance account 557998									
inflation factor:									
Defined contribution plan account 508101					155,161	62,381	208	0	113,455
Retiree medical plan account 508102					2,30%	2,30%	2,30%	2,30%	2,30%
401K account 507100					3,569	1,435	5		2,609
Inflation factor									
Inflation adjustment									
	0	0	(0)	0	155,161	62,381	208	0	113,455
	2,30%	2,30%	2,30%	2,30%	2,30%	2,30%	2,30%	2,30%	2,30%
	0				3,569	1,435	5		2,609
Defined contribution plan account 508101 adjustment (\$25% of base pay for applicable employees based on hire date)-attachment 2									
Retiree medical plan account 508102 adjustment (\$500 per bargaining employee hired after 1/1/01)-attachment 3									
401K account 507100 adjustment (adjusted per books - ratio of test yr wages to inflation yr wages)-attachment 4									
aneous expense									
	0	0	(0)	0	158,730	63,816	213	0	116,064
Readjust inflation factor	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%
additional inflation adjustment	0		(0)		6,254	2,514	8		4,573

Subsidiary	Description	(10) Auditing	(11) Legal Services	(12) Other Services	(13) Injuries & Damage	(14) Other Welfare	(15) EIP Contributions	(16) 401-K Contrib	(17) DCP	(18) Retiree Med Reim
16 Trans Oper AG Lease Maint										
16 Directors Fees										
16 Directors Expenses										
16 Co Dues Deduct AWWA										
16 Co Dues/Membership Product										
16 Penalties Nondeduct										
TOTAL	1,931,046	69,094	68,304	205,434	13,402	43,301	0	87,627	70,567	6,259
security chg to 575780 in error										
Eliminate lobbying expense-account 575560										
Add amortization for management audit 285,000 amtiz for 5 years										
Adjust Tennessee Dept of Conservation and Environment - maintenance fee \$38,819- own										
Eliminate charge related to West Valley business unit										
Adjust fuel costs - current price per gallon-attachment 1										
Eliminate account with credit balance account 557998										
Inflation factor:										
Defined contribution plan account 508101		69,094	68,304	205,434	13,402	43,301	0	87,627	70,567	6,259
Retiree medical plan account 508102		2,30%	2,30%	2,30%	2,30%	2,30%	2,30%	2,30%	-70,567 20	-6,259 21
401K account 507100		1,589	1,571	4,725	308	1,010	0	87,626 85	0	0
Inflation factor										
Inflation adjustment										
Inflation factor:										
Defined contribution plan account 508101									70,567 20	6,259 21
Retiree medical plan account 508102								87,626 85		
401K account 507100										
Defined contribution plan account 508101 adjustment (S 25% of base pay for applicable										
Retiree medical plan account 508102 adjustment (\$500 per bargaining employee hired a									45129	1241
401K account 507100 adjustment (adjusted per books - ratio of best vt wages to attention)								6579		
anecous expense										
Readjust inflation factor		70,683	69,875	210,159	13,710	44,911	0	94,206	115,696	7,500
additional inflation adjustment		3,94%	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%	3,94%
		2,785	2,753	8,280	540	1,770	-	3,712	4,558	296

Subsidiary	Description	(19) Inst & Goodwill Ac	(20) Misc General	(21) Oper Misc Gen Amt	(22) R & D Serv Co	(23) Oper AG Misc Lobbying	(24) Transportation	(25) Director Fees	(26) Director Exp
16	Trans Oper AG Lease Maint								
16	Directors Fees						228,752.45	11,500.00	
16	Directors Expenses								0.00
16	Co Dues Deduct AWWA	x							
16	Co Dues/Membership Deduct								
16	Penalties Nondeduct								
	TOTAL	55,808	355,809	3,620	11,653	15,601	447,257	11,500	0
	security chg to 575780 in error		504			-15,601.20			
	Eliminate lobbying expense-account 575560								
	Eliminate penalties -account 575640								
	Add amortization for management audit 285,000 amtz for 5 years		57000						
	Adjust Tennessee Dept of Conservation and Environment maintenance fee \$38,819; onh								
	Eliminate charge related to West Valley business unit		-309				27000		
	Adjust fuel costs - current price per gallon-attachment 1								
	Eliminate account with credit balance account 557968								
	inflation factor								
	Defined contribution plan account 508101	55,808	413,004	3,620	11,653	0	474,257	11,500	0
	Retiree medical plan account 508102	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	401K account 507100	1,284	9,499	83	268		10,908	265	
	inflation factor								
	Defined contribution plan account 508101	55,808	413,004	3,620	11,653	0	474,257	11,500	0
	Retiree medical plan account 508102	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	401K account 507100	1,284	9,499	83	268		10,908	265	
	Defined contribution plan account 508101 adjustment (5.25% of base pay for applicable								
	Retiree medical plan account 508102 adjustment (\$500 per bargaining employee hired &								
	401K account 507100 adjustment (adjusted per books - ratio of last yr wages to inflation)								
	aneous expense	57,092	422,503	3,703	11,921	0	485,165	11,765	0
	Readjust inflation factor	3.94%	3.94%	3.94%	3.94%	3.94%	3.94%	3.94%	3.94%
	additional inflation adjustment	2,249	16,647	146	470		19,115	464	

Subsidiary	Description	(27) To Dues & Member Penalties	(28) Nondeductible	(29) Taxable Co
16	Trans Oper AG Lease Maint			
16	Directors Fees			
16	Directors Expenses			
16	Co Dues Deduct AWWA	10,426.00		
16	Co Dues/Membership Deduct	21,334.71		
16	Penalties Nondeduct		124,992.03	
	TOTAL	31,761	124,992	0
	security chg to 575780 in error			
	Eliminate lobbying expense-account 575560			
	Eliminate penalties -account 575640			
	Add amortization for management audit 285,000 amtz for 5 years		-124,992.03	
	Adjust Tennessee Dept of Conservation and Environment - maintenance fee \$38,819: onh			
	Eliminate charge related to West Valley business unit			
	Eliminate fuel costs - current price per gallon-attachment 1			
	Adjust fuel costs - current price per gallon-attachment 1			
	Eliminate account with credit balance account 557968			
	inflation factor	31,761	0	1,897,396
	Defined contribution plan account 508101			(70,567)
	Retiree medical plan account 508102			(6,259)
	401K account 507100			(87,627)
		31,761	0	1,732,943
	Inflation factor	2.30%	2.30%	2.30%
	Inflation adjustment	730		39,858
	inflation factor			70,567
	Defined contribution plan account 508101			6,259
	Retiree medical plan account 508102			87,627
	401K account 507100			
	Defined contribution plan account 508101 adjustment (5.25% of base pay for applicable			45,129
	Retiree medical plan account 508102 adjustment (\$500 per bargaining employee hired &			1,241
	401K account 507100 adjustment (adjusted per books - ratio of last yr wages to attribution)			6,579
	miscellaneous expense	32,491	0	1,990,203
	Readjust inflation factor	3.94%	3.94%	3.94%
	additional inflation adjustment	1,280		
				78,414
				38,556

TN-TRA-02-Q001-MISCELLANEOUSE EXPENSES-ATTACHMENT 1
Page 1 of 1

Tennessee American Water
Transportation Adjustment

Type fuel	Gallons purchased	Total cost	Average Price	Current Price	Fuel @ current Price	Fuel Adj
Diesel	25,508.18	\$ 71,711.07	\$ 2.811	\$ 3.279	\$ 83,641.32	\$11,930.25
Ethanol	958.86	2,874.13	2.795	2.919	\$ 2,793.07	\$ 118.94
Gasohol	926.85	2,310.37	2.493	2.919	\$ 2,705.48	\$ 395.10
Unleaded Plus	525.38	1,403.71	2.672	3.049	\$ 1,601.88	\$ 198.18
Unleaded Regular	51439.65	136,666.49	2.657	2.929	\$ 150,666.73	\$14,000.24
Unleaded Super	562.08	1,429.49	2.543	3.179	\$ 1,786.85	\$ 357.36
	79,919.00	\$ 216,195.27	2.662	\$ 3.046	\$ 243,195.34	\$27,000.07

TN-TRA-02-Q001-MISCELLANEOUS EXPENSES-ATTACHMENT 2
Page 1 of 1

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF PAYROLL RELATED ITEMS
TEST YEAR: NOVEMBER 30, 2007
DEFINED CONTRIBUTION EXPENSE
ATTRITION YEAR

Defined Contribution Plan Expense @ 11/30/07
Union hired between 1/1/01 - 01/01/08

70,567

Base Pay for new hires

Non union hired after 1/1/06

ATTRITION YEAR

	<u>HIRE DATE</u>	<u>BASE PAY</u>
Atkins, Kelly L.	9/12/2005	48,202
Billups, Brian D.	3/13/2006	48,793
Blevins, Timothy B.	10/13/2003	48,515
Blevins, Waylon T.	2/1/2005	52,286
Boyer, John B.	2/21/2005	48,976
Burrell, Dale R.	2/10/2003	54,638
Chrnalogar, Adam D.	10/6/2003	54,298
Gamble, Robert A.	12/1/2003	56,701
Griffith, Michael J.	10/3/2005	48,986
Ha, Jason T.	9/22/2003	55,340
Haws, Erich S.	2/7/2005	50,698
Hester, Herbert F.	1/30/2006	48,489
Hindman, Roy C.	2/24/2005	47,336
Jenkins, Lamar O.	3/27/2006	48,194
Jones, Jeffrey A.	7/25/2005	48,611
Justice, Matthew W.	2/14/2005	48,984
King, Elijah J.	2/2/2005	49,751
Knight, Stacy L.	10/10/2005	48,489
McGhee, Brian S.	5/15/2006	48,318
McNabb, David A.	2/15/2005	52,717
Morgan, Donald R.	4/21/2006	48,318
O'Donnell, William T.	1/20/2003	48,053
Seebeck, Jurgen Jr D.	1/13/2003	55,606
Stafford, Jeffrey R.	9/23/2005	48,194
Watts, Daniel L.	1/31/2005	55,295
Welch, Billy J.	2/10/2005	48,672
Williams, Derick D.	9/19/2005	48,767
Richard Bednarski	10/23/2006	51,821
Truck driver/utility worker		47,356
Johnson, Courtney	10/24/2006	48,211
Field Services Rep		48,379
Adrien Partridge	10/9/2006	45,220
Kate Narthey	9/11/2006	54,369
Engineering Manager		94,647
Brian Markham	2/18/2008	47,324
Laborer/Process Tech in train		45,059
Process Technician		54,413
Beets, James	4/9/2007	47,844
Blevins, William	4/20/2007	48,379
Layne, Chase N	4/16/2007	48,379
Talley, Dustin L.	4/2/2007	48,379
Moorhouse, James Stan	1/21/2007	65,412
Durham, Kimberly	4/5/2007	47,324

**Adjustment amt attrition year
adjustment for year**

2,203,742

5.25%

115,696

45,129

TENNESSEE AMERICAN WATER COMPANY

CALCULATION OF OPEB EXPENSE

TEST YEAR: NOVEMBER 30, 2007

Retiree Med Oper Expense @ 12 mo ending 11/30/07

6,259

VEBA for new Union employees hired after 1/1/06

Billups, Brian D.	3/13/2006	500
Hester, Herbert F.	1/30/2006	500
Jenkins, Lamar O.	3/27/2006	500
McGhee, Brian S.	5/15/2006	500
Morgan, Donald R.	4/21/2006	500
Richard Bednarski	10/23/2006	500
Truck driver/utility worker		500
Johnson, Courtney	10/24/2006	500
Field Services Rep		500
Laborer/Process Tech in train		500
Process Technician		500
Beets, James	4/9/2007	500
Blevins, William	4/20/2007	500
Layne, Chase N	4/16/2007	500
Talley, Dustin L.	4/2/2007	500

Annual VEBA cost paid by company

7,500

Attrition year adjustment

1,241

TENNESSEE AMERICAN WATER COMPANY
401 (K) / ESOP EXPENSE
TEST YEAR: NOVEMBER 30, 2007

ACCOUNT
NUMBER

92625	401 - K CONTRIBUTIONS EXPENSE	87,627	
	OVERALL SALARIES AND WAGES INCREASE	<u>1.075</u>	
	ADJUSTED AMOUNT - ATTRITION YEAR	<u>94,206</u>	6,579

TN-TRA-02-Q001-OTHER MAINTENANCE EXPENSE-SUMMARY

Page 1 of 1

Tennessee American Water Company
TRA DR 2 Question 1
Maintenance Adjustment

Per Books @ 11/30/2007
Reclassify net negative salvage to depreciation
Trl 3 quarter payments for copier rent to rents line
Add additional amount for programmed preventative maintenance - pumps & motors
Annualize increased cost of paving

1,211,604
(367,615)
(5,404)
50,000
12,267
900,852

Attachment 1

2.3%
20,720 See attachment 32 included with customer accounting

921,571
14,773
936,344

Account	Subsidiary	Description	(1) SS Str & Imp Mat	(2) WT Str & Imp Mat	(3) ARONET NEG SAL	(4) MAPS & RECORDS	(5) TD Str & Imp Mat	(6) Meters Maint	(7) AG Str & Imp Mat
620000		21 Mat and Sup Maint SS	143,462.39	87,217.35					
620000		23 Mat and Sup Maint WT							
620000		24 Mat and Sup Maint TD					291,727.74		
675000		2410 Misc Maint TD Struct & Imp			0.00				0.00
675110		26 Maint Exp ARO/Net Neg Sal A			367,615.15				
620000		26 Mat and Sup Maint AG		7,819.75					70.96
635000		23 Contr Svc-Other Maint WT							
635000		24 Contr Svc-Other Maint TD					2,141.90		
635000		26 Contr Svc-Other Maint AG		2,209.01					6,571.54
675000		23 Misc Maint WT					2,702.14		
675000		24 Misc Maint TD						8,518.51	
675000		2435 Misc Maint TD Meters					196,178.79		93,368.68
675650		24 Paving/Backfill TD							
675000		26 Misc Maint AG							
675250		26 Comp Equip Hardware AG							
675450		26 Office Equipment AG							
		Total Maintenance per books @ 11/30/07	143,462.39	97,246.11	367,615.15 (367,615)	0.00	494,750.57	8,518.51	100,011.18
		Total maintenance normalized	143,462	50,000			12,267	(5,404)	
		Inflation factor	2.30%	147,246			507,018	8,519	94,607
		Inflation Adjustment	3,300	2,30%	2.30%	2.30%	2.30%	2.30%	2,176
		total maintenance @ attrition year August 2009	146,762	150,633	-	-	518,679	8,715	96,783
		Adjusted inflation factor	3.94%	3.94%	3.94%	3.94%	3.94%	3.94%	3.94%
		Difference in inflation factor	5,652	5,801	-	-	19,976	336	3,728
									14,773

900,852
20,720
921,572
35,493

TN-TRA-02-Q001-OTHER MAINTENANCE EXPENSE-ATTACHMENT 1
Page 1 of 69

Tennessee American Water Company
Price Adjustment for Asphalt

INVOICE		EXPENSE					
Inv. Date	Amount	Quantity	Unit Cost	Total	Adj Unit Cost	Adj. Total	Increase
12/7/2006	11,655.38	725.40	7.50	5,440.50	8.00	5,803.20	362.70
12/14/2006	18,311.77	1,280.67	7.50	9,605.06	8.00	10,245.40	640.34
12/19/2006	20,077.52	1,118.55	7.50	8,389.15	8.00	8,948.43	559.28
12/27/2006	16,833.91	908.71	7.50	6,815.35	8.00	7,269.71	454.36
1/18/2007	17,535.29	1,288.42	7.50	9,663.17	8.00	10,307.38	644.21
1/31/2007	9,452.38	674.06	7.50	5,055.46	8.00	5,392.49	337.03
2/28/2007	11,486.27	342.16	7.50	2,566.21	8.00	2,737.29	171.08
3/14/2007	19,765.41	1,146.30	7.50	8,597.24	8.00	9,170.39	573.15
3/22/2007	25,105.16	1,718.11	7.50	12,885.86	8.00	13,744.92	859.06
4/24/2007	31,569.18	2,259.19	7.50	16,943.90	8.00	18,073.49	1,129.59
5/8/2007	24,360.78	772.26	7.50	5,791.94	8.00	6,178.07	386.13
5/18/2007	15,679.05	660.58	7.50	4,954.32	8.00	5,284.61	330.29
6/5/2007	9,215.64	392.90	7.50	2,946.78	8.00	3,143.23	196.45
6/5/2007	11,741.65	624.23	7.50	4,681.72	8.00	4,993.83	312.11
6/29/2007	16,953.29	663.74	7.50	4,978.04	8.00	5,309.91	331.87
6/29/2007	3,900.00	338.00	7.50	2,535.00	8.00	2,704.00	169.00
7/6/2007	11,390.52	557.47	7.50	4,181.05	8.00	4,459.79	278.74
7/23/2007	13,741.14	945.65	7.50	7,092.40	8.00	7,565.23	472.83
7/31/2007	10,955.52	603.52	7.50	4,526.37	8.00	4,828.13	301.76
8/31/2007	21,708.39	753.87	7.50	5,654.03	8.00	6,030.97	376.94
8/31/2007	15,699.13	1,200.04	7.50	9,000.31	8.00	9,600.33	600.02
9/21/2007	12,649.89	683.65	7.50	5,127.37	8.00	5,469.19	341.82
10/4/2007	12,272.42	700.53	7.50	5,253.97	8.00	5,604.23	350.26
10/9/2007	20,023.40	1,140.20	7.50	8,551.49	8.00	9,121.59	570.10
10/31/2007	16,785.27	1,005.03	7.50	7,537.73	8.00	8,040.25	502.52
11/9/2007	19,310.63	927.18	7.50	6,953.86	8.00	7,417.45	463.59
11/27/2007	23,084.03	1,103.32	7.50	8,274.92	8.00	8,826.58	551.66
	441,263.02	24,533.76		184,003.20			12,266.88

[09200] - Account Ledger Inquiry Page 2 of 69

Functions Options Tools Help

Account	260206.675650.24	From Date/Period	12/02/06
	Paving/Backfill TD	Thru Date/Period	11/30/07
Skip to Doc/Type		Ledger Type	AA
Y-T-D Period End	167,326.72	Subledger	*
Cumul Period End	167,326.72		

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
1	PV 41464735	12/07/06	TNT Leasing Compan	5,440.51		P
	PV 41469839	12/14/06	TNT Leasing Compan	9,685.06		P
	PV 41473985	12/19/06	TNT Leasing Compan	8,389.15		P
	PV 41488447	12/27/06	TNT Leasing Compan	6,815.35		P
	PV 41496995	01/18/07	TNT Leasing Compan	9,563.17		P
	PV 41508689	01/31/07	TNT Leasing Compan	5,855.46		P
	JE 260209	02/28/07	Accrue Paving Exp	38,885.41		P
	PV 41528349	02/28/07	TNT Leasing Compan	2,555.21		P
	JE 260209	03/01/07	Accrue Paving Exp		38,885.41	P
	PV 41539242	03/14/07	TNT Leasing Compan	8,597.24		P
	PV 41544584	03/22/07	TNT Leasing Compan	12,885.05		P
	JE 260313	03/31/07	Acc Paving incurre	10,612.88		P
	JE 260312	03/31/07	Accrue Invoice 239	5,791.94		P
	JE 260310	03/31/07	ACCRUE STREET CUTS	16,943.90		P

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Pri Ldg F24=More

ER MAINTENANCE EXPENSE-ATTACHMENT 1

69,018.01

[09200] - Account Ledger Inquiry

Functions Options Tools Help

Page 3 of 69

ER MAINTENANCE EXPENSE-ATTACHMENT 1

Account 260206-075650424 From Date/Period 12/02/06
Paving/Backfill TD Thru Date/Period 11/30/07
 Skip to Doc/Type _____ Ledger Type RR
 Y-T-D Period End 167,328.72 Subledger *
 Cumul Period End 167,328.72

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
JE	260313	04/01/07	Acc Paving incurre		10,612.86	P
JE	260312	04/01/07	Accrue Invoice 230		5,791.94	P
JE	260310	04/01/07	ACCRUE STREET CUTS		16,943.90	P
PV	41571354	04/24/07	TNT Leasing Compan	16,943.90		P
JE	180	04/30/07	Accrue St. Permits	26,325.48		P
JE	180	05/01/07	Accrue St. Permits		26,325.48	P
PV	41501797	05/08/07	TNT Leasing Compan	5,791.94		P
PV	41591489	05/10/07	TNT Leasing Compan	4,954.32		P
JE	180	05/31/07	TN Paving Accrual	10,530.00		P
JE	260516	05/31/07	Liab for Inv Recv'	2,946.78		P
JE	260516	05/31/07	Liab for Inv Recv'	4,681.72		P
JE	180	06/01/07	TN Paving Accrual		10,530.00	P
JE	260516	06/01/07	Liab for Inv Recv'		2,946.78	P
JE	260516	06/01/07	Liab for Inv Recv'		4,681.72	P

Opt 1/2=Orig Enry 5=Details F17=Top F18=Totals F21=Pri Ldg F24=More

27,690.16

[09200] - Account Ledger Inquiry Page 4 of 69

Functions Options Tools Help

Account 200206 675650 20		From Date/Period 12/02/05
Paving/Backfill TO		Thru Date/Period 11/30/07
Skip to Doc/Type		Ledger Type AR
Y-T-D Period End 167,320.72		Subledger *
Cumul Period End 167,320.72		

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
PV	41606370	05/05/07	TNT Leasing Compan	2,946.70		P
PV	41606365	05/05/07	TNT Leasing Compan	4,681.72		P
PV	41630003	05/29/07	TNT Concrete	4,970.04		P
PV	41629990	05/29/07	Chattanooga City o	2,595.00		P
JE	30009904	06/30/07	BP TN PAVING ACCRU	24,260.00		P
JE	160	06/30/07	Worbasket Accrual	4,101.05		P
JE	30009904	07/01/07	BP TN PAVING ACCRU		24,260.00	P
JE	160	07/01/07	Worbasket Accrual		4,101.05	P
PV	41634310	07/06/07	TNT Concrete	4,101.05		P
PV	41647239	07/23/07	TNT Concrete	7,092.40		P
JE	30010751	07/31/07	BP TN PAVING ACCRU	21,302.31		P
PV	41655422	07/31/07	TNT Concrete	4,525.37		P
JE	30010751	08/01/07	BP TN PAVING ACCRU		21,302.31	P
JE	30013773	08/31/07	BP Paving Accrual	15,203.94		P

Opt 1/2=Orig Entry 5=Details F17=Top F10=Totals F21=PrtLdg F24=More

30,941.36

[09200] - Account Ledger Inquiry Page 5 of 69

Functions Options Tools Help

Account 268205.675550.24 From Date/Period 12/02/66
 Paving/Backfill TO Thru Date/Period 11/30/67
 Skip to Doc/Type _____ Ledger Type RR
 Y-T-D Period End 167,328.72 Subledger *
 Cumul Period End 167,328.72

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
PV	41655942	08/31/67	TNT Concrete	5,654.03		P
PV	41684655	08/31/67	TNT Concrete	9,806.31		P
JE	30813773	09/01/67	BP Paving Accrual		15,283.94	P
PV	41783289	09/21/67	TNT Concrete	5,127.37		P
JE	30816180	09/30/67	BP TN PAVING ACCRU	21,512.83		P
JE	30816180	10/01/67	BP TN PAVING ACCRU		21,512.83	P
PV	41716019	10/04/67	TNT Concrete	5,253.97		P
PV	41719588	10/09/67	TNT Concrete	8,551.49		P
JE	188	10/31/67	paving accrual	15,967.74		P
PV	41739879	10/31/67	TNT Concrete	7,537.73		P
JE	188	11/01/67	paving accrual		15,967.74	P
PV	41749519	11/09/67	Hudson Material Co	6,953.86		P
PV	41762887	11/27/67	TNT Concrete	8,274.92		P
JE	188	11/30/67	paving accrual	13,575.58		P

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=PrnLdg F24=More

ER MAINTENANCE EXPENSE-ATTACHMENT 1

56,353.68

[09200] - Account Ledger Inquiry



ER MAINTENANCE EXPENSE-ATTACHMENT 1

Functions Options Tools Help

Page 6 of 69

Account 269395.675660.24 From Date/Period 61/01/07
 Paving/Backfill TD Thru Date/Period 11/30/07
 Skip to Doc/Type Ledger Type RR
 Y-T-D Period End Subledger *
 Cumul Period End 600.00
 600.00

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
PV	41765393	11/30/07	TNT Concrete	600.00		P
				600.00		
			Ledger Total	600.00		
			Unposted Total			



Opt 1/2=Orig Entry 5=Details F17=Top F10=Totals F21=Prt Ledg F24=More

MW

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

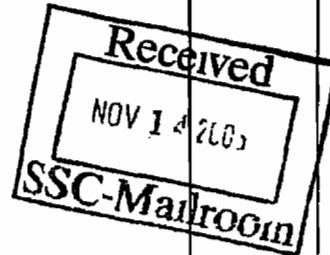
Date	Invoice Number
10/31/2006	2002

Vendor # 50069012 ✓ RM

OK to pay Jane Hughes

REVIEWED FOR APPROVAL MD.
OK to pay Bishop

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06290/06 •	10/26/2006	126005288	Asphalt Re	277 W 19th Street	28	7.50	210.00
06283/07 •	10/24/2006	675650 24	Asphalt Re	5344 Greenbriar Road	73.5	7.50	551.25
06290/07 •	10/25/2006	675650 24	Asphalt Re	Albany Street @ Federal Street	99	7.50	742.50
06265/27 •	10/25/2006	675650 24	Asphalt Re	308 Forsythe	32.5	7.50	243.75
				TN Sales Tax		9.00%	0.00
					Total		511.655.39



260206 675650 24 ————— \$ 5440.51
 260205 184100 ————— \$ 2929.50
 \ 26005288 105300 21 ————— \$ 2,265.38
 \ 26005290 105300.21 ————— \$ 240.00
 \ 26005298 105300.21 ————— \$ 270.00
 \ 26005308 105300.21 ————— \$ 510.00

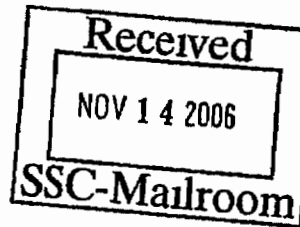
TB04

12/7/06

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
10/31/2006	2002



Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06270/06	10/19/2006	126005308	Asphalt Re	2010 Polymer Drive	68	7.50	510.00
06263/02	10/19/2006	675650 24	Asphalt Re	1302 Durham Drive	18	7.50	135.00
06276/02	10/18/2006	675650 24	Asphalt Re	2704 Wood Avenue	45.5	7.50	341.25
06276/03	10/18/2006	675650 24	Asphalt Re	2312 E 4th Street	54	7.50	405.00
06279/03	10/18/2006	126005288	Asphalt Re	206 Hickory Street	29.25	7.50	219.38
06272/02	10/18/2006	675650 24	Asphalt Re	2306 Daisy Street	20	7.50	150.00
06271/05	10/18/2006	675650 24	Asphalt Re	1402 E 49th Street	35.75	7.50	268.13
06283/08	10/18/2006	675650 24	Asphalt Re	3110 E 46th Street @ 15th Ave	161.5	7.50	1211.25
06283/05	10/16/2006	675650 24	Asphalt Re	1417 E 48th Street	35.75	7.50	268.13
06265/09	10/16/2006	675650 24	Asphalt Re	2105 Sharp Street	52.5	7.50	393.75
06276/01	10/17/2006	675650 24	Asphalt Re	4631 Hwy 58	212.5	7.50	1593.75
06285/03	10/17/2006	675650 24	Asphalt Re	3315 Harrison pike	42	7.50	315.00
06202/03	10/17/2006	126005290	Concrete R	806 Boylston Drive	20	12.00	240.00
06202/17	10/17/2006	126005288	Asphalt Re	Access Road	36	7.50	270.00
06285/08	10/23/2006	675650 24	Asphalt Re	3618 Parkway Drive	85.5	7.50	641.25
06265/16	10/23/2006	675650 24	Asphalt Re	4612 Kemp Road	17.5	7.50	131.25
06290/02	10/23/2006	675650 24	Asphalt Re	N Parksedale @ Arrowhead Trail	56	7.50	420.00
06278/02	10/23/2006	675650 24	Asphalt Re	100 Vista Drive	25	7.50	187.50
06270/07	10/23/2006	675650 24	Asphalt Re	3416 DeLong Avenue	49.5	7.50	371.25
06285/09	10/24/2006	126005288	Asphalt Re	259 W 19th Street	21	7.50	157.50
06286/01	10/24/2006	126005288	Asphalt Re	265 W 19th Street	24	7.50	180.00
06278/04	10/24/2006	126005288	Asphalt Re	6330 Fisk Avenue	12	7.50	90.00
06265/23	10/25/2006	126005288	Asphalt Re	2920 N Chamberlain Ave	42.5	7.50	318.75
06265/24	10/25/2006	126005288	Asphalt Re	2920 N Chamberlain Ave	42.5	7.50	318.75
06265/25	10/25/2006	126005288	Concrete R	2920 N Chamberlain Ave	51.75	12.00	621.00
06270/03	10/26/2006	126005288	Asphalt Re	W 19th Street @ Cowart Street	20	7.50	150.00
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
11/15/2006	2040

Vendor # 50069012 ✓ RM

OK to pay *Beshe*
OK to pay *Jane Hughes*

REVIEWED FOR APPROVAL *MD*

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06303/11	11/9/2006	675650 24	Asphalt Re	422 E 16th Street	63	7 50	472 50
06303/12	11/9/2006	675650 24	Asphalt Re	418 E 16th Street	22 5	7 50	168 75
06303/15	11/9/2006	675650 24	Asphalt Re	2700 6th Ave	42	7 50	315 00
06279/08	11/9/2006	675650 24	Asphalt Re	512 Frawley Road	39	7 50	292 50
06307/02	11/9/2006	675650 24	Asphalt Re	522 Benson Drive	30	7 50	225 00
06283/01	11/10/2006	675650 24	Asphalt Re	1513 Maxwell Road	42	7 50	315 00
06292/05	11/10/2006	675650 24	Asphalt Re	Chippewah Dr @ Tamarach Tr	54	7 50	405 00
06297/05	11/10/2006	675650 24	Asphalt Re	2012 Bennett Avenue	52 5	7 50	393 75
06297/06	11/10/2006	675650 24	Asphalt Re	2012 Bennett Ave	27	7 50	202 50
06297/02	11/10/2006	675650 24	Asphalt Re	1409 Prater Road	52	7 50	390 00
06202/02	11/10/2006	126005290	Asphalt Re	806 Boylston Drive	51	7 50	382 50
06292/06	11/10/2006	675650 24	Asphalt Re	1200 E 36th Street Place	66	7 50	495 00
				TN Sales Tax		9 00%	0 00
					Total		519392.90

260206 675650.24 ————— \$ 4,605 06
260205.184100 ————— \$ 5,171 96
1 26005288.105300.21 ————— \$ 562.50
1 26005290.105300.21 ————— \$ 958 50
1 26005235 105300.21 ————— \$ 270 00
1 50000765 105300.21 ————— \$ 450 00
1 50000759 105300.21 ————— \$ 300 00
1 50115353 105300.21 ————— \$ 360 00
1 50000766 185300 ————— \$ 633 75

TB04

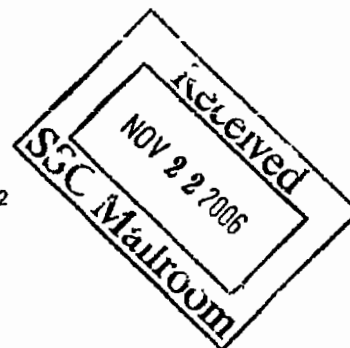
12/14/06

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
11/15/2006	2040

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06312/05	11/1/2006	50000765	Asphalt Re	Tennessee Ave @ 47th Street	60	7 50	450 00
06265/10 •	11/3/2006	675650 24	Asphalt Re	W 18th b/w Williams and Long	30 25	7 50	226 88
06307/07	11/3/2006	675650 24	Asphalt Re	W 18th b/w Williams and Long	49 5	7 50	371 25
06307/08	11/3/2006	675650 24	Asphalt Re	W 18th b/w Williams and Long	40	7 50	300 00
06307/09	11/3/2006	675650 24	Asphalt Re	W 18th b/w Williams and Long	25	7 50	187 50
06292/01	11/3/2006	675650 24	Asphalt Re	3805 10th Avenue	33	7 50	247 50
06292/02 •	11/3/2006	675650 24	Asphalt Re	3809 10th Avenue	44	7 50	330 00
06228/05	11/4/2006	126005290	Asphalt Re	2436 Rossville Blvd	28	7 50	210 00
06283/04	11/2/2006	675659 24	Asphalt Re	4526 Highland Ave	30 25	7 50	226 88
06187/07	11/2/2006	675650 24	Asphalt Re	200 Market Street	16	7 50	120 00
06304/02	11/2/2006	675650 24	Asphalt Re	300 Blk Lookout Street	42 5	7 50	318 75
06303/04 •	11/2/2006	675650 24	Asphalt Re	820 Broad Street	60	7 50	450 00
06048/01	11/6/2006	150000759	Concrete R	3901 Dodds Ave	25	12 00	300 00
06269/03	11/6/2006	151 115353	Concrete R	1655 Mossy Oak Drive	30	12 00	360 00
06313/02	11/7/2006	675650 24	Asphalt Re	1708 Bennet Ave	56	7 50	420 00
06272/03	11/8/2006	675650 24	Asphalt Re	6200 Atlanta Avenue	30	7 50	225 00
06265/18	11/8/2006	126005288	Asphalt Re	1814 Spelman Street	45	7 50	337 50
06307/11 •	11/9/2006	675650 24	Asphalt Re	3814 Kellys Ferry Road	63	7 50	472 50
06307/13 •	11/9/2006	675650 24	Asphalt Re	505 Browns Ferry Road	60	7 50	450 00
06307/14	11/9/2006	675650 24	Asphalt Re	505 Browns Ferry Road	68 25	7 50	511 88
06307/12 •	11/8/2006	675650 24	Asphalt Re	1203 Greenwood Rd	39	7 50	292 50
06303/02	11/8/2006	150000766	Asphalt Re	1430 Adams Street	45 5	7 50	341 25
06303/03	11/8/2006	150000766	Asphalt Re	2125 Wheeler Road	39	7 50	292 50
06303/06 •	11/8/2006	675650 24	Asphalt Re	Arlington @ Roberts	27	7 50	202 50
06307/03 •	11/8/2006	675650 24	Asphalt Re	1704 Walker Street	72	7 50	540 00
06303/10	11/9/2006	675650 24	Asphalt Re	907 N Willow	49	7 50	367 50
					Total		



TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
11/15/2006	2040

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06290/04	11/1/2006	675650 24	misc	November Insurance Reimbursement	1	650 00	650 00
06188/26	11/1/2006	675650 24	Asphalt Re	164 Lynda Circle	26	7 50	195 00
06297/01	11/1/2006	126005235	Asphalt Re	2704 Wood Avenue	20	7 50	150 00
06297/15	10/31/2006	675650 24	Asphalt Re	1400 E 48th Street	30	7 50	225 00
06241/16	11/1/2006	675650 24	Asphalt Re	4701 W 47th Street	30	7 50	225 00
06277/01	10/31/2006	126005235	Asphalt Re	3705 4th Ave	52 25	7 50	391 88
06293/01	10/31/2006	675650 24	Asphalt Re	1911 E Main Street	16	7 50	120 00
06290/01	11/1/2006	675650 24	Asphalt Re	3315 12th Ave	27 5	7 50	206 25
06297/08	11/1/2006	675650 24	Asphalt Re	2407 Latta Street	24	7 50	180 00
06297/12	11/1/2006	675650 24	Asphalt Re	2601 Koblenz	24	7 50	180 00
06297/11	11/1/2006	675650 24	Asphalt Re	Cushman Street and Taylor	27	7 50	202 50
06292/04	11/1/2006	675650 24	Asphalt Re	1609 Bradt Street	33 75	7 50	253 13
06285/02	11/2/2006	675650 24	Asphalt Re	2705 Wood Avenue	45 5	7 50	341 25
06265/06	11/2/2006	675650 24	Asphalt Re	4800 block Wilson Road	54	7 50	405 00
06265/08	11/2/2006	675650 24	Asphalt Re	1217 W Mississippi Avenue	27	7 50	202 50
06271/03	11/2/2006	675650 24	Asphalt Re	700 Manufactures Road	56	7 50	420 00
06241/07	11/3/2006	675650 24	Asphalt Re	304 Glendale	49	7 50	367 50
06241/08	11/3/2006	675650 24	Asphalt Re	16 Frazier Ave	54	7 50	405 00
06297/13	11/4/2006	126005290	Asphalt Re	16 Frazier Ave (same as above)	0	7 50	0 00
06297/14	11/4/2006	126005290	Concrete R	508 Spears Avenue	20	7 50	150 00
06277/02	11/4/2006	675650 24	Asphalt Re	508 Spears Avenue	18	12 00	216 00
06283/02	11/4/2006	675650 24	Asphalt Re	1713 Glen Road	32 5	7 50	243 75
06265/26	11/4/2006	126005288	Asphalt Re	109 Abernathy Street	27	7 50	202 50
06265/15	11/3/2006	675650 24	Asphalt Re	511 Graham	30	7 50	225 00
06312/02	11/1/2006	675650 24	Asphalt Re	1400 Workman	52	7 50	390 00
			Concrete	Tennessee Ave @ Florida Ave	16	12 00	192 00
						Total	

TNT Concrete
996 County Road 20
Calhoun, TN 37309

12-11-06 RCVD 0004

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
11/30/2006	2053

Vendor # 50069012 ✓

OK to pay Jane Hughes
REVIEWED FOR APPROVAL MD
OK to pay M Bishop

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06270/12	11/21/2006	675650 24	Asphalt Re	dead end Lisa Drive off Semionle	64	7.50	480.00
06324/02	11/29/2006	675650 24	Asphalt Re	Lee Highway @ Vance Road	132	7.50	990.00
06314/05	11/29/2006	126005388	Asphalt Re	551 Benson Drive	24	7.50	180.00
06324/01	11/28/2006	675650 24	Asphalt Re	1703 East Ridge Avenue	56	7.50	420.00
06194/02	11/27/2006	675650 24	Asphalt Re	4627 Summit Avenue 11/9/02	49	7.50	367.50
06317/02	11/29/2006	675650 24	Asphalt Re	4334 Sprngs Street	65	7.50	487.50
06285/02	11/29/2006	675650 24	Asphalt Re	739 Donaldson Road	25	7.50	187.50
06285/07	11/29/2006	675650 24	Asphalt Re	5342 Greenbarr Road	25	7.50	187.50
06312/06	11/29/2006	675650 24	Asphalt Re	187 Nawaka Street	52.5	7.50	393.75
06312/07	11/29/2006	675650 24	Asphalt Re	201 Bryan Street	42.5	7.50	318.75
06312/08	11/26/2006	675650 24	Asphalt Re	201 Bryan Street	35	7.50	262.50
06312/02	11/27/2006	675650 24	Concrete R	Tennessee @ Florida Ave Duplicate	16	12.00	192.00
06312/03	11/27/2006	50000765	Concrete R	Tennessee @ W 47th Street	67.5	12.00	810.00
06312/04	11/27/2006	50000765	Curb Repair	Tennessee @ W 47th Street Duplicate	8	6.00	48.00
06312/05	11/29/2006	50000765	Asphalt Re	Tennessee @ W 47th Street Duplicate	29.35	7.50	219.28
06290/08	11/28/2006	675650 24	Asphalt Re	157 Signal Hills	24	7.50	180.00
05301/03	11/28/2006	620000 24	Asphalt Re	Social Circle @ Ozark Road	18	7.50	135.00
06324/07	11/27/2006	675650 24	Asphalt Re	717 Summitt Avenue	52.5	7.50	393.75
06304/01	11/27/2006	126005300	Asphalt Re	1001 Reads Lake Road	56	7.50	420.00
06188/15	11/26/2006	126005235	Asphalt Re	640 Reads Lake Road	40	7.50	300.00
06313/04	11/26/2006	675650 24	Asphalt Re	Trenton off Norwood Avenue	9	7.50	67.50
06172/04	11/26/2006	675650 24	Asphalt Re	214 Jarnigan Avenue	46	7.50	345.00
				TN Sales Tax		9.00%	0.00

260206 675650 24	8,389.15	Total	\$20,077.52

260205 184100 — 4,517.24
 126005288 105300 21 — 585.00
 126005298 105300 21 — 1,010.63
 126005290 105300 21 — 390.00
 126005300 105300 21 — 420.00
 126006235 105300 21 — 300.00
 50000762 105300 21 — 2,932.50
 50000764 105300 21 — 675.00
 50000765 105300 21 — 858.00

TB04

12/19/06

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
11/30/2006	2053

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06307/05	11/20/2006	675650 24	Asphalt Re	2501 Mahala Lane	30	7 50	225 00
06303/08 •	11/20/2006	126005298	Asphalt Re	2217 Olan Mills Drive	100 75	7 50	755 63
06303/09 •	11/20/2006	126005298	Curb Repair	2217 Olan Mills Drive	5	6 00	30 00
06272/01 •	11/21/2006	675650 24	Asphalt Re	5902 Pinelawn Drive	25	7 50	187 50
06304/03 •	11/13/2006	675650 24	Asphalt Re	1115 Perry Street	36	7 50	270 00
06265/19 •	11/13/2006	675650 24	Asphalt Re	7305 Frances Street	85	7 50	637 50
06313/02	11/13/2006	675650 24	Asphalt Re	1708 Bennett Avenue	56	7 50	420 00
06250/02 •	11/14/2006	150000764	Asphalt Re	1060 Pineville Road	90	7 50	675 00
06270/13 •	11/15/2006	675650 24	Asphalt Re	Brookfield @ Albermarle	33	7 50	247 50
06317/01 •	11/15/2006	675650 24	Asphalt Re	2116 W shepard Road	328 5	7 50	2 463 75
06318/01 •	11/15/2006	675650 24	Asphalt Re	2164 W Shepard Road	28	7 50	210 00
06307/06 •	11/16/2006	126005288	Asphalt Re	7605 Bishop Drive	16	7 50	120 00
06307/04 •	11/16/2006	675650 24	Asphalt Re	817 Parksdale	30	7 50	225 00
06270/10 •	11/15/2006	675650 24	Asphalt Re	6825 Northside Drive	22	7 50	165 00
06285/04	11/15/2006	675650 24	Asphalt Re	7119 Bonnyvale Drive	30	7 50	225 00
06307/15 •	11/16/2006	675650 24	Asphalt Re	8125 Hancock Road	32	7 50	240 00
06270/01 •	11/16/2006	675650 24	Asphalt Re	1419 Hickory Valley Road	35 75	7 50	268 13
06303/13 •	11/20/2006	150000762	Asphalt Re	Chickamauga Ave @ W Crest	391	7 50	2 932 50
06297/10	11/15/2006	126005298	Asphalt Re	151 Dog Wood Road	30	7 50	225 00
06312/01 •	11/20/2006	126005290	Asphalt Re	4052 Denham Road	52	7 50	390 00
06264/07 •	11/20/2006	675650 24	Asphalt Re	3106 East Court Terrace	31 5	7 50	236 25
06317/06	11/20/2006	675650 24	Asphalt Re	808 Talley Road	6	7 50	45 00
06314/02 •	11/21/2006	675650 24	Asphalt Re	3400 Gay Street @ Tunnell Blvd	63 75	7 50	478 13
06314/03 •	11/21/2006	675650 24	Asphalt Re	3400 Hoyt Street @ tunnel Blvd	45 5	7 50	341 25
06312/10 •	11/21/2006	675650 24	Asphalt Re	4920 Carolun Lane	52 5	7 50	393 75
06303/16 •	11/22/2006	126005288	Asphalt Re	4130 Jersey Pike	38	7 50	285 00
Total							

TNT Concrete
996 County Road 20
Calhoun, TN 37309

12-22-06 IN 0005

Tennessee American Water Company Shared Service Center P O Box 5608 Cherry Hill NJ 08034 Vendor # 50069012 ✓ RM

Date	Invoice Number
12/15/2006	2052

OK to pay Jane Hughes
REVIEWED FOR APPROVAL [Signature]
OK to pay M. Bishop

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06334/15 •	12/13/2006	126005235	Asphalt Re	110 Glendale	49	7.50	367.50
06324/08 •	12/11/2006	675650.24	Asphalt Re	800 Block S Watkins Street	31.5	7.50	236.25
06338/05 •	12/14/2006	675650.24	Asphalt Re	4615 Murray Hills Drive	57.5	7.50	431.25
06334/02 •	12/15/2006	675650.24	Asphalt Re	721 Broad Street	110.5	7.50	828.75
06334/07 •	12/11/2006	675650.24	Asphalt Re	322 Pine Ridge Road	54	7.50	405.00
				TN Sales Tax		9.00%	0.00
						Total	\$16,833.91

260206 675650.24 ————— \$ 6815.35
 260205 184100 ————— \$ 3669.80
 \ 26005288 105300.21 ————— \$ 4654.13
 \ 26005298 105300.21 ————— \$ 523.13
 \ 26005235 105300.21 ————— \$ 691.50
 \ 50115329 105300.21 ————— \$ 480.00

} TB04
 12/27/06

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
12/15/2006	2052

12-22-06 IN 0006

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06269/03 •	12/5/2006	50115334	misc	December Insurance supplement	1	650 00	650 00
06338/01 •	12/5/2006	675650 24	Concrete R	1655 Mossy Oak Drive	40	12 00	480 00
06317/04 •	12/5/2005	675650 24	Concrete R	1910 Chamberlain Ave	25	12 00	300 00
06334/12 •	12/5/2005	675650 24	Asphalt Re	3902 10th Ave	20 25	7 50	151 88
	12/5/2005	675650 24	Asphalt Re	3013 12th Ave	40	7 50	300 00
	12/5/2005		Asphalt Re	Jarnigan	21	7 50	157 50
06338 9	12/6/2005		Asphalt Re	Jarnigan	48	7 50	360 00
	12/6/2005		Asphalt Re	Jarnigan	22	7 50	165 00
	12/6/2005		Asphalt Re	Jarnigan	87 5	7 50	656 25
06324/04	12/6/2005	675650 24	Asphalt Re	619 O'Neal Street @ Oak Street	44	7 50	330 00
06324/05 •	12/6/2005	675650 24	Asphalt Re	1030 Oak Street @ O neal Street	27 5	7 50	206 25
06314/04 •	12/7/2005	126005288	Asphalt Re	1805 Jefferson Street	31 5	7 50	236 25
06265/01 •	12/7/2005	126005288	Asphalt Re	1950 Gunbarrel Road	34	7 50	255 00
06312/12 •	12/7/2005	675650 24	Asphalt Re	7431 Pinewood Drive	55	7 50	412 50
06338/02 •	12/7/2005	126005288	Concrete R	2024 Peterson Drive	25	12 00	300 00
06334/03	12/8/2005	126005288	Concrete R	7704 Camelot Lane	27 5	12 00	330 00
06334/04 •	12/8/2005	126005288	Curb Repair	7704 Camelot Lane	16 5	6 00	99 00
06334/13 •	12/8/2006	675650 24	Asphalt Re	3rd Ave @ Cross Street	44	7 50	330 00
06334/05 •	12/8/2006	675650 24	Asphalt Re	4210 Dupont Street	36	7 50	270 00
06334/06 •	12/8/2006	675650 24	Asphalt Re	4210 Dupont Street	46 75	7 50	350 63
06290/05 •	12/8/2006	675650 24	Asphalt Re	6838 Beulah Drive	15 75	7 50	118 13
06313/03 •	12/8/2006	675650 24	Asphalt Re	3900 Moss Road	16	7 50	120 00
06324/06 •	12/8/2006	126005288	Asphalt Re	1117 Hanover Street	45	7 50	337 50
06188/19 •	12/11/2006	675650 24	Asphalt Re	1 Fair Oaks PL	52 25	7 50	391 88
06313/01 •	12/11/2006	675650 24	Asphalt Re	3330 Parker Lane	103 5	7 50	776 25
06334/14 •	12/11/2006	675650 24	Asphalt Re	2 ASter Ave @ Kellys Ferry Road	66 5	7 50	498 75
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
12/15/2006	2052

12-22-06 IN 0007

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06202/06 •	12/12/2006	675650 24	Asphalt Re	309 West Brow Road	24	7 50	180 00
06278/05 •	12/12/2006	\26005288	Asphalt Re	205 Franklin Road	22 75	7 50	170 63
06208/03	12/12/2006	\26005298	Asphalt Re	700 Scenic Hwy	16 5	7 50	123 75
06208/04 •	12/12/2006	\26005298	Asphalt Re	700 Scenic Hwy	29 25	7 50	219 38
06286/02 •	12/12/2006	\26005288	Asphalt Re	619 Grandview Ave	31 5	7 50	236 25
06283/06 •	12/12/2006	675650 24	Asphalt Re	421 Lower Cravens	26	7 50	195 00
06297/09 •	12/12/2006	\26005298	Asphalt Re	417 Fort Trace	24	7 50	180 00
06307/01 •	12/12/2006	675650 24	Asphalt Re	204 Sylvan Drive	12	7 50	90 00
06303/05 •	12/13/2006	\26005288	Asphalt Re	204 Sylvan Drive	16 5	7 50	123 75
06303/07 •	12/13/2006	675650 24	Asphalt Re	20 Mountain Terrace	14	7 50	105 00
06264/05 •	12/13/2006	675650 24	Asphalt Re	106 Robinhood	35	7 50	262 50
06254/01	12/13/2006	\26005288	Asphalt Re	591 Fleetwood Drive	36	7 50	270 00
06234/17 •	12/13/2006	675650 24	Asphalt Re	1209 Cinderella	9	7 50	67 50
06338/03 •	12/11/2006	\26005288	Asphalt Re	2305 Wheeler Ave	22	7 50	165 00
06334/08 •	12/12/2006	675650 24	Asphalt Re	1312 Duncan Street	24	7 50	180 00
06317/03 •	12/13/2006	675650 24	Asphalt Re	1700 Blk E 39th Street	45 5	7 50	341 25
06324/03 •	12/13/2006	\26005288	Asphalt Re	1707 Parkway Drive	72	7 50	540 00
06338/06 •	12/13/2006	675650 24	Asphalt Re	815 Snow Street	31 5	7 50	236 25
06004/04 •	12/14/2006	620000 24	Asphalt Re	Van Buren Str @ Paul Kern	49	7 50	367 50
06334/10 •	12/14/2006	675650 24	Asphalt Re	3441 Van Buren Street	49	7 50	367 50
06338/07 •	12/14/2006	675650 24	Asphalt Re	2806 Eblen Drive	15 75	7 50	118 13
06338/08 •	12/14/2006	675650 24	Asphalt Re	2806 Eblen Drive	13 5	7 50	101 25
06285/06 •	12/15/2006	675650 24	Concrete R	1518 Old Ringgold Road	29 75	12 00	357 00
06290/03 •	12/12/2006	\26005235	Concrete R	1434 B Stratton Place Drive	27	12 00	324 00
06334/11 •	12/13/2006	\26005288	Concrete R	1921 Gunbarrel Road	21	12 00	252 00
06312/11	12/12/2006	675650 24	Asphalt Re	7015 Shallowford Road	54 5	7 50	408 75
					Total		

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
12/31/2006	2130

Vendor # 50069012

OK to pay M30 hrs
An OK to pay Jane

REVIEWED FOR APPROVAL ^{APC} M. J. Miller

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
				ALASKA			
					Total		~~\$18,424.01~~

260206 675650.24	9663 17
260205 184100	5203 24
26005288.105300.21	810 00
26005235 105300.21	463.88
26005290 105300.21	813 75
50000761 105300 21	581.25

\$17,535.29

T Boy

1/18/07

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
12/31/2006	2130

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06334/17	12/18/2006	675650 24	Asphalt Re	Shallowford @ N Moore	117	7 50	877 50
06334/18	12/18/2006	675650 24	Asphalt Re	Shallowford @ N Moore	27	7 50	202 50
06346/02	12/18/2006	675650 24	Asphalt Re	4106 Dogwood Lane @ Tuxedo	20	7 50	150 00
06348/16	12/18/2006	126005235	Asphalt Re	103 Ridgeside Drive	56 25	7 50	421 88
06342/06	12/18/2006	675650 24	Asphalt Re	3400 Lisa Drive @ deadend	20	7 50	150 00
06342/07	12/18/2006	675650 24	Asphalt Re	3400 Lisa Drive @ deadend	28	7 50	210 00
06334/09	12/18/2006	126005288	Asphalt Re	2003 Myrtle Street	24	7 50	180 00
06342/11	12/19/2006	675650 24	Asphalt Re	4510 Mayfair Avenue	24	7 50	180 00
06244/01	12/19/2006	675650 24	Asphalt Re	1300 Mockingbird Lane <i>Paid 9/8/06</i>	24	7 50	180 00
06342/14	12/19/2006	675650 24	Asphalt Re	E 19th Street @ 12th Avenue	114	7 50	855 00
06342/16	12/19/2006	675650 24	Asphalt Re	1907 12th Avenue	24 75	7 50	185 63
06345/06	12/19/2006	675650 24	Asphalt Re	Latta Street off Amnicola Hwy	38 5	7 50	288 75
06345/02	12/19/2006	675650 24	Asphalt Re	1103 Woodmore Terrace	22 5	7 50	168 75
06342/03	12/19/2006	675650 24	Asphalt Re	7736 Holiday Hills Circle	27 5	7 50	206 25
06345/04	12/19/2006	675650 24	Asphalt Re	2511 Riverside Drive	65	7 50	487 50
06345/05	12/19/2006	675650 24	Curb Repair	2511 Riverside Drive	13	6 00	78 00
06342/13	12/19/2006	675650 24	Asphalt Re	3714 Norma Drive	30	7 50	225 00
06312/09	12/19/2006	675650 24	Asphalt Re	109 Duaphin Way	46 75	7 50	350 63
06342/04	12/20/2006	126005288	Asphalt Re	2705 Dodson Ave	52	7 50	390 00
06346/05	12/20/2006	675650 24	Asphalt Re	3608 Tanaka Trail	22 5	7 50	168 75
06346/04	12/20/2006	675650 24	Asphalt Re	7461 Preston Circle <i>Duplicate</i>	32	7 50	240 00
06355/26	12/20/2006	675650 24	Asphalt Re	259 W 19th Street	35	7 50	262 50
06136/02	12/20/2006	60000761	Curb and G	900 Block W 19th Street	37 5	15 50	581 25
06173/4	12/20/2006	675650 24	Asphalt Re	3102 E 36th Street	71 25	7 50	534 38
06355/15	12/20/2006	675650 24	Asphalt Re	Addison @ Meade Street	48	7 50	360 00
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
12/31/2006	2130

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06348/1	12/20/2006	675650 24	Asphalt Re	Dabney Road	46 75	7 50	350 63
06016/12	12/20/2006	675650 24	Curb and G	7457 Preston Circle	14	15 50	217 00
06264/08	12/21/2006	675650 24	Asphalt Re	310 Sylvan Street	68	7 50	510 00
06342/01	12/21/2006	675650 24	Asphalt Re	Hamilton Ave @ Lawn Street	32 5	7 50	243 75
04174/1	12/21/2006	126205235	Curb Repair	Mississippi @ Albany	7	6 00	42 00
06131/3	12/21/2006	126205235	Asphalt Re	112 Woodlawn	108 5	7 50	813 75
05059/4	12/21/2006	675650 24	Concrete R	4804 Oakland Ave	42 5	12 00	510 00
06342/02	12/21/2006	675650 24	Asphalt Re	Central Ave @ Dorsey Street	36	7 50	270 00
06334/16	12/21/2006	675650 24	Asphalt Re	Central Ave @ 41st Street	49 5	7 50	371 25
06342/05	12/20/2006	126005288	Concrete R	2705 Dodson Ave	20	12 00	240 00
06342/10	12/20/2006	675650 24	Concrete R	801 Dodds Avenue	25	12 00	300 00
05235/2	12/18/2006	675650 24	Pea Gravel	316 N Bradd on Watauga	90 75	13 50	1 225 13
06303/01	12/19/2006	675650 24	Curb and G	3712 Chandler Ave @ Water Street	3	15 50	46 50
06354/04	12/27/2006	675650 24	Asphalt Re	7751 Holiday Hills Circle	35 75	7 50	268 13
06339/01	12/27/2006	675650 24	Asphalt Re	311 Marlboro Ave	31 5	7 50	236 25
06355/06	12/27/2006	675650 24	Asphalt Re	3402 Harcourt	60	7 50	450 00
06348/05	12/27/2006	675650 24	Asphalt Re	3852 Agawela Drive	60	7 50	450 00
06355/25	12/27/2006	675650 24	Asphalt Re	W 19th Street @ Williams	35	7 50	262 50
06354/02	12/27/2006	675650 24	Asphalt Re	3009 St Paul Street	63	7 50	472 50
06339/02	12/27/2006	675650 24	Asphalt Re	500 s Seminole	39	7 50	292 50
06355/5	12/27/2006	675650 24	Asphalt Re	206 Spruce Street	31 5	7 50	236 25
06355/08	12/27/2006	675650 24	Asphalt Re	202 Bales Avenue	63	7 50	472 50
06355/01	12/27/2006	675650 24	Asphalt Re	3630 Helen Lane	100 75	7 50	755 63
06355/02	12/27/2006	675650 24	Concrete R	3630 Helen Lane	29 25	12 00	351 00
05325/01	12/27/2006	620000 24	Asphalt Re	918 East Avenue	52 5	7 50	393 75
05325/04	12/27/2006	675650 24	Asphalt Re	1601 E 47th Street	38 5	7 50	288 75
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

A26ASPEC05

01-26-07 RCVD 0001

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
1/15/2007	2157

Vendor # 50069012 ✓ RM

OK to pay Jane Hughes
REVIEWED FOR APPROVAL MD
OK to pay R. Hughes

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06339/03	1/2/2007	675650 24	misc	January Insurance Supplement	1	650 00	650 00
06339/04	1/3/2007	675650 24	Asphalt Re	902 Greenwood	24	7 50	180 00
06354/03	1/3/2007	675650 24	Asphalt Re	1300 E 14th Street	30	7 50	225 00
06354/01	1/9/2007	675650 24	Asphalt Re	2313 E 5th Street	49	7 50	367 50
06339/05	1/9/2007	675650 24	Asphalt Re	3782 Kings Road	35	7 50	262 50
06355/11	1/9/2007	675650 24	Asphalt Re	4216 Cross Street	24	7 50	180 00
06339/06	1/9/2007	675650 24	Asphalt Re	4724 Rocky River Road	12	7 50	90 00
06355/16	1/10/2007	675650 24	Asphalt Re	7328 Brooksdie drive	35	7 50	262 50
06348/07	1/8/2007	50000766	Asphalt Re	7324 Brooksdie Drive	30	7 50	225 00
				204 Spring Creek Road	104 5	7 50	783 75
06355/12	1/10/2007	126005288	Concrete R	54 Manufactures Road	19 25	12 00	231 00
06307/10	1/10/2007	675650 24	Asphalt Re	5009 W 14th Avenue	176 25	7 50	1 321 88
06355/24	1/10/2007	675650 24	Concrete R	W Crest @ Chickamauga Ave	110	12 00	1 320 00
06263/01	1/10/2007	675650 24	Curb Repair	407 Hollywodd off Fleetwood	7	6 00	42 00
06241/06	1/10/2007	126005288	Asphalt Re	135 Hogan Road	25	7 50	187 50
06355/23	1/11/2007	675650 24	Asphalt Re	618 Spears Ave	87	7 50	652 50
06355/17	1/11/2007	675650 24	Asphalt Re	4100 Dayton Blvd	27	7 50	202 50
06355/04	1/11/2007	675650 24	Asphalt Re	213 Washington Ave	42	7 50	315 00
06355/09	1/11/2007	675650 24	Asphalt Re	556 Claire Street	132	7 50	990 00
06334/01	1/11/2007	675650 24	Asphalt Re	Jo Ann Circle @ Cordell Drive	55	7 50	412 50
06355/21	1/12/2007	675650 24	Asphalt Re	400 Fleetwood	10 5	7 50	78 75
	1/12/2007		Asphalt Re	107 Signal View Drive GRS Co	42 5	7 50	318 75
06355/13	1/12/2007	126005288	Asphalt Re	54 Manufactures Road	45	7 50	337 50
06193/07	1/11/2007	126005288	Asphalt Re	4302 Crestview Drive	18	7 50	135 00
				TN Sale Tax		9 00%	0 00
Total							# 9,452.38

260206 675650.24 ————— \$5055 46
260205 184100 ————— \$2722 17
126005288 105300 21 ————— \$891 00
50000766 185300 ————— \$783 75

9,452.38

1/31/07

TNT Concrete
996 County Road 20
Calhoun, TN 37309

02-13-07 IN 0000

Tennessee American Water Company Shared Service Center P O Box 5608 Cherry Hill NJ 08034 Vendor 50069012 ✓

Date	Invoice Number
1/31/2007	2173

OK to pay Jane Hughes
REVIEWED FOR APPROVAL
OK to pay Burke

AAWAMBRO1

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07026/07 •	1/31/2007	675650 24	Concrete R	4000 Dayton Blvd TN Sales Tax	30	12 00 9 00%	360 00 0 00
		260206.675650.24				\$ 2,566.21	
		260205.184100				\$ 1,381.80	
		26005288.105300.21				\$ 408.75	
		26005298.105300.21				\$ 432.00	
		26005290.105300.21				\$ 1,104.38	
		26005235.105300.21				\$ 219.38	
		50000752.105300.21				\$ 2,193.75	
		50000762.105300.21				\$ 3,180.00	
					Total	\$11,775.02	

\$ 11,486.27

2/28/07

TNT Concrete
996 County Road 20
Calhoun, TN 37309

02-13-07 IN 0001

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
1/31/2007	2175

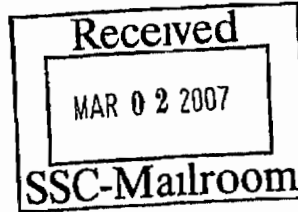
Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06355/04	1/19/2007	675650 24	Asphalt Re	213 Washington Road <i>Revised 1/11</i>	38.5	7.50	288.75
06291/22	1/17/2007	675650 24	Asphalt Re	Ringgold Road @ Maxwell	48	7.50	360.00
07004/12	1/17/2007	126005235	Asphalt Re	1541 Burns Ave	29.25	7.50	219.38
07009/02	1/17/2007	150000762	Asphalt Re	1409 Prater Road	156	7.50	1170.00
07009/03	1/17/2007	150000762	Concrete R	1409 Prater Road	130	12.00	1560.00
07004/07	1/16/2007	675650 24	Asphalt Re	220 Chambers Ave	22.5	7.50	168.75
07004/22	1/16/2007	126005288	Asphalt Re	114 Ellis Road	22.5	7.50	168.75
06355/3	1/17/2007	675650 24	Asphalt Re	4200 Cain Avenue	20.25	7.50	151.88
07008/05	1/17/2007	150000752	Asphalt Re	4200 Block Cain Avenue	108	7.50	810.00
07008/06	1/17/2007	150000752	Asphalt Re	4217 Cain Ave @ W 43rd Street	184.5	7.50	1383.75
07004/03	1/24/2007	675650 24	Asphalt Re	3219 Pinewood Ave	36	7.50	270.00
06345/03	1/24/2007	675650 24	Asphalt Re	3218 Pinewood Avenue	24	7.50	180.00
07025/08	1/24/2007	126005290	Asphalt Re	3217 Pinewood Ave	25	7.50	187.50
07025/09	1/24/2007	675650 24	Asphalt Re	3300 Pinewood Ave	24.75	7.50	185.63
07025/10	1/24/2007	126005290	Asphalt Re	3219 Pinewood	37.5	7.50	281.25
07025/11	1/24/2007	126005290	Asphalt Re	3218 Pinewood Ave	36	7.50	270.00
06355/22	1/27/2007	126005290	Asphalt Re	30 Woodlawn Drive	48.75	7.50	365.63
07009/04	1/27/2007	150000762	Asphalt Re	1409 Prater Road	60	7.50	450.00
06271/04	1/26/2007	675650 24	Asphalt Re	333 S Mission Ridge Drive	52.5	7.50	393.75
07030/2	2/1/2007	675650 24	Concrete R	6933 Lee Hwy	36	12.00	432.00
07004/05	1/31/2007	126005298	Concrete R	4324 Grand Avenue	36	12.00	432.00
07026/30	2/1/2007	675650 24	Concrete R	1803 E 27th Street	16	12.00	192.00
07026/28	2/1/2007	126005288	Concrete R	1039 Orchard Knob Ave	20	12.00	240.00
07004/18	2/2/2007	675650 24	Concrete R	2502 E 4th Street	54	12.00	648.00
07004/19	2/2/2007	675650 24	Curb Repair	2502 E 4th Street	13	6.00	78.00
07027/01	2/2/2007	675650 24	Concrete R	724 Mt Vernon Ave	44	12.00	528.00
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

50069012
Rm

Aaleckoy

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034



Date	Invoice Number
2/15/2007	2221

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
			misc	February Insurance Supplement	1	650 00	650 00
07008/04	2/4/2007	675650 24	Asphalt Re	7753 Holiday Hills Circle	92	7 50	690 00
07027/03	2/4/2007	675650 24	Asphalt Re	Nautical Way @ Holiday Hills	4	7 50	30 00
07027/04	2/4/2007	675650 24	Asphalt Re	Nautical Way @ Holiday Hills	40	7 50	300 00
07026/08	2/4/2007	675650 24	Asphalt Re	7716 B Nautical Way	99	7 50	742 50
07026/15	2/4/2007	675650 24	Asphalt Re	Grace Ave @ Meadow Lane	12 25	7 50	91 88
07026/16	2/4/2007	126005288	Asphalt Re	2719 Fairview Drive	33 75	7 50	253 13
07026/12	2/4/2007	675650 24	Asphalt Re	4812 Cordeha Lane	97 5	7 50	731 25
07026/09	2/4/2007	675650 24	Asphalt Re	5413 Hancock Terrace	30	7 50	225 00
07010/01	2/5/2007	675650 24	Asphalt Re	3902 Conner Street	42 5	7 50	318 75
07010/02	2/5/2007	675650 24	Asphalt Re	5900 Block Pinelawn Drive	24	7 50	180 00
07004/27	2/6/2007	675650 24	Asphalt Re	121 S St Marks	24	7 50	180 00
07025/01	2/6/2007	675650 24	Asphalt Re	500 S Semonle @ Mains	91	7 50	682 50
07026/05	2/6/2007	675650 24	Asphalt Re	208 Buena Vista Drive	33	7 50	247 50
07026/06	2/6/2007	126005288	Asphalt Re	303 Rowe Road	24	7 50	180 00
06355/14	2/6/2007	675650 24	Asphalt Re	Juandale Trail	42	7 50	315 00
07004/16	2/6/2007	675650 24	Asphalt Re	4724 Rocky River Road	14	7 50	105 00
07026/24	2/7/2007	675650 24	Asphalt Re	100 W 19th Street	35 75	7 50	268 13
06339/07	2/7/2007	126005288	Asphalt Re	1350 broad Street	54	7 50	405 00
07025/13	2/7/2007	675650 24	Asphalt Re	1201 Duncan Ave	60	7 50	450 00
06285/05	2/7/2007	675650 24	Asphalt Re	E View Drive @ S Crest Road	24	7 50	180 00
06297/03	2/6/2007	126005290	Concrete R	700 S Crest Road	48	12 00	576 00
06297/04	2/6/2007	126005290	Concrete R	700 S Crest Road	48	12 00	576 00
07012/03	2/6/2007	126005288	Asphalt Re	2378 Chestnut Street	45 5	7 50	341 25
07012/04	2/6/2007	126005308	Concrete R	2378 Chestnut Street	42 5	12 00	510 00
07012/05	2/6/2007	126005308	Asphalt Re	1032 McCallie Ave	69	7 50	517 50
					Total		

\$19,765.41

260206.675650.24 3/14/07 8,597.2

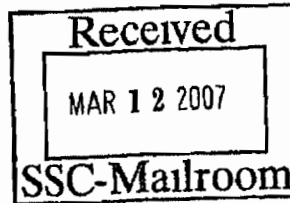
TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
2/15/2007	2221

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
06342/15	2/7/2007	675650 24	Asphalt Re	212 Market Street	25	7 50	187 50
07005/03	2/7/2007	675650 24	Asphalt Re	723 McCallie Ave	61 75	7 50	463 13
07004/20	2/7/2007	675650 24	Asphalt Re	217 Chesnut Street	45	7 50	337 50
07004/21	2/7/2007	675650 24	Asphalt Re	217 Chestnut Street	29 25	7 50	219 38
07026/22	2/7/2007	675650 24	Pea Gravel	1712 Estrallita Circle	193 5	13 50	2 612 25
06264/02	2/9/2007	675650 24	Concrete R	330 N Crest Road	32	12 00	384 00
06355/19	2/6/2007	126005288	Concrete R	1013 East Brow Road	18	12 00	216 00
06348/02	2/9/2007	375650 24	Asphalt Re	3920 St Elmo Ave	31 5	7 50	236 25
07010/03	2/5/2007	675650 24	Curb and G	5900 Pinelawn Drive	16	15 50	248 00
07026/10	2/16/2007	675650 24	Asphalt Re	7507 Clyde Road	66	7 50	495 00
07026/31	2/16/2007	675650 24	Asphalt Re	7509 Clyde Road	17 5	7 50	131 25
07047/08	2/16/2007	126005288	Concrete R	2004 Milne Street	20	12 00	240 00
06346/03	2/16/2007	675650 24	Concrete R	200 S Crest Road	45	12 00	540 00
07040/06	2/16/2007	150000752	Asphalt Re	3912 Monte Vista Drive	101 75	7 50	763 13
07039/02	2/16/2007	675650 24	Asphalt Re	3534 Deli Trail	22	7 50	165 00
07039/03	2/16/2007	675650 24	Asphalt Re	3534 Deli Trail	16	7 50	120 00
07031/01	2/16/2007	126005290	Asphalt Re	207 N Seminole	24	7 50	180 00
07032/01	2/16/2007	126005290	Asphalt Re	3213 Pinewood	49	7 50	367 50
07032/02	2/16/2007	126005290	Asphalt Re	3215 Pinewood	49	7 50	367 50
07032/06	2/16/2007	126005290	Asphalt Re	109 N Seminole	55 25	7 50	414 38
07026/01	2/16/2007	126005290	Asphalt Re	215 N Seminole Drive	33	7 50	247 50
07026/02	2/16/2007	675650 24	Asphalt Re	216 N Seminole Drive	50	7 50	375 00
07031/02	2/17/2007	675650 24	Asphalt Re	400 W 17th Street	94 5	7 50	708 75
				TN Sales Tax		9 00%	0 00
Total							\$19 765 41

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

A246LK04

Date	Invoice Number
2/28/2007	2250

50069012 Rm

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07040/02	2/14/2007	126005266	Concrete R	2309 Buenevere Parkway	24	12 00	288 00
07009/01	2/19/2007	675650 24	Asphalt Re	4201 Ohls Avenue	38 5	7 50	288 75
07008/02	2/19/2007	675650 24	Asphalt Re	4213 Ohls Avenue	40	7 50	300 00
07008/03	2/19/2007	675650 24	Asphalt Re	4213 Ohls Avenue	22 5	7 50	168 75
07030/12	2/20/2007	675650 24	Asphalt Re	3721 Fagan Street	152	7 50	1140 00
07030/13	2/20/2007	675650 24	Asphalt Re	3721 Fagan Street	154	7 50	1155 00
07038/02	2/20/2007	126005288	Asphalt Re	1117 Orangewood Avenue	33	7 50	247 50
07004/23	2/20/2007	675650 24	Asphalt Re	3817 Mission View	30	7 50	225 00
07039/01	2/20/2007	126005288	Asphalt Re	1004 Grays Drive	39	7 50	292 50
07032/04	2/20/2007	126005288	Asphalt Re	1042 Thelmeta	27	7 50	202 50
07012/01	2/20/2007	126005288	Asphalt Re	1620 Minan Lane	22 75	7 50	170 63
07039/04	2/18/2007	150000759	Asphalt Re	1313 Sewanee	12	7 50	90 00
07039/05	2/18/2007	150000759	Asphalt Re	1313 Sewanee	72	7 50	540 00
07030/04	2/20/2007	675650 24	Asphalt Re	1729 Verona Drive	127 5	7 50	956 25
07030/08	2/20/2007	126005288	Asphalt Re	1723 Church Road	17 5	7 50	131 25
07030/09	2/20/2007	126005288	Curb Repair	1723 Church Road	4	6 00	24 00
07040/03	2/21/2007	675650 24	Asphalt Re	1502 Truman Ave	75	7 50	562 50
07032/08	2/21/2007	675650 24	Asphalt Re	6800 Wentworth	59 5	7 50	446 25
07026/26	2/22/2007	675650 24	Asphalt Re	7528 Lee Highway	110 25	7 50	826 88
07027/02	2/21/2007	675650 24	Asphalt Re	2040 Hickory Valley Road	40 25	7 50	301 88
07004/15	2/21/2007	675650 24	Asphalt Re	7328 Edgefield Drive	73 5	7 50	551 25
05318/06	2/23/2007	675650 24	Asphalt Re	Shallowford Rd @ Lee Highway	60	7 50	450 00
05318/07	2/23/2007	675650 24	Asphalt Re	Shallowford Rd @ Lee Highway	24	7 50	180 00
07040/05	2/19/2007	150000759	Asphalt Re	22 Key West Ave	30	7 50	225 00
05318/08	2/23/2007	675650 24	Asphalt Re	Shallowford Rd @ Lee Highway	63 75	7 50	478 13
07005/04	2/19/2007	675650 24	Asphalt Re	7142 Robin Lane	36	7 50	270 00
					Total		

\$25,105.16

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
2/28/2007	2250

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07052/11	2/19/2007	126005288	Concrete R	1701 Market Street	67.5	12.00	810.00
07046/18	2/19/2007	675650 24	Asphalt Re	Igou Gap Road @ Gunbarrel	38.5	7.50	288.75
07053/05	2/23/2007	126005308	Asphalt Re	7333 Lee Highway	46	7.50	345.00
07036/01	2/23/2007	675650 24	Asphalt Re	2600 Harrison Pike	33	7.50	247.50
07026/03	2/19/2007	675650 24	Asphalt Re	110 Hogan Road	38.5	7.50	288.75
06303/14	2/18/2007	675650 24	Concrete R	916 Birmingham Hwy	22.5	12.00	270.00
07052/04	2/27/2007	126005288	Asphalt Re	316 W 18th Street	13.5	7.50	101.25
07052/05	2/27/2007	126005288	Asphalt Re	304 W 18th Street	30	7.50	225.00
07026/06	2/27/2007	675650 24	Asphalt Re	S Lyerly @ E 17th Street	33	7.50	247.50
07025/07	2/27/2007	675650 24	Asphalt Re	S Lyerly @ E 17th Street	63	7.50	472.50
07047/09	2/28/2007	126005288	Asphalt Re	2004 Milne Street	24	7.50	180.00
07038/01	2/28/2007	675650 24	Asphalt Re	2801 Wood Avenue	40	7.50	300.00
07046/01	2/28/2007	675650 24	Asphalt Re	2700 Wood Avenue	56	7.50	420.00
07046/02	2/28/2007	675650 24	Asphalt Re	2819 Wood Avenue	34	7.50	255.00
07047/02	2/27/2007	126005288	Asphalt Re	328 W 18th Street	56	7.50	420.00
07030/06	2/28/2007	675650 24	Asphalt Re	3206 7th Avenue	56	7.50	420.00
07030/07	2/28/2007	675650 24	Asphalt Re	3206 7th Avenue	71.25	7.50	534.38
07026/27	2/28/2007	126005288	Asphalt Re	1039 Orchard Knob Avenue	41.25	7.50	309.38
07032/05	2/28/2007	675650 24	Asphalt Re	1900 Blk Cooley Street	55	7.50	412.50
07046/10	2/28/2007	675650 24	Asphalt Re	1612 Arlington Avenue	33	7.50	247.50
07004/25	2/28/2007	675650 24	Asphalt Re	418 E 16th Street	65	7.50	487.50
07059/06	2/27/2007	675650 24	Asphalt Re	1907 Milne Street	55.25	7.50	414.38
07059/05	2/28/2007	675650 24	Asphalt Re	1110 N Orchard Knob Ave	42	7.50	315.00
07036/02	2/28/2007	675650 24	Asphalt Re	925 Talley Road	435	7.50	3262.50
07040/04	3/1/2007	675650 24	Asphalt Re	1403 Spring Creek Road	76.5	7.50	573.75
07025/03	3/1/2007	126005290	Asphalt Re	5003 Delaware Drive	38.5	7.50	288.75
Total							

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
2/28/2007	2250

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07025/04	3/1/2007	126005290	Curb Repair	5003 Delaware Drive	5	6 00	30 00
07032/03	3/1/2007	126005308	Asphalt Re	4411 Oakwood Drive	48	7 50	360 00
07046/06	3/1/2007	675650 24	Asphalt Re	3913 Webb Road	25	7 50	187 50
07004/24	3/1/2007	675650 24	Asphalt Re	3798 Queens Road	49 5	7 50	371 25
07026/23	3/1/2007	675650 24	Asphalt Re	1502 Fruitland	33	7 50	247 50
07046/16	3/2/2007	675650 24	Concrete R	600 Block Manufactures Road	105	12 00	1 260 00
				TN Sales Tax		9 00%	0 00
Total							\$25 105 16

TNT Concrete
996 County Road 20
Calhoun, TN 37309

50069012

Tennessee American Water Company
Shared Service Center
Work Basket A 26CLK04
P O Box 5608
Cherry Hill NJ 08034

2267

Date	Invoice Number
3/15/2007	2267

3-15 07

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07060/03	3/15/2007	675650 24	Asphalt Re	2600 Block E. 46th Street	70	7.50	525 00
07036/07	3/15/2007	675650 24	Asphalt Re	601 Carden Avenue	37 5	7.50	281 25
07060/02	3/15/2007	675650 24	Asphalt Re.	2810 E. 39th Street	63 25	7.50	474 18
06348/02	3/15/2007	675650 24	Concrete R	3920 S Elmo Avenue	31 5	4.50	141 75
				originally billed at Asphalt Price invoice #2221			
				TN Sales Tax		9.00%	0 00
					Total		\$31,569 18

31569 18

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A 25CLK04
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
3/15/2007	2267

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
			misc	March Insurance Supplement	1	650 00	650 00
07060/01	3/6/2007	675650 24	Asphalt Re.	4009 Cam Lane	19 25	7 50	144 38
07036/09	3/6/2007	675650 24	Asphalt Re.	3618 Ridgside Drive	95	7 50	712 50
07036/10	3/6/2007	675650 24	Asphalt Re.	3618 Ridgside Drive	29	7 50	217 50
07046/15	3/6/2007	675650 24	Asphalt Re.	Scruggs @ Jackson	49 5	7 50	371 25
07050/02	3/7/2007	675650 24	Asphalt Re.	6931 Concord Circle	49 5	7 50	371 25
07036/06	3/7/2007	675650 24	Asphalt Re.	3903 Creekview Lane	64	7 50	480 00
07025/14	3/7/2007	675650 24	Asphalt Re.	7516 John Henry	25	7 50	187 50
07053/01	3/8/2007	675650 24	Asphalt Re.	3215 Hawthorne Street	45	7 50	337 50
07059/07	3/8/2007	675650 24	Curb and G	1907 Milne Street	6	15 50	93 00
07059/09	3/8/2007	675650 24	Asphalt Re.	2116 Wilson Street	48	7 50	360 00
07060/04	3/8/2007	675650 24	Asphalt Re.	1604 Olive Street	25	7 50	187 50
07059/10	3/8/2007	126005288	Concrete R.	125 W 17th Street @ Long	27 5	12 00	330 00
07059/11	3/8/2007	126005288	Concrete R.	125 W 17th Street @ Long	18 75	12 00	225 00
07059/12	3/8/2007	126005288	Concrete R.	125 W 17th Street @ Long	38	12 00	456 00
07046/09	3/9/2007	126005288	Asphalt Re.	226 W Brow Road	33	7 50	247 50
07004/08	3/9/2007	126005298	Asphalt Re.	114 West Sunset	12	7 50	90 00
06348/03	3/9/2007	675650 24	Asphalt Re.	1309 Elfin Road	11 25	7 50	84 38
07050/03	3/9/2007	675650 24	Asphalt Re.	23 Paulmar Drive	9	7 50	67 50
07030/05	3/9/2007	126005288	Asphalt Re.	3723 Oakland Terrace	30 25	7 50	226 88
07017/08	3/9/2007	675650 24	Concrete R	Chickamauga Ave @ Lane Funeral Home	80	12 00	960 00
07025/12	3/10/2007	675650 24	Asphalt Re.	1201 Duncan Ave	35	7 50	262 50
07004/26	3/10/2007	126005290	Asphalt Re.	2006 Vine Street	45	7 50	337 50
07036/08	3/10/2007	675650 24	Asphalt Re.	5906 Wentworth Ave	63	7 50	472 50
07032/07	3/10/2007	675650 24	Asphalt Re.	2311 Ashmore Ave	20 25	7 50	151 88
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A 26CLK04
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
3/15/2007	2267

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07004/14	3/16/2007	126005288	Asphalt Re.	1222 Judy's Lane	25	7.50	187.50
07032/09	3/16/2007	675650 24	Asphalt Re	3212 Parker Lane	27	7.50	202.50
07046/11	3/15/2007	126005288	Asphalt Re	3325 Adams Road	30	7.50	225.00
07032/11	3/15/2007	675650 24	Asphalt Re	4200 Kelly's Ferry Road	35.75	7.50	268.13
07025/15	3/12/2007	126005300	Asphalt Re.	4210 Cummings Hwy	88	7.50	660.00
07037/01	3/13/2007	675650 24	Asphalt Re	130 Everglades Blvd	108	7.50	810.00
07026/20	3/16/2007	126005288	Asphalt Re	1726 Crestwood Drive	28	7.50	210.00
07060/05	3/16/2007	675650 24	Asphalt Re.	2617 Cresswood Drive	25	7.50	187.50
07036/05	3/16/2007	675650 24	Asphalt Re	806 Dartmouth Street	81	7.50	607.50
07052/10	3/16/2007	675650 24	Asphalt Re	2939 Nareck Drive	42	7.50	315.00
07059/03	3/17/2007	675650 24	Asphalt Re	Manning Street b/w market	104	7.50	780.00
07073/03	3/16/2007	675650 24	Concrete R.	1204 Shendan Ave	26	12.00	312.00
07067/05	3/15/2007	675650 24	Concrete R	2512 Taylor Street	20	12.00	240.00
07073/05	3/15/2007	675650 24	Concrete R	610 W Manning Street	33	12.00	396.00
07052/03	3/14/2007	675650 24	Asphalt Re	2810 Cabin Road	31.5	7.50	236.25
07059/13	3/14/2007	675650 25	Asphalt Re.	E. 18th Street @ Watkins	32.5	7.50	243.75
07046/07	3/14/2007	675650 24	Asphalt Re	39th Street b/w 13th and 14th	13	7.50	97.50
07046/08	3/14/2007	675650 24	Asphalt Re	39th Street b/w 13th and 14th	24	7.50	180.00
07067/07	3/14/2007	675650 24	Asphalt Re.	3205 12th Avenue	35.75	7.50	268.13
07066/01	3/14/2007	675650 24	Concrete R.	3109 7th Avenue	22.5	12.00	270.00
07026/04	3/15/2007	675650 24	Asphalt Re	4201 Dodds Ave	70	7.50	525.00
07047/01	3/15/2007	675650 24	Asphalt Re	1619 Sunray Drive	40	7.50	300.00
07052/00	3/15/2007	675650 24	Asphalt Re	116 Bales Avenue	34	7.50	255.00
07052/07	3/15/2007	675650 24	Asphalt Re.	720 Sweetbriar	80	7.50	600.00
07026/29	3/15/2007	126005288	Asphalt Re.	2002 Wren Road	18	7.50	135.00
06355/07	3/15/2007	675650 24	Asphalt Re.	2900 E. 46th Street	60	7.50	450.00
Total							

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Vendor 999
Add

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P.O. Box 5608
Cherry Hill, NJ 08034

Received
APR 12 2007
SSC-Mailroom

Date	Invoice Number
3/31/2007	2308

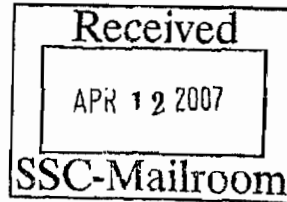
Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07026/11	3/20/2007	675650.24	Asphalt Re...	1156 Lakeview Drive	72	7.50	540.00
07047/05	3/20/2007	675650.24	Asphalt Re...	Crewdson @ Orr	128.25	7.50	961.88
07004/17	3/20/2007	675650.24	Asphalt Re...	1401 Shady Circle	29.25	7.50	219.38
07025/05	3/20/2007	675650.24	Asphalt Re...	1705 Carroll Lane @ Mississippi	24.75	7.50	185.63
07047/03	3/20/2007	675650.24	Asphalt Re...	1700 Edgewood Lane	71.5	7.50	536.25
06355/20	3/21/2007	675650.24	Asphalt Re...	3511 Berkely @ Cline Street	20	7.50	150.00
07065/01	3/21/2007	126005288	Asphalt Re...	288 Wayne Ave	12	7.50	90.00
07046/14	3/21/2007	126005288	Asphalt Re...	813 Indian Avenue	8	7.50	60.00
07026/13	3/21/2007	150000764	Asphalt Re...	1700 E. 49th Street @ English Ave	266	7.50	1,995.00
07046/12	3/19/2007	675650.24	Asphalt Re...	205 Trenton Street	25	7.50	187.50
07046/13	3/17/2007	675650.24	Asphalt Re...	306 Ziegler	243	7.50	1,822.50
07073/06	3/21/2007	675650.24	Asphalt Re...	302 Barbara Circle	41.25	7.50	309.38
07065/02	3/21/2007	126005290	Asphalt Re...	508 Derby Street	58.5	7.50	438.75
07065/03	3/21/2007	126005290	Asphalt Re...	510 Derby Street	60	7.50	450.00
07067/03	3/21/2007	126005290	Asphalt Re...	501 Derby Street	30	7.50	225.00
07067/04	3/21/2007	126005290	Asphalt Re...	501 Derby Street	35	7.50	262.50
07067/06	3/21/2007	126005290	Asphalt Re...	502 Derby Street	64	7.50	480.00
07066/04	3/21/2007	126005290	Asphalt Re...	506 Derby Street	45	7.50	337.50
07066/05	3/22/2007	126005290	Asphalt Re...	503 Derby Street	63	7.50	472.50
07073/13	3/22/2007	150000766	Asphalt Re...	413 Derby Street @ Shady Lane	45.5	7.50	341.25
07073/14	3/22/2007	150000766	Asphalt Re...	Derby Street @ Citico	45.5	7.50	341.25
07073/15	3/22/2007	150000766	Asphalt Re...	Derby St @ Citico	48	7.50	360.00
07073/16	3/22/2007	150000766	Asphalt Re...	400 Derby @ Shady Lane	216	7.50	1,620.00
07073/02	3/19/2007	126005288	Asphalt Re...	1994 Appling Street	20	7.50	150.00
07004/04	3/28/2007	126005298	Asphalt Re...	4324 Grand Avenue	24.75	7.50	185.63
07079/01	3/27/2007	675650.24	Asphalt Re...	38th Street @ 9th Ave	18	7.50	135.00
Total							

\$24360.78

5/8/07 5,791.94

TNT Concrete
996 County Road 20
Calhoun, TN 37309

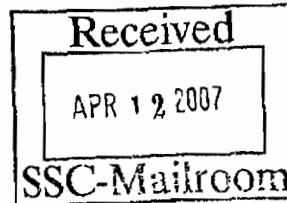
Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P.O. Box 5608
Cherry Hill, NJ 08034



Date	Invoice Number
3/31/2007	2308

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07046/17	3/27/2007	675650.24	Asphalt Re...	2916 Silverdale Road	22	7.50	165.00
07052/09	3/27/2007	126005290	Asphalt Re...	107 N Seminole	45.5	7.50	341.25
07036/03	3/27/2007	675650.24	Asphalt Re...	925 Talley Road	28	7.50	210.00
07026/18	3/27/2007	675650.24	Asphalt Re...	106 S. Germantown	18	7.50	135.00
07038/04	3/27/2007	675650.24	Asphalt Re...	Tunnel Blvd @ Lighfoot Mill Road	25	7.50	187.50
07060/06	3/27/2007	126005288	Asphalt Re...	3440 Wilcox Blvd @ Tunnel Vld	45	7.50	337.50
07065/04	3/27/2007	675650.24	Asphalt Re...	4615 Hancock Road	27.5	7.50	206.25
07030/03	3/27/2007	675650.24	Asphalt Re...	3808 Cherwood Drive	49	7.50	367.50
07071/01	3/28/2007	150000766	Asphalt Re...	N. Seminole @ Montview	64	7.50	480.00
07071/02	3/28/2007	150000766	Asphalt Re...	Pinewood Ave @ Pinewood Terrace	42	7.50	315.00
07071/03	3/28/2007	150000766	Asphalt Re...	N. Seminole @ Mission Terrace	45.5	7.50	341.25
07079/02	3/28/2007	126005290	Asphalt Re...	109 Dauphin Way	30	7.50	225.00
07079/04	3/28/2007	126005290	Asphalt Re...	3411 Glendon on Dauphin Way	56	7.50	420.00
07079/03	3/28/2007	126005290	Asphalt Re...	3403 Harcourt	20	7.50	150.00
07081/06	3/28/2007	126005290	Asphalt Re...	3409 Harcourt Drive	85.5	7.50	641.25
07082/01	3/28/2007	126005290	Asphalt Re...	3408 Harcourt Drive	66.5	7.50	498.75
07088/01	3/28/2007	126005290	Asphalt Re...	3410 Harcourt Drive	85	7.50	637.50
07088/02	3/28/2007	126005290	Asphalt Re...	3424 Audubon @ Harcourt	42.5	7.50	318.75
07088/12	3/28/2007	126005290	Asphalt Re...	3412 Harcourt Drive	57.75	7.50	433.13
07088/13	3/28/2007	126005290	Curb Repair	3412 Harcourt Drive	5	6.00	30.00
07071/04	3/28/2007	150000766	Asphalt Re...	3219 Pinewood Drive	38.5	7.50	288.75
07071/05	3/28/2007	150000766	Asphalt Re...	3219 Pinewood Drive	39	7.50	292.50
07071/06	3/29/2007	150000766	Asphalt Re...	215 N. Seminole Drive	64	7.50	480.00
07080/05	3/29/2007	126005290	Asphalt Re...	300 Talley Road	42	7.50	315.00
07081/05	3/29/2007	675650.24	Asphalt Re...	3912 Monte Vista Drive	66	7.50	495.00
07075/02	3/29/2007	675650.24	Asphalt Re...	3300 Montevue Drive	51	7.50	382.50
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309



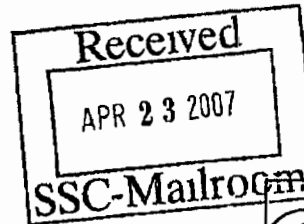
Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P.O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
3/31/2007	2308

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07081/03	3/29/2007	675650.24	Asphalt Re...	7723 Hancock Road	39	7.50	292.50
07073/04	3/29/2007	126005288	Asphalt Re...	4830 Swan Road	39	7.50	292.50
07082/02	3/29/2007	675650.24	Asphalt Re...	Dumac @ Oakwood	39	7.50	292.50
07073/09	3/30/2007	126005288	Asphalt Re...	4756 Upshaw Drive	24	7.50	180.00
07073/10	3/30/2007	126005288	Asphalt Re...	4772 Upshaw Drive	35	7.50	262.50
07092/04	3/30/2007	150000766	Asphalt Re...	Harcourt Drive @ Audubon	48	7.50	360.00
07080/03	3/30/2007	675650.24	Asphalt Re...	408 Dunlap Ave	8	7.50	60.00
07074/02	3/30/2007	675650.24	Asphalt Re...	4903 14th Avenue	18	7.50	135.00
07073/11	3/30/2007	675650.24	Asphalt Re...	4305 7th Avenue	77	7.50	577.50
07050/01	3/30/2007	675650.24	Asphalt Re...	4815 16th Ave	42	7.50	315.00
07050/04	3/30/2007	675650.24	Curb Repair	4815 16th Ave	7	6.00	42.00
				TN Sales Tax		9.00%	0.00
					Total		\$24,360.78

TNT Concrete
996 County Road 20
Calhoun, TN 37309

50069012 Rm



Tennessee American Water Company
Shared Service Center
Work Basket # 26CLK04
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
4/9/2007	2315

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07032/10	3/2/2007	675650 24	Asphalt Str	4037 Cain Lane	42 25	7 50	316 88T
07088/11	3/5/2007	26005288	Concrete Sl	708 Cherokee Blvd	40	8 00	320 00T
07088/06	4/3/2007	675650 24	Concrete Sl	E32nd @ Rossville Blvd	12	8 00	96 00T
06342/12	4/3/2007	675650 24	Asphalt Str	W 47th Street @ Guild Trail	4	7 50	30 00T
06346/01	4/3/2007	675650 24	Asphalt Str	Ochs Highway @ Everett	102	7 50	765 00T
07059/01	4/3/2007	675650 24	Asphalt Str	3 Fair Oaks Place	33 75	7 50	253 13T
07030/14	4/3/2007	675650 24	Asphalt Str	W 47th St @ Michigan Ave	15	7 50	112 50T
06342/09	4/3/2007	26005288	Asphalt Str	3548 B Cummings Hwy	26 25	7 50	196 88T
07067/08	4/4/2007	675650 24	Asphalt Str	2915 Cummings Hwy	76	7 50	570 00T
07038/03	4/5/2007	675650 24	Asphalt Str	Halsy St off Central	72	7 50	540 00T
07060/07	4/3/2007	26005288	Asphalt Str	Long Street @ 17th Street	45 5	7 50	341 25T
07078/02	4/4/2007	26005828	Asphalt Str	409 Oak St	55 25	7 50	414 38T
07078/03	4/4/2007	26005828	Asphalt Str	600 Houston St	20	7 50	150 00T
07078/04	4/4/2007	26005828	Asphalt Str	600 Houston Street	16	7 50	120 00T
07026/17	4/5/2007	26005288	Asphalt Str	814 Central Ave @ Flynn	37 5	7 50	281 25T
07089/01	4/5/2007	675650 24	Asphalt Str	2819 Ocoee Street	30	7 50	225 00T
07089/02	4/5/2007	26005288	Asphalt Str	2309 Kirby Street	58 5	7 50	438 75T
07081/04	4/5/2007	675650 24	Asphalt Str	1503 Union Ave	45	7 50	337 50T
06355/18	4/6/2007	26005288	Asphalt Str	1013 East Brow Road	30	7 50	225 00T
07073/01	4/6/2007	675650 24	Asphalt Str	S Hermitage @ Scenic Hwy	25	7 50	187 50T
07086/02	4/6/2007	675650 24	Asphalt Str	1000 West Brow Road	36	7 50	270 00T
07086/01	4/6/2007	675650 24	Asphalt Str	104 S Forest Ave	37 5	7 50	281 25T
06202/14	4/6/2007	675650 24	Asphalt Str	100 Scenic Hwy	56	7 50	420 00T
07080/04	4/6/2007	675650 24	Asphalt Str	1300 Spears ave @ Matlock	3	7 50	22 50T
07078/01	4/6/2007	675650 24	Asphalt Str	3001 Greenwich Ave	22 5	7 50	168 75T
07089/04	4/3/2007	675650 24	Asphalt Str	21 Paulmar Ave	24 75	7 50	185 63T
Thank you for your business					Total		

423 667 0576

\$ 15,679.05

5/18/07 4954.32

TNT Concrete
996 County Road 20
Calhoun, TN 37309

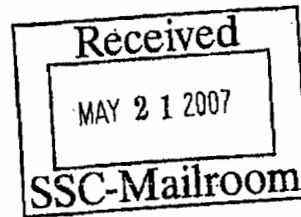
Tennessee American Water Company
Shared Service Center
Work Basket A 26CLK04
P O Box 5608
Cherry Hill NJ 08034

Date	Invoice Number
4/9/2007	2315

Date/Hole	Comp Date	Acct No	Item	Location	Quantity	Unit Cost	Line Total
07081/01	4/3/2007	675650 24	Asphalt Str	3113 Carlton Ave	18	7 50	135 00T
07089/05	4/3/2007	675650 24	Asphalt Str	23 Paulmar Ave	29 25	7 50	219 38T
07059/08	4/9/2007	675650 24	Asphalt Str	309 Liner Lane	16 5	7 50	123 75T
07031/03	4/9/2007	675650 24	Asphalt Str	8326 Mountain Lane	36	7 50	270 00T
07074/07	4/9/2007	150126545	Concrete St	8406 E Brained Road	78	12 00	936 00T
07094/07	4/9/2007	675650 24	Asphalt Str	7313 Kenmoor Drive	77	7 50	577 50T
07080/02	4/10/2007	126005288	Asphalt Str	8147 Karr Street	35	7 50	262 50T
07073/07	4/10/2007	126005288	Asphalt Str	7924 Long Drive	50	7 50	375 00T
07031/04	4/10/2007	675650 24	Asphalt Str	2217 A Jenkins Road	45	7 50	337 50T
07088/14	4/11/2007	675650 24	Concrete St	2001 McCallie Ave	25	8 00	200 00T
07067/01	4/11/2007	126005288	Asphalt Str	301 MLK blvd @ Houston	20 25	7 50	151 88T
07067/02	4/11/2007	126005288	Asphalt Str	301 MLK blvd @ Houston	87 5	7 50	656 25T
06348/04	4/12/2007	675650 24	Asphalt Str	45 E Main St	24 75	7 50	185 63T
07094/02	4/12/2007	126005288	Concrete St	6803 Chiswick Drive	16	8 00	128 00T
07030/11	4/12/2007	126005288	Asphalt Str	42 E Main St	49	7 50	367 50T
07075/01	4/12/2007	675650 24	Asphalt Str	207 E Main Street	24 75	7 50	185 63T
07089/03	4/5/2007	126005288	Concrete St	2309 Kirby Street	22 75	8 00	182 00T
07030/10	4/12/2007	126005288	Asphalt Str	42 E Main Street	47 25	7 50	354 38T
07004/06	4/12/2007	675650 24	Asphalt Str	3886 Dixie Cir	16	7 50	120 00T
06314/01	4/13/2007	675650 24	Concrete St	434 Frazier Ave on side	12	8 00	96 00T
07094/06	4/13/2007	126005288	Concrete St	811 Boylston	22	8 00	176 00T
07026/25	4/13/2007	675650 24	Asphalt Str	1105 Concord St in rear at Golf	52	7 50	390 00T
07030/01	4/13/2007	150000761	Concrete St	2900 Cummings Hwy	165	12 00	1 980 00T
				Out of state sale exempt from sales tax		0 00%	0 00
Thank you for your business					Total		\$15 679 05

TNT Concrete
996 County Road 20
Calhoun, TN 37309

500.69012 HK



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
5/10/2007	2341

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07115/11	5/1/2007	40735700	Asphalt Str...	1781 Jefferson Street	24.5	7.50	183.75T
						0.00	0.00T
07115/13	5/1/2007	40738600	Asphalt Str...	4724 Old Mission road	72	7.50	540.00T
07115/03	5/1/2007	40735700	Asphalt Str...	3303 Lightfoot Mill road	63.75	7.50	478.13T
07107/01	5/1/2007	26005290	Asphalt Str...	3301 Lightfoot Mill Road	59.5	7.50	446.25T
07107/07	5/2/2007	50000762	Asphalt Str...	501 Maple @ Williams Street	312	7.50	2,340.00T
07107/04	5/2/2007	675650.24	Asphalt Str...	3409 Glendon Drive	45.5	7.50	341.25T
07130/04	5/2/2007	675650.24	Asphalt Str...	Lightfoot Mill Road @ Tunnel Blvd	52	7.50	390.00T
07108/09	5/3/2007	675650.24	Asphalt Str...	4900 Eller Road @ Harley Lane	44	7.50	330.00T
07004/11	5/3/2007	675650.24	Asphalt Str...	216 Catoosa Street	13	7.50	97.50T
07115/14	5/3/2007	675650.24	Asphalt Str...	120 Chambers Road	45	7.50	337.50T
07116/01	5/2/2007	675650.24	Concrete Si...	2113 Laura Street	20	8.00	160.00T
07107/02	5/3/2007	675650.24	Asphalt Str...	366 Carnation Street	22	7.50	165.00T
07073/12	5/3/2007	675650.24	Asphalt Str...	3359 Center Street	45	7.50	337.50T
05112/11	5/4/2007	40738600	Asphalt Str...	198 Clift Top	13.5	7.50	101.25T
07004/13	5/4/2007	675650.24	Asphalt Str...	88 Hollywood Drive	26.25	7.50	196.88T
07012/02	5/4/2007	26005288	Asphalt Str...	1224 Healing Springs Road	38.5	7.50	288.75T
07120/01	5/7/2007	675650.24	Asphalt Str...	4100 Cain Ave	29.25	7.50	219.38T
07115/06	5/7/2007	675650.24	Asphalt Str...	12 Patten Pkwy	35	7.50	262.50T
07128/11	5/8/2007	40737000	Asphalt Str...	5318 Slayton Ave	16	7.50	120.00T
07128/12	5/8/2007	40737000	Asphalt Cu...	5318 Slayton Ave	4	6.00	24.00T
07128/08	5/9/2007	675650.24	Asphalt Str...	5610 Texas Ave	96	7.50	720.00T
07128/10	5/9/2007	675650.24	Asphalt Str...	2810 E. 39th Street	36	7.50	270.00T
05319/06	5/9/2007	675650.24	Asphalt Str...	Ellewise Street	40	7.50	300.00T
07115/07	5/10/2007	675650.24	Concrete Si...	1814 Rubio Street	28	8.00	224.00T
07088/07	5/14/2007	26005308	Concrete Si...	1324 Broad St. on 13th Street	20	8.00	160.00T
					Total \$9215.64		

6/5/07 2946.78

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date:	Invoice Number
5/10/2007	2341

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07108/01	5/14/2007	675650.24	Concrete Si...	Reunion Drive @ Meeting	4	8.00	32.00T
07107/03	5/14/2007	675650.24	Asphalt Str...	132 Ridgeside Drive	20	7.50	150.00T
				Out-of-state sale, exempt from sales tax		0.00%	0.00
						Total	\$9,215.64

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
4/30/2007	2320

500690124R

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07005/02	4/17/2007	126005288	Asphalt Str...	931 Channel View Lane	0	7.50	0.00T
07005/01	4/17/2007	126005288	Asphalt Str...	931 Channel View Lane	0	7.50	0.00T
07094/01	4/16/2007	150000765	Asphalt Str...	W. 36th St. @ Chandler	112	7.50	840.00T
07066/02	4/16/2007	675650.24	Asphalt Str...	3710 Alton Park Blvd	36	7.50	270.00T
07047/07	4/16/2007	675650.24	Asphalt Str...	3400 Blk of broad St.	46.75	7.50	350.63T
07088/08	4/16/2007	126005308	Asphalt Str...	1324 Broad St. on 13th St.	26	7.50	195.00T
07082/04	4/17/2007	126005296	Asphalt Str...	6229 Vance Road	35	7.50	262.50T
07101/02	4/17/2007	675650.24	Asphalt Str...	Gunbarrell Road @ Igou Gap	30	7.50	225.00T
07101/03	4/17/2007	675650.24	Asphalt Str...	3018 Westside Drive	39	7.50	292.50T
07095/01	4/17/2007	675650.24	Asphalt Str...	1505 E. 17th St.	55	7.50	412.50T
07059/02	4/18/2007	675650.24	Asphalt Str...	1817 Ridgewood Drive	85	7.50	637.50T
07026/14	4/19/2007	675650.24	Asphalt Str...	4107 E. Ridge Ave	47.5	7.50	356.25T
07094/03	4/19/2007	675650.24	Asphalt Str...	939 Belvoir Hills Drive	33	7.50	247.50T
07088/04	4/20/2007	675650.24	Asphalt Str...	4718 Brentwood Drive	60	7.50	450.00T
07088/05	4/20/2007	675650.24	Asphalt Cu...	4718 Brentwood Drive	12	6.00	72.00T
07100/02	4/19/2007	126005288	Asphalt Str...	207 W. Brow Road	11.25	7.50	84.38T
07074/03	4/19/2007	126005298	Asphalt Str...	829 N Bragg Ave	26	7.50	195.00T
07074/05	4/18/2007	126005298	Asphalt Str...	316 N. bragg cut on Watanga	12	7.50	90.00T
07074/06	4/18/2007	126005298	Asphalt Cu...	316 N. Bragg cut on Watauga	4	6.00	24.00T
07094/08	4/18/2007	126005290	Asphalt Str...	417 Rosewood Ave	10	7.50	75.00T
07088/03	4/18/2007	675650.24	Asphalt Str...	1200 Hanover Side on Winthrop	39	7.50	292.50T
07094/05	4/17/2007	126005288	Asphalt Str...	811 Boylston	27	7.50	202.50T
07094/04	4/17/2007	675650.24	Asphalt Str...	3204 E. 36th st.	96	7.50	720.00T
07053/06	4/20/2007	675650.24	Asphalt Str...	Old Wauhatchie Pk @ Maplewood	93.75	7.50	703.13T
07100/01	4/20/2007	675650.24	Asphalt Str...	3407 Delong Street	46.75	7.50	350.63T
07108/04	4/23/2007	675650.24	Asphalt Str...	6414 Rosemary drive	52.5	6.00	315.00T
					Total		

423 667-0576

\$11,741.65
6/5/07 4,681.72

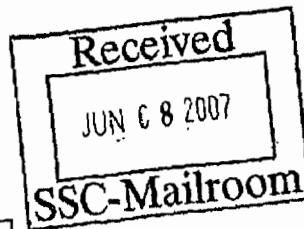
TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
4/30/2007	2320

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07108/05	4/23/2007	675650.24	Asphalt Str...	6414 Rosemary Drive	36	7.50	270.00T
07108/06	4/23/2007	675650.24	Asphalt Cu...	6414 Rosemary Drive	5	6.00	30.00T
						0.00	0.00
07115/02	4/27/2007	675650.24	Asphalt Str...	7720 Hancock Road	33	7.50	247.50T
07115/18	4/27/2007	675650.24	Asphalt Str...	7719 Hancock Road	37.5	7.50	281.25T
07115/16	4/27/2007	675650.24	Asphalt Str...	3900 Cromwell Road	48	7.50	360.00T
07092/02	4/27/2007	\50000759	Asphalt Str...	1201 Henderson @ Cedar	54	7.50	405.00T
07115/04	4/30/2007	\40735700	Asphalt Str...	3312 Lightfoot Mill Road	64	7.50	480.00T
07115/05	4/30/2007	\40735700	Asphalt Cu...	3312 Lightfoot Mill Road	8	6.00	48.00T
07115/09	4/30/2007	\40735700	Asphalt Str...	3318 Lightfoot Mill Road	92	7.50	690.00T
07115/10	4/30/2007	\40735700	Asphalt Cu...	3318 Lightfoot Mill Road	22	6.00	132.00T
07115/15	4/30/2007	\40735700	Asphalt Str...	3306 Lightfoot Mill Road	60	7.50	450.00T
07116/02	4/30/2007	675650.24	Asphalt Str...	825 Arlington Ave	42.5	7.50	318.75T
07106/01	4/30/2007	\50000765	Asphalt Str...	2814 Gilbert st. @ Arlington	48.75	7.50	365.63T
				Out-of-state sale, exempt from sales tax		0.00%	0.00
					Total		\$11,741.65

TNT Concrete
996 County Road 20
Calhoun, TN 37309



5 006 9012 1/2

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
5/31/2007	2369

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07128/01	5/15/2007	675650.24	Asphalt Str...	2606 E. 17th Street	28	7.50	210.00T
07128/13	5/15/2007	40738800	Asphalt Str...	31 Scruggs Street	24	7.50	180.00T
07128/14	5/15/2007	40738800	Asphalt Str...	39 Scruggs Street	32	7.50	240.00T
07128/15	5/15/2007	40738800	Asphalt Str...	43 Scruggs Street	32	7.50	240.00T
07128/03	5/15/2007	675650.24	Asphalt Str...	301 E 18th Street	20.25	7.50	151.88T
07128/02	5/15/2007	675650.24	Asphalt Str...	1108 Kyle Street	35	7.50	262.50T
07115/01	5/15/2007	675650.24	Asphalt Str...	1313 Sewanee Ave	50	7.50	375.00T
07129/04	5/15/2007	675650.24	Asphalt Str...	5406 Connel Street	12	7.50	90.00T
07121/01	5/15/2007	40738100	Asphalt Str...	1311 Adonna Lane	24	7.50	180.00T
07128/09	5/15/2007	675650.24	Asphalt Cu...	2602 E. 38th Street	5	7.50	37.50T
07117/01	5/17/2007	40738000	Asphalt Str...	903 West Brow Road	30	7.50	225.00T
07117/02	5/17/2007	40738000	Asphalt Cu...	903 West Brow Road	9	6.00	54.00T
07117/03	5/17/2007	40738000	Concrete Si...	903 West Brow Road	27.5	8.00	220.00T
07130/03	5/17/2007	40738000	Asphalt Str...	100 Morrison Street	28.5	7.50	213.75T
07004/09	5/17/2007	26005288	Asphalt Str...	118 West Fleetwood Drive	24	7.50	180.00T
07004/10	5/17/2007	26005288	Asphalt Str...	118 West Fleetwood Drive	29.75	7.50	223.13T
07128/07	5/16/2007	675650.24	Asphalt Str...	2000 Chestnut Street	101.5	7.50	761.25T
07128/06	5/16/2007	40738800	Asphalt Str...	7313 Edgefield Drive	21	7.50	157.50T
07129/01	5/16/2007	40735300	Asphalt Str...	Redland Drive @ Green Villa	60	7.50	450.00T
07115/17	5/16/2007	675650.24	Asphalt Str...	6648 Botsford Drive	36	7.50	270.00T
07074/04	5/18/2007	26005298	Concrete C...	829 N. Bragg Ave	4	6.00	24.00T
07088/09	5/18/2007	26005308	Concrete C...	1324 Broad St. on 13th St.	20	8.00	160.00T
07107/05	5/16/2007	26005288	Concrete Si...	1109 Westwood Ave	48	8.00	384.00T
07107/06	5/16/2007	26005288	Asphalt Str...	1109 Westwood Ave	24	7.50	180.00T
07099/01	5/17/2007	675650.24	Concrete Si...	1000 McCallie Ave	54	8.00	432.00T
07128/04	5/21/2007	675650.24	Asphalt Str...	213 N. St. Marks Ave	27.5	7.50	206.25T

Thank you for your business.

Total \$16,953.29

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
5/31/2007	2369

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07047/04	5/21/2007	675650.24	Asphalt Str...	520 Lookout Street	20	7.50	150.00T
07108/08	5/21/2007	\26005290	Asphalt Str...	611 Houston Street	26.25	7.50	196.88T
07088/15	5/21/2007	\26005828	Asphalt Str...	216 Market Street	30	7.50	225.00T
06167/14	5/21/2007	675650.24	Asphalt Str...	5th Street West of Mkt.	4	7.50	30.00T
07115/08	5/22/2007	675650.24	Asphalt Str...	713 W. Bell Ave	29.25	7.50	219.38T
07108/02	5/22/2007	\26005288	Asphalt Str...	1317 Dugdale Ave	35	7.50	262.50T
07141/03	5/25/2007	\40739900	Asphalt Str...	107 Hillsdale Drive	48	7.50	360.00T
07151/05	5/25/2007	\40739900	Asphalt Str...	117 Hillsdale Drive	49.5	7.50	371.25T
07144/06	5/25/2007	675650.24	Asphalt Str...	124 Hillsdale Drive	27	7.50	202.50T
07148/01	5/25/2007	675650.24	Asphalt Str...	126 Hillsdale Drive	30	7.50	225.00T
07148/05	5/25/2007	\40739900	Asphalt Str...	106 Hillsdale Drive	42.5	7.50	318.75T
07148/04	5/2/2007	\40739900	Asphalt Str...	110 Hillsdale Drive	25	7.50	187.50T
07144/07	5/25/2007	675650.24	Asphalt Str...	112 Hillsdale Drive	64	7.50	480.00T
07108/03	5/22/2007	675650.24	Asphalt Str...	Wilcox Drive Off Patterson	22.75	7.50	170.63T
07128/05	5/22/2007	\40738800	Asphalt Str...	6404 Morin Road	10.5	7.50	78.75T
07108/07	5/22/2007	\26005288	Asphalt Str...	904 Givens Road	26	7.50	195.00T
07073/08	5/22/2007	675650.24	Asphalt Str...	7302 Igou Gap Road	63	7.50	472.50T
07134/01	5/22/2007	675650.24	Asphalt Str...	1600 Diamond Street	46.75	7.50	350.63T
06297/07	5/23/2007	675650.24	Concrete Si...	805 Barton ave	4	8.00	32.00T
07129/03	5/23/2007	\40738300	Asphalt Str...	175 leinbach road	20	7.50	150.00T
07134/04	5/23/2007	\40734900	Asphalt Str...	N Liner @ Richmond Ave	47.5	7.50	356.25T
07130/01	5/23/2007	\40734900	Asphalt Str...	Lee Ave @ Spruce St	51	7.50	382.50T
07130/02	5/23/2007	\40734900	Asphalt Str...	Cedar Street@ Indian	71.25	7.50	534.38T
07148/06	5/25/2007	\40739900	Asphalt Str...	203 Brookwood	29.25	7.50	219.38T
07148/07	5/25/2007	\40739900	Asphalt Str...	Brookwood @ Windmere	27	7.50	202.50T
07136/01	5/28/2007	\40739900	Concrete Si...	W. 38th Street @ Chandler	60	8.00	480.00T
Thank you for your business.					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
5/31/2007	2369

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07144/08	5/28/2007	675650.24	Concrete Si...	3918 Tennessee Ave	30.25	8.00	242.00T
07141/01	5/31/2007	\40739900	Concrete Si...	107 Hilldale Drive	22.5	8.00	180.00T
07141/02	5/31/2007	\40739900	Concrete Si...	107 Hilldale Drive	18	8.00	144.00T
07138/03	5/30/2007	\40735700	Asphalt Str...	5400 Brainerd Road	22.5	7.50	168.75T
07138/04	5/30/2007	\40735700	Asphalt Cu...	5400 Brainerd Road	5	6.00	30.00T
07138/04	5/30/2007	\40735700	Flowable Fill	5400 Brainerd Road	8	65.00	520.00T
07144/02	5/29/2007	675650.24	Asphalt Str...	601 McFarland Ave	275	7.50	2,062.50T
07138/02	5/29/2007	\40738600	Asphalt Str...	3222 Cummings Hwy	21	7.50	157.50T
07138/02	5/29/2007	\40738600	Flowable Fill	3222 Cummings Hwy	7.5	65.00	487.50T
				Out-of-state sale, exempt from sales tax		0.00%	0.00
Thank you for your business.					Total		\$16,953.29



CITY OF CHATTANOOGA

Dept. of Public Works
Engineering Division
1250 Market Street, Suite 2100
Chattanooga, TN 37402

TaxPayer ID: 62-60007259W

Invoice No. 050107

Vendor # 26000316 HK

INVOICE

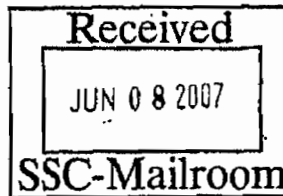
Customer

Name: Tennessee American Water / Attn: Monty L. Bishop
Address: P.O. Box 6338 / 1101 Broad Street / Network Superintendent
City: Chattanooga State TN ZIP 37401
Phone: 423-755-7617 Fax: 423-755-7634

Date: 05/01/07

City Contact: Eddie Tate

Qty	Description	Unit Price	TOTAL
1	Market Street at 13th Stamped Concrete Repair 270 square feet +/- Workbasket A26AMGR01	\$ 3,900.00	\$ 3,900.00



This invoice is for reimbursement of the amount to be paid to Aubrey Black Construction by the City of Chattanooga for the above repairs.

260206. 675650. 24 ——— # 2535.00 } TB04
260205. 184100 ——— # 1365.00 }

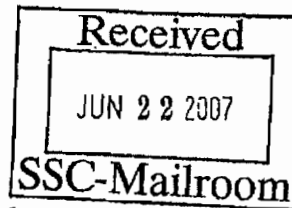
SubTotal	\$ 3,900.00
Shipping	
Tax Rate(s)	
TOTAL	\$ 3,900.00

Comments

Please remit payment to the address above, Attn: Eddie Tate.

6/29/07 2,535.00

TNT Concrete
996 County Road 20
Calhoun, TN 37309



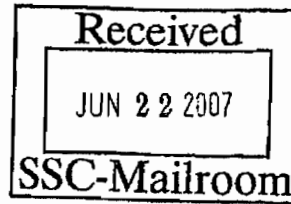
Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P.O. Box 5898
Cherry Hill, NJ 08034

Date	Invoice Number
6/15/2007	2397

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07150/02	6/6/2007	40740700	Asphalt Str...	2801 Dodds Ave	256	7.50	1,920.00
07150/05	6/6/2007	40740700	Concrete 4...	4000 PSI Concrete to reinforce existing curb in order to not replace with new curb and gutter	3	90.00	270.00
07150/05	6/6/2007	40740700	Delivery Fee	Delivery Fee	1	60.00	60.00
07150/04	6/6/2007	40740700	Asphalt Str...	2801 Dodds Ave	60	7.50	450.00
07148/08	6/5/2007	675650.24	Asphalt Str...	Lynncrest @ Windmere Drive	35	7.50	262.50
07148/02	6/5/2007	40739900	Asphalt Str...	204 Lynncrest Drive	55	7.50	412.50
07148/03	6/5/2007	40739900	Asphalt Str...	206 Lynncrest Drive	33.75	7.50	253.13
07149/02	6/5/2007	40735700	Asphalt Str...	4015 Mayfair Ave	27	7.50	202.50
07151/04	6/5/2007	675650.24	Asphalt Str...	407 Brookfield Ave	54	7.50	405.00
07134/10	6/11/2007	675650.24	Asphalt Str...	3418 Cilo Ave @ S. Orchard Knob	80	7.50	600.00
07149/03	6/11/2007	675650.24	Asphalt Str...	1002 E 14th Street	20	7.50	150.00
07138/08	6/11/2007	40735700	Asphalt Str...	1901 E 12th St. on Orchard Knob	20	7.50	150.00
07138/06	6/11/2007	675650.24	Asphalt Str...	601 Cleveland Ave	39	7.50	292.50
07158/01	6/12/2007	675650.24	Asphalt Str...	Lawrence Street @ Hillcrest	27.5	7.50	206.25
07158/02	6/12/2007	675650.24	Asphalt Str...	Lawrence Street @ Hillcrest	87.75	7.50	658.13
07151/02	6/12/2007	40738600	Asphalt Str...	151 Maryland St. @ Hamilton Ave	25	7.50	187.50
07151/06	6/11/2007	675650.24	Asphalt Str...	1309 Woodhill Drive	12	7.50	90.00
07151/07	6/11/2007	675650.24	Asphalt Cu...	1309 Woodhill Drive	4	6.00	24.00
07149/04	6/12/2007	675650.24	Asphalt Str...	Berkely Cir @ Aden Ave	60	7.50	450.00
07144/04	6/12/2007	675650.24	Asphalt Str...	1006 Forest Ave	35.75	7.50	268.13
07144/05	6/12/2007	675650.24	Asphalt Str...	1006 Forest Ave	12.5	7.50	93.75
07162/01	6/12/2007	675650.24	Asphalt Str...	4902 14th Ave	28	7.50	210.00
07158/04	6/13/2007	675650.24	Asphalt Str...	817 Boylston Street	40	7.50	300.00
07159/01	6/13/2007	40738600	Asphalt Str...	1278 Duane Road	36	7.50	270.00
					Total \$ 11,390.52		

7/6/07 4,181.05

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
6/15/2007	2397

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07159/02	6/13/2007	\40738600	Asphalt Str...	1286 Duane Road	31.5	7.50	236.25
07138/05	6/13/2007	675650.24	Asphalt Str...	3905 Robinsdale Lane	45.5	7.50	341.25
07158/12	6/13/2007	\40738600	Asphalt Str...	2 Summit Ave	24	7.50	180.00
07158/13	6/14/2007	\40738600	Asphalt Str...	2 Summit Ave	27.5	7.50	206.25
07115/12	6/14/2007	\40738600	Concrete Si...	654 S. Crest Road	20	8.00	160.00
07150/01	6/14/2007	675650.24	Concrete Si...	164 N. Crest Road	18	8.00	144.00
07101/01	6/15/2007	675650.24	Asphalt Str...	S. Seminole Off Ringgold Road	63	7.50	472.50
07152/02	6/15/2007	675650.24	Asphalt Str...	1205 Hendricks Blvd	38.5	7.50	288.75
07158/19	6/15/2007	675650.24	Asphalt Str...	Orchard Knob @ Bennett Ave	51	7.50	382.50
07092/01	6/15/2007	675650.24	Asphalt Str...	Stateline Road @ Truman	81	7.50	607.50
07148/09	6/4/2007	675650.24	Asphalt Str...	119 Brookwood Drive	24.75	7.50	185.63
					Total		\$11,390.52

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

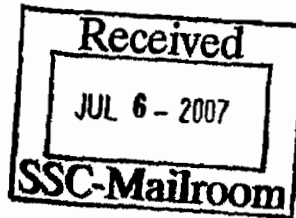
50069012 mba

Date	Invoice Number
6/29/2007	2423

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07145/01	6/25/2007	675650.24	Asphalt Str...	4018 Chandler Ave	56.25	7.50	421.88
07170/10	6/26/2007	675650.24	Asphalt Str...	216 Catoosa Street	21	7.50	157.50
07134/09	6/27/2007	675650.24	Asphalt Str...	1616 E 47th Street	40	7.50	300.00
07170/01	6/27/2007	675650.24	Asphalt Str...	114 Oak Street @ Logan Ave	66.5	7.50	498.75
07134/02	6/27/2007	675650.24	Asphalt Str...	514 Workman Road	15	7.50	112.50
07171/01	6/27/2007	675650.24	Asphalt Str...	3401 Meadow Falls Lane	48	7.50	360.00
07151/03	6/27/2007	675650.24	Asphalt Str...	328 Patten Chapel Road	22.5	7.50	168.75
07158/17	6/27/2007	675650.24	Asphalt Str...	700 W. 43rd Street	35.75	7.50	268.13
07149/01	6/27/2007	675650.24	Asphalt Str...	900 Block of Market @ EPB	88	7.50	660.00
07158/14	6/25/2007	675650.24	Concrete St...	182 N. Crest Road	56.25	12.00	675.00
07158/16	6/25/2007	675650.24	Concrete C...	182 N Crest Road	7	8.00	56.00
07170/08	6/27/2007	675650.24	Concrete St...	222 S. Crest Road	72	12.00	864.00
07158/05	6/27/2007	675650.24	Asphalt Str...	5337 Lee Ave	49	7.50	367.50
07116/03	6/26/2007	675650.24	Concrete C...	825 Arlington Ave	16	8.00	128.00
07172/01	6/29/2007	675650.24	Asphalt Str...	3 Crescent Park Ave	33	7.50	247.50
07171/02	6/29/2007	675650.24	Asphalt Str...	4433 Byrd Ave	9	7.50	67.50
07158/10	6/29/2007	675650.24	Asphalt Str...	Vinewood@ Birchwood Drive	25	7.50	187.50
Total							\$13,741.14

7/23/07 7092.40

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
6/29/2007	2423

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07158/08	6/18/2007	675650.24	Asphalt Str...	115 Tuxedo Cir	26	7.50	195.00
07158/06	6/18/2007	140736600	Asphalt Str...	104 Wendmere	36	7.50	270.00
07170/02	6/18/2007	675650.24	Asphalt Str...	3329 Crestone Cir	22.5	7.50	168.75
07158/11	6/18/2007	675650.24	Asphalt Str...	3329 Crestone Cir	27.5	7.50	206.25
07170/11	6/19/2007	675650.24	Asphalt Str...	403 Frair Road	36	7.50	270.00
07170/03	6/19/2007	675650.24	Asphalt Str...	Gillespie Road	63	7.50	472.50
07170/06	6/19/2007	675650.24	Asphalt Str...	701 McGowan Road	36	7.50	270.00
07170/15	6/19/2007	140738600	Asphalt Str...	150 W 17th St on Williams	36	7.50	270.00
07164/01	6/21/2007	675650.24	Asphalt Str...	3000 Power Alley	130	7.50	975.00
07036/04	6/21/2007	675650.24	Asphalt Str...	5th St. B/W lookout and Georgia	81	7.50	607.50
06345/01	6/20/2007	675650.24	Asphalt Str...	7325 Edgefield Drive	61.75	7.50	463.13
07164/02	6/20/2007	675650.24	Asphalt Str...	5943 Portview Cir	30	7.50	225.00
07163/06	6/20/2007	140738600	Asphalt Str...	8120 Royal Drive	24	7.50	180.00
07163/05	6/20/2007	675650.24	Asphalt Str...	3014 Noah Street	35	7.50	262.50
07170/14	6/20/2007	675650.24	Asphalt Str...	1050 E 5th Street	96	7.50	720.00
07170/13	6/20/2007	675650.24	Asphalt Str...	601 Cleveland Ave	48	7.50	360.00
07167/07	6/22/2007	140738600	Asphalt Str...	1749 Jefferson Street	28	7.50	210.00
07102/02	6/22/2007	126005288	Asphalt Str...	1301 Holtzclaw Ave	15	7.50	112.50
07152/01	6/21/2007	675650.24	Concrete Si...	1205 Hendricks Blvd	20	8.00	160.00
07159/03	6/21/2007	140737000	Concrete Si...	1708 Milne on Sheridan Ct	20	8.00	160.00
07170/16	6/21/2007	140738600	Concrete Si...	150 W 17th St Cut on Williams	45	8.00	360.00
07170/12	6/26/2007	675650.24	Asphalt Str...	1913 E. 25th Street	36	7.50	270.00
07170/09	6/25/2007	675650.24	Asphalt Str...	1705 Adair Street	20	7.50	150.00
07170/04	6/25/2007	675650.24	Asphalt Str...	522 Sterling Ave	30	7.50	225.00
07172/02	6/25/2007	675650.24	Asphalt Str...	302 Keith Street	36	7.50	270.00
07170/05	6/26/2007	140735700	Asphalt Str...	1700 North Ave @ Devonshire	49	7.50	367.50
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

JUL 23 2007

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
7/13/2007	2436

50069012 mbe

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07184/15	7/9/2007	675650.24	Asphalt Str...	1703 S. Lyerly Street	12	7.50	90.00
07184/06	7/10/2007	675650.24	Asphalt Str...	1507 chamberlain Ave	24	7.50	180.00
07176/03	7/10/2007	675650.24	Asphalt Str...	1505 Chamberlain Ave	47.5	7.50	356.25
07184/11	7/10/2007	675650.24	Asphalt Str...	1500 Chamberlain Ave	33.75	7.50	253.13
07184/08	7/9/2007	675650.24	Asphalt Str...	3903 17th Ave	77	7.50	577.50
07184/09	7/9/2007	675650.24	Asphalt Cu...	3903 17th Ave	17	6.00	102.00
07187/04	7/9/2007	675650.24	Asphalt Str...	1304 Kyle Street	84	7.50	630.00
07186/02	7/10/2007	140737000	Asphalt Str...	2821 5th Ave	30.25	7.50	226.88
07186/03	7/10/2007	140737000	Asphalt Str...	2821 5th Ave	16.5	7.50	123.75
07184/13	7/9/2007	675650.24	Asphalt Str...	2700 Orton @ Farleigh	27.5	7.50	206.25
						Total	\$10,955.52

7/31/07 4,526.37

TNT Concrete
996 County Road 20
Calhoun, TN 37309

JUL 28 2007

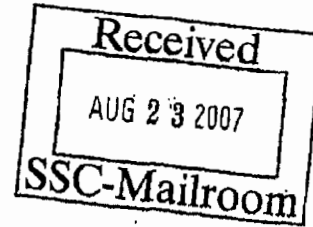
Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
7/13/2007	2436

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07052/02	7/2/2007	675650.24	Asphalt Str...	205 Germantown Road	25	7.50	187.50
07040/01	7/2/2007	675650.24	Asphalt Str...	8476 E. Brainerd Road	21	7.50	157.50
07163/01	7/2/2007	675650.24	Asphalt Str...	813 Susan Carol Lane	32.5	7.50	243.75
07129/02	7/2/2007	40735300	Asphalt Str...	6853 Standifer Gap Road	30	7.50	225.00
07158/07	7/2/2007	675650.24	Asphalt Str...	1619 Hickory Valley Road	10	7.50	75.00
07138/01	7/2/2007	40738600	Asphalt Str...	2034 Hamilton Place Blvd cut on Jarnigan	75	7.50	562.50
07144/10	7/3/2007	40738600	Asphalt Str...	1853 gunbarrell Road	40	7.50	300.00
07144/09	7/3/2007	40738600	Asphalt Str...	1428 Jenkins Road	30	7.50	225.00
07176/05	7/3/2007	675650.24	Asphalt Str...	Orchard Ter @ Lakeview Drive	48	7.50	360.00
07172/03	7/3/2007	675650.24	Concrete Si...	4312 Ringold Road	35	8.00	280.00
07172/04	7/3/2007	675650.24	Asphalt Str...	4312 Ringold Road	75	7.50	562.50
07172/05	7/3/2007	675650.24	Asphalt Str...	4312 Ringold Road	35	7.50	262.50
07172/06	7/3/2007	675650.24	Flowable Fill	4312 Ringold Road	7	65.00	455.00
07158/20	7/5/2007	40737900	Asphalt Str...	1115 Gnome Trail	90	7.50	675.00
07158/21	7/6/2007	40737900	Asphalt Str...	1115 Gnome Trail	9	7.50	67.50
07134/05	7/6/2007	40738000	Asphalt Str...	108 Linden Street	15	7.50	112.50
07173/01	7/6/2007	40734900	Asphalt Str...	McFarland Ave @ Oak Street	76.5	7.50	573.75
07176/04	7/6/2007	675650.24	Asphalt Str...	3540 Cummings Hwy	42.25	7.50	316.88
07176/06	7/6/2007	675650.24	Flowable Fill	3540 Cummings Hwy	8	65.00	520.00
07187/03	7/9/2007	40738600	Asphalt Str...	2102 Hamilton Place Blvd	120	7.50	900.00
07184/12	7/9/2007	675650.24	Asphalt Str...	1433 Awhila	48	7.50	360.00
07191/07	7/12/2007	675650.24	Asphalt Str...	411 Brown Road	41.25	7.50	309.38
07191/08	7/12/2007	675650.24	Asphalt Str...	411 Brown Road	39	7.50	292.50
07191/09	7/12/2007	675650.24	Asphalt Cu...	411 Brown Road	6	6.00	36.00
07176/01	7/9/2007	675650.24	Asphalt Str...	2407 Bird Street	20	7.50	150.00
					Total		

8/31/07 5,654.03

TNT Concrete
996 County Road 20
Calhoun, TN 37309

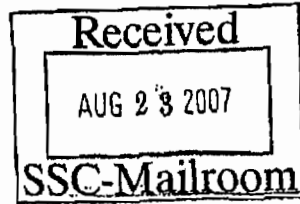


Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
8/17/2007	2472

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07204/15	7/31/2007	\40735700	Asphalt Str...	3218 Alta Vista Drive	49.5	7.50	371.25
07204/16	7/31/2007	\40735700	Asphalt Str...	3218 Alta Vista Drive	21	7.50	157.50
07206/03	7/31/2007	675650.24	Asphalt Str...	1213 Belmeade @ Through ST.	30	7.50	225.00
07206/04	7/31/2007	675650.24	Asphalt Str...	3845 Rollingwood Drive	40	7.50	300.00
07206/05	7/31/2007	675650.24	Asphalt Str...	3824 Rollingwood Drive	42.25	7.50	316.88
07204/05	7/31/2007	675650.24	Asphalt Str...	3300 Pinewood Ave @ Dellwood	16	7.50	120.00
07208/02	8/1/2007	675650.24	Asphalt Str...	1100 N. Hickory St.	78	7.50	585.00
07204/09	8/1/2007	\40738600	Asphalt Str...	1612 Olive St. cut on N. Hickory	36	7.50	270.00
07204/06	8/1/2007	675650.24	Asphalt Str...	3719 4th Ave	66	7.50	495.00
07206/03	8/2/2007	675650.24	Asphalt Str...	1510 Prigmore Road	12.25	7.50	91.88
07206/04	8/2/2007	675650.24	Asphalt Str...	1510 Prigmore Road	44	7.50	330.00
07201/02	8/3/2007	\40742200	Asphalt Str...	4012 Wiley Ave	50	7.50	375.00
07204/12	8/3/2007	675650.24	Asphalt Str...	17 N. Seminole Drive	20	7.50	150.00
07215/04	8/2/2007	675650.24	Asphalt Str...	1518 Prigmore Road	32	7.50	240.00
07215/10	8/2/2007	675650.24	Asphalt Str...	1518 Prigmore Road	7.5	7.50	56.25
07206/01	8/3/2007	675650.24	Asphalt Str...	5617 Tennessee Ave	27	7.50	202.50
07206/02	8/3/2007	675650.24	Asphalt Str...	5617 Tennessee Ave	62.5	7.50	468.75
07208/06	8/3/2007	\40740700	Asphalt Str...	W. 44th St. b/w Alabama and St. Elmo	143	7.50	1,072.50
07208/07	8/3/2007	\40740700	Asphalt Str...	W. 44th St. B/w Alabama and St. Elmo	204	7.50	1,530.00
07129/05	8/2/2007	\40735300	Concrete C...	Redlands Drive at Village Green	12	8.00	96.00
07186/05	8/3/2007	675650.24	Concrete St...	3435 Oak Knoll in Rear on Kim Karen	35	12.00	420.00
07184/02	8/2/2007	\40738600	Concrete Si...	328 Cherokee Blvd	47.25	8.00	378.00
07214/05	8/6/2007	675650.24	Asphalt Str...	1269 Market St.	50	7.50	375.00
07204/14	8/6/2007	675650.24	Asphalt Str...	Cemetery Ave @ Slayton	45	7.50	337.50
07208/03	8/7/2007	675650.24	Concrete Si...	1100 N. Hickory St.	4	8.00	32.00
07208/04	8/7/2007	675650.24	Concrete St...	1100 N. Hickory St.	4	12.00	48.00
Thank you for your business.					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
8/17/2007	2472

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07212/04	8/8/2007	\40742200	Asphalt Str...	3540 Bennett Road	450	7.50	3,375.00
07212/05	8/8/2007	\40742200	Asphalt Str...	3540 Bennett Road	47.5	7.50	356.25
07212/06	8/8/2007	\40742200	Asphalt Str...	3540 Bennett Road	56	7.50	420.00
07212/07	8/8/2007	\40742200	Asphalt Cu...	3540 Bennett Road	38	6.00	228.00
07212/08	8/8/2007	\40742200	Asphalt Str...	3540 Bennett Road	40	7.50	300.00
07205/01	8/9/2007	675650.24	Asphalt Str...	4016 Webb Road	88	7.50	660.00
07214/04	8/9/2007	675650.24	Asphalt Str...	5011 Renezet Drive	25	7.50	187.50
07208/01	8/9/2007	675650.24	Asphalt Str...	103 Spring St.	32.5	7.50	243.75
07215/01	8/9/2007	675650.24	Asphalt Str...	213 Washington Road	51	7.50	382.50
07214/03	8/9/2007	\40735700	Concrete Si...	1101 Mississippi Ave	31.5	8.00	252.00
07204/13	8/13/2007	675650.24	Asphalt Str...	2008 Garfield St.	54	7.50	405.00
07208/05	8/13/2007	675650.24	Asphalt Str...	1100 N. Hickory St.	4	7.50	30.00
07221/01	8/13/2007	675650.24	Asphalt Str...	2513 Taylor St.	77	7.50	577.50
07219/01	8/14/2007	\40735300	Asphalt Str...	1112 Glenwood Drive	68.75	7.50	515.63
07219/02	8/14/2007	\40735300	Asphalt Cu...	1112 Glenwood Drive	10	7.50	75.00
07220/01	8/14/2007	\40737000	Concrete Si...	2017 Walker Street	18	8.00	144.00
07204/11	8/15/2007	675650.24	Asphalt Str...	1100 Block of E. 35th St. Place	57	7.50	427.50
07206/06	8/15/2007	675650.24	Asphalt Str...	1728 Foust St.	30	7.50	225.00
07215/07	8/13/2007	675650.24	Asphalt Str...	915 Appling St.	30	7.50	225.00
07215/02	8/15/2007	\40738000	Asphalt Str...	407 East Brow Road	33	7.50	247.50
07205/02	8/15/2007	675650.24	Asphalt Cu...	522 Winterview off Scenic Hwy	10	6.00	60.00
07215/09	8/9/2007	675650.24	Asphalt Str...	Chandler Ave @ W. 34th St.	30	7.50	225.00
07212/03	8/14/2007	675650.24	Concrete Si...	606 W. 46th Street	32	8.00	256.00
07227/14	8/16/2007	\40740700	Asphalt Str...	W. 7th St. @ Pine St.	96	7.50	720.00
07227/15	8/16/2007	\40740700	Asphalt Str...	801 Pine St. @ 8th St.	94.5	7.50	708.75
07227/16	8/16/2007	\40740700	Asphalt Str...	801 Pine St @ 8th St.	157.5	7.50	1,181.25

Thank you for your business.

Total

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

50069012 mbe

Date	Invoice Number
7/27/2007	2448

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07193/02	7/24/2007	675650.24	Asphalt Str...	106 Lynda Drive	27.5	7.50	206.25
07193/03	7/24/2007	675650.24	Asphalt Str...	106 Lynda Drive	7.5	7.50	56.25
07138/09	7/25/2007	675650.24	Asphalt Str...	4239 Crestview Dr.	35	7.50	262.50
07192/04	7/24/2007	675650.24	Asphalt Str...	157 Signal Hills Dr.	28	7.50	210.00
07204/10	7/24/2007	675650.24	Asphalt Str...	2206 Lyndon Ave	48	7.50	360.00
07206/02	7/24/2007	675650.24	Asphalt Str...	2217 Lyndon Ave	35	7.50	262.50
07187/02	7/24/2007	675650.24	Concrete Si...	2120 Merlin Drive	22	8.00	176.00
07163/03	7/25/2007	675650.24	Asphalt Str...	1800 Ridgewood Dr.	56	7.50	420.00
07134/03	7/25/2007	675650.24	Asphalt Str...	202 Oak Street	16	7.50	120.00
07144/01	7/25/2007	675650.24	Asphalt Str...	20 Grove St	36	7.50	270.00
07186/01	7/25/2007	675650.24	Asphalt Str...	151 Park St.	30	7.50	225.00
07192/05	7/25/2007	675650.24	Asphalt Str...	2900 E. 46th St.	12	7.50	90.00
07187/01	7/25/2007	675650.24	Asphalt Str...	1600 Covington @ E 51st	25	7.50	187.50
07206/05	7/25/2007	675650.24	Asphalt Str...	104 Howard ST.	16.5	7.50	123.75
07102/01	7/25/2007	26005289	Asphalt Str...	802 1/2 Indian Ave	5	7.50	37.50
07191/03	7/25/2007	675650.24	Asphalt Str...	3611 Cilo Ave	52	7.50	390.00
07194/01	7/27/2007	675650.24	Concrete Si...	500 Block of williams @ maple st	240	8.00	1,920.00
07206/01	7/27/2007	675650.24	Asphalt Str...	2119 Cleveland Ave	35	7.50	262.50
07184/07	7/27/2007	40737900	Asphalt Str...	214 Rock City Trail	20	7.50	150.00
07192/02	7/27/2007	40737900	Asphalt Str...	219 Gnome Trail	56	7.50	420.00
07184/17	7/27/2007	675650.24	Asphalt Str...	Watson St. @ Forest Ave	31.5	7.50	236.25
07204/01	7/27/2007	675650.24	Asphalt Str...	5016 Sunnyside Ave @ W. 50th	51	7.50	382.50
Total							\$15,699.13

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
7/27/2007	2448

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07184/03	7/16/2007	675650.24	Asphalt Str...	3213 Hillwood Drive	99	7.50	742.50
07184/04	7/16/2007	675650.24	Asphalt Str...	3213 Hillwood Drive	40	7.50	300.00
07191/05	7/17/2007	675650.24	Asphalt Str...	425 Oak Street	20.25	7.50	151.88
07184/16	7/17/2007	675650.24	Asphalt Str...	610 Lindsey Street	36	7.50	270.00
07192/03	7/17/2007	675650.24	Asphalt Str...	907 N. Willow Street	75	7.50	562.50
07184/10	7/17/2007	675650.24	Asphalt Str...	1480 E. 3rd Street	93.5	7.50	701.25
07193/01	7/18/2007	675650.24	Asphalt Str...	John Ross @ Ealy Road	45	7.50	337.50
07191/06	7/18/2007	675650.24	Asphalt Str...	102 Island Ave	24	7.50	180.00
07201/01	7/18/2007	675650.24	Asphalt Str...	1513 Springdale Road	60	7.50	450.00
07184/14	7/19/2007	675650.24	Asphalt Str...	815 Liberty Street	60	7.50	450.00
07170/07	7/19/2007	675650.24	Asphalt Str...	1709 Auburndale Ave	38.5	7.50	288.75
07170/17	7/19/2007	675650.24	Asphalt Str...	1709 Auburndale Ave	27	7.50	202.50
07082/03	7/18/2007	675650.24	Concrete Si...	2432 Dodds Ave	67.5	8.00	540.00
07173/02	7/16/2007	675650.24	Asphalt Str...	W 8th St. b/w Chestnut and Pine st.	38	7.50	285.00
07173/03	7/16/2007	675650.24	Asphalt Str...	w 8th St. b/w Chestnut and Pine St.	72	7.50	540.00
07184/01	7/16/2007	675650.24	Asphalt Str...	214 W. 8th Street	66	7.50	495.00
07138/07	7/16/2007	140738600	Asphalt Str...	802 Pine Street	49.5	7.50	371.25
07184/05	7/16/2007	675650.24	Asphalt Str...	1013 5th Street	16	7.50	120.00
07186/04	7/18/2007	675650.24	Asphalt Str...	214 W 27th Street	55	7.50	412.50
07191/01	7/23/2007	140738600	Asphalt Str...	508 Sequoia Drive	48	7.50	360.00
07191/02	7/23/2007	140738600	Asphalt Str...	5030 Marilyn Lane	32	7.50	240.00
07191/04	7/23/2007	675650.24	Asphalt Str...	131 Ridgside Road	16	7.50	120.00
07176/02	7/23/2007	140738600	Asphalt Str...	5400 Brainerd Road	24.5	7.50	183.75
07163/02	7/23/2007	675650.24	Asphalt Str...	826 Summit Ave	27.5	7.50	206.25
06227/11	7/24/2007	126005288	Asphalt Str...	111 N. Seminole Ave	12	7.50	90.00
07158/09	7/24/2007	675650.24	Asphalt Str...	915 Overman St.	44	7.50	330.00
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

V# 50069012
SMW

total \$12,649.89

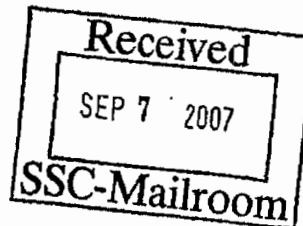
Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
8/31/2007	2517

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07235/06	8/29/2007	675650.24	Asphalt Str...	3327 Crestone Cir	52.5	7.50	393.75
07233/02	8/30/2007	675650.24	Asphalt Str...	402 N. Willow Ave	22.5	7.50	168.75
07228/01	8/30/2007	40738100	Asphalt Str...	4341 Ringold Road on Choate	75	7.50	562.50
07228/02	8/30/2007	40738100	Asphalt Str...	4341 Ringold Road on Choate	40	7.50	300.00
07228/08	8/30/2007	40738100	Asphalt Str...	4341 Ringold Road on Choate	60	7.50	450.00
07219/03	8/30/2007	675650.24	Asphalt Str...	4314 Duval St.	40	7.50	300.00
07228/05	8/30/2007	675650.24	Asphalt Str...	104 James St.	39	7.50	292.50
07235/01	8/29/2007	40740700	Asphalt Str...	504 Colville St.	168	7.50	1,260.00
07227/07	8/31/2007	675650.24	Asphalt Str...	12 E. Manning St.	20	7.50	150.00
07204/02	8/31/2007	675650.24	Asphalt Str...	Ochs Hwy @ W. 41st	44	7.50	330.00
07192/01	8/31/2007	675650.24	Asphalt Str...	109 Ochs Hwy	24	7.50	180.00
07239/04	8/31/2007	675650.24	Concrete Sl...	38th St. @ Kirkland	6	8.00	48.00
07215/08	8/31/2007	675650.24	Asphalt Str...	2941 Cummings Hwy	32.5	7.50	243.75
07215/11	8/31/2007	675650.24	Flowable Fill	2941 Cummings Hwy	2	65.00	130.00
Total							\$12,649.89

9/21/07 5,127.37

TNT Concrete
996 County Road 20
Calhoun, TN 37309



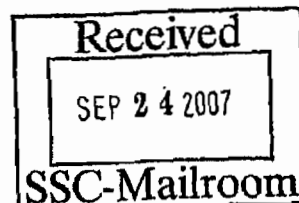
Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
8/31/2007	2517

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07227/02	8/20/2007	\40738600	Asphalt Str...	109 Vista Drive	15.75	7.50	118.13
07227/03	8/20/2007	\40738600	Asphalt Str...	109 Vista Drive	3	7.50	22.50
07227/04	8/20/2007	675650.24	Asphalt Str...	3329 Crestone Cir	51	7.50	382.50
07227/05	8/20/2007	675650.24	Asphalt Str...	3327 Crestone Cir	17.5	7.50	131.25
07227/11	8/21/2007	675650.24	Asphalt Str...	300 Dunlap Ave @ Bloom Road	45	7.50	337.50
07227/12	8/21/2007	675650.24	Asphalt Str...	300 Dunlap Ave @ Bloom Road	30	7.50	225.00
07227/13	8/21/2007	675650.24	Asphalt Str...	300 Dunlap Ave @ Bloom Road	51	7.50	382.50
07204/04	8/20/2007	675650.24	Asphalt Str...	3312 Idlewild Cir	45	7.50	337.50
07221/02	8/22/2007	\40738600	Asphalt Str...	2N. Crest @ 3104 Rose Terr.	38.5	7.50	288.75
07212/02	8/22/2007	675650.24	Asphalt Str...	1704 E. 25th Street	41.25	7.50	309.38
07225/04	8/22/2007	675650.24	Asphalt Str...	1600 E. 14th St.	25	7.50	187.50
07227/09	8/23/2007	\40737000	Asphalt Str...	1906 Milne Street	40.5	7.50	303.75
07227/10	8/23/2007	\40737000	Concrete Si...	1906 Milne Street	42	8.00	336.00
07227/08	8/23/2007	\40737000	Concrete C...	1906 Milne Street	12	8.00	96.00
07228/03	8/22/2007	675650.24	Asphalt Str...	1812 S. Orchard Knob Ave	8	7.50	60.00
07228/04	8/22/2007	675650.24	Asphalt Cu...	1812 S. Orchard Knob Ave	4	6.00	24.00
07158/03	8/23/2007	\40738600	Concrete Si...	600 Martin Luther King Blvd	68	8.00	544.00
07225/03	8/23/2007	675650.24	Asphalt Str...	Mayfair Ave @ Hanev	216	7.50	1,620.00
07219/05	8/27/2007	675650.24	Asphalt Str...	200 Talley Road	55.25	7.50	414.38
07235/08	8/27/2007	\40738600	Concrete Si...	4011 Brainerd Road	20	8.00	160.00
07026/19	8/27/2007	675650.24	Asphalt Str...	227 S. Germantown Road	7.5	7.50	56.25
07221/03	8/27/2007	675650.24	Asphalt Str...	1000 Block of Flynn St.	20	7.50	150.00
07204/03	8/28/2007	675650.24	Asphalt Str...	Dodds Ave @ McCallie Ave	45.5	7.50	341.25
07225/05	8/28/2007	\40738600	Concrete Si...	615 Young Ave	40	8.00	320.00
07233/03	8/29/2007	675650.24	Concrete Si...	325 Chernokee Blvd	50	8.00	400.00
07235/07	8/29/2007	675650.24	Asphalt Str...	700 Hargraves @ Midland Pike	39	7.50	292.50
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

50069012 mbe



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
9/14/2007	2540

Date/Note	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07208/08	9/14/2007	140735300	Asphalt Str...	601 Franklin @ Noll St.	78	7.50	585.00
07243/12	9/5/2007	675650.24	Asphalt Str...	4604 Mayfair Ave	48	7.50	360.00
07240/05	9/5/2007	675650.24	Asphalt Str...	1513 Akins Street	95	7.50	712.50
07243/13	9/5/2007	140737000	Asphalt Str...	906 East Ave	36	7.50	270.00
07233/01	9/6/2007	675650.24	Asphalt Str...	812 Poindexter Ave	30.25	7.50	226.88
07243/01	9/6/2007	675650.24	Asphalt Str...	100 Margarita Lane @ Mana Lane	20.25	7.50	151.88
07247/05	9/10/2007	140738600	Concrete Si...	817 Flynn at E 8th St.	57.75	8.00	462.00
07247/03	9/10/2007	675650.24	Concrete Si...	1121 Lafayette Road	50	8.00	400.00
Thank you for your business.					Total		\$12,272.42

10/4/07 5,253.97

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034



Date	Invoice Number
9/14/2007	2540

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07215/06	9/11/2007	675650.24	Concrete Str...	1104 Riverfront Parkway	22.5	12.00	270.00
07158/15	9/11/2007	\40738600	Concrete Str...	182 N Crest Road	20	8.00	160.00
07240/04	9/11/2007	675650.24	Asphalt Str...	700 Dodds Ave cut on Union	18	7.50	135.00
07243/08	9/12/2007	\40738600	Concrete Si...	309 W. 45th St.	36	8.00	288.00
07243/10	9/12/2007	675650.24	Concrete Si...	3516 Chandler Ave	24.75	8.00	198.00
06270/02	9/3/2007	\26005235	Asphalt Str...	2401 N. Crest Road	24.75	7.50	185.63
07204/07	9/4/2007	675650.24	Asphalt Str...	150 Glenwood Ave	30.25	7.50	226.88
07233/04	9/4/2007	\40738600	Asphalt Str...	102 Central Ave	33.75	7.50	253.13
07229/03	9/4/2007	675650.24	Asphalt Str...	1802 Ivy Street	42.25	7.50	316.88
07232/03	9/4/2007	675650.24	Asphalt Str...	7th St. @ Pine St.	117	7.50	877.50
07235/05	9/5/2007	675650.24	Asphalt Str...	235 Cherry St.	63	7.50	472.50
07214/01	9/6/2007	\40738600	Asphalt Str...	1101 Kinsey's St	38.25	7.50	286.88
07232/02	9/6/2007	675650.24	Asphalt Str...	7301 Frances Drive	71.25	7.50	534.38
07144/03	9/6/2007	675650.24	Asphalt Str...	8011 Shallowford Road	36	7.50	270.00
07225/02	9/7/2007	\40737000	Asphalt Str...	3717 4th Ave	32	7.50	240.00
07236/03	9/7/2007	675650.24	Asphalt Str...	3132 New York Ave	51	7.50	382.50
07240/02	9/10/2007	675650.24	Asphalt Str...	1506 E. 17th St.	45	7.50	337.50
07239/03	9/10/2007	\40735700	Asphalt Str...	1901 E. 14th St. on Orchard Knob	64	7.50	480.00
07236/02	9/10/2007	675650.24	Asphalt Str...	3109 13th Ave	66	7.50	495.00
07243/11	9/12/2007	675650.24	Asphalt Str...	306 Clifton Ter	32.5	7.50	243.75
07243/09	9/12/2007	\40738600	Asphalt Str...	309 W. 45th St.	85	7.50	637.50
07227/01	9/13/2007	675650.24	Asphalt Str...	3814 Rossville Blvd cut on 39th	42.25	7.50	316.88
07214/02	9/13/2007	\40735700	Asphalt Str...	1101 Mississippi Ave	45.5	7.50	341.25
07212/01	9/12/2007	675650.24	Asphalt Str...	604 Hudson Road off Pineville Road	66	7.50	495.00
07232/01	9/13/2007	675650.24	Asphalt Str...	1400 Oakwood Lane	88	7.50	660.00
Thank you for your business.					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

50064012 m32

Date	Invoice Number
9/28/2007	2551

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07263/03	9/27/2007	675650.24	Asphalt Str...	7509 Clyde Road @ Joiner	35	7.50	262.50
07228/06	9/26/2007	675650.24	Asphalt Str...	1606 E. 46th ST.	42	7.50	315.00
07247/01	9/26/2007	675650.24	Asphalt Str...	2903 E. 48th St.	42	7.50	315.00
07249/06	9/26/2007	675650.24	Asphalt Str...	2363 Rossville @ Burnette	14	7.50	105.00
07239/01	9/26/2007	675650.24	Asphalt Str...	121 Nason St.	42.25	7.50	316.88
07243/04	9/27/2007	675650.24	Asphalt Str...	3219 Rossville Blvd	25	7.50	187.50
07243/05	9/27/2007	675650.24	Asphalt Str...	3219 Rossville Blvd	48	7.50	360.00
Total							\$20,023.40

TNT Concrete
996 County Road 20
Calhoun, TN 37309

OCT X 5 2007

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
9/28/2007	2551

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07235/04	9/17/2007	675650.24	Asphalt Str...	4101 Cain Ave	65	7.50	487.50
07254/06	9/17/2007	41752000	Asphalt Str...	Hilldale Drive @ Shallowford Road	30.25	7.50	226.88
07254/07	9/17/2007	41752000	Asphalt Str...	Hilldale Drive @ Brookwood Dr.	30	7.50	225.00
07249/01	9/17/2007	675650.24	Asphalt Str...	307 Vista Drive	30	7.50	225.00
07249/02	9/17/2007	675650.24	Asphalt Str...	307 Vista Drive	38.5	7.50	288.75
07249/04	9/18/2007	40738600	Asphalt Str...	9 Pisgah Ave	27.5	7.50	206.25
07249/03	9/18/2007	675650.24	Asphalt Str...	1200 Radmoor Dr @ Radmoor	60	7.50	450.00
07256/02	9/18/2007	675650.24	Asphalt Str...	4503 N. Choctaw	30	7.50	225.00
07254/05	9/18/2007	675650.24	Asphalt Str...	18th St. B/W Long and Williams	38.5	7.50	288.75
07254/01	9/19/2007	675650.24	Asphalt Str...	1650 Greenwood Ave	66	7.50	495.00
07247/02	9/19/2007	675650.24	Asphalt Str...	4304 6th Ave	31.5	7.50	236.25
07247/04	9/19/2007	40738600	Asphalt Str...	817 Flynn Cut on E. 8th St.	60	7.50	450.00
07256/03	9/19/2007	40737000	Asphalt Str...	1300 Holtzclaw cut on Wilson st.	81	7.50	607.50
07239/02	9/19/2007	675650.24	Asphalt Str...	4707 Lake Hills Cir	52.5	7.50	393.75
07239/05	9/19/2007	675650.24	Asphalt Cu...	4707 Lake Hills Cir	9	6.00	54.00
07227/06	9/19/2007	675650.24	Asphalt Str...	7739 Holiday Hills Cir	60	7.50	450.00
07255/03	9/19/2007	675650.24	Asphalt Str...	7739 Vista Hills Drive	91	7.50	682.50
07243/07	9/18/2007	40738600	Asphalt Str...	102 Laurel Lane	17.5	7.50	131.25
07215/03	9/18/2007	40738500	Asphalt Str...	20 Johnson Blvd	36	7.50	270.00
07229/02	9/18/2007	675650.24	Asphalt Str...	301 Signal View On Woodfin	35.75	7.50	268.13
07255/04	9/17/2007	40737000	Asphalt Str...	132 Dal Brown Road	36	7.50	270.00
07255/01	9/20/2007	675650.24	Asphalt Str...	Lyndon Ave @ Kildare St	35	7.50	262.50
07235/02	9/20/2007	675650.24	Asphalt Str...	306 Signal View	51	7.50	382.50
07235/03	9/17/2007	40736900	Asphalt Str...	509 Mountain Ridge Road	67.5	7.50	506.25
07229/01	9/17/2007	675650.24	Asphalt Str...	1212 Hanover St.	55	7.50	412.50
07257/01	9/17/2007	675650.24	Asphalt Str...	1721 Auburndale Ave	40	7.50	300.00
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
9/28/2007	2551

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07233/05	9/17/2007	\40738600	Asphalt Str...	19 Fairhills Drive	31.5	7.50	236.25
07225/01	9/18/2007	675650.24	Asphalt Str...	616 Werner St.	32	7.50	240.00
07235/09	9/18/2007	675650.24	Asphalt Str...	4101 Cain Ave	31.5	7.50	236.25
07256/01	9/21/2007	675650.24	Asphalt Str...	148 Aster Ave	71.5	7.50	536.25
07263/04	9/21/2007	\40738600	Asphalt Str...	3101 Waterfront Court	72	7.50	540.00
07250/03	9/21/2007	675650.24	Asphalt Str...	3314 Rondaboo Drive	39	7.50	292.50
07250/01	9/21/2007	675650.24	Asphalt Str...	364 Carnation off Adkins	24	7.50	180.00
07253/01	9/21/2007	675650.24	Asphalt Str...	825 Summit Ave	42	7.50	315.00
07253/02	9/21/2007	675650.24	Asphalt Str...	825 Summit Ave	27	7.50	202.50
07253/03	9/21/2007	675650.24	Asphalt Str...	825 Summit Ave	24.75	7.50	185.63
07257/02	9/21/2007	675650.24	Asphalt Str...	1509 Rosebud Drive in Driveway	36	7.50	270.00
07241/01	9/21/2007	675650.24	Asphalt Str...	4336 Duval St.	39	7.50	292.50
07262/07	9/24/2007	\40737000	Asphalt Str...	408 Belvoir Ave	45.5	7.50	341.25
07215/05	9/24/2007	675650.24	Asphalt Cu...	3309 Bonnieville Cir	14	6.00	84.00
07255/02	9/24/2007	\40737000	Asphalt Str...	3406 Lightfoot Mill Road	40	7.50	300.00
07254/03	9/25/2007	\40737000	Asphalt Str...	1902 Garfield Ave	45	7.50	337.50
07254/04	9/25/2007	\40737000	Concrete Si...	1902 Garfield Ave	32	8.00	256.00
07262/02	9/25/2007	675650.24	Concrete Si...	2312 N. Chamberlain Ave	20	8.00	160.00
07262/06	9/26/2007	\40737000	Asphalt Str...	5048 Irvin Road	78.75	7.50	590.63
07243/02	9/26/2007	\40738000	Asphalt Str...	210 Scenic Hwy	32	7.50	240.00
07250/04	9/26/2007	\40738000	Asphalt Str...	210 Scenic Hwy	95	7.50	712.50
07243/06	9/27/2007	675650.24	Asphalt Str...	3204 Redding Road	42	7.50	315.00
07254/02	9/27/2007	675650.24	Asphalt Str...	618 Runyan Drive	111	7.50	832.50
07262/08	9/27/2007	\40736900	Asphalt Str...	205 Baxter St	28	7.50	210.00
07236/01	9/27/2007	\40738600	Asphalt Str...	3308 Kelleys Ferry Road	28	7.50	210.00
07214/06	9/25/2007	675650.24	Stamped C...	1269 Market St.	20	62.50	1,250.00
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

50064012mse

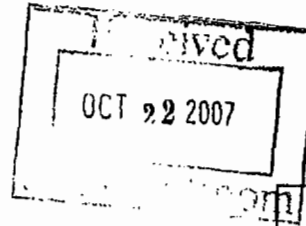
Tennessee American Water Company Shared Service Center Work Basket A-26CLK04 P. O. Box 5608 Cherry Hill, NJ 08034

Date	Invoice Number
10/12/2007	2590

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07262/05	10/12/2007	675650.24	Asphalt Str...	1517 Riverview Oaks Drive	48	7.50	360.00
Thank you for your business.					Total		\$16,785.27

10/31/07 7,537.73

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
10/12/2007	2590

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07264/01	10/1/2007	675650.24	Asphalt Str...	3916 Peach St.	24	7.50	180.00
07263/01	10/1/2007	40737000	Asphalt Str...	2764 Harrison Pike	71.5	7.50	536.25
07263/02	10/1/2007	40737000	Asphalt Str...	2764 Harrison Pike	45	7.50	337.50
07268/04	10/1/2007	40738600	Asphalt Str...	7837 Opal Street	24	7.50	180.00
07211/03	10/2/2007	675650.24	Asphalt Str...	2108 Citico Ave	45.5	7.50	341.25
07250/02	10/2/2007	675650.24	Asphalt Str...	2016 Jackson St.	60	7.50	450.00
07274/05	10/3/2007	675650.24	Asphalt Str...	Crestone Cir @ Montview	49	7.50	367.50
07262/01	10/2/2007	40738600	Asphalt Cu...	1612 Morris Hill Road	7	6.00	42.00
07274/07	10/2/2007	40735700	Asphalt Str...	2407 Awtry St	56	7.50	420.00
07274/08	10/2/2007	40735700	Asphalt Str...	2407 Awtry St	12	7.50	90.00
07274/17	10/2/2007	40738200	Asphalt Str...	110 Hilldale Drive	27	7.50	202.50
07274/23	10/3/2007	675650.24	Asphalt Str...	1607 Arlington Ave	36	7.50	270.00
07274/24	10/3/2007	675650.24	Asphalt Str...	1602 Arlington Ave	17.5	7.50	131.25
07274/06	10/3/2007	675650.24	Asphalt Str...	2608 Ivy St.	52	7.50	390.00
07274/19	10/4/2007	675650.24	Asphalt Cu...	7802 Falcon Lane	10	6.00	60.00
07163/04	10/4/2007	675650.24	Asphalt Str...	3620 Kings Road	52	7.50	390.00
07240/03	10/4/2007	675650.24	Asphalt Str...	81 N. Elmwood St.	20	7.50	150.00
07274/10	10/4/2007	675650.24	Asphalt Str...	109 East Cir. Drive	70	7.50	525.00
07268/01	10/4/2007	675650.24	Asphalt Str...	83 East Cir. Drive	56	7.50	420.00
07274/01	10/5/2007	675650.24	Concrete Si...	820 Chickamauga Ave	42	8.00	336.00
06250/03	10/8/2007	675650.24	Asphalt Str...	711 Larkin Ave	18	7.50	135.00
06250/04	10/8/2007	675650.24	Asphalt Str...	711 Larkin Ave	18	7.50	135.00
07278/07	10/8/2007	40738600	Concrete Si...	1500 Chestnut St @ W. Main	76.5	8.00	612.00
07262/03	10/8/2007	675650.24	Asphalt Str...	2100 Broad St. in Rear	54	7.50	405.00
06270/15	10/9/2007	675650.24	Asphalt Str...	4005 Industry Drive	49	7.50	367.50
06270/16	10/9/2007	675650.24	Asphalt Str...	4005 Industry Drive	49	7.50	367.50
Thank you for your business.					Total		

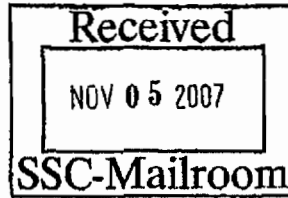
TNT Concrete
996 County Road 20
Calhoun, TN 37309

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
10/12/2007	2590

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07278/09	10/9/2007	675650.24	Asphalt Str...	7464 Twin Brook Drive	30.25	7.50	226.88
06234/07	10/9/2007	\40738600	Asphalt Str...	7547 E. Brainerd Road @ Meadowlark	32	7.50	240.00
07276/05	10/9/2007	675650.24	Asphalt Str...	Wilkview Drive @ Cross	44	7.50	330.00
06250/05	10/9/2007	675650.24	Asphalt Str...	4414 Byrd Ave	45	7.50	337.50
07274/11	10/9/2007	675650.24	Asphalt Str...	400 N. Liner St @ Richmond Ave	35	7.50	262.50
06270/03	10/9/2007	675650.24	Asphalt Str...	105 Ellis Drive	56	7.50	420.00
06250/01	10/10/2007	675650.24	Asphalt Str...	804 Glen Ave	28	7.50	210.00
07274/16	10/9/2007	675650.24	Asphalt Str...	E. 38th St. @ Dorris St.	88	7.50	660.00
07274/13	10/8/2007	675650.24	Asphalt Str...	1400 E. 39th St.	128	7.50	960.00
07274/18	10/8/2007	\40738200	Concrete Si...	110 Hilldale Drive	22.5	8.00	180.00
07276/04	10/9/2007	\40735700	Asphalt Str...	1014 E. 10th St	48	7.50	360.00
07278/05	10/10/2007	675650.24	Concrete Si...	1006 S. Greenwood Ave	24.75	8.00	198.00
07243/03	10/11/2007	\40738000	Asphalt Str...	301 Park Road	21	7.50	157.50
07074/08	10/11/2007	\40738600	Concrete Si...	Houston @ MLK	32	8.00	256.00
07274/22	10/10/2007	675650.24	Asphalt Str...	501 Browns Ferry Road	102	7.50	765.00
06271/02	10/10/2007	675650.24	Asphalt Str...	E. 5th St. @ Lookout St	24	7.50	180.00
07278/06	10/10/2007	\40738600	Asphalt Str...	1500 Chestnut St @ W. Main	84	7.50	630.00
07219/04	10/11/2007	675650.24	Asphalt Str...	113 Baker St.	35	7.50	262.50
07274/20	10/11/2007	675650.24	Asphalt Str...	1400 Oakwood Drive	20.25	7.50	151.88
07264/02	10/11/2007	\40740700	Asphalt Str...	4103 Oakwood Drive	60	7.50	450.00
07278/02	10/11/2007	\40737000	Asphalt Str...	1123 Highland Drive	41.25	7.50	309.38
07278/03	10/11/2007	\40737000	Asphalt Str...	1123 Highland Drive	24.75	7.50	185.63
07276/02	10/12/2007	675650.24	Asphalt Str...	1117 Westwood Ave	27	7.50	202.50
06283/03	10/12/2007	675650.24	Asphalt Str...	109 Abernathy st	12	7.50	90.00
07274/21	10/12/2007	675650.24	Asphalt Str...	1106 Carter Drive	36	7.50	270.00
07274/15	10/12/2007	675650.24	Asphalt Str...	302 Tremont ST.	38.5	7.50	288.75
Thank you for your business.					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

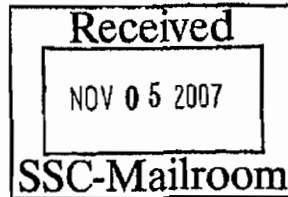
Date	Invoice Number
10/29/2007	2614

50228014 mke

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07290/02	10/22/2007	675650.24	Asphalt Str...	907 N. Willow St.	72	7.50	540.00
07278/01	10/25/2007	675650.24	Asphalt Str...	109 Hogan Road	42.5	7.50	318.75
07290/18	10/26/2007	675650.24	Asphalt Str...	48 Cross St	68	7.50	510.00
07290/19	10/26/2007	675650.24	Asphalt Cu...	48 Cross St	17	6.00	102.00
07296/09	10/24/2007	140738600	Concrete Si...	101 E. 11th Street	25	8.00	200.00
07297/05	10/24/2007	675650.24	Concrete Si...	958 Gorge View Lane	4	12.00	48.00
07274/03	10/27/2007	140736900	Asphalt Str...	4106 Dayton Blvd	90	7.50	675.00
07282/04	10/27/2007	675650.24	Asphalt Str...	3411 Dayton Blvd	110	7.50	825.00
07282/08	10/27/2007	140736900	Asphalt Str...	3306 Easton Ave	37.5	7.50	281.25
07268/03	10/27/2007	675650.24	Asphalt Str...	3208 Hixson Pike	37.5	7.50	281.25
07274/25	10/26/2007	140742600	Asphalt Str...	501 Maple Street	1,450	4.00	5,800.00
					Total		\$19,310.63

11/9/07 6,953.86

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
10/29/2007	2614

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07274/14	10/15/2007	675650.24	Asphalt Str...	3701 Alton Park Blvd	67.5	7.50	506.25
07274/12	10/15/2007	675650.24	Asphalt Str...	2236 Tunnel Blvd	21	7.50	157.50
07282/09	10/15/2007	675650.24	Asphalt Str...	3018 St. Paul St.	110	7.50	825.00
07228/07	10/15/2007	675650.24	Asphalt Str...	4114 Polk St.	39	7.50	292.50
07284/07	10/16/2007	675650.24	Asphalt Str...	4110 Melinda Drive @ Locksley Lane	33	7.50	247.50
07284/01	10/16/2007	675650.24	Asphalt Str...	4393 Cross Street	32.5	7.50	243.75
07284/02	10/17/2007	675650.24	Asphalt Str...	306 Signalview St.	91	7.50	682.50
06026/21	10/17/2007	675650.24	Asphalt Str...	227 Ridgeway Drive	32.5	7.50	243.75
07274/04	10/16/2007	675650.24	Asphalt Str...	219 Woodrow Ave	25	7.50	187.50
07276/03	10/16/2007	675650.24	Asphalt Str...	2611 Simpson Ave	12	7.50	90.00
07285/03	10/17/2007	675650.24	Asphalt Str...	401 Banks Street	40	7.50	300.00
07285/04	10/17/2007	675650.24	Asphalt Str...	132 Sprayner Ter	102	7.50	765.00
07284/06	10/17/2007	675650.24	Asphalt Str...	Wilson Road @ E. 48th St.	224	7.50	1,680.00
07285/01	10/19/2007	675650.24	Asphalt Str...	Winthrop @ Hanover St.	36	7.50	270.00
07290/09	10/19/2007	675650.24	Asphalt Str...	3003 Fox Drive	56	7.50	420.00
07262/04	10/15/2007	675650.24	Concrete C...	7457 Preston Cir	9	8.00	72.00
07282/05	10/16/2007	140737000	Concrete Si...	3418 3rd Ave on 35th St.	20	8.00	160.00
07282/06	10/16/2007	140737000	Concrete Si...	3418 3rd ave on 35th St.	40	8.00	320.00
07282/02	10/16/2007	675650.24	Concrete Si...	2303 Kirby Ave	4	8.00	32.00
07288/01	10/16/2007	675650.24	Concrete Si...	4th Ave @ 34th St.	16	8.00	-128.00
07278/04	10/17/2007	140737000	Concrete C...	1123 Highland Drive	6	8.00	48.00
07290/01	10/19/2007	140737000	Concrete Si...	1614 Williams St.	25	8.00	200.00
07290/07	10/25/2007	675650.24	Asphalt Str...	4302 Kemp Drive @ Hargraves	64	7.50	480.00
07290/08	10/25/2007	140737000	Asphalt Str...	1909 Vine St.	74.75	7.50	560.63
07299/01	10/25/2007	140737000	Asphalt Str...	1909 Vine St.	49	7.50	367.50
07282/01	10/25/2007	675650.24	Asphalt Str...	5915 Pinelawn Drive	60	7.50	450.00
					Total		

TNT Concrete
996 County Road 20
Calhoun, TN 37309

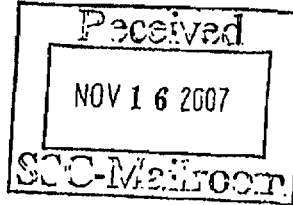
50069012 mbe

Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
11/12/2007	2637

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07303/02	11/2/2007	675650.24	Asphalt Str...	Marco Cir @ Meadowbrook Trail	76	7.50	570.00
07303/04	10/30/2007	140738600	Asphalt Str...	1022 Westwood Ave	52.5	7.50	393.75
07303/05	10/30/2007	140738600	Asphalt Str...	1022 Westwood Ave	20	7.50	150.00
07303/06	10/30/2007	675650.24	Concrete Si...	W. 21st St. @ Chestnut ST	9	8.00	72.00
07240/01	11/5/2007	675650.24	Asphalt Str...	1108 Foster ST. @ Algood	75	7.50	562.50
07297/04	11/5/2007	675650.24	Asphalt Str...	263 Warren St	42	7.50	315.00
07297/01	11/5/2007	140738300	Asphalt Str...	11 Clift Drive	42	7.50	315.00
07278/11	11/5/2007	675650.24	Asphalt Str...	Rossville Blvd @ 49th St	37.5	7.50	281.25
07282/07	11/5/2007	675650.24	Asphalt Str...	327 Hudson St	29.75	7.50	223.13
07284/05	11/5/2007	675650.24	Asphalt Str...	Wilson Road @ Hooker Road	37.5	7.50	281.25
07303/08	11/6/2007	140740700	Asphalt Str...	Weihl St. at Erlanger	960	7.50	7,200.00
07296/05	11/5/2007	675650.24	Asphalt Str...	524 Hemphill Street	39	7.50	292.50
07303/03	11/5/2007	675650.24	Asphalt Str...	6634 Gary Lane	71.5	7.50	536.25
07305/01	11/6/2007	675650.24	Concrete St...	540 McCallie Ave	44	12.00	528.00
07304/02	11/6/2007	140735700	Asphalt Str...	7508 John Henry Road	45	7.50	337.50
07290/06	11/6/2007	675650.24	Asphalt Str...	6100 Vance Cir	85	7.50	637.50
07303/07	11/6/2007	675650.24	Asphalt Str...	Riverside Drive @ Crutchfield	68	7.50	510.00
07302/01	11/7/2007	675650.24	Asphalt Str...	11 Edwards Ter	52	7.50	390.00
07302/04	11/7/2007	675650.24	Asphalt Str...	1906 McBrien Road	45	7.50	337.50
07290/12	11/7/2007	675650.24	Asphalt Str...	Greenslake Road @ Edwards Ter	49.5	7.50	371.25
Total							\$23,084.03

TNT Concrete
996 County Road 20
Calhoun, TN 37309



Tennessee American Water Company
Shared Service Center
Work Basket A-26CLK04
P. O. Box 5608
Cherry Hill, NJ 08034

Date	Invoice Number
11/12/2007	2637

Date/Hole	Comp. Date	Acct No.	Item	Location	Quantity	Unit Cost	Line Total
07298/02	10/31/2007	675650.24	Asphalt Str...	1103 Woodmore Ter	30	7.50	225.00
07298/03	10/31/2007	675650.24	Asphalt Str...	1108 Woodmore Ter	6	7.50	45.00
07296/06	10/31/2007	675650.24	Asphalt Cu...	2607 Ivy St on Glenwood Cir	7	7.50	52.50
07290/13	10/31/2007	675650.24	Asphalt Str...	1806 Verona St	48	7.50	360.00
07296/02	11/1/2007	675650.24	Asphalt Str...	208 Nelson@Central	20	7.50	150.00
07296/03	11/1/2007	675650.24	Asphalt Str...	208 Nelson @Central	12	7.50	90.00
07290/04	11/1/2007	140741400	Asphalt Str...	1318 Joiner Road	45	7.50	337.50
07278/08	11/1/2007	675650.24	Asphalt Str...	522 Notre Dame Ave	52	7.50	390.00
07297/02	11/2/2007	675650.24	Asphalt Str...	1602 Diamond St	41.25	7.50	309.38
07296/07	11/2/2007	140738600	Asphalt Str...	2626 Andrew St	39	7.50	292.50
07296/11	11/2/2007	140738600	Asphalt Cu...	2626 Andrew St	6	6.00	36.00
07282/03	11/2/2007	675650.24	Asphalt Str...	1900 12th Ave @ E. 19th st	35	7.50	262.50
07284/03	11/2/2007	675650.24	Asphalt Str...	4201 Ringgold Road	61.75	7.50	463.13
07284/08	11/2/2007	675650.24	Flowable Fill	Flowable Fill Delivered	1.5	75.00	112.50
07290/05	11/2/2007	675650.24	Asphalt Str...	4006 Wiley Ave	65	7.50	487.50
07299/02	11/3/2007	675650.24	Asphalt Str...	1500 Mack Smith Road	270	7.50	2,025.00
07299/03	11/3/2007	675650.24	Asphalt Cu...	1500 Mack Smith Road	5	6.00	30.00
07290/03	11/5/2007	140741400	Asphalt Str...	Maryland Dr @ Aster Lane	41.25	7.50	309.38
07284/04	11/5/2007	675650.24	Asphalt Str...	1521 Fincher Ave off McDonald	48	7.50	360.00
07278/10	11/5/2007	675650.24	Asphalt Str...	5807 Clover St	68.25	7.50	511.88
07296/01	11/5/2007	675650.24	Asphalt Str...	4712 Hal Drive	46.75	7.50	350.63
07296/08	11/5/2007	140738600	Asphalt Str...	1022 Westwood	57.5	7.50	431.25
07274/02	11/2/2007	675650.24	Concrete Si...	4100 Dayton Blvd	32.5	8.00	260.00
07302/05	11/1/2007	140738600	Concrete C...	1524 Old Ringgold Road	3	8.00	24.00
07302/06	11/1/2007	140738600	Concrete St...	1524 Old Ringgold Road	36	12.00	432.00
07302/07	11/1/2007	140738600	Concrete St...	1524 Old Ringgold Road	36	12.00	432.00
					Total		

TNT Concrete

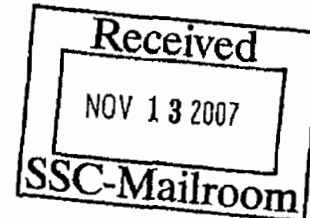
996 County Road 20
 Calhoun, TN 37309
 423 667-0576

Invoice

Date	Invoice #
11/6/2007	2629

Bill To
Tennessee American Water Company Shared Service Center Work Basket <u>A-26CLK04</u> P. O. Box 5608 Cherry Hill, NJ 08034

50049012 mte



P.O. No.	Terms	Project
50125319	<u>Net 30</u>	

Quantity	Description	Rate	Amount
6	4000 PSI Concrete Delivered	100.00	600.00
		Total	<u>\$600.00</u>

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 2

Responsible Witness: Sheila Miller

GENERAL

Question:

2. Provide detailed explanations/calculations of all calculated numbers in Exhibit 2, Schedule 2 of the Petition filed by Tennessee American Water Company on March 14, 2008. Provide actual numbers used in arriving at all calculated amounts in each revenue category. This information should be provided in the requested format and references should not be made to information previously provided.
 - a. For each revenue item shown on Exhibit 2, Schedule 2 of the Petition filed by Tennessee American Water Company on March 14, 2008, provide a detailed calculation of each normalization adjustment used to arrive at normalized test year amounts.
 - b. For each normalizing adjustment, provide support for each growth factor used as well as a detailed narrative explaining the source of each sub account to be grown and normalized.
 - c. Provide a detailed calculation of the residual of each revenue category excluding each normalizing adjustment.
 - d. Provide/show how the residual is grown to arrive at the attrition year adjustment.

Response:

See the attached schedules. Each revenue is referenced by a summary and includes any applicable attachments that may be referenced on the Excel file (labeled on the CD as TN-TRA-02-Q002-Revenue Adjustments.xls). The Excel

file includes a tab for each revenue adjustment and details the individual calculations to arrive at the normalized and attrition year adjustments.

The attached schedules are also included on the CD and labeled as follows:

TN-TRA-02-Q02-REVENUE SUMMARY.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT RECAP.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 1.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 2.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 2-ATTACHMENT 1.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 2-ATTACHMENT 2.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 3.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 3-ATTACHMENT 3.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 4.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 5.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 5.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 6.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 7.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 8.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 9.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 10.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 10-ATTACHMENT 6.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 10-ATTACHMENT 7.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 11.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 17.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 17-ATTACHMENT 8.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 18.PDF
TN-TRA-02-Q02-REVENUE ADJUSTMENT LINE 19.PDF
TN-TRA-02-Q02-Revenue Adjustments.xls

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Operating Revenues Per Books for the Test Year and
for the Attrition Year under both Present and Proposed Rates

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 2
Page 1 of 1

Line No.	Description	Per Books 12 Months Ended 11/30/07	Test Year Adjustments Present Rates	Normalized Test Year	Attrition Year Adjustments	Attrition Year at Present Rates	Adjustments for Proposed Rates	Attrition Year at Proposed Rates
1	Sales of Water							
2								
3	Metered Sales to General Customers							
4								
5	Residential	\$15,183,550	(\$286,909)	\$14,896,641	\$98,315	\$14,994,956	\$3,190,566	\$18,185,522
6	Commercial	11,084,750	246,854	11,331,604	128,661	11,460,265	\$2,464,950	13,925,195
7								
8	Industrial	3,834,564	80,169	3,914,733	0	3,914,733	\$848,260	4,762,993
9								
10	Other Public Authorities	2,482,512	120,566	2,603,078	0	2,603,078	\$561,216	3,164,294
11								
12	Sales for Resale	1,717,504	(406,877)	1,310,627	0	1,310,627	\$194,851	1,505,478
13								
14	Private Fire Service	1,438,263	51,345	1,489,608	0	1,489,608	320,857	1,810,465
15								
16	Miscellaneous	0	0	0	0	0	0	0
17								
18								
19	Total Sales of Water	35,741,144	(194,863)	35,546,291	226,976	35,773,267	7,560,680	43,353,947
20								
21	Other Operating Revenues							
22								
23	Activity / New Service Fees	290,095	0	290,095	0	290,095	0	290,095
24								
25	Late Payment Penalty	302,740	(1,650)	301,090	1,923	303,013	64,211	367,224
26								
27	Rents from Water Property	125,563	0	125,563	0	125,563	0	125,563
28								
29	Sewer Billing Revenues	442,596	(1,752)	440,844	2,718	443,562	0	443,562
30								
31	Miscellaneous	25,492	0	25,492	0	25,492	0	25,492
32								
33	Reconnection Fee	181,468	0	181,468	0	181,468	0	181,468
34								
35	Total Other Operating Revenues	1,367,954	(3,402)	1,364,552	4,641	1,369,193	64,211	1,433,404
36								
37								
38	Total Operating Revenues	37,109,098	(198,255)	36,910,843	231,617	37,142,460	7,644,891	44,787,351
39								
40								
41								

Revenue Adjustments

Test Year: Twelve Months Ended: November 30, 2007
Page 1 of 1

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Line No.		Residential	Commercial	Industrial	Other Public Authorities	Other Water Utilities	Fire Service	Fire Service	Other Revenues	Total
1	Normalized Test Year Adjustments	(93,677)	(67,770)	(6,960)	(8,479)					(176,886)
2	Weatherization adjustment	(1,059,075)	(296,569)							(1,355,645)
3	Diff between bill analysis & reported revenues	802	(1,105)	26	(3)	(223)				(503)
4	Unbilled Revenue Adjustment	(32,576)	(36,480)	(36,506)	(34,826)	(47,226)				(187,614)
5	Year End Customer Adjustment	46,101	19,795		26,899		0	51,345		144,140
6	Eliminate Walden's Ridge revenues			0		(434,810)				(434,810)
7	Annualize revenues for rate increase	951,516	628,963	218,498	138,975	680				1,836,653
8	Eliminate Velsicol Chemical Corp-plant closed			(94,889)						(94,889)
9	Annualize Catoosa Utility District increase 6/25/07					25,667				25,667
10	Adjustment for Annualization of Other Revenues								(3,402)	(3,402)
11	Annualize Ft Oglethorpe Increase 05/30/2008					49,035				49,035
12	Total	(286,909)	246,854	80,169	120,566	(406,877)	-	51,345	(3,402)	(198,295)
13	Attribution Test Year	-	0	0	0	0	0	0		
14										
15										
16										
17	Diff between bill analysis & reported revenues	(308)	(499)							(807)
18	Attribution Year Customer Adjustment	98,623	129,160		0		0	0		227,783
19	Adjustment for Attribution Year Other Revenues								4,641	4,641
20										
21	Total	98,315	128,661	0	0	0	0	0	4,641	231,617

Billing Determinants:

	Meter count:						Billing observations:					
	5/8	3/4	1	1 1/2	2	3	4	5	6	7	8	9
Residential	5,364	6	12	1	0	0	0	0	0	0	0	0
Commercial	676	13	139	26	69	0	0	0	0	0	0	0
Industrial	6	1	4	1	5	0	2	0	0	0	0	0
COFA	15	1	8	4	16	1	0	0	0	0	0	0
	6,061	21	163	32	90	1	2					
	10.42	17.51	29.14	58.30	93.27	174.89	281.49					
	63,155.62	367.71	4,745.82	1,865.60	8,394.30	174.89	592.96					

79,290.92

[illegible]

97,595.30 176,886

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 2
Normalized Revenue adjustments:

Weatherization adjustment

Residential:
Dr. Spitznagel's usage per residential customer
Residential Customers @ November 2007
(customers for Chattanooga, Lakeview, Lookout Mtn)-Attachment 1

0.14181 in 1,000 gallons	
<u>64,078</u>	
9,087 usage per customer	
365 days in yr	
<u>3,316,719</u>	
0.75 convert to CCF	
<u>4,422,292</u>	
total usage	
4,759,717	
<u>(337,425)</u>	

Residential revenues per bill analysis less Suck Creek
and Lone Oak - bill analysis - Attachment 2
Reduction in usage per weather normalization

Usage reduction priced out by district (reduced in second block):

Chattanooga bill analysis usage	4,331,816	Usage	Rate	Revenues
Lookout Mtn bill analysis usage	288,651	(303,553)	3.073	(932,818)
Lakeview Mtn bill analysis usage	194,711	(20,227)	3.958	(80,058)
	4,815,178	(13,644)	3.386	(46,199)

(1,059,075)

Commercial:

Dr. Spitznagel's usage per commercial customer
Commercial Customers @ November 2007
(customers for Chattanooga, Lakeview, Lookout Mtn)-Attachment 1

1.02941 in 1,000 gallons	
<u>8,246</u>	
8,489 usage per customer	
365 days in yr	
<u>3,098,308</u>	
0.75 convert to CCF	
<u>4,131,077</u>	
total usage	
4,283,499	
<u>(152,422)</u>	

Commercial revenues per bill analysis less Suck Creek
and Lone Oak - bill analysis - Attachment 2
Reduction in usage per weather normalization

Usage reduction priced out by district (reduced in third block):

Chattanooga bill analysis usage	4,225,280	Usage	Rate	Revenues
Lookout Mtn bill analysis usage	61,706	(149,242)	1.931	(288,186)
Lakeview Mtn bill analysis usage	28,310	(2,180)	2.816	(6,139)
	4,315,296	(1,000)	2.244	(2,244)

(296,569) (1,355,644)

TENNESSEE-AMERICAN WATER COMPANY
ANNUALIZATION OF YEAR-END CUSTOMERS
FOR THE YEAR ENDED NOVEMBER 30, 2007

	Residential			Commercial			Total
	Chattanooga	Lookout Mtn.	Lakeview	Chattanooga	Lookout Mtn.	Lakeview	
November 2006	58,891	1,790	2,765	7,933	89	169	8,191
December 2006	58,796	1,811	2,749	7,914	84	170	8,168
January 2007	59,891	1,788	2,740	7,907	86	170	8,163
February 2007	59,110	1,777	2,725	7,919	84	170	8,173
March 2007	59,236	1,779	2,769	7,967	83	170	8,210
April 2007	59,304	1,808	2,760	7,966	86	172	8,242
May 2007	59,386	1,810	2,800	7,983	87	172	8,242
June 2007	59,462	1,830	2,817	8,023	91	170	8,284
July 2007	59,445	1,864	2,822	8,002	97	170	8,269
August 2007	59,511	1,846	2,844	8,030	94	170	8,284
September 2007	59,679	1,848	2,812	8,036	94	167	8,287
October 2007	59,664	1,866	2,840	8,036	83	169	8,298
November 2007	59,405	1,837	2,836	7,992	89	165	8,246
Thirteen Month Average	59,291	1,818	2,789	7,978	89	170	8,237

ANALYSIS OF REVENUES AT PER BOOKS, NORMALIZED, AND THE ATTRITION YEAR AT PRESENT AND PROPOSED RATES

Tennessee Regulatory Authority
Residential Class
Company: Tennessee-American Water Company
Case No.:
Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2
Page No. 1 of 13

Line No.	Per books	Normalized				Attrition Year at Present Rates				Attrition Year at Proposed Rates			
		Billing Determinanda	Rates	Revenues	Billing Determinanda	Rates	Revenues	Billing Determinanda	Rates	Revenues	Billing Determinanda	Rates	Revenues
6	Chattanooga	724,348	10.42	87,647,711	720,382	10.42	87,608,073	726,327	10.42	87,667,912	726,327	10.42	88,284,192
7	5/8 - inch meter	1,124	17.61	19,681	1,118	17.61	19,576	1,118	17.61	19,678	1,118	17.61	24,048
8	3/4 - inch meter	2,116	28.14	61,637	2,103	28.14	61,387	2,103	28.14	61,287	2,103	28.14	76,296
9	1 1/2 - inch meter	223	88.30	12,868	222	88.30	12,837	222	88.30	12,837	222	88.30	16,863
10	2 - inch meter	123	93.27	11,478	123	93.27	11,478	123	93.27	11,478	123	93.27	14,101
11	3 - inch meter	3	174.89	497	3	174.89	497	3	174.89	497	3	174.89	611
12	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0
13	6 - inch meter	0	882.99	0	0	882.99	0	0	882.99	0	0	882.99	0
14	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	932.77	0
16	Total Meters	727,839		7,664,000	723,921		7,611,848	728,888		7,663,687	728,888		9,414,140
17	Volumetric												
18	First 400 Cubic Feet	2,333,165	0.194	452,632	2,321,766	0.194	450,420	2,341,855	0.194	454,281	2,341,855	0.194	552,631
19	Next 6,100 Cubic Feet	1,919,894	3.073	5,908,836	1,908,176	3.073	4,941,576	1,916,126	3.073	4,972,502	1,916,126	3.073	5,994,153
20	Next 43,600 Cubic Feet	73,783	1.931	142,417	73,485	1.931	141,919	73,485	1.931	141,919	73,485	1.931	172,840
21	Next 400,000 Cubic Feet	6,013	1.443	7,234	6,013	1.443	7,234	6,013	1.443	7,234	6,013	1.443	8,798
22	Next 1,000,000 Cubic Feet	0	1.103	0	0	1.103	0	0	1.103	0	0	1.103	0
23	All Over 1,600,000 Cubic Feet	0	0.685	0	0	0.685	0	0	0.685	0	0	0.685	0
24	Chattanooga Amount	4,331,816		14,169,119	4,068,440		13,153,347	4,038,290		13,235,823	4,038,290		15,143,387
26	Lookout Mountain												
27	5/8 - inch meter	20,203	11.70	236,371	20,431	11.70	239,039	20,685	11.70	240,841	20,685	11.70	283,484
28	3/4 - inch meter	485	17.61	8,484	485	17.61	8,484	485	17.61	8,484	485	17.61	10,422
29	1 - inch meter	1,329	28.14	38,728	1,329	28.14	38,728	1,329	28.14	38,728	1,329	28.14	47,878
30	1 1/2 - inch meter	22	88.30	1,291	22	88.30	1,291	22	88.30	1,291	22	88.30	1,888
31	2 - inch meter	34	93.27	3,172	34	93.27	3,172	34	93.27	3,172	34	93.27	3,987
32	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	174.89	0
33	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0
34	6 - inch meter	0	882.99	0	0	882.99	0	0	882.99	0	0	882.99	0
35	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	932.77	0
36	Total Meters	23,072		268,044	22,390		260,712	22,464		262,614	22,464		326,987
38	Volumetric												
39	First 400 Cubic Feet	76,222	0.721	54,278	76,184	0.721	54,936	76,910	0.721	55,380	76,910	0.721	74,505
40	Next 6,100 Cubic Feet	194,707	3.868	731,073	193,656	3.868	699,228	197,946	3.868	694,772	197,946	3.868	844,383
41	Next 43,600 Cubic Feet	28,908	2.816	80,858	28,908	2.816	80,545	28,908	2.816	80,545	28,908	2.816	97,992
42	Next 400,000 Cubic Feet	66	1.969	110	66	1.969	110	66	1.969	110	66	1.969	139
43	Next 1,000,000 Cubic Feet	0	1.630	0	0	1.630	0	0	1.630	0	0	1.630	0
44	All Over 1,600,000 Cubic Feet	0	1.181	0	0	1.181	0	0	1.181	0	0	1.181	0
46	Lookout Mountain Amount	268,851		1,154,068	271,411		1,085,639	273,428		1,093,331	273,428		1,293,989

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 2-ATTACHMENT 2
Page 2 of 6

Tennessee Regulatory Authority
Residential Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2
Page No. 2 of 13

Attribution Year Revenues at Current and Proposed Rates

Line No.	Description	Pay books			Normalized			Attribution Year at Present Rates			Attribution Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
6	Lakeview												
6	608 - inch meter	33,461	11.70	391,378	34,016	11.70	397,977	34,202	11.70	400,760	34,302	12.80	438,427
7	3/4 - inch meter	4	17.61	70	4	17.61	70	4	17.61	70	4	21.61	86
8	1 - inch meter	48	28.14	1,364	48	28.14	1,364	48	28.14	1,364	48	34.80	1,712
9	1 1/2 - inch meter	0	68.30	0	0	68.30	0	0	68.30	0	0	71.62	0
10	2 - inch meter	0	93.27	0	0	93.27	0	0	93.27	0	0	114.68	0
11	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
12	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	368.08	0
13	6 - inch meter	0	682.99	0	0	682.99	0	0	682.99	0	0	718.17	0
14	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.66	0
16	Total Meters	33,503		392,842	34,067		399,441	34,304		402,214	34,304		440,228
17	Volumetric												
18	First 400 Cubic Feet	108,976	0.358	38,796	111,232	0.358	39,589	112,180	0.358	39,838	112,180	0.370	108,614
19	Next 4,100 Cubic Feet	84,895	3.358	287,447	72,264	3.358	244,686	72,691	3.358	246,131	72,691	4.432	322,166
20	Next 43,600 Cubic Feet	843	2,244	1,891	843	2,244	1,891	843	2,244	1,891	843	3,076	2,683
21	Next 400,000 Cubic Feet	0	1,604	0	0	1,604	0	0	1,604	0	0	2,482	0
22	Next 1,000,000 Cubic Feet	0	1,265	0	0	1,265	0	0	1,265	0	0	2,070	0
23	All Over 1,600,000 Cubic Feet	0	0.616	0	0	0.616	0	0	0.616	0	0	1,624	0
24	Lakeview Amount	194,711		720,976	184,338		685,616	185,713		690,172	185,713		873,798
26	Lone Oak												
27	608 - inch meter	1,281	31.39	40,206	1,281	31.39	40,206	1,281	31.39	40,206	1,281	29.00	37,146
28	3/4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	29.00	0
29	1 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	35.80	0
30	1 1/2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	71.62	0
31	2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	114.68	0
32	3 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	214.84	0
33	4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	368.08	0
34	6 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	718.17	0
36	8 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	1,145.66	0
37	Total Meters	1,281		40,206	1,281		40,206	1,281		40,206	1,281		37,146
38	Volumetric												
38	First 2.67 (100 CCF)	2,976	0.000	0	2,976	0.000	0	2,976	0.000	0	0	0	0
40	In Excess 2.67 (100 CCF)	5,189	3.9473	20,483	5,189	3.9473	20,483	5,189	3.9473	20,483	5,189	6.286	22,831
41													1,908
42													4,930
43	First 400 Cubic Feet										4,146		
44	Next 4,100 Cubic Feet										3,032		
46	Next 43,600 Cubic Feet										337		
48	Lone Oak Amount	8,165		60,689	8,165		60,689	8,165		60,689	8,165		81,864

Line	Pay books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
	Billing Determinants	Revenues	Billing Determinants	Rates	Revenues	Billing Determinants	Rates	Revenues	Billing Determinants	Rates	Revenues	
1												
2												
3												
4												
5												
6	Suck Creek											
7	678 - inch meter	2,504	57,224	2,504	22.85	57,224	2,504	22.85	57,224	2,504	18.50	
8	304 - inch meter	0	0	0	22.85	-	-	22.85	-	-	21.51	
9	1 - inch meter	12	274	12	22.85	274	12	22.85	274	12	35.50	
10	1 1/2 - inch meter	0	0	0	22.85	-	-	22.85	-	-	71.02	
11	2 - inch meter	0	0	0	22.85	-	-	22.85	-	-	114.08	
12	3 - inch meter	0	0	0	22.85	-	-	22.85	-	-	214.04	
13	4 - inch meter	0	0	0	22.85	-	-	22.85	-	-	308.08	
14	6 - inch meter	0	0	0	22.85	-	-	22.85	-	-	718.17	
15	8 - inch meter	0	0	0	22.85	-	-	22.85	-	-	1,145.85	
16	Total Meters	2,516	57,498	2,516	22.85	57,498	2,516	22.85	57,498	2,516	43,750	
17	Volumetric											
18	First	4,517	0	4,517		-	4,517		-			
19	Next	3,098	28,384	3,098	3,300	28,384	3,300	2,475	28,384	7,083	6,286	
20	All Over	1,541	4,804	1,541	2,475	4,804	1,541	2,475	4,804	28	4,530	
21												
22												
23	First									8,348		
24	Next											
25	Next											
26	Suck Creek Amount	15,486	91,698	15,486		91,698	15,486		91,698	15,486		
27												
28	Total Gross	4,839,799	15,183,608	4,487,510		15,074,957	4,521,052		15,175,481	4,621,052	18,404,157	
29	Promotion adjustment		(851,516)									
30	Lease Correction & Allowances	58,461	133,905	55,461		133,905	55,461		133,905	55,461	182,035	
31	Net Amount	4,793,338	15,188,357	4,432,349		14,943,232	4,466,591		15,041,578	4,466,591	18,242,424	
32	Net Amt. Per Revenue Summary	4,772,347	15,160,974	4,422,185		14,995,840	4,455,330		14,994,969	4,455,330	18,185,522	
33	Difference	10,991	47,412	10,184		44,812	10,261		44,920	10,261	66,952	
34	Percent Difference	0.2303%	0.3125%	0.2303%		0.3125%	0.2303%		0.3125%	0.2303%	0.3125%	

Line No.		Per Footing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Revenues	Billing Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	
1	Chattanooga												
2	6/8 - inch meter	71,486	\$744,670	70,780	10.42	\$737,628	70,780	10.42	\$737,628	70,780	12.80	\$806,982	
3	3/4 - inch meter	1,820	28,399	1,607	17.61	27,138	1,607	17.61	27,138	1,607	21.61	34,866	
4	1 - inch meter	16,347	26,14	16,376	26.14	47,714	17,272	26.14	503,304	17,272	30.90	618,336	
5	1 1/2 - inch meter	3,743	219,208	3,717	88.30	216,990	3,717	88.30	216,990	3,717	71.62	268,186	
6	2 - inch meter	11,819	1,102,366	11,760	93.27	1,096,920	11,760	93.27	1,096,920	11,760	114.68	1,346,312	
7	3 - inch meter	607	88,623	607	174.89	88,623	607	174.89	88,623	607	214.84	108,987	
8	4 - inch meter	212	61,686	212	291.49	61,686	212	291.49	61,686	212	388.08	70,763	
9	6 - inch meter	126	682.89	126	682.89	73,076	126	682.89	73,076	126	716.17	89,769	
10	8 - inch meter	11	932.77	11	932.77	10,280	11	932.77	10,280	11	1,146.88	12,629	
11	Total Meters	108,839	2,803,490	108,084		2,789,112	108,080		2,816,222	108,080		3,468,411	
12	Volumetric												
13	First	273,897	83,166	274,141	0.184	82,795	276,726	0.184	83,491	276,726	0.236	86,071	
14	Next	1,273,674	3,913,999	1,270,126	3.073	3,903,068	1,302,292	3.073	4,001,844	1,302,292	3.706	4,824,982	
15	Next	1,798,183	3,386,082	1,800,189	1.931	3,069,907	1,800,189	1.931	3,069,907	1,800,189	2.340	3,769,774	
16	Next	480,000 Cubic Feet	965,003	893,885	1.443	1,246,386	893,885	1.443	1,246,386	893,885	1.766	1,616,116	
17	Next	1,000,000 Cubic Feet	84,423	84,423	1.103	80,029	84,423	1.103	80,029	84,423	1.342	73,036	
18	All Over 1,000,000 Cubic Feet	0	0	0	0.666	-	-	0.666	-	-	0	0	
19	Chattanooga Amount	4,226,280	11,473,926	4,060,736		11,141,827	4,096,486		11,287,179	4,096,486		13,696,402	
20	Lookout Mountain												
21	6/8 - inch meter	767	8,866	767	11.70	8,866	767	11.70	8,866	767	12.80	9,688	
22	3/4 - inch meter	24	420	24	17.61	420	24	17.61	420	24	21.61	516	
23	1 - inch meter	233	6,796	243	26.14	6,796	243	26.14	7,067	243	30.90	8,707	
24	1 1/2 - inch meter	33	6,932	33	68.30	1,582	33	68.30	1,832	33	71.62	2,373	
25	2 - inch meter	88	8,166	88	93.27	8,166	88	93.27	8,166	88	114.68	10,068	
26	3 - inch meter	0	0	0	174.89	-	-	174.89	-	-	214.84	0	
27	4 - inch meter	0	0	0	291.49	-	-	291.49	-	-	388.08	0	
28	6 - inch meter	0	682.89	0	682.89	-	-	682.89	-	-	716.17	0	
29	8 - inch meter	0	932.77	0	932.77	-	-	932.77	-	-	1,146.88	0	
30	Total Meters	1,136	26,188	1,146		26,188	1,146		26,480	1,146		31,362	
31	Volumetric												
32	First	3,166	2,282	3,166	0.721	2,282	3,208	0.721	2,311	3,208	0.970	3,109	
33	Next	19,382	76,716	19,382	3.968	76,716	19,898	3.968	78,710	19,898	4.432	89,137	
34	Next	20,862	68,720	19,872	2.916	62,681	18,672	2.916	62,681	18,672	3.076	67,436	
35	Next	10,966	31,416	10,966	1.989	31,416	16,866	1.989	31,416	16,966	2.492	39,801	
36	Next	2,361	5,632	2,361	1.630	3,632	2,361	1.630	3,632	2,361	2.070	4,987	
37	All Over 1,000,000 Cubic Feet	0	0	0	1.181	-	-	1.181	-	-	1.524	0	
38	Lookout Mountain Amount	61,706	199,164	60,626		183,026	60,070		196,340	60,070		229,502	

Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 6 of 13

Attrition Year Revenues at Current and Proposed Rates

Line No.	Description	Pay books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rate		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
1		1,780	11.70	20,928	1,780	11.70	20,928	1,780	11.70	20,928	1,780	12.80	22,788
2		0	17.61	0	0	17.61	0	0	17.61	0	0	21.51	0
3		229	28.14	6,884	188	28.14	5,489	188	28.14	5,489	188	34.80	6,719
4		0	68.30	0	0	68.30	0	0	68.30	0	0	71.02	0
5		85	93.27	7,928	85	93.27	7,928	85	93.27	7,928	85	114.88	9,740
6	Lakeview	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
7	608 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	368.06	0
8	304 - inch meter	0	682.99	0	0	682.99	0	0	682.99	0	0	716.17	0
9	1 - inch meter	0	892.77	0	0	892.77	0	0	892.77	0	0	1,148.85	0
10	2 - inch meter	0		0	0		0	0		0	0		0
11	3 - inch meter	0		0	0		0	0		0	0		0
12	4 - inch meter	0		0	0		0	0		0	0		0
13	6 - inch meter	0		0	0		0	0		0	0		0
14	8 - inch meter	0		0	0		0	0		0	0		0
15	Total Meters	2,094		96,420	2,094		33,671	2,093		34,228	2,063		33,245
16													
17	Volumetric												
18	First 400 Cubic Feet	6,328	0.366	1,897	6,088	0.366	1,811	6,164	0.366	1,828	6,164	0.970	5,009
19	Next 6,100 Cubic Feet	14,019	3.386	47,499	13,449	3.386	45,639	13,630	3.386	46,182	13,630	4.432	60,409
20	Next 43,600 Cubic Feet	5,077	2.244	19,246	7,677	2.244	17,002	7,677	2.244	17,002	7,677	3.078	23,306
21	Next 400,000 Cubic Feet	387	1.804	690	387	1.804	690	387	1.804	690	387	2.483	960
22	Next 1,000,000 Cubic Feet	0	1.285	0	0	1.285	0	0	1.285	0	0	2.070	0
23	All Over 1,600,000 Cubic Feet	0	0.816	0	0	0.816	0	0	0.816	0	0	1.824	0
24	Lakeview Amount	28,310		104,682	26,600		96,643	26,767		98,827	26,767		128,928
25													
26	Lone Oak												
27	608 - inch meter	23	31.39	731	23	31.39	731	23	31.39	731	23	26.00	678
28	304 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	26.00	0
29	1 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	34.80	0
30	1 1/2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	71.02	0
31	2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	114.88	0
32	3 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	214.84	0
33	4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	368.06	0
34	6 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	716.17	0
35	8 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	1,148.85	0
36	Total Meters	23		731	23		731	23		731	23		678
37													
38	Volumetric												
39	First 2.67 (100 CCF)	21	0.000	0	21	0.000	0	21	0.000	0	21	0	0
40	In Excess 2.67 (100 CCF)	36	3.947	143	36	3.947	143	36	3.947	143	36	6.288	195
41												4.830	0
42													0
43	First 400 Cubic Feet												0
44	Next 6,100 Cubic Feet												0
45	Next 43,600 Cubic Feet												0
46	Lone Oak Amount	67		874	67		874	67		874	67		871

[illegible]

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 3
Normalized Revenue adjustments:

Difference in bill analysis & reported revenues

Represents the difference in the tolerance factor amount from per books to normalized revenues:

Tolerance factor revenue difference historical test period-attachment 3 bill analysis
Tolerance factor revenue difference normalized test period-attachment 3 bill analysis

Residential	Commercial	Industrial	OPA	OWU
47,412	42,840	(964)	14	(1,031)
46,612	43,944	(994)	16	-808,5028
801	(1,104)	26	(3)	(223)
				(503)

[illegible]

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 3-ATTACHMENT 3
Page 2 of 12

Tennessee Regulatory Authority
Residential Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2
Page No. 2 of 13

Attrition Year Revenues at Current and Proposed Rates

Line No.	Description	Per Block			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue
1													
2													
3													
4													
5													
6	Lakeview	53,461	11.70	391,378	84,016	11.70	387,977	34,282	11.70	400,780	34,282	12.80	438,427
7	5/8 - inch meter	4	17.61	70	4	17.61	70	4	17.61	70	4	21.51	86
8	3/4 - inch meter	48	23.14	1,394	48	23.14	1,394	48	23.14	1,394	48	34.80	1,712
9	1 - inch meter	0	68.30	0	0	68.30	0	0	68.30	0	0	71.62	0
10	1 1/2 - inch meter	0	83.27	0	0	83.27	0	0	83.27	0	0	114.58	0
11	2 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
12	3 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	388.08	0
13	4 - inch meter	0	682.99	0	0	682.99	0	0	682.99	0	0	716.17	0
14	6 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.85	0
15	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.85	0
16	Total Meters	53,603		392,842	34,067		389,441	34,304		402,214	34,304		440,226
17													
18	Volumetric												
19	First 400 Cubic Feet	103,976	0.366	38,796	111,281	0.366	38,599	112,180	0.366	38,596	112,180	0.970	108,814
20	Next 6,100 Cubic Feet	84,893	3.396	287,447	72,264	3.396	244,685	72,691	3.396	248,131	72,691	4.432	322,168
21	Next 43,800 Cubic Feet	843	2.244	1,891	843	2.244	1,891	843	2.244	1,891	843	3.076	2,583
22	Next 400,000 Cubic Feet	0	1.604	0	0	1.604	0	0	1.604	0	0	2.482	0
23	Next 1,000,000 Cubic Feet	0	1.265	0	0	1.265	0	0	1.265	0	0	2.070	0
24	All Over 1,600,000 Cubic Feet	0	0.816	0	0	0.816	0	0	0.816	0	0	1.894	0
25	Lakeview Amount	184,711		720,975	184,338		685,616	185,713		690,172	185,713		873,763
26													
27	Lone Oak												
28	5/8 - inch meter	1,281	31.39	40,206	1,281	31.39	40,206	1,281	31.39	40,206	1,281	29.00	37,146
29	3/4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	29.00	0
30	1 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	36.80	0
31	1 1/2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	71.62	0
32	2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	114.58	0
33	3 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	214.84	0
34	4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	388.08	0
35	6 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	716.17	0
36	8 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	1,145.85	0
37	Total Meters	1,281		40,206	1,281		40,206	1,281		40,206	1,281		57,146
38													
39	Volumetric												
40	First 2.67 (100 CCF)	2,876	0.000	0	2,876	0.000	0	2,876	0.000	0	2,876	0.000	0
41	In Excess 2.67 (100 CCF)	6,189	3.9473	20,483	6,189	3.9473	20,483	6,189	3.9473	20,483	6,189	4.830	22,851
42													1,908
43	First 400 Cubic Feet												8,288
44	Next 6,100 Cubic Feet												4,830
45	Next 43,800 Cubic Feet												81,884
46	Lone Oak Amount	8,165		60,689	8,165		60,689	8,165		60,689	8,165		81,884

[illegible]

Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 4 of 13

Line No.		Billing		Normalized		Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Determinants	Rates	Revenues	Determinants	Rates	Revenues	Determinants	Rates	Revenues	
1											
2											
3											
4											
5	Chattanooga										
6	5/8 - inch meter	71,466	10.42	\$744,670	70,780	10.42	\$737,636	70,780	10.42	\$905,932	
7	3/4 - inch meter	1,820	17.61	28,365	1,907	17.61	28,138	1,907	17.61	34,699	
8	1 - inch meter	16,347	26.14	477,349	16,376	26.14	477,164	17,272	26.14	616,556	
9	1 1/2 - inch meter	3,743	68.30	216,206	3,717	68.30	216,980	3,717	68.30	289,198	
10	2 - inch meter	11,819	93.27	1,102,368	11,760	93.27	1,094,920	11,760	93.27	1,344,312	
11	3 - inch meter	607	174.89	88,623	607	174.89	88,623	607	174.89	108,967	
12	4 - inch meter	212	291.49	61,696	212	291.49	61,696	212	291.49	76,765	
13	6 - inch meter	126	682.89	73,076	126	682.89	73,076	126	682.89	89,769	
14	8 - inch meter	11	932.77	10,280	11	932.77	10,280	11	932.77	12,626	
15	Total Meters	108,639		2,903,490	106,094		2,789,112	106,090		3,469,411	
16											
17	Volumetric										
18	Firenet	278,967	0.164	63,166	272,141	0.164	62,796	276,726	0.164	69,071	
19	Next	1,273,674	3.073	3,913,999	1,270,126	3.073	3,903,089	1,302,292	3.073	4,824,932	
20	Next	1,798,183	1.831	3,396,062	1,800,169	1.831	3,399,907	1,800,169	1.831	3,768,774	
21	Next	908,003	1.443	1,345,200	893,996	1.443	1,346,686	893,996	1.443	1,616,118	
22	Next	64,423	1.103	69,029	64,423	1.103	69,029	64,423	1.103	73,056	
23	All Over 1,500,000 Cubic Feet	0	0.666	0	0	0.666	-	-	0.666	0	
24	Chattanooga Amount	4,228,280		11,473,926	4,060,735		11,141,637	4,096,485		13,696,402	
25											
26	Lookout Mountain										
27	5/8 - inch meter	767	11.70	8,966	767	11.70	8,966	767	11.70	9,688	
28	3/4 - inch meter	24	17.61	420	24	17.61	420	24	17.61	618	
29	1 - inch meter	233	26.14	6,796	233	26.14	6,796	243	26.14	6,707	
30	1 1/2 - inch meter	33	68.30	1,932	33	68.30	1,932	33	68.30	2,373	
31	2 - inch meter	88	93.27	8,196	88	93.27	8,196	88	93.27	10,068	
32	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	0	
33	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	0	
34	6 - inch meter	0	682.89	0	0	682.89	-	-	682.89	0	
35	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	0	
36											
37	Total Meters	1,136		26,196	1,145		26,196	1,145		31,362	
38											
39	Volumetric										
40	Firenet	3,166	0.721	2,282	3,206	0.721	2,282	3,206	0.721	3,109	
41	Next	16,382	3.958	76,716	16,382	3.958	76,716	16,388	3.958	88,137	
42	Next	20,862	2.816	68,720	16,672	2.816	62,681	16,672	2.816	67,446	
43	Next	16,966	1.969	31,416	16,966	1.969	31,416	16,966	1.969	39,601	
44	Next	2,361	1.630	3,832	2,361	1.630	3,832	2,361	1.630	2,882	
45	All Over 1,500,000 Cubic Feet	0	1.161	0	0	1.161	-	-	1.161	0	
46	Lookout Mountain Amount	61,708		189,164	60,070		189,340	60,070		229,602	

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 3-ATTACHMENT 3
Page 5 of 12

Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 6 of 13

Addition Year Revenues at Current and Proposed Rates

Line No.	Description	Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue
6	Lakeview												
6	6/8 - inch meter	1,780	11.70	20,828	1,780	11.70	20,828	1,780	11.70	20,828	1,780	12.80	22,786
7	3/4 - inch meter	0	17.81	0	0	17.81	0	0	17.81	0	0	21.81	0
8	1 - inch meter	228	28.14	6,404	188	28.14	5,291	188	28.14	5,291	188	38.80	7,279
9	1 1/2 - inch meter	0	68.30	0	0	68.30	0	0	68.30	0	0	71.82	0
10	2 - inch meter	86	93.27	7,928	86	93.27	7,928	86	93.27	7,928	86	114.88	9,740
11	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.94	0
12	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	368.08	0
13	6 - inch meter	0	682.99	0	0	682.99	0	0	682.99	0	0	718.17	0
14	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.86	0
15	Total Meters	2,094		34,420	2,034		33,671	2,034		34,226	2,053		39,246
17	Volumetric												
18	First 400 Cubic Feet	6,328	0.366	1,397	6,088	0.366	1,397	6,088	0.366	1,397	6,164	0.370	6,009
19	Next 8,100 Cubic Feet	14,019	3.388	47,469	13,449	3.388	45,539	13,449	3.388	45,539	13,630	4.432	60,409
20	Next 43,600 Cubic Feet	8,677	2.244	19,246	7,677	2.244	17,002	7,677	2.244	17,002	7,677	3.078	23,308
21	Next 450,000 Cubic Feet	387	1,604	620	387	1,604	620	387	1,604	620	387	2,492	960
22	Next 1,000,000 Cubic Feet	0	1,265	0	0	1,265	0	0	1,265	0	0	2,070	0
23	All Over 1,000,000 Cubic Feet	0	0.816	0	0	0.816	0	0	0.816	0	0	1,834	0
24	Lakeview Amount	28,310		104,682	26,600		98,643	26,787		99,837	28,787		123,928
26	Lone Oak												
27	6/8 - inch meter	23	31.39	731	23	31.39	731	23	31.39	731	23	29.00	676
28	3/4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	38.80	0
29	1 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	38.80	0
30	1 1/2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	71.82	0
31	2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	114.88	0
32	3 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	214.94	0
33	4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	368.08	0
34	6 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	718.17	0
35	8 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	1,145.86	0
36	Total Meters	23		731	23		731	23		731	23		676
37	Volumetric												
38	First 2.67 (100 CCF)	21	0.000	0	21	0.000	0	21	0.000	0	21	0.000	0
39	Next 2.67 (100 CCF)	36	3.947	143	36	3.947	143	36	3.947	143	36	4.936	185
40	In Excess												0
41													0
42	First 400 Cubic Feet												0
43	Next 8,100 Cubic Feet												0
44	Next 43,600 Cubic Feet												0
45	Next 450,000 Cubic Feet												0
46	All Over 1,000,000 Cubic Feet												0
47	Lone Oak Amount	57		874	57		874	57		874	57		871

Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 8 of 13

Line No.		Pay books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
1		43	22.86	983	43	22.86	983	43	22.86	983	43	766	
2		0	22.86	0	0	22.86	-	-	22.86	-	-	0	
3		0	22.86	0	0	22.86	-	-	22.86	-	-	0	
4		0	22.86	0	0	22.86	-	-	22.86	-	-	0	
5	Suck Creek	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
6	5/8 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
7	3/4 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
8	1 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
9	1 1/2 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
10	2 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
11	3 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
12	4 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
13	6 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
14	8 - inch meter	0	22.86	0	0	22.86	-	-	22.86	-	-	0	
15	Total Meters	43		983	43		983	43		983	43	766	
16													
17	Volumetric	27	0.000	0	37	0.000	-	37	0.000	-	-	0	
18	First	46	3.300	149	46	3.300	149	46	3.300	149	46	152	
19	Next	0	2.476	0	0	2.476	-	-	2.476	-	-	0	
20	All Over	82		1,132	82		1,132	82		1,132	82	878	
21													
22													
23	First	23	400 Cubic Feet								63	0	
24	Next	24	6,100 Cubic Feet								29	6.266	
25	Next	25	43,800 Cubic Feet								0	4.930	
26	Suck Creek Amount	26											
27		82		1,132	82		1,132	82		1,132	82		
28	Total Gross	4,316,435		11,776,747	4,148,900	11,436,201	4,183,461	11,664,363	4,183,461	11,664,363	4,183,461	14,061,661	
29	Proration adjustment	29		(628,983)									
30	Lease Correction & Allowances	31,789		69,663	31,789	69,663	31,789	69,663	31,789	69,663	31,789	72,465	
31	Net Amount	4,283,639		11,091,111	4,116,102	11,376,548	4,161,663	11,604,709	4,161,663	11,804,709	4,161,663	13,976,166	
32	Net Amt. Per Revenue Summary	4,277,069		11,045,270	4,103,791	11,331,604	4,146,288	11,480,268	4,146,288	11,480,268	4,146,288	13,928,196	
33	Difference	6,669		45,841	6,311	44,944	6,367	44,443	6,367	44,443	6,367	64,002	
34	Percent Difference	0.1696%		0.3878%	0.1536%	0.3878%	0.1536%	0.3878%	0.1536%	0.3878%	0.1536%	0.3878%	
35													
36													
37													
38													
39													
40													
41													
42													
43													
44													
45													
46													
47													

Line No.		Part Books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinants	Rates	Revenues	Billing Determinants	Rates	Revenues	Billing Determinants	Rates	Revenues	Billing Determinants	Rates	Revenues
4													
5	Chattanooga												
6	60 - inch meter	278	10.42	\$2,906	273	10.42	\$2,943	273	10.42	\$2,943	278	12.80	\$3,492
7	34 - inch meter	24	17.81	420	23	17.81	402	23	17.81	402	23	21.81	494
8	1 - inch meter	297	28.14	8,648	293	28.14	8,532	293	28.14	8,532	293	36.90	10,492
9	1 1/2 - inch meter	82	68.30	4,778	81	68.30	4,720	81	68.30	4,720	81	71.62	6,799
10	2 - inch meter	984	93.27	91,743	963	93.27	89,877	963	93.27	89,877	983	114.88	109,184
11	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.94	0
12	4 - inch meter	281	291.49	78,108	248	291.49	72,164	248	291.49	72,164	248	368.08	89,849
13	6 - inch meter	69	692.99	40,182	69	692.99	40,182	69	692.99	40,182	69	718.17	49,337
14	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.86	0
15	Total Meters	1,995		224,774	1,939		217,700	1,939		217,700	1,939		267,437
16													
17	Volumetric												
18	First	6,481	0.194	1,058	6,371	0.194	1,042	6,371	0.194	1,042	6,371	0.238	1,288
19	Next	55,241	3.073	169,766	54,826	3.073	167,864	54,826	3.073	167,864	54,826	3.706	202,014
20	Next	43,600	1.831	483,366	247,002	1.831	478,961	247,002	1.831	478,961	247,002	2.549	680,206
21	Next	460,000	1,006,891	1,494,291	1,011,898	1,444	1,460,168	1,011,898	1,444	1,460,168	1,011,898	1,765	1,776,880
22	Next	803,338	1,103	896,342	862,403	1,103	961,231	862,403	1,103	961,231	862,403	1,342	1,167,345
23	All Over	1,800,000	0.665	639,486	968,848	0.665	634,864	968,848	0.665	634,864	968,848	0.787	772,170
24	Chattanooga Amount	3,227,692		4,011,103	3,160,046		3,909,260	3,160,046		3,909,260	3,160,046		4,769,322
25													
26	Lookout Mountain												
27	60 - inch meter	0	11.70	0	0	11.70	0	0	11.70	0	0	12.80	0
28	34 - inch meter	0	17.81	0	0	17.81	0	0	17.81	0	0	21.81	0
29	1 - inch meter	0	28.14	0	0	28.14	0	0	28.14	0	0	36.90	0
30	1 1/2 - inch meter	0	68.30	0	0	68.30	0	0	68.30	0	0	71.62	0
31	2 - inch meter	0	93.27	0	0	93.27	0	0	93.27	0	0	114.88	0
32	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.94	0
33	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	368.08	0
34	6 - inch meter	0	692.99	0	0	692.99	0	0	692.99	0	0	718.17	0
35	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.86	0
36	Total Meters	0	0	0	0	0	0	0	0	0	0	0	0
37													
38	Volumetric												
39	First	0	0.721	0	0	0.721	0	0	0.721	0	0	0.970	0
40	Next	0	3.968	0	0	3.968	0	0	3.968	0	0	4.432	0
41	Next	0	2.816	0	0	2.816	0	0	2.816	0	0	3.078	0
42	Next	0	1.969	0	0	1.969	0	0	1.969	0	0	2.482	0
43	Next	0	1.830	0	0	1.830	0	0	1.830	0	0	2.070	0
44	All Over	0	1.181	0	0	1.181	0	0	1.181	0	0	1.524	0
45	Lookout Mountain Amount	0	0	0	0	0	0	0	0	0	0	0	0
46													

Line No.	Description	Per Block			Normalized			Addition Year at Present Rates			Addition Year at Proposed Rates		
		Billing Determinate	Revenues	Billing Determinate	Revenues	Determinate	Revenues	Determinate	Revenues	Determinate	Revenues	Determinate	Revenues
1													
2													
3													
4													
5	Lakeview												
6	6/8 - inch meter	0	11.70	0	0	0	11.70	0	0	11.70	0	12.80	0
7	3/4 - inch meter	0	17.61	0	0	0	17.61	0	0	17.61	0	21.61	0
8	1 - inch meter	0	26.14	0	0	0	26.14	0	0	26.14	0	34.80	0
9	1 1/2 - inch meter	0	68.30	0	0	0	68.30	0	0	68.30	0	71.62	0
10	2 - inch meter	0	93.27	0	0	0	93.27	0	0	93.27	0	114.88	0
11	3 - inch meter	0	174.89	0	0	0	174.89	0	0	174.89	0	214.84	0
12	4 - inch meter	0	291.49	0	0	0	291.49	0	0	291.49	0	368.08	0
13	8 - inch meter	0	692.99	0	0	0	692.99	0	0	692.99	0	716.17	0
14	8 - inch meter	0	932.77	0	0	0	932.77	0	0	932.77	0	1,146.96	0
15	Total Meters	0	0	0	0	0	0	0	0	0	0	0	0
16													
17	Volume												
18	First 400 Cubic Feet	0	0.366	0	0	0	0.366	0	0	0.366	0	0.970	0
19	Next 8,100 Cubic Feet	0	3.396	0	0	0	3.396	0	0	3.396	0	4.482	0
20	Next 43,600 Cubic Feet	0	2.244	0	0	0	2.244	0	0	2.244	0	3.076	0
21	Next 460,000 Cubic Feet	0	1.604	0	0	0	1.604	0	0	1.604	0	2.462	0
22	Next 1,000,000 Cubic Feet	0	1.266	0	0	0	1.266	0	0	1.266	0	2.070	0
23	All Over 1,600,000 Cubic Feet	0	0.816	0	0	0	0.816	0	0	0.816	0	1.524	0
24	Lakeview Amount	0	0	0	0	0	0	0	0	0	0	0	0
25													
26	Total Gross	3,227,692	4,011,103	3,160,045	3,809,250	3,160,045	3,809,250	3,160,045	3,809,250	3,160,045	4,756,322		
27	Proportion adjustment		(216,499)										
28	Less: Connection & Allowance	(4,485)	(4,485)	(4,485)	(4,485)	(4,485)	(4,485)	(4,485)	(4,485)	(4,485)	(5,481)		
29	Net Amount	3,222,087	3,797,094	3,164,510	3,813,730	3,164,510	3,813,730	3,164,510	3,813,730	3,164,510	4,751,783		
30	Net Amt. Per Revenue Summary	3,222,174	3,797,093	3,144,985	3,814,733	3,144,985	3,814,733	3,144,985	3,814,733	3,144,985	4,752,993		
31	Difference	8,883	(8,883)	8,846		8,846		8,846	(884)	8,846		(1,210)	
32	Percent Difference	0.3087%	-0.0241%	0.3087%	-0.0254%	0.3087%	-0.0254%	0.3087%	-0.0254%	0.3087%	-0.0254%		

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 3-ATTACHMENT 3
Page 9 of 12

Tennessee Regulatory Authority
Other Public Authority Claims
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 9 of 13

Attrition Year Revenues at Current and Proposed Rates

Line No.	Description	Per books		Normalized		Attrition Year of Present Rates			Attrition Year of Proposed Rates			
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
6	Chattanooga	1,990	10.42	\$20,736	1,976	10.42	\$20,679	1,976	10.42	\$20,280		
7		138	17.61	2,363	135	17.61	2,365	135	17.61	2,906		
8		1,962	28.14	48,105	1,846	28.14	47,970	1,846	28.14	60,954		
9		770	68.30	44,901	768	68.30	44,968	766	68.30	64,874		
10		3,464	93.27	323,887	3,478	93.27	324,366	3,478	93.27	398,811		
11		48	174.89	8,364	48	174.89	8,369	48	174.89	10,306		
12		281	281.49	78,123	281	281.49	78,123	281	281.49	89,828		
13		21	682.99	12,149	21	682.99	12,149	21	682.99	14,928		
14		0	932.77	0	0	932.77	0	0	932.77	0		
15		Total Meters	8,293		833,948	8,320		833,638	8,320	1,146.85	666,662	
16												
17		Volumetric	22,317	0.194	4,329	22,504	0.194	4,369	22,504	0.236	6,311	
18			Next	178,173	3.073	547,826	181,788	3.073	558,634	181,788	3.708	673,624
19			Next	347,366	1.931	670,743	360,876	1.931	677,639	360,876	2.346	824,206
20	Next		473,769	1.443	682,191	471,895	1.443	681,002	471,895	1.768	823,248	
21	Next		77,413	1.103	85,388	77,413	1.103	85,388	77,413	1.342	103,888	
22	All Over		0	0.666	0	0	0.666	0	0	0.787	0	
23	Chattanooga Amount		1,095,017		2,624,022	1,104,514		2,640,665	1,104,514		3,090,738	
24												
25	Lookout Mountain	168	11.70	1,947	168	11.70	1,947	168	11.70	2,021		
26		6/8 - inch meter	12	17.61	210	12	17.61	210	12	21.61	268	
27		3/4 - inch meter	143	28.14	4,168	143	28.14	4,168	143	36.80	6,121	
28		1 - inch meter	11	68.30	649	11	68.30	649	11	78.7	787	
29		1 1/2 - inch meter	66	93.27	6,172	66	93.27	6,172	66	114.68	7,692	
30		2 - inch meter	0	174.89	0	0	174.89	0	0	214.84	0	
31		3 - inch meter	0	281.49	0	0	281.49	0	0	368.08	0	
32		4 - inch meter	0	682.99	0	0	682.99	0	0	716.17	0	
33		6 - inch meter	0	932.77	0	0	932.77	0	0	1,146.85	0	
34		8 - inch meter	0		0	0		0	0			
35		Total Meters	390		13,046	390		13,046	390		16,779	
36												
37	Volumetric	962	0.721	687	962	0.721	687	962	0.870	824		
38		First	6,854	3.968	26,338	6,854	3.968	26,338	6,854	4.432	29,492	
39		Next	5,146	2.816	14,492	5,146	2.816	14,492	5,146	3.078	16,890	
40		Next	0	1.969	0	0	1.969	0	0	2.492	0	
41		Next	0	1.830	0	0	1.830	0	0	2.070	0	
42		All Over	0	1.181	0	0	1.181	0	0	1.824	0	
43		Lookout Mountain Amount	12,783		64,683	12,783		64,683	12,783		82,025	
44												
45												

Line No.		Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Determinate	Revenue	Rate	Determinate	Revenue	Rate	Determinate	Revenue	Rate	Determinate	Revenue	Rate
1													
2													
3													
4													
5													
6	Lakeview												
7	5/8 - inch meter	64	11.70	631	64	11.70	631	64	11.70	631	64	11.70	631
8	3/4 - inch meter	0	17.61	0	-	-	-	-	17.61	-	-	21.61	0
9	1 - inch meter	20	28.14	594	32	28.14	943	32	28.14	943	32	28.14	943
10	1 1/2 - inch meter	11	58.30	641	11	58.30	641	11	58.30	641	11	58.30	641
11	2 - inch meter	22	93.27	2,062	22	93.27	2,062	22	93.27	2,062	22	93.27	2,062
12	3 - inch meter	0	174.89	0	-	-	-	-	174.89	-	-	214.84	0
13	4 - inch meter	0	291.49	0	-	-	-	-	291.49	-	-	368.09	0
14	6 - inch meter	0	682.89	0	-	-	-	-	682.89	-	-	716.17	0
15	8 - inch meter	0	932.77	0	-	-	-	-	932.77	-	-	1,146.86	0
16	Total Meters	107		3,928	119		4,377	119		4,377	119		6,171
17	Volumetric												
18	First	168	0.356	60	206	0.356	75	206	0.356	75	206	0.370	200
19	Next	1,347	3.388	4,662	1,793	3.388	6,072	1,793	3.388	6,072	1,793	4.432	7,848
20	Next	1,891	2.344	4,108	1,831	2.344	4,108	1,831	2.344	4,108	1,831	3.076	5,631
21	Next	1,092	1.804	1,762	1,092	1.804	1,762	1,092	1.804	1,762	1,092	2.482	2,711
22	Next	0	1.266	0	0	1.266	-	0	1.266	-	0	2.070	0
23	All Over	0	0.616	0	0	0.616	-	-	0.616	-	-	1.624	0
24	Lakeview Amount	4,428		14,106	4,922		16,282	4,922		16,282	4,922		21,661
25													
26	Total Gross	1,116,188		2,592,891	1,122,188		2,611,410	1,122,188		2,611,410	1,122,188		3,174,422
27	Promotion adjustment			(138,678)									
28	Less: Correction & Allowances	6,281		8,316	6,281		8,316	6,281		8,316	6,281		10,109
29	Net Amount	1,108,916		2,447,700	1,116,908		2,603,084	1,116,908		2,603,084	1,116,908		3,164,313
30	Net Amt. Per Revenue Summary	1,108,718		2,447,688	1,116,706		2,603,078	1,116,706		2,603,078	1,116,706		3,164,284
31	Differences	168			200			200			18		19
32	Percent Difference	0.0179%		0.0006%	0.0179%		0.0006%	0.0179%		0.0006%	0.0179%		0.0006%

Line No.	Pay Period	Normalized			Attrition Year of Present Rates			Attrition Year of Proposed Rates			
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	
1											
2											
3											
4											
5	Chattanooga										
6	5/8 - inch meter	0	10.42	\$0	10.42	-	\$0	10.42	-	12.80	\$0
7	3/4 - inch meter	0	17.51	0	17.51	-	0	17.51	-	21.51	0
8	1 - inch meter	0	28.14	0	28.14	-	-	28.14	-	35.80	0
9	1 1/2 - inch meter	0	58.30	0	58.30	-	-	58.30	-	71.62	0
10	2 - inch meter	10	93.27	\$80	93.27	10	\$80	93.27	10	114.56	1,142
11	3 - inch meter	0	174.89	0	174.89	-	-	174.89	-	214.84	0
12	4 - inch meter	33	291.49	9,726	291.49	33	9,726	291.49	33	368.08	11,944
13	5 - inch meter	0	582.99	0	582.99	-	-	582.99	-	716.17	0
14	8 - inch meter	0	932.77	0	932.77	-	-	932.77	-	1,146.85	0
15	Total Meters	43		10,665		43		10,665		13,085	
16											
17	Volumetric										
18	First 400 Cubic Feet	0	0.194	0	0.194	-	-	0.194	-	0.236	0
19	Next 6,100 Cubic Feet	0	3.073	0	3.073	-	-	3.073	-	3.705	0
20	Next 43,800 Cubic Feet	0	1.931	0	1.931	-	-	1.931	-	2.349	0
21	Next 460,000 Cubic Feet	0	1.443	0	1.443	-	-	1.443	-	1.756	0
22	Next 1,000,000 Cubic Feet	0	1.103	0	1.103	-	-	1.103	-	1.342	0
23	All Over 1,000,000 Cubic Feet	0	0.895	0	0.895	-	-	0.895	-	0.797	0
24	PL Oglethorpe	488,960	0.798	389,929	0.8961	488,960	488,960	0.8961	488,960	1.0900	633,960
25	Catoosa Co	601,762	0.8961	449,620	0.8961	601,762	601,762	0.8961	449,620	1.0900	649,922
26	Signal Mtn	616,804	0.798	410,680	0.798	616,804	616,804	0.798	410,680	0.7980	410,680
27	Welder's Ridge	463,797	0.9376	434,810	0.9376			0.9376		0.9376	
28	Chattanooga Amount	1,971,213		1,885,684		1,607,416			1,309,819	1,607,416	
29											
30	Lookout Mountain										
31	5/8 - inch meter	0	11.70	0	11.70	-	-	11.70	-	12.80	0
32	3/4 - inch meter	0	17.51	0	17.51	-	-	17.51	-	21.51	0
33	1 - inch meter	0	28.14	0	28.14	-	-	28.14	-	35.80	0
34	1 1/2 - inch meter	0	58.30	0	58.30	-	-	58.30	-	71.62	0
35	2 - inch meter	0	93.27	0	93.27	-	-	93.27	-	114.56	0
36	3 - inch meter	0	174.89	0	174.89	-	-	174.89	-	214.84	0
37	4 - inch meter	0	291.49	0	291.49	-	-	291.49	-	368.08	0
38	5 - inch meter	0	582.99	0	582.99	-	-	582.99	-	716.17	0
39	8 - inch meter	0	932.77	0	932.77	-	-	932.77	-	1,146.85	0
40	Total Meters	0		0							
41											
42	Volumetric										
43	First 400 Cubic Feet	0	0.721	0	0.721	-	-	0.721	-	0.870	0
44	Next 6,100 Cubic Feet	0	3.958	0	3.958	-	-	3.958	-	4.432	0
45	Next 43,800 Cubic Feet	0	2.916	0	2.916	-	-	2.916	-	3.076	0
46	Next 460,000 Cubic Feet	0	1.969	0	1.969	-	-	1.969	-	2.482	0
47	Next 1,000,000 Cubic Feet	0	1.630	0	1.630	-	-	1.630	-	2.070	0
48	All Over 1,800,000 Cubic Feet	0	1.181	0	1.181	-	-	1.181	-	1.924	0
49	Lookout Mountain Amount	0		0							

[illegible]

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 4
Normalized Revenue adjustments:

Unbilled Revenue adjustment:

Per books unbilled amount at 12 mo ending November 2007

Residential Acct 401120	Commercial Acct 401220	Industrial Acct 401320	OPA Acct 401520	OWU Acct 401620
(32,576)	(36,480)	(36,506)	(34,826)	(47,226)
				(187,614)

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 5
Normalized Revenue adjustments:

Annualization of Year end customer adjustment:

	Residential			Commercial			Other Public Authority			Total
	Chattanooga	Lockout Min.	Lakeview	Chattanooga	Lockout Min.	Lakeview	Chattanooga	Lockout Min.	Lakeview	
November 2006	58,881	1,780	2,755	53,436	7,933	89	8,191	624	28	8
December 2006	58,786	1,811	2,749	53,366	7,914	84	8,168	621	30	8
January 2007	58,891	1,786	2,740	53,617	7,907	88	8,163	619	32	8
February 2007	59,110	1,777	2,725	53,612	7,919	84	8,173	618	31	8
March 2007	59,236	1,779	2,769	53,784	7,957	83	8,210	619	30	8
April 2007	59,304	1,803	2,760	53,862	7,985	85	8,242	621	32	8
May 2007	59,386	1,810	2,800	53,985	7,963	87	8,242	623	32	8
June 2007	59,462	1,830	2,817	54,109	8,023	91	8,264	627	31	9
July 2007	59,446	1,854	2,822	54,121	8,002	97	8,269	631	31	9
August 2007	59,511	1,848	2,844	54,201	8,030	94	8,294	629	31	9
September 2007	59,679	1,848	2,812	54,359	8,036	94	8,297	630	31	9
October 2007	59,664	1,896	2,840	54,260	8,038	93	8,288	626	31	9
November 2007	59,405	1,837	2,836	54,078	7,992	89	8,246	630	31	9
Thirteen Month Average	59,291	1,818	2,789	53,898	7,978	89	8,237	624	31	8

Additional Customers
Difference Between the Customers at the
End of the Calendar Year and the
Thirteen Month Average

114	19	47	180	14	0	(6)	9	6	0	1	7

TENNESSEE AMERICAN WATER COMPANY
ANNUALIZATION OF YEAR-END CUSTOMERS
FOR THE YEAR ENDED NOVEMBER 30, 2007

	Residential		Lakeway		Total
Chatanooga	Lookout Mtn.		Lookout Mtn.		
Additional Customers Added	114	19	47		180
5/8-inch meter	1,369	228	564		2,160
Avg. Usage Per Month Per Customer	6.0	13.1	5.8		see billing determinants working paper (usage / customers) attachment 4
First 400 cubic feet	5,472	912	2,256		8,540
Next 6,100 cubic feet	2,736	2,075	1,015		5,826
Next 43,500 cubic feet					
Next 450,000 cubic feet					
Next 1,000,000 Cubic Feet					
All Over 1,500,000 Cubic Feet					
Total Consumption	8,208	2,987	3,271		14,466
Revenues Generated	22,724	11,539	10,839		45,101
					Residential adjustment

	Commercial		Lakeway		Total
Chatanooga	Lookout Mtn.		Lookout Mtn.		
Additional Customers Added	14	0	(5)		9
1 -inch meter	168	0	(69)		108
Avg. Usage Per Month Per Customer	38.9	54.4	13.6		see billing determinants working paper (usage / customers) attachment 4
First 400 cubic feet	672	0	(249)		422
Next 6,100 cubic feet	8,031	0	(570)		5,461
Next 43,500 cubic feet					
Next 450,000 cubic feet					
Next 1,000,000 Cubic Feet					
All Over 1,500,000 Cubic Feet					
Total Consumption	8,703	0	(819)		5,883
Revenues Generated Commercial	23,559	0	(3,764)		19,795
					Commercial adjustment

	Other Public Authority			
	Chattanooga	Lookout Mtn.	Lakeview	Total
Additional Customers Added	6	0	1	7
1 -inch meter	72	0	12	84
Avg. Usage Per Month Per Customer	132.4	32.7	41.2	
First 400 cubic feet	288	0	48	336
Next 6,100 cubic feet	4,392	0	446	4,838
Next 43,500 cubic feet	4,853			4,853
Next 460,000 cubic feet				
Next 1,000,000 cubic feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	9,533	0	464	10,027
Revenues Generated OPA	25,022	0	1,817	26,839
				OPA adjustment
Total Revenues Generated	72,305	11,538	8,952	92,795
Present Rates				
50-inch meter	\$10.42	\$11.70	\$11.70	Attachment 5
1 -inch meter	\$28.14	\$28.14	\$28.14	
2 -inch meter	\$93.27	\$93.27	\$93.27	
First 400 Cubic Feet	\$0.19	\$0.72	\$0.36	
Next 6,100 Cubic Feet	\$3.07	\$3.96	\$3.28	
Next 43,500 Cubic Feet	\$1.93	\$2.82	\$2.24	
Next 450,000 Cubic Feet	\$1.44	\$1.87	\$1.60	
Next 1,000,000 Cubic Feet	\$1.10	\$1.83	\$1.27	
All Over 1,500,000 Cubic Feet	\$0.86	\$1.18	\$0.82	
Private Fire year end customer adjustment				
Normalized revenues-calculated below				
Per books revenues				1,489,608
				1,438,263
				51,345
1 - - Inch Service	0	\$27.16	\$0	
1 1/2 - Inch Service	1	61.24	61	
2 - Inch Service	13	108.92	1,416	
2 1/2 - Inch Service	1	168.09	166	
3 - Inch Service	2	244.83	490	
4 - Inch Service	83	400.28	40,693	
6 - Inch Service	737	979.79	741,701	
8 - Inch Service	299	1,891.24	586,411	
10 - Inch Service	15	2,942.08	44,131	
12 - Inch Service	19	3,823.10	74,530	
Total Private Fire Service	1,190		1,489,608	

see billing determinants working paper (usage / customers) attachment 4

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 1 of 8

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
RESIDENTIAL CLASS

	<u>Meters</u>	<u>Total Billing Determinates</u>	
Chattanooga			
5/8 - inch meter	724,348.49	724,348	
3/4 - inch meter	1,123.98	1,124	
1 - inch meter	2,115.20	2,115	
1 1/2 - inch meter	222.91	223	
2 - inch meter	123.07	123	
3 - inch meter	2.84	3	
4 - inch meter	0.00	0	
6 - inch meter	0.00	0	
8 - inch meter	0.00	0	
Total Meters	727,936.49	727,936	
Volumetric			
First 400 Cubic Feet	2,333,155	2,333,155	
Next 6,100 Cubic Feet	1,919,894	1,919,894	
Next 43,500 Cubic Feet	73,753	73,753	
Next 450,000 Cubic Feet	5,013	5,013	
Next 1,000,000 Cubic Feet	0	0	
All Over 1,500,000 Cubic Feet	0	0	
Total Consumption	4,331,816	4,331,816	6.0 AVG USAGE PER CUSTOMER
Lookout Mountain			
5/8 - inch meter	20,202.57	20,203	
3/4 - inch meter	484.52	485	
1 - inch meter	1,328.98	1,329	
1 1/2 - inch meter	22.14	22	
2 - inch meter	34.01	34	
3 - inch meter	0.00	0	
4 - inch meter	0.00	0	
6 - inch meter	0.00	0	
8 - inch meter	0.00	0	
Total Meters	22,072	22,072	
Volumetric			
First 400 Cubic Feet	75,282	75,282	
Next 6,100 Cubic Feet	184,707	184,707	
Next 43,500 Cubic Feet	28,808	28,808	
Next 450,000 Cubic Feet	56	56	
Next 1,000,000 Cubic Feet	0	0	
All Over 1,500,000 Cubic Feet	0	0	
Total Consumption	288,651	288,651	13.1 AVG USAGE PER CUSTOMER

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 2 of 8

Lakeview		
5/8 - inch meter	33,451.15	33,451
3/4 - inch meter	4.00	4
1 - inch meter	47.83	48
1 1/2 - inch meter	0.00	0
2 - inch meter	0.00	0
3 - inch meter	0.00	0
4 - inch meter	0.00	0
6 - inch meter	0.00	0
8 - inch meter	0.00	0
Total Meters	33,503	33,503

Volumetric		
First 400 Cubic Feet	108,976	108,976
Next 6,100 Cubic Feet	84,893	84,893
Next 43,500 Cubic Feet	843	843
Next 450,000 Cubic Feet	0	0
Next 1,000,000 Cubic Feet	0	0
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	194,711	194,711

5.8 AVG USAGE PER CUSTOMER

Lone Oak		
5/8 - inch meter	1,280.87	1,281
3/4 - inch meter	0.00	0
1 - inch meter	0.00	0
1 1/2 - inch meter	0.00	0
2 - inch meter	0.00	0
3 - inch meter	0.00	0
4 - inch meter	0.00	0
6 - inch meter	0.00	0
8 - inch meter	0.00	0
Total Meters	1,281	1,281

Volumetric		
First 2.67 (100 CCF)	2,976	2,976
In Excess 2.67 (100 CCF)	5,189	5,189
Total Consumption	8,165	8,165

Suck Creek		
5/8 - inch meter	2,504.33	2,504
3/4 - inch meter	0.00	0
1 - inch meter	12.00	12
1 1/2 - inch meter	0	0
2 - inch meter	0	0
3 - inch meter	0	0
4 - inch meter	0	0
6 - inch meter	0	0
8 - inch meter	0	0
Total Meters	2,516	2,516

Volumetric		
First 2 (100 CCF)	4,617	4,617
Next 10.67 (100 CCF)	8,898	8,898
All Over 12.67 (100 CCF)	1,941	1,941
Total Consumption	15,456	15,456

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 3 of 8

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
COMMERCIAL CLASS

		Total Billing <u>Meters</u> <u>Determinates</u>	
Chattanooga			
5/8 - inch meter		71,456	71,456
3/4 - inch meter		1,620	1,620
1 - inch meter		16,347	16,347
1 1/2 - inch meter		3,743	3,743
2 - inch meter		11,819	11,819
3 - inch meter		607	607
4 - inch meter		212	212
6 - inch meter		125	125
8 - inch meter		11	11
Total Meters		106,839	106,839
Volumetric			
First	400 Cubic Feet	273,997	273,997
Next	6,100 Cubic Feet	1,273,674	1,273,674
Next	43,500 Cubic Feet	1,758,183	1,758,183
Next	450,000 Cubic Feet	865,003	865,003
Next	1,000,000 Cubic Feet	54,423	54,423
All Over	1,600,000 Cubic Feet	0	0
Total Consumption		4,225,280	4,225,280
			39.9 AVG USAGE PER CUSTOMER
Lookout Mountain			
5/8 - inch meter		757	757
3/4 - inch meter		24	24
1 - inch meter		233	233
1 1/2 - inch meter		33	33
2 - inch meter		88	88
3 - inch meter		0	0
4 - inch meter		0	0
6 - inch meter		0	0
8 - inch meter		0	0
Total Meters		1,135	1,135
Volumetric			
First	400 Cubic Feet	3,165	3,165
Next	6,100 Cubic Feet	19,382	19,382
Next	43,500 Cubic Feet	20,852	20,852
Next	450,000 Cubic Feet	15,955	15,955
Next	1,000,000 Cubic Feet	2,351	2,351
All Over	1,600,000 Cubic Feet	0	0
Total Consumption		61,706	61,706
			54.4 AVG USAGE PER CUSTOMER
Lakeview			
5/8 - inch meter		1,780	1,780
3/4 - inch meter		0	0
1 - inch meter		229	229
1 1/2 - inch meter		0	0
2 - inch meter		85	85
3 - inch meter		0	0
4 - inch meter		0	0
6 - inch meter		0	0
8 - inch meter		0	0
Total Meters		2,094	2,094
Volumetric			
First	400 Cubic Feet	5,328	5,328
Next	6,100 Cubic Feet	14,019	14,019
Next	43,500 Cubic Feet	8,577	8,577
Next	450,000 Cubic Feet	387	387
Next	1,000,000 Cubic Feet	0	0
All Over	1,600,000 Cubic Feet	0	0
Total Consumption		28,310	28,310
			13.5 AVG USAGE PER CUSTOMER

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 4 of 8

Lone Oak			
5/8 - inch meter	23	23	
3/4 - inch meter	0	0	
1 - inch meter	0	0	
1 1/2 - inch meter	0	0	
2 - inch meter	0	0	
3 - inch meter	0	0	
4 - inch meter	0	0	
6 - inch meter	0	0	
8 - inch meter	0	0	
Total Meters	<u>23</u>	<u>23</u>	2

Volumetric			
First 2.67 (100 CCF)	21	21	
In Excess 2.67 (100 CCF)	<u>36</u>	<u>36</u>	
Total Consumption	<u>57</u>	<u>57</u>	

Suck Creek			
5/8 - inch meter	43	43	
3/4 - inch meter	0	0	
1 - inch meter	0	0	
1 1/2 - inch meter	0	0	
2 - inch meter	0	0	
3 - inch meter	0	0	
4 - inch meter	0	0	
6 - inch meter	0	0	
8 - inch meter	0	0	
Total Meters	<u>43</u>	<u>43</u>	4

Volumetric			
First 2 (100 CCF)	37	37	
Next 10.67 (100 CCF)	<u>45</u>	<u>45</u>	
All Over 12.67 (100 CCF)	<u>0</u>	<u>0</u>	
Total Consumption	<u>82</u>	<u>82</u>	109,134

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 5 of 8

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
INDUSTRIAL CLASS

	<u>Meters</u>	<u>Total Billing Determinates</u>
Chattanooga		
5/8 - inch meter	279	279
3/4 - inch meter	24	24
1 - inch meter	297	297
1 1/2 - inch meter	82	82
2 - inch meter	984	984
3 - inch meter	0	0
4 - inch meter	261	261
6 - inch meter	69	69
8 - inch meter	0	0
Total Meters	<u>1,995</u>	<u>1,995</u>
Volumetric		
First 400 Cubic Feet	5,451	5,451
Next 6,100 Cubic Feet	55,241	55,241
Next 43,500 Cubic Feet	250,313	250,313
Next 450,000 Cubic Feet	1,036,931	1,036,931
Next 1,000,000 Cubic Feet	903,338	903,338
All Over 1,500,000 Cubic Feet	976,318	976,318
Total Consumption	<u>3,227,592</u>	<u>3,227,592</u>
Lookout Mountain		
5/8 - inch meter	0	0
3/4 - inch meter	0	0
1 - inch meter	0	0
1 1/2 - inch meter	0	0
2 - inch meter	0	0
3 - inch meter	0	0
4 - inch meter	0	0
6 - inch meter	0	0
8 - inch meter	0	0
Total Meters	<u>0</u>	<u>0</u>
Volumetric		
First 400 Cubic Feet	0	0
Next 6,100 Cubic Feet	0	0
Next 43,500 Cubic Feet	0	0
Next 450,000 Cubic Feet	0	0
Next 1,000,000 Cubic Feet	0	0
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	<u>0</u>	<u>0</u>
Lakeview		
5/8 - inch meter	0	0
3/4 - inch meter	0	0
1 - inch meter	0	0
1 1/2 - inch meter	0	0
2 - inch meter	0	0
3 - inch meter	0	0
4 - inch meter	0	0
6 - inch meter	0	0
8 - inch meter	0	0
Total Meters	<u>0</u>	<u>0</u>
Volumetric		
First 400 Cubic Feet	0	0
Next 6,100 Cubic Feet	0	0
Next 43,500 Cubic Feet	0	0
Next 450,000 Cubic Feet	0	0
Next 1,000,000 Cubic Feet	0	0
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	<u>0</u>	<u>0</u>

1,995

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 6 of 8

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
OTHER PUBLIC AUTHORITY CLASS

	<u>Meters</u>	<u>Total Billing Determinates</u>	
Chattanooga			
5/8 - inch meter	1,990	1,990	
3/4 - inch meter	136	136	
1 - inch meter	1,582	1,582	
1 1/2 - inch meter	770	770	
2 - inch meter	3,494	3,494	
3 - inch meter	49	49	
4 - inch meter	251	251	
6 - inch meter	21	21	
8 - inch meter	0	0	
Total Meters	8,293	8,293	
Volumetric			
First 400 Cubic Feet	22,317	22,317	
Next 6,100 Cubic Feet	178,173	178,173	
Next 43,500 Cubic Feet	347,355	347,355	
Next 450,000 Cubic Feet	472,759	472,759	
Next 1,000,000 Cubic Feet	77,413	77,413	
All Over 1,500,000 Cubic Feet	0	0	
Total Consumption	1,098,017	1,098,017	132.4 AVG USAGE PER CUSTOMER
Lookout Mountain			
5/8 - inch meter	158	158	
3/4 - inch meter	12	12	
1 - inch meter	143	143	
1 1/2 - inch meter	11	11	
2 - inch meter	66	66	
3 - inch meter	0	0	
4 - inch meter	0	0	
6 - inch meter	0	0	
8 - inch meter	0	0	
Total Meters	390	390	
Volumetric			
First 400 Cubic Feet	952	952	
Next 6,100 Cubic Feet	6,664	6,664	
Next 43,500 Cubic Feet	5,146	5,146	
Next 450,000 Cubic Feet	0	0	
Next 1,000,000 Cubic Feet	0	0	
All Over 1,500,000 Cubic Feet	0	0	
Total Consumption	12,753	12,753	32.7 AVG USAGE PER CUSTOMER
Lakeview			
5/8 - inch meter	54	54	
3/4 - inch meter	0	0	
1 - inch meter	20	20	
1 1/2 - inch meter	11	11	
2 - inch meter	22	22	
3 - inch meter	0	0	
4 - inch meter	0	0	
6 - inch meter	0	0	
8 - inch meter	0	0	
Total Meters	107	107	
Volumetric			
First 400 Cubic Feet	158	158	
Next 6,100 Cubic Feet	1,347	1,347	
Next 43,500 Cubic Feet	1,831	1,831	
Next 450,000 Cubic Feet	1,092	1,092	
Next 1,000,000 Cubic Feet	0	0	
All Over 1,500,000 Cubic Feet	0	0	
Total Consumption	4,428	4,428	41.2 AVG USAGE PER CUSTOMER

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 7 of 8

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
OTHER WATER UTILITY CLASS

	<u>Meters</u>	<u>Signal Mtn., Ft. Oglethorpe, Catoosa Util.</u>	<u>Total Billing Determinates</u>	
Chattanooga				
5/8 - inch meter	0		0	
3/4 - inch meter	0		0	
1 - inch meter	0		0	
1 1/2 - inch meter	0		0	
2 - inch meter	10		10	missing Nov 07
3 - inch meter	0		0	
4 - inch meter	33		33	missing Nov 07
6 - inch meter	0		0	
8 - inch meter	0		0	
Total Meters	43	0	43	
Volumetric				
First 400 Cubic Feet	9		9	
Next 6,100 Cubic Feet	20		20	
Next 43,600 Cubic Feet	0		0	
Next 450,000 Cubic Feet	0		0	
Next 1,000,000 Cubic Feet	0		0	
All Over 1,500,000 Cubic Feet	0		0	
Fl. Oglethorpe		489,860	489,860	
Catoosa Co		501,752	501,752	256,408.97
Signal Mt		516,804	516,804	245,343.03
Walden's Ridge		463,797	463,797	
Total Consumption	29	1,971,213	1,971,242	

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 5-ATTACHMENT 4
Page 8 of 8

Lookout Mountain		
5/8 - inch meter	0	0
3/4 - inch meter	0	0
1 - inch meter	0	0
1 1/2 - inch meter	0	0
2 - inch meter	0	0
3 - inch meter	0	0
4 - inch meter	0	0
6 - inch meter	0	0
8 - inch meter	0	0
Total Meters	0	0

Volumetric		
First 400 Cubic Feet	0	0
Next 6,100 Cubic Feet	0	0
Next 43,600 Cubic Feet	0	0
Next 450,000 Cubic Feet	0	0
Next 1,000,000 Cubic Feet	0	0
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	0	0

Lakeview		
5/8 - inch meter	0	0
3/4 - inch meter	0	0
1 - inch meter	0	0
1 1/2 - inch meter	0	0
2 - inch meter	0	0
3 - inch meter	0	0
4 - inch meter	0	0
6 - inch meter	0	0
8 - inch meter	0	0
Total Meters	0	0

Volumetric		
First 400 Cubic Feet	0	0
Next 6,100 Cubic Feet	0	0
Next 43,600 Cubic Feet	0	0
Next 450,000 Cubic Feet	0	0
Next 1,000,000 Cubic Feet	0	0
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	0	0

**Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No.:**

[illegible]

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 6
Normalized Revenue adjustments:

Elimination of Walden's Ridge

Walden's ridge usage by month:

Dec-06	27,230.00	
Jan-07	26,230.00	
Feb-07	29,686.00	
Mar-07	27,130.00	
Apr-07	35,429.00	
May-07	37,306.00	
Jun-07	53,225.00	
Jul-07	44,312.00	
Jul-07		
Aug-07	49,578.00	
Sep-07	50,584.00	
Oct-07	48,870.00	
Nov-07	34,207.00	
total usage	463,797.00	
	0.9375	contract cost per CCF
total revenues	434,809.69	Total revenues to eliminate in test period

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 7
Page 1 of 8

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 7
Normalized Revenue adjustments:

Annualize rate increase effective 5/22/07

Residential
Chattanooga

	5/8	3/4	1	1 1/2	2	3	4
Dec-06	59,424.65	84.10	161.43	6.00	3.00		
Jan-07	65,340.72	96.63	186.87	19.17	12.30		
Feb-07	56,030.42	76.87	153.47	18.00	11.77		
Mar-07	82,670.25	93.63	172.83	20.00	12.00		
Apr-07	56,482.93	81.17	159.70	18.30	11.00		
May-07	62,896.89	102.47	181.26	21.05	10.01	0.54	
Jun-07	59,447.30	94.65	174.06	20.26	10.06	1.70	
	9.26	15.55	25.88	51.79	82.85	155.35	
blended rate	\$10.09	16.96	28.22	56.46	90.33	169.38	
eff 5/22/07	10.42	17.51	29.14	58.30	93.27	174.89	
diff in blend rate	0.33	0.55	0.92	1.84	2.94	5.51	
diff in new rate	1.16	1.96	3.26	6.51	10.42	19.54	
	420,900.97	1,048.34	3,310.74	667.37	626.99	10.59	426,563.98
	19,448.40	52.32	160.01	37.19	29.58	9.38	19,734.86

	4	61	435	4500	10000	15000
Dec-06	188,103.92	128,882.04	4,318.04			
Jan-07	206,840.46	141,647.36	2,798.18	654.00		
Feb-07	173,724.48	103,363.52	2,022.02	80.00		
Mar-07	195,272.08	117,119.10	2,285.82	1,800.00	4,000.00	3,998.00
Apr-07	182,108.80	129,755.06	3,083.14	245.00		
May-07	199,327.79	155,516.35	3,722.92			
Jun-07	62,425.62	59,189.45	1,493.84	84.20		
Jul-07	157.77	65.48	(176.61)	(1,800.00)	(4,000.00)	(3,998.00)
Aug-07	190.61	82.47				
Sep-07	59.08	72.76				
Oct-07	53.61					
Nov-07	21.22	15.63				
	1,208,285.62	835,709.22	19,547.35	1,063.20	-	-
Eff 2005	0.172	2.730	1.715	1.282	0.980	0.582
eff 5/22/07	0.194	3.073	1.931	1.443	1.103	0.655
	0.022	0.343	0.216	0.161	0.123	0.073
	26,582.28	286,948.26	4,222.23	171.18	-	-
						317,623.95
						763,922.79

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 7
Page 2 of 8

Lookout Mtn	5/8	3/4	1	1 1/2	2
Dec-06	1,667.53	37.73	104.83	-	1.00
Jan-07	1,636.77	37.70	106.00	2.13	3.00
Feb-07	1,629.37	38.00	105.00	2.00	3.00
Mar-07	1,630.37	37.23	106.00	2.00	3.00
Apr-07	1,655.44	39.70	107.63	2.00	3.00
May-07	1,885.17	40.59	109.92	2.00	3.01
	10,104.65	230.95	639.38	10.14	16.01
	10.39	15.55	25.88	51.79	82.85
eff 5/22/07	11.70	17.51	29.14	58.30	93.27
diff in new rate	1.31	1.96	3.26	6.51	10.42
	13,237.09	452.67	2,084.39	66.00	166.81
					16,006.96

	4	61	435
Dec-06	5,803.13	7,492.71	165.16
Jan-07	5,813.20	8,220.80	98.00
Feb-07	5,649.29	6,517.71	80.00
Mar-07	5,765.85	6,578.15	114.00
Apr-07	6,201.57	11,438.09	911.34
May-07	6,490.47	17,269.27	2,127.87
Jun-07	16.16	36.37	(351.66)
	35,739.67	57,551.10	3,142.71
	0.640	3.516	2.501
eff 5/22/07	0.721	3.958	2.816
diff in new rate	0.081	0.442	0.315
	2,894.91	25,437.59	989.95
			29,322.45
			45,329.41

Lakeview	5/8	3/4	1
Dec-06	2,743.57	1.00	4.00
Jan-07	2,735.40	1.00	4.00
Feb-07	2,719.95	1.00	3.83
Mar-07	2,763.66	1.00	4.00
Apr-07	2,745.63	-	4.00
May-07	2,796.48	-	4.00
Jun-07	2,813.10		4.13
	10.39	15.55	25.88
blended rate	10.99	16.45	27.38
eff 5/22/07	11.70	17.51	29.14
diff in blended rate	0.71	1.06	1.76
diff in new rate	1.31	1.96	3.26
	21,621.14	7.84	77.70
	1,985.19	-	7.25
	4	61	435
Dec-06	9,039.12	7,029.88	63.00
Jan-07	9,027.51	6,883.67	109.82
Feb-07	8,744.65	5,521.51	4.84
Mar-07	8,811.78	5,543.22	-
Apr-07	8,904.30	6,061.54	99.16
May-07	9,069.94	6,456.22	31.50
Jun-07	5,100.58	5,137.72	15.97
Jul-07	3.63	3.56	
Aug-07	1.60	1.22	
Nov-07	15.47	45.43	
	58,718.58	42,683.97	324.29
	0.316	3.008	1.993
eff 5/22/07	0.356	3.386	2.244
diff in new rate	0.040	0.378	0.251
	2,348.74	16,134.54	81.40
			18,564.68
			42,263.80
			1,836,652.55
			851,516.00

Annualize rate increase effective 5/22/07

Commercial
Chattanooga

	5/8	3/4	1	1 1/2	2	3	4	6	8	
Dec-06	13,153.24	116.97	1,222.84	70.00	370.88	33.07	4.00	9.00		
Jan-07	5,695.38	151.13	1,451.20	350.97	1,115.17	35.33	20.80	11.60	1.00	
Feb-07	4,934.20	121.30	1,251.40	314.80	980.77	32.03	23.90	9.47	1.00	
Mar-07	5,448.17	141.00	1,400.36	342.07	1,057.60	34.17	17.87	10.00	1.00	
Apr-07	4,956.60	122.00	1,272.09	316.23	988.00	36.87	18.00	10.00	1.00	
May-07	5,499.65	143.38	1,422.22	343.09	1,065.40	38.34	18.19	10.03	1.00	
Jun-07	5,201.90	132.82	1,375.82	328.06	1,030.75	46.81	18.88	10.25	1.02	
	9.26	15.55	25.86	51.79	82.85	155.35	258.92	517.85	828.55	
blended rate	\$10.09	16.96	28.22	56.48	90.33	169.38	282.31	564.82	903.38	
eff 5/22/07	10.42	17.51	29.14	58.30	93.27	174.89	291.49	582.99	932.77	
diff in new rate	1.18	1.96	3.28	6.51	10.42	19.54	32.57	65.14	104.22	
diff in blend rate	\$0.33	\$0.55	\$0.92	\$1.84	\$2.94	\$5.51	\$9.18	\$18.37	\$29.39	
	46,037.20	1,559.70	26,145.56	11,306.87	58,120.85	4,099.58	3,346.75	3,914.47	521.10	155,054.08
	\$1,701.65	\$73.47	\$1,264.82	\$602.25	\$3,028.80	\$257.96	\$154.89	\$188.33	\$30.02	7,302.18

	4	61	435	4500	10000	
Dec-06	21,749.24	95,473.16	129,373.28	58,115.32	3,094.00	
Jan-07	23,375.17	103,946.15	137,680.88	89,359.00	8,074.00	
Feb-07	20,107.82	85,249.86	112,590.32	50,317.00	1,527.00	
Mar-07	22,729.11	98,720.75	130,493.48	59,040.66	5,311.00	
Apr-07	21,314.75	93,533.25	127,410.66	63,118.34	5,042.00	
May-07	23,527.43	105,656.40	140,536.67	65,493.56	5,578.00	
Jun-07	6,951.06	29,795.52	38,797.24	19,490.72	41.62	
Jul-07	132.20	(26.07)	43.85			
Aug-07	81.55	53.04				
Sep-07	3.18	1.02				
Oct-07	0.47					
Nov-07	6.00	5.25				
	139,979.98	612,410.33	618,896.38	384,934.60	28,667.62	
	0.172	2.730	1.715	1.282	0.980	
eff 5/22/07	0.194	3.073	1.931	1.443	1.103	
diff in new rate	0.022	0.343	0.216	0.161	0.123	
	3,079.56	210,056.74	176,449.62	61,974.47	3,526.12	455,086.51

617,442.77

Lookout Mtn	5/8	3/4	1	1 1/2	2	
Dec-06	119.80	2.00	16.00			
Jan-07	58.27	2.00	16.00	3.13	6.40	
Feb-07	56.83	2.00	16.00	3.00	6.00	
Mar-07	56.00	2.00	16.23	3.00	6.00	
Apr-07	56.13	2.00	17.00	3.00	7.07	
May-07	63.97	2.00	22.00	3.00	9.00	
	411.00	12.00	103.23	15.13	34.47	
	10.39	15.55	25.88	51.79	82.85	
eff 5/22/07	11.70	17.51	29.14	58.30	93.27	
diff in new rate	1.31	1.96	3.28	6.51	10.42	
	538.42	23.52	336.54	98.52	359.14	1,356.14

	4	61	435	4500	
Dec-06	219.00	1,037.00	639.00		
Jan-07	209.12	923.20	387.68		
Feb-07	206.00	791.00	188.00		
Mar-07	220.00	915.00	285.00		
Apr-07	243.53	1,295.13	1,072.00	422.34	
May-07	278.58	1,886.97	1,710.00	1,584.00	
	1,376.23	6,848.30	4,261.68	2,006.34	
	0.640	3.518	2.501	1.749	
eff 5/22/07	0.721	3.958	2.816	1.969	
diff in new rate	0.081	0.442	0.315	0.220	
	111.47	3,026.95	1,348.73	441.39	4,926.55
					6,284.69

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 7
Page 4 of 8

Lakeview	5/8	3/4	1	1 1/2	2
Dec-06	210.88		18.20		
Jan-07	143.27	-	18.93	-	8.00
Feb-07	142.87	-	19.00	-	7.83
Mar-07	142.87	-	19.00	-	8.00
Apr-07	145.13	-	19.00	-	8.00
May-07	143.27	-	20.33	-	8.00
Jun-07	142.64	-	19.22	-	8.00
	10.39	15.55	25.88	51.79	82.85
Blended rate	\$10.99	\$16.45	\$27.38	\$54.79	\$87.66
eff 5/22/07	11.70	17.51	29.14	58.30	93.27

diff in blended rate	0.60	0.90	1.50	3.00	4.81
diff in new rate	\$0.71	\$1.08	\$1.76	\$3.51	\$5.61

655.09		201.01	-	223.59
88.20		28.91	-	38.47

1,079.69
153.57

	4	61	435	4500
Dec-06	449.74	1,364.10	975.50	219.68
Jan-07	431.87	1,132.33	222.00	
Feb-07	436.84	1,203.32	719.84	
Mar-07	429.00	1,158.00	398.00	
Apr-07	436.00	1,043.00	356.00	
May-07	446.13	1,157.53	431.34	
Jun-07	242.20	696.28	651.49	
Jul-07	(1.91)	(12.00)		
	2,869.67	7,741.56	3,754.17	219.66
	0.316	3.008	1.993	1.425
eff 5/22/07	0.356	3.396	2.244	1.604
diff in new rate	0.040	0.378	0.251	0.179
	114.79	2,926.31	942.30	39.32

4,022.71

5,255.97

626,983.43

Chattanooga

[illegible]

Annualize rate increase effective 5/22/07

OPA

Chatt

	5/8	3/4	1	1 1/2	2	3	4	6
Dec-06	155.57	10.87	113.57	20.00	358.98	4.03	8.00	1.00
Jan-07	176.00	12.20	136.47	69.23	290.10	4.87	22.00	1.00
Feb-07	160.23	10.80	128.37	65.87	270.40	3.00	22.37	1.00
Mar-07	166.40	11.00	132.00	69.70	289.43	5.17	22.00	1.70
Apr-07	161.30	11.00	128.43	66.00	277.90	3.23	22.13	2.00
May-07	166.27	11.02	132.98	70.23	294.76	5.02	22.04	2.00
Jun-07	161.53	11.05	131.26	62.53	242.28	3.06	18.24	1.97

blended rate	9.26	15.55	25.88	51.79	82.85	155.35	258.92	517.85
eff 5/22/07	\$10.09	16.98	28.22	58.46	90.33	169.38	282.31	564.62
	10.42	17.51	29.14	58.30	93.27	174.89	291.49	582.99

diff in new rates	1.16	1.96	3.26	6.51	10.42	19.54	32.57	65.14
diff in blended rates	\$0.33	\$0.55	\$0.92	\$1.84	\$2.94	\$5.51	\$9.18	\$18.37

	1,143.49	131.10	2,516.13	2,350.32	18,543.15	494.70	3,860.81	566.72	29,606.43
	\$52.84	\$6.11	\$120.67	\$114.79	\$711.94	\$16.86	\$167.56	\$36.24	\$1,227.01

	4	61	435	4500	10000
Dec-06	1,748.47	13,699.53	24,535.00	36,828.00	5,305.00
Jan-07	1,734.07	12,627.45	22,882.16	36,112.32	3,704.00
Feb-07	1,620.88	12,521.14	22,142.98	34,284.00	3,235.00
Mar-07	1,766.41	13,779.77	24,808.18	37,189.00	4,482.68
Apr-07	1,830.46	13,972.02	25,470.18	35,409.34	6,983.00
May-07	1,930.99	15,513.54	28,175.25	36,433.35	5,407.86
Jun-07	550.83	4,447.39	7,646.06	7,608.63	571.49
Jul-07	0.53	(26.21)	(66.80)		
	11,180.64	86,534.63	155,572.99	223,864.64	29,699.01

eff 5/22/07	0.172	2.73	1.715	1.282	0.98
	0.194	3.073	1.831	1.443	1.103
	0.022	0.343	0.216	0.161	0.123

	245.97	29,681.38	33,603.77	36,042.21	3,652.98	103,228.30

\$134,059.74

Lookout Mtn

	5/8	3/4	1	1 1/2	2
Dec-06	13.00	1.00	32.41		
Jan-07	13.00	1.00	10.57	1.13	5.17
Feb-07	13.00	1.00	10.00	1.00	6.00
Mar-07	12.00	1.00	10.00	1.00	6.00
Apr-07	14.33	1.00	10.07	1.00	6.00
May-07	14.40	1.00	10.00	1.00	6.00
	79.74	6.00	83.04	5.13	30.17

eff 5/22/07	\$10.39	15.55	25.88	51.79	82.85
diff in new rate	11.70	17.51	29.14	58.30	93.27
	\$1.31	\$1.96	\$3.26	\$6.51	\$10.42

	\$104.46	\$11.76	\$270.72	\$33.42	\$314.38	\$734.74

	4	61	435
Dec-06	54.00	257.00	125.00
Jan-07	56.20	257.64	152.16
Feb-07	58.00	262.00	133.00
Mar-07	64.00	417.00	305.00
Apr-07	81.27	413.73	126.00
May-07	86.86	673.90	505.21
	400.33	2,281.27	1,345.37

eff 5/22/07	0.64	3.52	2.501
diff in new rate	0.721	3.958	2.816
	0.081	0.442	0.315

	32.43	1,006.32	423.79	1,464.54

2,199.28

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 7
Page 7 of 8

Lakeview

	5/8	3/4	1	1 1/2	2
Dec-06	4.00	-	9.40		
Jan-07	4.00	-	1.00	1.00	2.00
Feb-07	4.00	-	1.00	1.00	2.00
Mar-07	4.00	-	1.00	1.00	2.00
Apr-07	4.00	-	1.00	1.00	2.00
May-07	4.00	-	1.00	1.00	2.00
Jun-07	4.78	-	1.00	1.00	2.27
	\$10.39	15.55	25.88	51.79	82.85
blended rate	\$10.99	\$16.45	\$27.38	\$54.79	\$87.66
eff 5/22/07	11.70	17.51	29.14	58.30	93.28
diff in blended rate	\$0.71	\$1.06	\$1.76	\$3.51	\$5.62
diff in new rate	\$1.31	\$1.96	\$3.26	\$6.51	\$10.43

31.44	-	46.96	32.55	104.30
3.40	-	1.76	3.50	12.78

215.25
21.43

	4	61	435
Dec-06	16.00	121.00	38.00
Jan-07	13.00	85.00	
Feb-07	11.00	115.00	34.00
Mar-07	13.00	108.00	32.00
Apr-07	20.00	115.00	43.00
May-07	10.00	99.00	45.00
Jun-07	11.04	73.45	96.71
	98.04	777.45	723.71
	0.316	3.01	1.993
eff 5/22/07	0.356	3.386	2.244
diff in new rate	0.040	0.378	0.251
	3.92	293.88	181.65

479.45

718.12

136,975.14

Sale for Resale

	5/8	3/4	1	1 1/2	2	3	4
Dec-06					-		3.32
Jan-07					1.00		3.00
Feb-07					1.00		3.00
Mar-07					1.00		3.00
Apr-07					1.00		3.00
May-07					1.00		3.00
Jun-07					0.97		3.08
	9.26	15.55	25.68	51.79	82.85	155.35	258.92
blended rate	\$10.09	16.96	28.22	56.46	90.33	169.38	282.31
eff 5/22/07	10.42	17.51	29.14	58.30	93.27	174.89	291.49
diff in new rates	1.16	1.96	3.26	6.51	10.42	19.54	32.57
diff in blended rates	\$0.33	\$0.55	\$0.92	\$1.84	\$2.94	\$5.51	\$9.18
					52.10	596.68	648.78
					2.84	28.25	31.09
							679.88

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 10
Page 1 of 1

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 10
Normalized Revenue adjustments:

Annualization of other revenues:

TENNESSEE-AMERICAN
OTHER REVENUES

SEWER BILLING

	Customers added			Attrition	Amt Per Class
	Normalized	Amt Per Class			
Total Residential Class	(3,223)	(1,392)	attachment 6	5,366	2,318
Total Commercial Class	(815)	(352)	attachment 6	925	400
Total Industrial Class	(56)	(24)	attachment 6	-	-
Total Other Public Authority	39	17	attachment 6	-	-
Total Other Water Utility Cla	-	-		-	-
total number of customers	(4,055)			6,291	
	0.432			0.432	
Times \$ 432	(1,752)	(1,752)		2,718	2,718

LATE PAYMENT PENALTIES

@ 11/30/07

Late Payment Penalty	302,740	attachment 7
Divided Total Sales of Water	35,741,144	attachment 7
Late payment adjustment ratio	0.008470338	

	Test Year Adjustments <u>Present Rates</u>	Attrition Year Adjustments	
Total Sales of Water Exhibit No 2, Schedule 2	(194,853)	226,976	attachment 7
Ratio	0.008470338	0.008470338	
Times ratio	(1,650)	1,923	
	(3,402)	4,641	

<u>To Operating Revenues Tab</u>				
	<u>Test Year</u>		<u>Normalized</u>	<u>Attrition</u>
Chatanooga	727,936	-4,015	723,921	728,896
Lookout Mountain	22,072	228	22,300	22,454
Lakeview	33,503	564	34,067	34,304
Lone Oak	1,281	0	1,281	1,281
Suck Creek	2,516	0	2,516	2,516
Total Residential Class		-3,223		
Chatanooga	105,839	-755	105,084	105,980
Lookout Mountain	1,135	0	1,135	1,145
Lakeview	2,094	-60	2,034	2,053
Lone Oak	23	0	23	23
Suck Creek	43	0	43	43
Total Commercial Class		-815		
Chatanooga	1,995	-56	1,939	1,939
Lookout Mountain	0	0	0	0
Lakeview	0	0	0	0
Total Industrial Class		-56		
Chatanooga	8,293	27	8,320	8,320
Lookout Mountain	390	0	390	390
Lakeview	107	12	119	119
Total Other Public Authority		39		
Chatanooga	43	0	43	43
Lookout Mountain	0	0	0	0
Lakeview	0	0	0	0
Total Other Water Utility Class		0		

Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2
Page No. 1 of 13

Line No.		Pat. books			Normalized			Attrition Year of Present Rates			Attrition Year of Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
1													
2													
3													
4													
5	Chattanooga												
6	6/8 - inch meter	724,348	10.42	\$7,647,711	720,302	10.42	\$7,606,073	726,327	10.42	\$7,567,912	726,327	12.80	\$8,284,182
7	3/4 - inch meter	1,124	17.61	19,691	1,118	17.61	19,678	1,118	17.61	19,678	1,118	21.51	24,045
8	1 - inch meter	2,116	28.14	61,837	2,103	28.14	61,287	2,103	28.14	61,287	2,103	38.90	79,298
9	1 1/2 - inch meter	228	68.30	12,868	222	68.30	12,837	222	68.30	12,837	222	71.82	16,983
10	2 - inch meter	123	93.27	11,478	123	93.27	11,478	123	93.27	11,478	123	114.08	14,101
11	3 - inch meter	3	174.89	497	3	174.89	497	3	174.89	497	3	214.94	611
12	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	368.08	0
13	8 - inch meter	0	682.99	0	0	682.99	-	-	682.99	-	-	716.17	0
14	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,146.96	0
15	Total Meters	727,036		7,664,000	723,921		7,611,943	726,998		7,663,697	726,998		8,414,140
16													
17	Volumetric												
18	First	2,333,165	0.194	452,632	2,321,766	0.194	450,420	2,341,666	0.194	454,281	2,341,666	0.239	552,831
19	Next	1,919,994	3.073	6,899,839	1,908,178	3.073	4,941,826	1,918,128	3.073	4,972,602	1,918,128	3.706	6,969,168
20	Next	73,763	1.931	142,417	73,486	1.931	141,919	73,486	1.931	141,919	73,486	2.349	172,640
21	Next	6,013	1.443	7,234	6,013	1.443	7,234	6,013	1.443	7,234	6,013	1.765	8,768
22	Next	0	1.108	0	0	1.108	-	-	1.108	-	-	1.342	0
23	All Over 1,000,000 Cubic Feet	0	0.666	0	0	0.666	-	-	0.666	-	-	0.797	0
24	Chattanooga Amount	4,331,816		14,186,119	4,008,440		13,183,347	4,039,290		13,339,623	4,039,290		16,143,397
25													
26	Lookout Mountain												
27	6/8 - inch meter	20,208	11.70	238,371	20,491	11.70	239,039	20,689	11.70	240,841	20,689	12.80	263,484
28	3/4 - inch meter	485	17.61	8,484	485	17.61	8,484	485	17.61	8,484	485	21.51	10,422
29	1 - inch meter	1,329	29.14	38,728	1,329	29.14	38,728	1,329	29.14	38,728	1,329	47.078	47,078
30	1 1/2 - inch meter	22	68.30	1,391	22	68.30	1,391	22	68.30	1,391	22	71.82	1,688
31	2 - inch meter	34	93.27	3,172	34	93.27	3,172	34	93.27	3,172	34	114.08	3,897
32	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.94	0
33	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	368.08	0
34	6 - inch meter	0	682.99	0	0	682.99	-	-	682.99	-	-	716.17	0
35	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,146.96	0
36	Total Meters	22,072		288,044	22,300		290,712	22,464		292,514	22,464		328,967
37													
38	Volumetric												
39	First	75,282	0.721	54,278	76,194	0.721	54,836	76,810	0.721	55,390	76,810	0.970	74,605
40	Next	184,707	3.968	731,072	186,666	3.968	689,228	187,956	3.968	694,772	187,956	4.432	744,383
41	Next	28,906	2.916	80,656	28,906	2.916	80,565	28,906	2.916	80,565	28,906	3.078	87,892
42	Next	66	1.989	110	66	1.989	110	66	1.989	110	66	2.482	139
43	Next	1,000,000	1.630	0	0	1.630	-	-	1.630	-	-	2.070	0
44	All Over 1,600,000 Cubic Feet	0	1.181	0	0	1.181	-	-	1.181	-	-	1.824	0
45	Lookout Mountain Amount	288,061		1,184,039	277,411		1,086,539	273,428		1,093,331	273,428		1,233,865
46													

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 10-ATTACHMENT 6
Page 3 of 13

Tennessee Regulatory Authority
Residential Class
Company: Tennessee-American Water Company
Case No.:
Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2
Page No. 2 of 13

Attribution Year Revenues at Current and Proposed Rates

Line No.	Description	Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues
1													
2													
3													
4													
5													
6	Lakeview	33,481	11.70	391,378	34,016	11.70	397,977	34,282	11.70	400,760	34,282	11.70	439,427
7	68 - inch meter	4	17.61	70	4	17.61	70	4	17.61	70	4	21.81	86
8	3/4 - inch meter	48	28.14	1,364	48	28.14	1,364	48	28.14	1,364	48	36.80	1,712
9	1 1/2 - inch meter	0	68.30	0	0	68.30	0	0	68.30	0	0	71.62	0
10	2 - inch meter	0	93.27	0	0	93.27	0	0	93.27	0	0	114.68	0
11	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
12	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	368.08	0
13	6 - inch meter	0	682.89	0	0	682.89	0	0	682.89	0	0	716.17	0
14	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,146.85	0
15	Total Meters	53,603		392,942	54,067		399,441	54,304		402,214	54,304		440,225
16													
17	Volumetric												
18	First	108,976	0.366	38,768	111,232	0.366	39,669	112,190	0.366	39,936	112,190	0.370	108,814
19	Next	84,893	3.388	287,447	72,264	3.388	244,686	72,691	3.388	246,131	72,691	4.432	322,168
20	Next	843	2.244	1,891	843	2.244	1,891	843	2.244	1,891	843	3.076	2,593
21	Next	0	1.604	0	0	1.604	0	0	1.604	0	0	2.482	0
22	Next	0	1.286	0	0	1.286	0	0	1.286	0	0	2.070	0
23	All Over 1,600,000 Cubic Feet	0	0.816	0	0	0.816	0	0	0.816	0	0	1.524	0
24	Lakeview Amount	184,711		720,976	184,338		686,616	185,713		690,172	185,713		873,798
25													
26	Lone Oak												
27	68 - inch meter	1,281	31.39	40,208	1,281	31.39	40,208	1,281	31.39	40,208	1,281	29.00	37,145
28	3/4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	36.00	0
29	1 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	36.80	0
30	1 1/2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	71.62	0
31	2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	114.68	0
32	3 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	214.84	0
33	4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	368.08	0
34	6 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	716.17	0
35	8 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	1,146.85	0
36	Total Meters	1,281		40,208	1,281		40,208	1,281		40,208	1,281		37,145
37													
38	Volumetric												
39	First	2,976	0.000	0	2,976	0.000	0	2,976	0.000	0	2,976	0.000	0
40	In Excess	6,189	3.9473	20,483	6,189	3.9473	20,483	6,189	3.9473	20,483	6,189	4.930	1,908
41													
42													
43	First	400 Cubic Feet										4,146	22,831
44	Next	6,100 Cubic Feet										3,632	1,908
45	Next	43,600 Cubic Feet										387	81,894
46	Lone Oak Amount	8,165		60,689	8,165		60,689	8,165		60,689	8,165		91,894

[illegible]

Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :

Line No.	Description	Billing			Normalized			Addition Year of Present Rates			Addition Year of Proposed Rates		
		Determinates	Rates	Revenues	Determinates	Rates	Revenues	Determinates	Rates	Revenues	Determinates	Rates	Revenues
1	Chattanooga												
2	5/8 - 1-inch meter	71,456	10.42	\$744,670	70,790	10.42	\$737,626	70,790	10.42	\$737,626	70,790	12.80	\$906,962
3	3/4 - 1-inch meter	1,620	17.51	28,366	1,607	17.51	28,133	1,607	17.51	28,133	1,607	21.51	34,566
4	1 - 1-inch meter	14,347	28.14	475,194	16,376	28.14	477,194	17,272	28.14	603,304	17,272	36.80	618,336
5	1 1/2 - 1-inch meter	3,745	68.30	215,208	3,717	68.30	216,690	3,717	68.30	216,690	3,717	71.62	269,198
6	2 - 1-inch meter	11,819	93.27	1,102,368	11,760	93.27	1,096,920	11,760	93.27	1,096,920	11,760	114.66	1,346,312
7	3 - 1-inch meter	607	174.89	68,623	607	174.89	68,623	607	174.89	68,623	607	214.84	108,987
8	4 - 1-inch meter	212	291.49	61,966	212	291.49	61,966	212	291.49	61,966	212	368.08	75,765
9	8 - 1-inch meter	126	682.99	73,076	126	682.99	73,076	126	682.99	73,076	126	716.17	89,769
10	8 - 1-inch meter	11	932.77	10,290	11	932.77	10,290	11	932.77	10,290	11	1,148.86	12,629
11	Total Meters	106,539		2,903,490	106,064		2,769,112	106,060		2,816,222	106,060		3,469,411
12	Volumetric												
13	400 Cubic Feet	373,987	0.194	85,166	272,141	0.194	62,795	276,726	0.194	63,491	276,726	0.236	66,071
14	Next	1,273,674	3.073	3,913,969	1,270,126	3.073	3,903,068	1,302,292	3.073	4,001,944	1,302,292	3.706	4,824,992
15	Next	1,793,183	1.931	3,964,032	1,800,169	1.931	3,869,907	1,800,169	1.931	3,869,907	1,800,169	2.349	3,768,774
16	Next	895,003	1.443	1,293,209	893,885	1.443	1,266,086	893,885	1.443	1,266,086	893,885	1.765	1,616,118
17	Next	64,423	1.103	60,029	64,423	1.103	60,029	64,423	1.103	60,029	64,423	1.342	73,036
18	All Over 1,600,000 Cubic Feet	0	0.666	0	0	0.666	-	-	0.666	-	-	0.797	0
19	Chattanooga Amount	4,226,280		11,473,926	4,069,736		11,141,627	4,096,486		11,287,179	4,096,486		13,696,402
20	Lookout Mountain												
21	6/8 - 1-inch meter	767	11.70	9,866	767	11.70	9,866	767	11.70	9,866	767	12.80	9,888
22	3/4 - 1-inch meter	24	17.51	420	24	17.51	420	24	17.51	420	24	21.51	516
23	1 - 1-inch meter	233	28.14	6,796	243	28.14	6,796	243	28.14	7,007	243	36.80	8,707
24	1 1/2 - 1-inch meter	33	68.30	1,932	33	68.30	1,932	33	68.30	1,932	33	71.62	2,373
25	2 - 1-inch meter	88	93.27	8,186	88	93.27	8,186	88	93.27	8,186	88	114.66	10,068
26	3 - 1-inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
27	4 - 1-inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	368.08	0
28	8 - 1-inch meter	0	682.99	0	0	682.99	-	-	682.99	-	-	716.17	0
29	8 - 1-inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,148.86	0
30	Total Meters	1,136		28,186	1,143		28,186	1,143		28,480	1,143		31,362
31	Volumetric												
32	400 Cubic Feet	3,166	0.721	2,292	3,166	0.721	2,292	3,206	0.721	2,311	3,206	0.970	3,109
33	Next	19,392	3.968	76,716	19,392	3.968	76,716	19,898	3.958	78,710	19,898	4.432	83,137
34	Next	20,852	2.816	68,720	18,672	2.816	62,681	18,672	2.816	62,681	18,672	3.076	67,456
35	Next	16,966	1.969	31,416	16,966	1.969	31,416	16,966	1.968	31,416	16,966	2.482	39,601
36	Next	2,961	1.830	3,832	2,961	1.830	3,832	2,961	1.830	3,832	2,961	2.070	4,987
37	All Over 1,600,000 Cubic Feet	0	1.181	0	0	1.181	-	-	1.181	-	-	1.624	0
38	Lookout Mountain Amount	61,796		199,164	69,626		193,026	69,070		196,340	69,070		224,602

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 10-ATTACHMENT 6
Page 6 of 13

Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 6 of 13

Attribution Year Revenues at Current and Proposed Rates

Line No.	Description	Pay Blocks				Normalized				Attribution Year at Present Rates				Attribution Year at Proposed Rates			
		Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Revenue
1		1,780	11.70	20,928	1,780	11.70	20,928	1,780	11.70	20,928	1,780	11.70	20,928	1,780	11.70	20,928	22,788
2		0	17.81	0	0	17.81	0	0	17.81	0	0	17.81	0	0	17.81	0	0
3		229	23.14	5,284	163	23.14	3,772	183	23.14	4,215	183	23.14	4,215	183	23.14	4,215	4,719
4		0	88.30	0	0	88.30	0	0	88.30	0	0	88.30	0	0	88.30	0	0
5		86	83.27	7,192	96	83.27	7,992	96	83.27	7,992	96	83.27	7,992	96	83.27	7,992	9,740
6		0	174.89	0	0	174.89	0	0	174.89	0	0	174.89	0	0	174.89	0	0
7		0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0	0
8		0	682.99	0	0	682.99	0	0	682.99	0	0	682.99	0	0	682.99	0	0
9		0	832.77	0	0	832.77	0	0	832.77	0	0	832.77	0	0	832.77	0	0
10		2,084		36,420	2,054		34,671	2,083		34,236	2,083		34,236	2,083		34,236	39,246
11		6,328	0.368	1,897	6,098	0.368	1,897	6,164	0.368	1,897	6,164	0.368	1,897	6,164	0.368	1,897	5,009
12		14,019	3.388	47,448	13,449	3.388	45,539	13,830	3.388	46,822	13,830	3.388	46,822	13,830	3.388	46,822	60,409
13		3,577	2.244	7,992	3,87	2.244	8,620	3,87	2.244	8,620	3,87	2.244	8,620	3,87	2.244	8,620	23,308
14		0	1,804	0	0	1,804	0	0	1,804	0	0	1,804	0	0	1,804	0	960
15		0	1,285	0	0	1,285	0	0	1,285	0	0	1,285	0	0	1,285	0	0
16		0	0.816	0	0	0.816	0	0	0.816	0	0	0.816	0	0	0.816	0	0
17		23,310		104,862	26,500		98,643	26,767		99,837	26,767		99,837	26,767		99,837	128,823
18		23	31.39	731	23	31.39	731	23	31.39	731	23	31.39	731	23	31.39	731	876
19		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
20		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
21		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
22		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
23		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
24		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
25		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
26		23	31.39	731	23	31.39	731	23	31.39	731	23	31.39	731	23	31.39	731	876
27		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
28		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
29		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
30		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
31		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
32		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
33		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
34		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
35		0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0
36		23	31.39	731	23	31.39	731	23	31.39	731	23	31.39	731	23	31.39	731	876
37		21	0.000	0	21	0.000	0	21	0.000	0	21	0.000	0	21	0.000	0	0
38		36	3.947	143	36	3.947	143	36	3.947	143	36	3.947	143	36	3.947	143	0
39		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
40		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
41		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
42		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
43		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
44		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
45		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
46		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
47		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0
48		0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0	0.000	0	0

[illegible]

Line No.		Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Determinate	Rates	Revenue	Determinate	Rates	Revenue	Determinate	Rates	Revenue	Determinate	Rates	Revenue
1	Chattanooga												
2	60 - inch meter	279	10.42	\$2,905	273	10.42	\$2,943	273	10.42	\$2,943	273	12.80	\$3,492
3	3/4 - inch meter	24	17.61	420	23	17.61	402	23	17.61	402	23	21.61	494
4	1 - inch meter	297	28.14	8,446	293	28.14	8,432	293	28.14	8,432	293	36.90	10,462
5	1 1/2 - inch meter	82	68.30	4,778	81	68.30	4,720	81	68.30	4,720	81	71.62	5,789
6	2 - inch meter	984	93.27	91,753	963	93.27	89,877	963	93.27	89,877	963	114.68	109,184
7	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
8	4 - inch meter	261	291.49	76,108	248	291.49	72,164	248	291.49	72,164	248	388.08	89,949
9	6 - inch meter	69	682.96	46,182	69	682.96	46,182	69	682.96	46,182	69	716.17	49,337
10	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,146.86	0
11	Total Meters	1,996		224,774	1,939		217,700	1,939		217,700	1,939		287,437
12	Volumetric												
13	First	6,481	0.184	1,068	6,371	0.184	1,042	6,371	0.184	1,042	6,371	0.236	1,288
14	Next	65,241	3.073	198,798	64,826	3.073	197,854	64,826	3.073	197,854	64,826	3.705	202,014
15	Next	290,313	1.831	483,356	287,002	1.831	478,981	287,002	1.831	478,981	287,002	2.349	689,209
16	Next	1,036,631	1.443	1,484,391	1,011,898	1.443	1,460,188	1,011,898	1.443	1,460,188	1,011,898	1.785	1,778,880
17	Next	903,338	1.103	996,382	892,403	1.103	881,231	892,403	1.103	881,231	892,403	1.342	1,167,348
18	All Over	876,318	0.665	839,488	865,846	0.665	834,684	865,846	0.665	834,684	865,846	0.787	772,170
19	Chattanooga Amount	3,327,882		4,011,103	3,160,048		3,909,280	3,160,048		3,909,280	3,160,048		4,766,322
20	Lookout Mountain												
21	60 - inch meter	0	11.70	0	0	11.70	0	0	11.70	0	0	12.80	0
22	3/4 - inch meter	0	17.61	0	0	17.61	0	0	17.61	0	0	21.61	0
23	1 - inch meter	0	28.14	0	0	28.14	0	0	28.14	0	0	36.80	0
24	1 1/2 - inch meter	0	68.30	0	0	68.30	0	0	68.30	0	0	71.62	0
25	2 - inch meter	0	93.27	0	0	93.27	0	0	93.27	0	0	114.68	0
26	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
27	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	388.08	0
28	6 - inch meter	0	682.96	0	0	682.96	0	0	682.96	0	0	716.17	0
29	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,146.86	0
30	Total Meters	0		0	0		0	0		0	0		0
31	Volumetric												
32	First	0	0.721	0	0	0.721	0	0	0.721	0	0	0.970	0
33	Next	0	3.968	0	0	3.968	0	0	3.968	0	0	4.432	0
34	Next	0	2.816	0	0	2.816	0	0	2.816	0	0	3.076	0
35	Next	0	1.989	0	0	1.989	0	0	1.989	0	0	2.482	0
36	Next	0	1.630	0	0	1.630	0	0	1.630	0	0	2.070	0
37	All Over	0	1.181	0	0	1.181	0	0	1.181	0	0	1.524	0
38	Lookout Mountain Amount	0		0	0		0	0		0	0		0

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 10-ATTACHMENT 6
Page 9 of 13

Tennessee Regulatory Authority
Industrial Class
Company: Tennessee-American Water Company
Case No.:

Attrition Year Revenues at Current and Proposed Rates

Tennessee Regulatory Authority
Industrial Class
Company: Tennessee-American Water Company
Case No.:

Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 8 of 13

Line No.	Description	Per books				Normalized				Attrition Year at Present Rates				Attrition Year at Proposed Rate			
		Billing Determinists	Rates	Revenue	Billing Determinists	Rates	Revenue	Billing Determinists	Rates	Revenue	Billing Determinists	Rates	Revenue	Billing Determinists	Rates	Revenue	Revenue
1		0	11.70	0	0	11.70	0	0	11.70	0	0	11.70	0	0	11.70	0	0
2		0	17.61	0	0	17.61	0	0	17.61	0	0	17.61	0	0	17.61	0	0
3		0	23.14	0	0	23.14	0	0	23.14	0	0	23.14	0	0	23.14	0	0
4		0	68.30	0	0	68.30	0	0	68.30	0	0	68.30	0	0	68.30	0	0
5		0	93.27	0	0	93.27	0	0	93.27	0	0	93.27	0	0	93.27	0	0
6	Lakeview	0	174.89	0	0	174.89	0	0	174.89	0	0	174.89	0	0	174.89	0	0
7	5/8 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0	0
8	3/4 - inch meter	0	682.98	0	0	682.98	0	0	682.98	0	0	682.98	0	0	682.98	0	0
9	1 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	932.77	0	0	932.77	0	0
10	1 1/2 - inch meter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	2 - inch meter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3 - inch meter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	4 - inch meter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	6 - inch meter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	8 - inch meter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Volumetric	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	First	0	0.366	0	0	0.366	0	0	0.366	0	0	0.366	0	0	0.366	0	0
19	Next	0	3.398	0	0	3.398	0	0	3.398	0	0	3.398	0	0	3.398	0	0
20	Next	0	2.244	0	0	2.244	0	0	2.244	0	0	2.244	0	0	2.244	0	0
21	Next	0	1.604	0	0	1.604	0	0	1.604	0	0	1.604	0	0	1.604	0	0
22	Next	0	1.298	0	0	1.298	0	0	1.298	0	0	1.298	0	0	1.298	0	0
23	All Over	0	0.816	0	0	0.816	0	0	0.816	0	0	0.816	0	0	0.816	0	0
24	Lakeview Amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Gross	3,227,592		4,011,103	3,160,045		3,909,260	3,160,045		3,909,260	3,160,045		3,909,260	3,160,045		4,768,322	
26	Promotion adjustment			(218,498)													
27	Less: Correction & Allowances	(4,465)		(4,465)	(4,465)		(4,465)	(4,465)		(4,465)	(4,465)		(4,465)	(4,465)		(5,481)	
28	Net Amount	3,223,127		3,792,605	3,155,580		3,913,739	3,155,580		3,913,739	3,155,580		3,913,739	3,155,580		4,761,783	
29	Net Amt. Per Revenue Summary	3,223,174		3,795,068	3,144,865		3,914,733	3,144,865		3,914,733	3,144,865		3,914,733	3,144,865		4,762,993	
30	Difference	8,563		(964)	8,648		(964)	8,648		(964)	8,648		(964)	8,648		(1,210)	
31	Percent Difference	0.3067%		-0.0254%	0.3067%		-0.0254%	0.3067%		-0.0254%	0.3067%		-0.0254%	0.3067%		-0.0254%	

Line No.	Description	Billing			Normalized			Attrition Year of Present Rates			Attrition Year of Proposed Rates		
		Determinata	Rates	Revenues	Determinata	Rates	Revenues	Determinata	Rates	Revenues	Determinata	Rates	Revenues
1													
2													
3													
4													
5													
6	Chattanooga												
7	6/8 - inch meter	1,990	10.42	\$20,750	1,976	10.42	\$20,679	1,976	10.42	\$20,679	1,976	12.90	\$25,290
8	3/4 - inch meter	186	17.61	2,333	136	17.61	2,365	136	17.61	2,365	136	21.61	2,906
9	1 - inch meter	1,662	28.14	46,106	1,649	28.14	47,670	1,649	28.14	47,670	1,649	36.80	60,934
10	1 1/2 - inch meter	770	68.30	44,901	766	68.30	44,668	766	68.30	44,668	766	71.62	54,574
11	2 - inch meter	3,484	93.27	325,897	3,478	93.27	324,395	3,478	93.27	324,395	3,478	114.66	398,611
12	3 - inch meter	281	174.89	8,664	281	174.89	8,389	281	174.89	8,389	281	214.84	10,306
13	4 - inch meter	21	291.49	73,123	201	291.49	73,123	201	291.49	73,123	201	368.08	89,828
14	6 - inch meter	0	682.99	12,148	0	682.99	12,148	0	682.99	12,148	0	716.17	14,926
15	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,146.86	0
16	Total Meters	8,220		833,848	8,320		833,638	8,320		833,638	8,320		865,662
17													
18	Volumetric												
19	400 Cubic Feet	22,917	0.194	4,329	22,604	0.194	4,368	22,604	0.194	4,368	22,604	0.236	5,311
20	Next	178,175	3.073	547,826	181,788	3.073	559,634	181,788	3.073	559,634	181,788	3.706	673,624
21	Next	347,365	1.931	670,743	360,876	1.931	677,539	360,876	1.931	677,539	360,876	2.349	824,205
22	Next	472,769	1.443	682,191	471,936	1.443	681,002	471,936	1.443	681,002	471,936	1.766	829,246
23	Next	77,413	1.103	85,368	77,413	1.103	85,368	77,413	1.103	85,368	77,413	1.342	103,589
24	All Over 1,000,000 Cubic Feet	0	0.666	0	0	0.666	0	0	0.666	0	0	0.797	0
25	Chattanooga Amount	1,098,017		2,524,022	1,104,614		2,540,546	1,104,614		2,540,546	1,104,614		3,090,795
26													
27	Lookout Mountain												
28	6/8 - inch meter	166	11.70	1,847	168	11.70	1,847	168	11.70	1,847	168	12.90	2,021
29	3/4 - inch meter	12	17.61	210	12	17.61	210	12	17.61	210	12	21.61	268
30	1 - inch meter	143	28.14	4,168	143	28.14	4,168	143	28.14	4,168	143	36.80	5,121

Line No.		Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Per books	Deterministe	Revenusa	Billing Deterministe	Rates	Revenusa	Billing Deterministe	Rates	Revenusa	Billing Deterministe	Rates	Revenusa
1													
2													
3													
4													
5	Lakeview												
6	5/8 - inch meter	64		631	64	11.70	631	64	11.70	631	64	12.80	691
7	3/4 - inch meter	0	0		-	17.61	-	17.61	-	17.61	-	21.61	0
8	1 - inch meter	20	694	32	32	28.14	943	32	28.14	943	32	36.90	1,169
9	1 1/2 - inch meter	11	641	11	11	68.30	641	11	68.30	641	11	71.62	768
10	2 - inch meter	23	2,062	23	23	93.27	2,062	23	93.27	2,062	23	114.68	2,633
11	3 - inch meter	0			-	174.89	-	174.89	-	174.89	-	214.84	0
12	4 - inch meter	0	0	0	-	291.49	-	291.49	-	291.49	-	398.06	0
13	6 - inch meter	0	0	0	-	682.99	-	682.99	-	682.99	-	716.17	0
14	8 - inch meter	0	0	0	-	932.77	-	932.77	-	932.77	-	1,146.85	0
15	Total Meters	107	3,928	119	119	4,277	4,277	119	4,277	4,277	119	5,171	5,171
16													
17	Volumetric												
18	First	153		56	206	0.366	73	206	0.366	73	206	0.670	200
19	Next	1,347		4,662	1,793	3.396	6,072	1,793	3.396	6,072	1,793	4.432	7,945
20	Next	1,831		4,108	1,831	2.244	4,108	1,831	2.244	4,108	1,831	3.078	6,631
21	Next	1,092		1,762	1,092	1.604	1,762	1,092	1.604	1,762	1,092	2.482	2,711
22	Next	0		0	0	1.266	-	-	1.266	-	-	2.070	0
23	All Over	0		0	0	0.616	-	-	0.616	-	-	1.624	0
24	Lakeview Amount	4,428		14,406	4,922		16,262	4,922		16,262	4,922		21,691
25													
26	Total Gross	1,116,168		2,692,991	1,122,189		2,611,410	1,122,189		2,611,410	1,122,189		3,174,422
27	Promotion adjustment			(194,976)									
28	Less: Correction & Allowances	6,291		8,316	6,291		8,316	6,291		8,316	6,291		10,109
29	Net Amount	1,108,916		2,447,700	1,116,908		2,603,094	1,116,908		2,603,094	1,116,908		3,164,313
30	Net Amt. Per Revenue Summary	1,108,718		2,447,896	1,116,709		2,603,078	1,116,708		2,603,078	1,116,708		3,164,284
31	Difference	198		14	200		16	200		16	200		19
32	Percent Difference	0.0179%		0.0006%	0.0179%		0.0006%	0.0179%		0.0006%	0.0179%		0.0006%

Tennessee Regulatory Authority
Other Water Utility Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 11 of 18

Attribution Year Revenue at Current and Proposed Rates

Line No.	Description	Per books			Normalized			Attribution Year at Present Rates			Attribution Year at Proposed Rates		
		Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue
6	Chattanooga												
6	60 - inch meter	0	10.42	\$0	-	10.42	\$0	-	10.42	\$0	0	12.80	\$0
7	30 - inch meter	0	17.81	0	-	17.81	0	-	17.81	0	-	21.81	0
8	1 - inch meter	0	28.14	0	-	28.14	0	-	28.14	0	-	35.80	0
9	1 1/2 - inch meter	0	83.30	0	-	83.30	0	-	83.30	0	-	71.82	0
10	2 - inch meter	10	93.27	930	10	93.27	930	10	93.27	930	10	114.58	1,142
11	3 - inch meter	0	174.89	0	-	174.89	0	-	174.89	0	-	214.84	0
12	4 - inch meter	33	281.49	9,726	33	281.49	9,726	33	281.49	9,726	33	368.08	11,848
13	6 - inch meter	0	882.99	0	-	882.99	0	-	882.99	0	-	718.17	0
14	8 - inch meter	0	932.77	0	-	932.77	0	-	932.77	0	-	1,145.88	0
15	Total Meters	43		10,656	43		10,656	43		10,656	43		13,088
16													
17	Volumetric												
17	First 400 Cubic Feet	0	0.194	0	0	0.194	0	0	0.194	0	0	0.238	0
19	Next 6,100 Cubic Feet	0	3.073	0	0	3.073	0	0	3.073	0	0	3.705	0
20	Next 43,900 Cubic Feet	0	1.831	0	0	1.831	0	0	1.831	0	0	2.349	0
21	Next 450,000 Cubic Feet	0	1.443	0	0	1.443	0	0	1.443	0	0	1.786	0
22	Next 1,000,000 Cubic Feet	0	1.103	0	0	1.103	0	0	1.103	0	0	1.342	0
23	All Over 1,800,000 Cubic Feet	0	0.866	0	0	0.866	0	0	0.866	0	0	0.787	0
24	FL Ogishthorpe	489,880	0.798	389,279	489,880	0.8981	438,964	489,880	0.8981	438,964	489,880	1.0900	533,960
25	Calcoose Co	501,762	0.8981	449,620	501,762	0.8981	449,620	501,762	0.8981	449,620	501,762	1.0900	546,922
26	Signal Mtn rate eff. 7/09	815,804	0.798	410,880	815,804	0.798	410,880	815,804	0.798	410,880	815,804	0.7980	410,880
27	Walden's Ridge	483,797	0.8376	404,810	0	0.8376	0	0	0.8376	0	0	0.8376	0
28	Chattanooga Amount	1,971,213		1,895,096	1,507,418		1,509,818	1,507,418		1,509,818	1,507,418		1,804,660
29													
30	Lookout Mountain												
31	60 - inch meter	0	11.70	0	0	11.70	0	0	11.70	0	0	12.80	0
32	30 - inch meter	0	17.81	0	0	17.81	0	0	17.81	0	0	21.81	0
33	1 - inch meter	0	28.14	0	0	28.14	0	0	28.14	0	0	35.80	0
34	1 1/2 - inch meter	0	83.30	0	0	83.30	0	0	83.30	0	0	71.82	0
35	2 - inch meter	0	93.27	0	0	93.27	0	0	93.27	0	0	114.58	0
36	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
37	4 - inch meter	0	281.49	0	0	281.49	0	0	281.49	0	0	368.08	0
38	6 - inch meter	0	882.99	0	0	882.99	0	0	882.99	0	0	718.17	0
39	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.88	0
40	Total Meters	0		0	0		0	0		0	0		0
41													
42	Volumetric												
43	First 400 Cubic Feet	0	0.721	0	0	0.721	0	0	0.721	0	0	0.870	0
44	Next 6,100 Cubic Feet	0	3.968	0	0	3.968	0	0	3.968	0	0	4.432	0
45	Next 43,900 Cubic Feet	0	2.816	0	0	2.816	0	0	2.816	0	0	3.076	0
46	Next 450,000 Cubic Feet	0	1.969	0	0	1.969	0	0	1.969	0	0	2.482	0
47	Next 1,000,000 Cubic Feet	0	1.630	0	0	1.630	0	0	1.630	0	0	2.070	0
48	All Over 1,800,000 Cubic Feet	0	1.181	0	0	1.181	0	0	1.181	0	0	1.824	0
49	Lookout Mountain Amount	0		0	0		0	0		0	0		0

Line No.	Description	Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rate	Revenues	Billing Determinate	Rate	Revenues	Billing Determinate	Rate	Revenues	Billing Determinate	Rate	Revenues
1													
2													
3													
4													
5	Lateralview	0	11.70	0	11.70	-	11.70	-	11.70	-	11.70	0	0
6	503 - inch meter	0	17.61	0	17.61	-	17.61	-	17.61	-	17.61	0	12.80
7	344 - inch meter	0	29.14	0	29.14	-	29.14	-	29.14	-	29.14	0	21.51
8	1 - inch meter	0	69.30	0	69.30	-	69.30	-	69.30	-	69.30	0	36.80
9	1 1/2 - inch meter	0	63.30	0	63.30	-	63.30	-	63.30	-	63.30	0	71.63
10	2 - inch meter	0	93.27	0	93.27	-	93.27	-	93.27	-	93.27	0	114.53
11	3 - inch meter	0	174.99	0	174.99	-	174.99	-	174.99	-	174.99	0	214.04
12	4 - inch meter	0	291.49	0	291.49	-	291.49	-	291.49	-	291.49	0	309.09
13	6 - inch meter	0	692.99	0	692.99	-	692.99	-	692.99	-	692.99	0	716.17
14	8 - inch meter	0	932.77	0	932.77	-	932.77	-	932.77	-	932.77	0	1,140.38
15	Total Meters	0		0		-		-		-		0	0
16													
17	Volumetric	0	0.366	0	0.366	-	0.366	-	0.366	-	0.366	0	0.970
18	Fired 400 Cubic Feet	0	3.396	0	3.396	-	3.396	-	3.396	-	3.396	0	4.432
19	Next 6,100 Cubic Feet	0	2,244	0	2,244	-	2,244	-	2,244	-	2,244	0	3,078
20	Next 43,600 Cubic Feet	0	1,604	0	1,604	-	1,604	-	1,604	-	1,604	0	2,482
21	Next 490,000 Cubic Feet	0	1,266	0	1,266	-	1,266	-	1,266	-	1,266	0	2,070
22	Next 1,000,000 Cubic Feet	0	0.816	0	0.816	-	0.816	-	0.816	-	0.816	0	1,624
23	All Over 1,600,000 Cubic Feet	0		0		-		-		-		0	0
24	Lateralview Amount	0		0		-		-		-		0	0
25													
26	Total Gross	1,971,213	1,696,894	1,607,416	1,607,416	1,308,818	1,308,818	1,607,416	1,308,818	1,607,416	1,607,416	1,604,950	1,604,950
27	Provision adjustment		(23,346)			-		-	-		-	0	0
28	Less: Correction & Allowances												
29	Net Amount	1,971,213	1,696,248	1,607,416	1,607,416	1,308,818	1,308,818	1,607,416	1,308,818	1,607,416	1,607,416	1,604,950	1,604,950
30	Net Amt. Per Revenue Summary	1,996,122	1,670,278	1,603,823	1,603,823	1,310,827	1,310,827	1,603,823	1,310,827	1,603,823	1,603,823	1,606,479	1,606,479
31	Differences	6,061	(1,061)	3,693	3,693	(609)	(609)	3,693	(609)	3,693	(629)	(629)	(629)
32	Percent Difference	0.2889%	-0.0617%	0.2689%	0.2689%	-0.0617%	-0.0617%	0.2689%	-0.0617%	0.2689%	-0.0617%	-0.0617%	-0.0617%

Operating Revenues Per Books for the Test Year and
for the Attrition Year under both Present and Proposed Rates

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 2
Page 1 of 1

Line No.	Description	Per Books 12 Months Ended 11/30/07	Test Year Adjustments Present Rates	Normalized Test Year	Attrition Year Adjustments	Attrition Year at Present Rates	Adjustments for Proposed Rates	Attrition Year at Proposed Rates
1	Sales of Water							
2								
3	Metered Sales to General Customers							
4								
5	Residential	\$15,183,550	(\$286,909)	\$14,896,641	\$38,315	\$14,934,956	\$3,190,566	\$18,185,522
6								
7	Commercial	11,084,750	246,854	11,331,604	128,661	11,460,265	\$2,464,930	13,925,195
8								
9	Industrial	3,834,564	80,169	3,914,733	0	3,914,733	\$848,260	4,762,993
10								
11	Other Public Authorities	2,482,512	120,586	2,603,078	0	2,603,078	\$561,216	3,164,294
12								
13	Sales for Resale	1,717,504	(406,877)	1,310,627	0	1,310,627	\$194,851	1,505,478
14								
15	Private Fire Service	1,438,263	51,345	1,489,608	0	1,489,608	320,857	1,810,465
16								
17	Miscellaneous	0	0	0	0	0	0	0
18								
19	Total Sales of Water	35,741,144	(194,853)	35,546,291	226,976	35,773,267	7,580,680	43,353,947
20								
21								
22	Other Operating Revenues							
23								
24	Activity / New Service Fees	290,095	0	290,095	0	290,095	0	290,095
25								
26	Late Payment Penalty	302,740	(1,650)	301,090	1,923	303,013	64,211	367,224
27								
28	Rents from Water Property	125,563	0	125,563	0	125,563	0	125,563
29								
30	Sewer Billing Revenues	442,596	(1,752)	440,844	2,718	443,562	0	443,562
31								
32	Miscellaneous	25,492	0	25,492	0	25,492	0	25,492
33								
34	Reconnection Fee	181,468	0	181,468	0	181,468	0	181,468
35								
36	Total Other Operating Revenues	1,367,954	(3,402)	1,364,552	4,641	1,369,193	64,211	1,433,404
37								
38								
39	Total Operating Revenues	37,109,098	(198,255)	36,910,843	231,617	37,142,460	7,644,891	44,787,351
40								
41								
42								
43								
44								
45								

Tennessee American Water Company**TRA DR 2 Question 2****Adjustment - Line 11****Normalized Revenue adjustments:****Annualize Fort Oglethorpe increase effective 5/30/08**

Fort Oglethorpe usage by month:

Dec-06	37,174.00	
Jan-07	44,117.00	
Feb-07	37,667.00	
Mar-07	36,724.00	
Apr-07	38,170.00	
May-07	39,078.00	
Jun-07	47,987.00	
Jul-07	42,482.00	
Jul-07		
Aug-07	43,925.00	
Sep-07	46,388.00	
Oct-07	40,166.00	
Nov-07	35,982.00	
total usage	489,860.00	
	0.796	Current contract price per CCF
total revenues	389,928.56	
	0.8961	Rate effective 5/30/08
difference in rates	0.1001	
annualize for rate increase	49,035	

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 17
Attrition year Revenue adjustments:

Difference in bill analysis & reported revenues

Represents the difference in the tolerance factor amount from normalized to attrition year revenues:

Tolerance factor revenue difference normalized test period-attachment 8	Residential	Commercial	Industrial	OPA	OWU
Tolerance factor revenue difference attrition year test period-attachment 8	46,612	43,944	(994)	16	(809)
	46,920	44,443	(994)	16	(809)
	(308)	(499)	0	0	0
					(807)

Line No.	Description	Per block			Normalized			Attrition Year of Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue
1													
2													
3													
4													
5	Chattanooga	724,344	10.42	\$7,547,711	720,362	10.42	\$7,509,073	720,327	10.42	\$7,557,912	720,327	12.80	\$8,284,152
6	6/8 - inch meter	1,124	17.61	19,881	1,118	17.61	19,576	1,118	17.61	19,576	1,118	21.61	24,048
7	3/4 - inch meter	2,115	20.14	61,637	2,103	20.14	61,267	2,103	20.14	61,267	2,103	36.80	76,296
8	1 - inch meter	223	68.30	12,899	222	68.30	12,937	222	68.30	12,937	222	71.62	16,983
9	1 1/2 - inch meter	123	83.27	11,478	123	83.27	11,478	123	83.27	11,478	123	114.88	14,101
10	2 - inch meter	3	174.89	497	3	174.89	497	3	174.89	497	3	214.84	611
11	3 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	366.08	0
12	4 - inch meter	0	592.99	0	0	592.99	0	0	592.99	0	0	716.17	0
13	6 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,146.86	0
14	8 - inch meter	0		0	0		0	0		0	0		0
15	Total Meters	727,268		7,664,000	723,921		7,611,848	720,399		7,663,987	720,399		9,414,140
16													
17	Volumetric												
18	First	2,333,166	0.194	452,633	2,321,766	0.194	450,420	2,341,666	0.194	454,281	2,341,666	0.238	692,631
19	Next	1,919,894	3.073	5,936,896	1,906,176	3.073	4,941,928	1,916,128	3.073	4,972,802	1,916,128	3.706	6,968,163
20	Next	73,753	1.931	142,417	73,486	1.931	141,919	73,486	1.931	141,919	73,486	2.549	172,640
21	Next	6,013	1.443	7,254	6,013	1.443	7,234	6,013	1.443	7,234	6,013	1.796	8,798
22	Next	0	1.103	0	0	1.103	0	0	1.103	0	0	1.342	0
23	All Over 1,600,000 Cubic Feet	0	0.865	0	0	0.865	0	0	0.865	0	0	0.797	0
24	Chattanooga Amount	4,351,816		14,106,119	4,009,440		13,163,347	4,038,290		13,239,623	4,038,290		16,143,367
25													
26	Lookout Mountain												
27	6/8 - inch meter	20,203	11.70	236,371	20,431	11.70	239,039	20,586	11.70	240,841	20,586	12.80	263,484
28	3/4 - inch meter	485	17.61	8,494	485	17.61	8,494	485	17.61	8,494	485	21.61	10,422
29	1 - inch meter	1,329	20.14	38,726	1,329	20.14	38,726	1,329	20.14	38,726	1,329	36.80	47,578
30	1 1/2 - inch meter	22	68.30	1,291	22	68.30	1,291	22	68.30	1,291	22	71.62	1,599
31	2 - inch meter	34	93.27	3,172	34	93.27	3,172	34	93.27	3,172	34	114.88	3,897
32	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
33	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	366.08	0
34	6 - inch meter	0	592.99	0	0								

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 17-ATTACHMENT 8
Page 2 of 12

Tennessee Regulatory Authority
Residential Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2
Page No. 2 of 13

Attrition Year Revenues at Current and Proposed Rates

Line No.	Description	Billing Determinate		Pay Period		Normalized		Attrition Year at Present Rates		Attrition Year at Proposed Rates						
		Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue				
1		33,461	11.70	391,378	34,016	11.70	397,977	34,262	11.70	400,760	34,262	11.70	400,760	34,262	11.70	400,760
2		4	17.61	70	4	17.61	70	4	17.61	70	4	17.61	70	4	17.61	70
3		48	28.14	1,364	48	28.14	1,364	48	28.14	1,364	48	28.14	1,364	48	28.14	1,364
4		0	68.30	0	0	68.30	0	0	68.30	0	0	68.30	0	0	68.30	0
5	Lakeview	0	93.27	0	0	93.27	0	0	93.27	0	0	93.27	0	0	93.27	0
6	5/8 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	174.89	0	0	174.89	0
7	3/4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0	0	291.49	0
8	1 - inch meter	0	682.99	0	0	682.99	0	0	682.99	0	0	682.99	0	0	682.99	0
9	1 1/2 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	932.77	0	0	932.77	0
10	2 - inch meter	0														
11	3 - inch meter	0														
12	4 - inch meter	0														
13	6 - inch meter	0														
14	8 - inch meter	0														
15	Total Meters	33,609		392,842	34,067		399,441	34,304		402,214	34,304		402,214	34,304		402,214
16																
17	Volumetric	109,976	0.356	38,796	111,222	0.356	39,899	112,190	0.356	39,899	112,190	0.356	39,899	112,190	0.356	39,899
18	First	84,893	3.386	287,447	72,264	3.386	244,685	72,691	3.386	244,685	72,691	3.386	244,685	72,691	3.386	244,685
19	Next	843	2.944	1,891	843	2.944	1,891	843	2.944	1,891	843	2.944	1,891	843	2.944	1,891
20	Next	0	1.604	0	0	1.604	0	0	1.604	0	0	1.604	0	0	1.604	0
21	Next	0	1.296	0	0	1.296	0	0	1.296	0	0	1.296	0	0	1.296	0
22	Next	0	0.816	0	0	0.816	0	0	0.816	0	0	0.816	0	0	0.816	0
23	All Over 1,600,000 Cubic Feet	0														
24	Lakeview Amount	194,711		720,976	184,338		695,616	185,713		690,172	185,713		690,172	185,713		690,172
25																
26	Lone Oak	1,281	31.39	40,206	1,281	31.39	40,206	1,281	31.39	40,206	1,281	31.39	40,206	1,281	31.39	40,206
27	5/8 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
28	3/4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
29	1 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
30	1 1/2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
31	2 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
32	3 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
33	4 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
34	6 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
35	8 - inch meter	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0	0	31.39	0
36	Total Meters	1,281		40,206	1,281		40,206	1,281		40,206	1,281		40,206	1,281		40,206
37																
38	Volumetric	2,976	0.000	0	2,976	0.000	0	2,976	0.000	0	2,976	0.000	0	2,976	0.000	0
39	First	5,199	3.9473	20,483	5,189	3.9473	20,483	5,189	3.9473	20,483	5,189	3.9473	20,483	5,189	3.9473	20,483
40	In Excess															
41																
42																
43	First	4,146			4,146			4,146			4,146			4,146		
44	Next	22,931			22,931			22,931			22,931			22,931		
45	Next	1,908			1,908			1,908			1,908			1,908		
46	Lone Oak Amount	8,165		60,689	8,165		60,689	8,165		60,689	8,165		60,689	8,165		60,689

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 17-ATTACHMENT 8
Page 4 of 12

Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 4 of 13

Attribution Year Revenues at Current and Proposed Rates

Line No.	Description	Per Billing			Normalized			Attribution Year at Present Rates			Attribution Year at Proposed Rates		
		Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue
6	Chattanooga												
8	6/8 - inch meter	71,466	10.42	\$744,670	70,760	10.42	\$737,626	70,760	10.42	\$737,626	70,760	12.80	\$906,862
7	3/4 - inch meter	1,820	17.61	28,366	1,607	17.61	28,138	1,607	17.61	28,138	1,607	21.61	34,666
6	1 - inch meter	16,847	26.14	478,549	16,376	26.14	477,194	17,272	26.14	603,304	17,272	36.80	618,336
9	1 1/2 - inch meter	3,743	68.30	213,206	3,717	68.30	218,690	3,717	68.30	218,690	3,717	71.62	266,188
10	2 - inch meter	11,819	93.27	1,102,366	11,760	93.27	1,098,820	11,760	93.27	1,098,820	11,760	114.68	1,348,312
11	3 - inch meter	607	174.89	88,823	607	174.89	88,823	607	174.89	88,823	607	214.84	100,867
12	4 - inch meter	212	291.49	61,688	212	291.49	61,688	212	291.49	61,688	212	368.08	78,763
13	6 - inch meter	126	682.99	73,076	126	682.99	73,076	126	682.99	73,076	126	718.17	91,769
14	8 - inch meter	11	932.77	10,280	11	932.77	10,280	11	932.77	10,280	11	1,148.88	12,629
16	Total Meters	106,838		2,803,490	106,084		2,786,112	106,880		2,816,222	106,880		3,468,411
17	Volumetric												
18	First 400 Cubic Feet	273,997	0.194	53,165	272,141	0.194	52,786	273,726	0.194	53,481	273,726	0.236	64,071
19	Next 6,100 Cubic Feet	1,273,674	3.073	3,913,989	1,270,126	3.073	3,903,098	1,302,292	3.073	4,001,944	1,302,292	3.706	4,924,922
20	Next 43,500 Cubic Feet	1,798,183	1.891	3,399,062	1,800,169	1.891	3,399,907	1,800,169	1.891	3,399,907	1,800,169	2.349	4,268,774
21	Next 460,000 Cubic Feet	885,003	1.443	1,268,300	883,885	1.443	1,266,896	883,885	1.443	1,266,896	883,885	1.766	1,516,116
22	Next 1,000,000 Cubic Feet	54,423	1.103	60,029	54,423	1.103	60,029	54,423	1.103	60,029	54,423	1.342	73,036
23	All Over 1,000,000 Cubic Feet	0	0.666	0	0	0.666	0	0	0.666	0	0	0.787	0
24	Chattanooga Amount	4,235,280		11,473,926	4,060,735		11,141,627	4,096,485		11,267,179	4,096,485		13,696,402
26	Lookout Mountain												
27	6/8 - inch meter	767	11.70	8,966	767	11.70	8,966	767	11.70	8,966	767	12.80	9,838
28	3/4 - inch meter	24	17.61	420	24	17.61	420	24	17.61	420	24	21.61	518
29	1 - inch meter	233	26.14	6,786	233	26.14	6,786	243	26.14	7,037	243	36.80	8,707
30	1 1/2 - inch meter	33	58.30	1,932	33	58.30	1,932	33	58.30	1,932	33	71.62	2,373
31	2 - inch meter	88	93.27	8,186	88	93.27	8,186	88	93.27	8,186	88	114.68	10,068
32	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
33	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	368.08	0
34	6 - inch meter	0	682.99	0	0	682.99	0	0	682.99	0	0	718.17	0
35	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,148.88	0
37	Total Meters	1,135		20,188	1,135,104,008		20,188	1,146		20,490	1,146		31,392
38	Volumetric												
39	First 400 Cubic Feet	3,166	0.721	2,282	3,166	0.721	2,282	3,205	0.721	2,311	3,205	0.970	3,109
40	Next 6,100 Cubic Feet	16,352	3.968	76,716	16,352	3.968	76,716	16,998	3.968	78,716	16,998	4.432	88,137
41	Next 43,500 Cubic Feet	20,862	2.616	58,720	16,672	2.616	52,651	16,672	2.616	52,651	16,672	3.076	67,436
42	Next 460,000 Cubic Feet	16,966	1.969	31,416	16,966	1.969	31,416	16,966	1.969	31,416	16,966	2.482	39,901
43	Next 1,000,000 Cubic Feet	2,361	1.630	3,832	2,361	1.630	3,832	2,361	1.630	3,832	2,361	2.070	4,887
44	All Over 1,000,000 Cubic Feet	0	1.191	0	0	1.191	0	0	1.191	0	0	1.524	0
45	Lookout Mountain Amount	61,706		199,164	66,628		183,026	60,070		196,340	60,070		224,692

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 17-ATTACHMENT 8
Page 5 of 12

Tennessee Regulatory Authority
Commercial Class
Company: Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 6 of 13

Line No.	Description	Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Deterministic	Revenues	Deterministic	Revenues	Deterministic	Revenues	Deterministic	Revenues	Deterministic	Revenues	Deterministic	Revenues
1													
2													
3													
4													
5													
6	Lakeview												
7	60 - inch meter	1,780	20,828	1,780	20,828	1,780	11.70	1,780	20,828	1,780	12.90	22,788	
8	34 - inch meter	0	0	0	0	0	17.61	0	0	0	21.61	0	0
9	1 - inch meter	228	4,916	188	4,916	188	28.14	188	5,489	188	33.80	6,719	0
10	1 1/2 - inch meter	0	0	0	0	0	68.30	0	0	0	71.82	0	0
11	2 - inch meter	86	7,828	86	7,828	86	93.27	86	7,828	86	114.08	9,740	0
12	3 - inch meter	0	0	0	0	0	174.89	0	0	0	214.84	0	0
13	4 - inch meter	0	0	0	0	0	291.49	0	0	0	348.08	0	0
14	6 - inch meter	0	0	0	0	0	682.99	0	0	0	716.17	0	0
15	8 - inch meter	0	0	0	0	0	932.77	0	0	0	1,146.86	0	0
16	Total Meters	2,084	36,420	2,084	33,671	2,083	932.77	2,083	34,226	2,083	1,146.86	38,246	
17													
18	Volumetric												
19	First 400 Cubic Feet	5,328	1,897	5,028	1,811	5,164	0.366	5,164	1,838	5,164	0.970	5,009	0
20	Next 8,100 Cubic Feet	14,018	47,469	13,449	46,639	13,630	3.398	13,630	46,182	13,630	4.433	60,409	0
21	Next 43,600 Cubic Feet	8,677	19,246	7,877	17,002	7,877	2.244	7,877	17,002	7,877	3.076	23,398	0
22	Next 460,000 Cubic Feet	387	630	387	620	387	1.604	387	620	387	2.482	960	0
23	Next 1,000,000 Cubic Feet	0	0	0	0	0	1.285	0	0	0	2.070	0	0
24	All Over 1,800,000 Cubic Feet	0	0	0	0	0	0.816	0	0	0	1.824	0	0
25	Lakeview Amount	28,310	104,852	26,600	88,643	26,767	0.816	26,767	89,537	26,767	1,146.86	128,928	
26													
27	Lone Oak												
28	60 - inch meter	23	731	23	731	23	31.39	23	731	23	23.00	676	0
29	34 - inch meter	0	0	0	0	0	31.39	0	0	0	23.00	0	0
30	1 - inch meter	0	0	0	0	0	31.39	0	0	0	35.90	0	0
31	1 1/2 - inch meter	0	0	0	0	0	31.39	0	0	0	71.82	0	0
32	2 - inch meter	0	0	0	0	0	31.39	0	0	0	114.08	0	0
33	3 - inch meter	0	0	0	0	0	31.39	0	0	0	214.84	0	0
34	4 - inch meter	0	0	0	0	0	31.39	0	0	0	348.08	0	0
35	6 - inch meter	0	0	0	0	0	31.39	0	0	0	716.17	0	0
36	8 - inch meter	0	0	0	0	0	31.39	0	0	0	1,146.86	0	0
37	Total Meters	23	731	23	731	23	31.39	23	731	23	676	676	
38													
39	Volumetric												
40	First 2.67 (100 CCF)	21	0	21	0	21	0.000	21	0	21	0.000	0	0
41	In Excess 2.67 (100 CCF)	36	143	36	143	36	3.947	36	143	36	6.268	196	0
42													
43	First 400 Cubic Feet												
44	Next 6,100 Cubic Feet												
45	Next 43,600 Cubic Feet												
46	Lone Oak Amount	67	874	67	874	67	874	874	874	874	871	871	

Attrition Year Revenues at Current and Proposed Rates

**Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American V
Case No. :**

Line No.	Description	Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Deferrals	Rates	Revenues	Deferrals	Rates	Revenues	Deferrals	Rates	Revenues	Deferrals	Rates	Revenues
1													
2													
3													
4													
5													
6	Stuck Creek												
7	3/8 - inch meter	43	22.85	983	22.85	983	43	22.85	983	43	18.60	795	
8	3/4 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	21.81	0	
9	1 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	36.80	0	
10	1 1/2 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	71.82	0	
11	2 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	114.88	0	
12	3 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	214.94	0	
13	4 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	368.06	0	
14	6 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	716.17	0	
15	8 - inch meter	0	22.85	0	22.85	-	-	22.85	-	-	1,146.95	0	
16	Total Meters	43		983		983	43		983	43		795	
17	Volumetric												
18	First 2 (100 CCF)	37	0.000	0	0.000	-	37	0.000	-	-	0	0	
19	Next 10.67 (100 CCF)	46	3.300	149	3.300	149	46	3.300	149	29	8.288	182	
20	All Over 12.67 (100 CCF)	0	2.478	0	2.478	-	-	2.478	-	-	4.930	0	
21													
22	First 400 Cubic Feet											0	
23	Next 6,100 Cubic Feet											0	
24	Next 43,900 Cubic Feet											0	
25													
26	Stuck Creek Amount	82		1,132		1,132	82		1,132	82		978	
27													
28	Total Gross	4,316,435	11,778,747	4,148,900	11,436,201	4,183,451		11,064,362	4,183,481		14,061,681		
29	Provision adjustment		(928,983)										
30	Less: Correction & Allowances	31,798	69,653	31,798	69,653	31,798		69,653	31,798		72,483		
31	Net Amount	4,284,638	11,091,111	4,116,102	11,376,548	4,151,653		11,604,709	4,151,653		13,978,198		
32	Net Amt. Per Revenue Summary	4,277,989	11,048,270	4,108,791	11,331,804	4,145,286		11,480,286	4,145,286		13,925,196		
33	Difference	6,649	42,840	6,311	45,944	6,367		44,443	6,367		64,002		
34	Percent Difference	0.1636%	0.3879%	0.1636%	0.3878%	0.1636%		0.3878%	0.1636%		0.3876%		
35													
36													
37													
38													
39													
40													
41													
42													
43													
44													
45													
46													

Line No.	Description	Billing			Normalized			Addition Year at Present Rates			Attrition Year at Proposed Rates		
		Determinants	Rates	Revenues	Determinants	Rates	Revenues	Determinants	Rates	Revenues	Determinants	Rates	Revenues
1	Chattanooga	279	10.42	\$2,908	273	10.42	\$2,843	273	10.42	\$2,843	273	12.80	\$3,482
2		24	17.61	420	23	17.61	402	23	17.61	402	23	21.81	494
3		297	28.14	8,448	293	28.14	8,532	293	28.14	8,532	293	36.80	10,482
4		82	68.30	4,778	81	68.30	4,720	81	68.30	4,720	81	71.62	5,799
5		984	93.27	91,763	963	93.27	89,877	963	93.27	89,877	963	114.88	109,184
6		0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
7		281	291.49	78,108	248	291.49	72,194	248	291.49	72,194	248	388.08	89,649
8		69	682.99	40,162	69	682.99	40,162	69	682.99	40,162	69	716.17	48,337
9		0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.86	0
10		Total Meters	1,995		224,774	1,938		217,700	1,938		217,700	1,938	
16	Volumetric												
17	First	6,461	0.194	1,068	6,371	0.194	1,042	6,371	0.194	1,042	6,371	0.236	1,288
18	Next	64,241	3.073	198,766	64,526	3.073	197,864	64,526	3.073	197,864	64,526	3.706	202,014
19	Next	260,313	1.931	483,366	247,002	1.931	478,991	247,002	1.931	478,991	247,002	2.849	680,208
20	Next	1,094,931	1.443	1,494,391	1,011,898	1.443	1,460,168	1,011,898	1.443	1,460,168	1,011,898	1.766	1,778,880
21	Next	903,338	1.103	996,382	892,403	1.103	891,231	892,403	1.103	891,231	892,403	1.342	1,167,346
22	All Over	978,318	0.666	639,488	968,846	0.666	634,894	968,846	0.666	634,894	968,846	0.797	772,170
23	Chattanooga's Amount	3,227,892		4,011,103	3,160,046		3,908,260	3,160,046		3,908,260	3,160,046		4,799,322
24	Lookout Mountain												
25	68 - inch meter	0	11.70	0	0	11.70	0	0	11.70	0	0	12.80	0
26	34 - inch meter	0	17.61	0	0	17.61	0	0	17.61	0	0	21.81	0
27	1 - inch meter	0	28.14	0	0	28.14	0	0	28.14	0	0	36.80	0
28	1 1/2 - inch meter	0	68.30	0	0	68.30	0	0	68.30	0	0	71.62	0
29	2 - inch meter	0	93.27	0	0	93.27	0	0	93.27	0	0	114.88	0
30	3 - inch meter	0	174.89	0	0	174.89	0	0	174.89	0	0	214.84	0
31	4 - inch meter	0	291.49	0	0	291.49	0	0	291.49	0	0	388.08	0
32	6 - inch meter	0	682.99	0	0	682.99	0	0	682.99	0	0	716.17	0
33	8 - inch meter	0	932.77	0	0	932.77	0	0	932.77	0	0	1,145.86	0
34	Total Meters	0		0	0		0	0		0	0		0
35	Volumetric												
36	First	0	0.721	0	0	0.721	0	0	0.721	0	0	0.970	0
37	Next	0	3.968	0	0	3.968	0	0	3.968	0	0	4.432	0
38	Next	0	2.616	0	0	2.616	0	0	2.616	0	0	3.076	0
39	Next	0	1.969	0	0	1.969	0	0	1.969	0	0	2.482	0
40	Next	0	1.630	0	0	1.630	0	0	1.630	0	0	2.070	0
41	All Over	0	1.191	0	0	1.191	0	0	1.191	0	0	1.634	0
42	Lookout Mountain Amount	0		0	0		0	0		0	0		0
43													
44													
45													
46													

Line No.		Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Determinants	Rates	Revenues	Determinants	Rates	Revenues	Determinants	Rates	Revenues	Determinants	Rates	Revenues
5	Lakeview												
6	68 - inch meter	0	11.70	0	0	11.70	0	11.70	0	11.70	-	12.80	0
7	34 - inch meter	0	17.61	0	0	17.61	0	17.61	0	17.61	-	21.61	0
8	1 - inch meter	0	20.14	0	0	20.14	0	20.14	0	20.14	-	36.80	0
9	1 1/2 - inch meter	0	68.30	0	0	68.30	0	68.30	0	68.30	-	71.62	0
10	2 - inch meter	0	93.27	0	0	93.27	0	93.27	0	93.27	-	114.88	0
11	3 - inch meter	0	174.89	0	0	174.89	0	174.89	0	174.89	-	214.84	0
12	4 - inch meter	0	291.49	0	0	291.49	0	291.49	0	291.49	-	368.08	0
13	6 - inch meter	0	682.89	0	0	682.89	0	682.89	0	682.89	-	716.17	0
14	8 - inch meter	0	932.77	0	0	932.77	0	932.77	0	932.77	-	1,146.96	0
15	Total Meters	0		0	0		0		0		-		0
16													
17	Volumetric												
18	First	0	0.368	0	0	0.368	0	0.368	0	0.368	-	0.970	0
19	Next	0	3.388	0	0	3.388	0	3.388	0	3.388	-	4.432	0
20	Next	0	43,600 Cubic Feet	0	0	2,244	0	2,244	0	2,244	-	3,078	0
21	Next	0	450,000 Cubic Feet	0	0	1,804	0	1,804	0	1,804	-	2,482	0
22	Next	0	1,000,000 Cubic Feet	0	0	1,265	0	1,265	0	1,265	-	2,070	0
23	All Over 1,600,000 Cubic Feet	0	0.816	0	0	0.816	0	0.816	0	0.816	-	1,634	0
24	Lakeview Amount	0		0	0		0		0		-		0
25													
26	Total Gross	3,227,692		4,011,103	3,160,045		3,909,260	3,160,045		3,909,260		4,796,322	
27	Promotion adjustment	(4,468)		(218,498)			(4,489)			(4,489)		(6,461)	
28	Less: Correction & Allowances												
29	Net Amount	3,223,077		3,797,064	3,164,610		3,913,739	3,164,610		3,913,739		4,781,783	
30	Net Amt. Per Revenue Summary	3,222,174		3,798,063	3,144,895		3,914,733	3,144,895		3,914,733		4,782,983	
31	Difference	9,983		(964)	9,945		(964)	9,945		(964)		(7,210)	
32	Percent Difference	0.3087%		-0.0284%	0.3067%		-0.0284%	0.3067%		-0.0284%		-0.0284%	

Line No.	Description	Billing			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates			
		Detail/Rate	Revenue	Deferrals	Rate	Revenue	Deferrals	Rate	Revenue	Deferrals	Rate	Revenue	Deferrals	Rate
1														
2														
3														
4														
5	Chattanooga													
6	60 - inch meter	1,880	10.42	\$20,738	1,976	\$20,879	1,976	10.42	\$20,879	1,976	10.42	\$20,879	1,976	12.80
7	34 - inch meter	138	17.61	2,383	136	2,365	135	17.61	2,365	136	17.61	2,365	136	21.61
8	1 - inch meter	1,682	28.14	48,105	1,646	47,970	1,646	28.14	47,970	1,646	28.14	47,970	1,646	36.80
9	1 1/2 - inch meter	770	68.30	44,901	766	44,668	766	68.30	44,668	766	68.30	44,668	766	84.874
10	2 - inch meter	3,464	83.27	328,887	3,478	324,396	3,478	83.27	324,396	3,478	83.27	324,396	3,478	398.511
11	3 - inch meter	48	174.89	8,664	48	8,386	48	174.89	8,386	48	174.89	8,386	48	214.84
12	4 - inch meter	261	281.49	73,123	261	73,123	261	281.49	73,123	261	281.49	73,123	261	348.06
13	6 - inch meter	21	682.86	12,149	21	12,149	21	682.86	12,149	21	682.86	12,149	21	716.17
14	8 - inch meter	0	932.77	0	0	-	0	932.77	-	0	932.77	-	0	1,146.86
15	Total Meters	8,263		633,948	8,320	633,638	8,320		633,638	8,320		633,638	8,320	
16														
17	Volumetric													
18	First	400 Cubic Feet	0.184	4,328	22,604	4,368	22,604	0.184	4,368	22,604	0.184	4,368	22,604	0.236
19	Next	6,100 Cubic Feet	3.073	547,926	181,788	558,834	181,788	3.073	558,834	181,788	3.073	558,834	181,788	3.705
20	Next	43,800 Cubic Feet	1.951	870,743	360,976	877,838	360,976	1.951	877,838	360,976	1.951	877,838	360,976	2.349
21	Next	460,000 Cubic Feet	1.443	662,191	471,635	681,002	471,635	1.443	681,002	471,635	1.443	681,002	471,635	1.785
22	Next	1,000,000 Cubic Feet	1.103	86,388	77,413	86,388	77,413	1.103	86,388	77,413	1.103	86,388	77,413	1.342
23	All Over 1,800,000 Cubic Feet	0	0.666	0	0	0	0	0.666	0	0	0.666	0	0	0.797
24	Chattanooga Amount	1,088,017		2,824,022	1,104,614	2,840,665	1,104,614		2,840,665	1,104,614		2,840,665	1,104,614	
25														
26	Lookout Mountain													
27	60 - inch meter	168	11.70	1,847	168	1,847	168	11.70	1,847	168	11.70	1,847	168	12.80
28	34 - inch meter	12	17.61	210	12	210	12	17.61	210	12	17.61	210	12	21.61
29	1 - inch meter	143	28.14	4,168	143	4,168	143	28.14	4,168	143	28.14	4,168	143	36.80
30	1 1/2 - inch meter	11	68.30	848	11	848	11	68.30	848	11	68.30	848	11	78.7
31	2 - inch meter	66	83.27	6,172	66	6,172	66	83.27	6,172	66	83.27	6,172	66	114.88
32	3 - inch meter	0	174.89	0	0	-	0	174.89	-	0	174.89	-	0	214.84
33	4 - inch meter	0	281.49	0	0	-	0	281.49	-	0	281.49	-	0	348.06
34	6 - inch meter	0	682.86	0	0	-	0	682.86	-	0	682.86	-	0	716.17
35	8 - inch meter	0	932.77	0	0	-	0	932.77	-	0	932.77	-	0	1,146.86
36	Total Meters	380		13,046	380	13,046	380		13,046	380		13,046	380	
37														
38	Volumetric													
39	First	400 Cubic Feet	0.184	4,328	22,604	4,368	22,604	0.184	4,368	22,604	0.184	4,368	22,604	0.236
40	Next	6,100 Cubic Feet	3.073	547,926	181,788	558,834	181,788	3.073	558,834	181,788	3.073	558,834	181,788	3.705
41	Next	43,800 Cubic Feet	1.951	870,743	360,976	877,838	360,976	1.951	877,838	360,976	1.951	877,838	360,976	2.349
42	Next	460,000 Cubic Feet	1.443	662,191	471,635	681,002	471,635	1.443	681,002	471,635	1.443	681,002	471,635	1.785
43	Next	1,000,000 Cubic Feet	1.103	86,388	77,413	86,388	77,413	1.103	86,388	77,413	1.103	86,388	77,413	1.342
44	All Over 1,800,000 Cubic Feet	0	0.666	0	0	0	0	0.666	0	0	0.666	0	0	0.797
45	Lookout Mountain Amount	12,763		64,663	12,763	64,663	12,763		64,663	12,763		64,663	12,763	
46														

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 17-ATTACHMENT 8
Page 10 of 12

Tennessee Regulatory Authority
Other Public Authority Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 10 of 13

Attrition Year Revenue at Current and Proposed Rates

Line No.	Description	Pay Books				Normalized				Attrition Year at Present Rates				Attrition Year at Proposed Rates			
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue
1		64	11.70	631	64	11.70	631	64	11.70	631	64	11.70	631	64	11.70	631	631
2		0	17.61	0	-	17.61	-	-	17.61	-	-	17.61	-	-	17.61	-	0
3		20	28.14	564	32	28.14	943	32	28.14	943	32	28.14	943	32	28.14	943	1,159
4		11	68.30	641	11	68.30	641	11	68.30	641	11	68.30	641	11	68.30	641	799
5		22	93.27	2,062	22	93.27	2,062	22	93.27	2,062	22	93.27	2,062	22	93.27	2,062	2,533
6	Lakeview	0	174.89	0	-	174.89	-	-	174.89	-	-	174.89	-	-	174.89	-	0
7	5/8 - Inch meter	0	291.49	0	-	291.49	-	-	291.49	-	-	291.49	-	-	291.49	-	0
8	3/4 - Inch meter	0	682.89	0	-	682.89	-	-	682.89	-	-	682.89	-	-	682.89	-	0
9	1 - Inch meter	0	932.77	0	-	932.77	-	-	932.77	-	-	932.77	-	-	932.77	-	0
10	1 1/2 - Inch meter	0															0
11	2 - Inch meter	0															0
12	3 - Inch meter	0															0
13	4 - Inch meter	0															0
14	6 - Inch meter	0															0
15	8 - Inch meter	0															0
16	Total Meters	107		3,828	119		4,277	119		4,277	119		4,277	119		4,277	6,171
17	Volumetric																
18	First 400 Cubic Feet	188	0.366	66	206	0.366	73	206	0.366	73	206	0.366	73	206	0.366	73	200
19	Next 5,100 Cubic Feet	1,347	3.388	4,562	1,793	3.388	6,072	1,793	3.388	6,072	1,793	3.388	6,072	1,793	3.388	6,072	7,948
20	Next 43,600 Cubic Feet	1,831	2.244	4,108	1,831	2.244	4,108	1,831	2.244	4,108	1,831	2.244	4,108	1,831	2.244	4,108	6,931
21	Next 450,000 Cubic Feet	1,092	1.604	1,762	1,092	1.604	1,762	1,092	1.604	1,762	1,092	1.604	1,762	1,092	1.604	1,762	2,711
22	Next 1,800,000 Cubic Feet	0	1.286	0	0	1.286	-	-	1.286	-	-	1.286	-	-	1.286	-	0
23	All Over 1,800,000 Cubic Feet	0	0.816	0	0	0.816	-	-	0.816	-	-	0.816	-	-	0.816	-	0
24	Lakeview Amount	4,428		14,408	4,922		16,282	4,922		16,282	4,922		16,282	4,922		16,282	21,981
25	Total Gross	1,115,189		2,892,891	1,122,189		2,811,410	1,122,189		2,811,410	1,122,189		2,811,410	1,122,189		2,811,410	3,174,422
26	Promotion adjustment			(136,976)													
27	Less Correction & Allowances	6,281		8,316	6,281		8,316	6,281		8,316	6,281		8,316	6,281		8,316	10,108
28	Net Amount	1,108,918		2,447,700	1,115,908		2,603,094	1,115,908		2,603,094	1,115,908		2,603,094	1,115,908		2,603,094	3,164,315
29	Net Amt. Per Revenue Summary	1,108,718		2,447,898	1,115,708		2,603,078	1,115,708		2,603,078	1,115,708		2,603,078	1,115,708		2,603,078	3,164,294
30	Difference	198		14	200		16	200		16	200		16	200		16	19
31	Percent Difference	0.0178%		0.0006%	0.0178%		0.0006%	0.0178%		0.0006%	0.0178%		0.0006%	0.0178%		0.0006%	0.0006%

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 17-ATTACHMENT 8
Page 11 of 12

Tennessee Regulatory Authority
Other Water Utility Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 11 of 13

Attribution Year Revenues at Current and Proposed Rates

Line No.	Description	Billing			Normalized			Attribution Year at Present Rates			Attribution Year at Proposed Rates			
		Determinate	Rate	Revenue	Determinate	Rate	Revenue	Determinate	Rate	Revenue	Determinate	Rate	Revenue	
6	Chattanooga													
6	5/8 - inch meter	0	10.42	\$0	-	10.42	\$0	-	10.42	10.42	-	0	13.80	90
7	3/4 - inch meter	0	17.61	0	-	17.61	0	-	17.61	17.61	-	-	21.61	0
8	1 - inch meter	0	28.14	0	-	28.14	-	-	28.14	28.14	-	-	36.80	0
9	1 1/2 - inch meter	0	68.30	0	-	68.30	-	-	68.30	68.30	-	-	71.62	0
10	2 - inch meter	10	93.27	930	10	93.27	930	10	93.27	93.27	10	930	114.68	1,142
11	3 - inch meter	0	174.89	0	-	174.89	-	-	174.89	174.89	-	-	214.94	0
12	4 - inch meter	33	291.49	9,725	33	291.49	9,725	33	291.49	291.49	33	9,725	368.06	11,846
13	6 - inch meter	0	682.99	0	-	682.99	-	-	682.99	682.99	-	-	716.17	0
14	8 - inch meter	0	932.77	0	-	932.77	-	-	932.77	932.77	-	-	1,146.85	0
16	Total Meters	43		10,665	43		10,665	43		10,665	43		13,038	13,038
17	Volumetric													
17	First 400 Cubic Feet	0	0.194	0	0	0.194	-	-	0.194	0.194	-	-	0.236	0
18	Next 8,100 Cubic Feet	0	3.073	0	0	3.073	-	-	3.073	3.073	-	-	3.705	0
19	Next 43,600 Cubic Feet	0	1.931	0	0	1.931	-	-	1.931	1.931	-	-	2.349	0
20	Next 460,000 Cubic Feet	0	1.443	0	0	1.443	-	-	1.443	1.443	-	-	1.766	0
21	Next 1,900,000 Cubic Feet	0	1.103	0	0	1.103	-	-	1.103	1.103	-	-	1.342	0
22	All Over 1,900,000 Cubic Feet	0	0.865	0	0	0.865	-	-	0.865	0.865	-	-	0.797	0
23	FL Oglethorpe	489,860	0.796	389,928	489,860	0.8991	438,964	489,860	0.8991	438,964	489,860	0.8991	1,0900	633,990
24	Catoosa Co	601,762	0.8991	449,620	601,762	0.8991	449,620	601,762	0.8991	449,620	601,762	0.8991	1,0900	646,922
25	Signal Mtn	816,804	0.796	410,680	816,804	0.796	410,680	816,804	0.796	410,680	816,804	0.796	0.796	410,680
26	Walton's Ridge	463,787	0.8376	434,810	463,787	0.8376	434,810	463,787	0.8376	434,810	463,787	0.8376	0.8376	410,680
27	Chattanooga Amount	1,671,213		1,956,084	1,671,213		1,956,084	1,671,213		1,956,084	1,671,213		1,956,084	1,956,084
28	Lookout Mountain													
30	5/8 - inch meter	0	11.70	0	0	11.70	-	-	11.70	11.70	-	-	12.80	0
31	3/4 - inch meter	0	17.61	0	0	17.61	-	-	17.61	17.61	-	-	21.61	0
32	1 - inch meter	0	28.14	0	0	28.14	-	-	28.14	28.14	-	-	36.80	0
33	1 1/2 - inch meter	0	68.30	0	0	68.30	-	-	68.30	68.30	-	-	71.62	0
34	2 - inch meter	0	93.27	0	0	93.27	-	-	93.27	93.27	-	-	114.68	0
35	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	174.89	-	-	214.94	0
36	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	291.49	-	-	368.06	0
37	6 - inch meter	0	682.99	0	0	682.99	-	-	682.99	682.99	-	-	716.17	0
38	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	932.77	-	-	1,146.85	0
39	Total Meters	0		0	0		-	-			-	-	0	0
40	Volumetric													
41	First 400 Cubic Feet	0	0.721	0	0	0.721	-	-	0.721	0.721	-	-	0.870	0
42	Next 8,100 Cubic Feet	0	3.968	0	0	3.968	-	-	3.968	3.968	-	-	4.832	0
43	Next 43,600 Cubic Feet	0	2.816	0	0	2.816	-	-	2.816	2.816	-	-	3.076	0
44	Next 460,000 Cubic Feet	0	1.989	0	0	1.989	-	-	1.989	1.989	-	-	2.462	0
45	Next 1,900,000 Cubic Feet	0	1.530	0	0	1.530	-	-	1.530	1.530	-	-	2.070	0
46	All Over 1,900,000 Cubic Feet	0	1.181	0	0	1.181	-	-	1.181	1.181	-	-	1.524	0
47	Lookout Mountain Amount	0		0	0		-	-			-	-	0	0

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 17-ATTACHMENT 8
Page 12 of 12

Tennessee Regulatory Authority
Other Water Utility Class
Company : Tennessee-American Water Company
Case No. :
Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
Page No. 12 of 13

Attribution Year Revenues at Current and Proposed Rates

Line No.	Description	Per books			Normalized			Attribution Year at Present Rates			Attribution Year at Proposed Rates		
		Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue	Billing Determinate	Rate	Revenue
6	Lakeview												
6	5/8 - inch meter	0	11.70	0	0	11.70	-	-	11.70	-	-	12.80	0
7	3/4 - inch meter	0	17.51	0	0	17.51	-	-	17.51	-	-	21.51	0
8	1 - inch meter	0	28.14	0	0	28.14	-	-	28.14	-	-	35.80	0
9	1 1/2 - inch meter	0	53.30	0	0	53.30	-	-	53.30	-	-	71.52	0
10	2 - inch meter	0	93.27	0	0	93.27	-	-	93.27	-	-	114.58	0
11	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.94	0
12	4 - inch meter	0	281.49	0	0	281.49	-	-	281.49	-	-	363.08	0
13	6 - inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	718.17	0
14	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.86	0
15	Total Meters	0		0	0								0
17	Volumetric												
18	First 400 Cubic Feet	0	0.356	0	0	0.356	-	-	0.356	-	-	0.970	0
19	Next 6,100 Cubic Feet	0	3.388	0	0	3.388	-	-	3.388	-	-	4.432	0
20	Next 43,600 Cubic Feet	0	2.344	0	0	2.344	-	-	2.344	-	-	3.078	0
21	Next 450,000 Cubic Feet	0	1.804	0	0	1.804	-	-	1.804	-	-	2.482	0
22	Next 1,800,000 Cubic Feet	0	1.265	0	0	1.265	-	-	1.265	-	-	2.070	0
23	All Over 1,800,000 Cubic Feet	0	0.816	0	0	0.816	-	-	0.816	-	-	1.624	0
24	Lakeview Amount												
25	Total Gross	1,871,213		1,696,634	1,607,416		1,305,818	1,607,416		1,305,818	1,607,416		1,504,660
26	Promotion adjustment			(28,348)									0
28	Less: Correction & Allowances												
29	Net Amount	1,871,213		1,668,286	1,607,416		1,305,818	1,607,416		1,305,818	1,607,416		1,504,660
30	Net Amt. Per Revenue Summary	1,985,122		1,870,278	1,603,823		1,310,827	1,603,823		1,310,828	1,603,823		1,504,479
31	Difference	6,091		(1,051)	3,593		(809)	3,593		(809)	3,593		(625)
32	Percent Difference	0.2689%		-0.0617%	0.2689%		-0.0617%	0.2689%		-0.0617%	0.2689%		-0.0617%

Tennessee American Water Company
 TRA DR 2 Question 2
 Adjustment - Line 18
 Attrition year Revenue adjustments:

TENNESSEE-AMERICAN WATER COMPANY
 ANNUALIZATION OF YEAR-END CUSTOMERS
 FOR THE YEAR ENDED NOVEMBER 30, 2007

	Residential		Total	Commercial		Total	Chattanooga		Total	Other Public Authority		Total
	Chattanooga	Lookout Mtn.		Chattanooga	Lookout Mtn.		Chattanooga	Lookout Mtn.		Chattanooga	Lookout Mtn.	
November 2006	58,891	1,790	2,755	63,436	7,933	89	169	8,191	624	28	8	660
December 2006	58,786	1,811	2,749	63,356	7,914	84	170	8,168	621	30	8	669
January 2007	58,991	1,786	2,740	63,517	7,907	86	170	8,153	619	32	8	659
February 2007	58,110	1,777	2,726	63,612	7,919	84	170	8,173	618	31	8	657
March 2007	58,236	1,779	2,760	63,764	7,957	83	170	8,210	619	30	8	657
April 2007	59,304	1,808	2,750	63,862	7,985	85	172	8,243	621	32	8	661
May 2007	59,395	1,810	2,800	63,995	7,983	87	172	8,242	623	32	8	663
June 2007	59,462	1,830	2,817	64,109	8,023	81	170	8,284	627	31	9	687
July 2007	59,448	1,854	2,822	64,121	8,002	97	170	8,269	631	31	9	671
August 2007	59,511	1,846	2,844	64,201	8,030	94	170	8,284	629	31	9	668
September 2007	59,679	1,848	2,812	64,339	8,038	94	167	8,297	630	31	9	670
October 2007	59,564	1,866	2,840	64,260	8,036	93	166	8,299	628	31	9	668
November 2007	59,405	1,837	2,836	64,078	7,992	89	166	8,248	630	31	9	670
Thirteen Month Average	59,281	1,818	2,769	63,888	7,978	89	170	8,237	624	31	8	663

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 18
Page 2 of 3

TENNESSEE-AMERICAN WATER COMPANY
ADDITIONAL CUSTOMERS ADDED THROUGH THE ATTRITION YEAR
2008 RATE FILING

	73671						Additional	
	Residential	Commercial	Industrial	Other Public Authority	Other Water Utility	Total Customers	Multiplier	Bills
November 2007	64,078	8,246	125	670	8	73,127	12	
December 2007	29	5				34	12	408
January 2008	29	5				34	12	408
February 2008	29	5				34	12	408
March 2008	29	5				34	12	408
April 2008	29	5				34	12	408
May 2008	29	5				34	12	408
June 2008	29	5				34	12	408
July 2008	29	5				34	12	408
August 2008	29	5				34	12	408
September 2008	29	5				34	12	408
October 2008	29	5				34	11	374
November 2008	29	5				34	10	340
December 2008	29	5				34	9	306
January 2009	29	5				34	8	272
February 2009	29	5				34	7	238
March 2009	29	5				34	6	204
April 2009	29	5				34	5	170
May 2009	29	5				34	4	136
June 2009	29	5				34	3	102
July 2009	29	5				34	2	68
August 2009	29	5				34	1	34
Total Customers at the End of the Attrition Year	64,687	8,351	125	670	8	73,841		6,324
Customer Bills Added by Area Served	5,385	925	0	0	0	6,290		
Customer Bills Added by Area Served								
Chattanooga	4,975	896	0	0		5,871		
Lookout Mtn.	154	10				164		
Lakeview	237	19				256		
	5,366	925	0	0		6,291		
Consumption Added by Area Served								
Chattanooga	0	0		0		0		
Lookout Mtn.	0	0				0		
Lakeview	0	0				0		
	0	0		0		0		

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 18
Page 3 of 3

TENNESSEE-AMERICAN WATER COMPANY
ADDITIONAL CUSTOMERS ADDED THROUGH THE ATTRITION YEAR
2008 RATE FILING

	Residential			Total
	Chattanooga	Lookout Mtn.	Lakeview	
Additional Customers Added	4,975	154	237	5,366
5/8-inch meter	4,975	154	237	5,366
Avg. Usage Per Month Per Customer	6.0	13.1	5.8	
First 400 cubic feet	19,900	616	948	21,464
Next 8,100 cubic feet	9,950	1,401	427	11,778
Next 43,500 cubic feet				
Next 450,000 cubic feet				
Next 1,000,000 Cubic Feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	29,850	2,017	1,375	33,242
Revenues Generated	86,276	7,791	4,656	98,623

	Commercial			Total
	Chattanooga	Lookout Mtn.	Lakeview	
Additional Customers Added	896	10	19	925
1-inch meter	896	10	19	925
Avg. Usage Per Month Per Customer	39.9	54.4	13.5	
First 400 cubic feet	3,584	40	76	3,700
Next 6,100 cubic feet	32,166	504	181	32,851
Next 43,500 cubic feet				
Next 450,000 cubic feet				
Next 1,000,000 Cubic Feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	35,750	544	257	36,551
Revenues Generated Commercial	125,651	2,316	1,194	129,160

Present Rates

5/8-inch meter	\$10.42	\$11.70	\$11.70
1-inch meter	29.14	29.14	29.14
2-inch meter	93.27	93.27	93.27
First 400 Cubic Feet	\$0.194	\$0.721	\$0.356
Next 8,100 Cubic Feet	3.073	3.968	3.386
Next 43,500 Cubic Feet	1.931	2.818	2.244
Next 450,000 Cubic Feet	1.443	1.969	1.604
Next 1,000,000 Cubic Feet	1.103	1.630	1.265
All Over 1,500,000 Cubic Feet	0.655	1.181	0.816

TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 19
Page 1 of 1

Tennessee American Water Company
TRA DR 2 Question 2
Adjustment - Line 19
Attrition Revenue adjustments:

Annualization of other revenues:
See attachments 6 & 7 included with the normalized adjustment to annualization of other revenues.

TENNESSEE-AMERICAN
OTHER REVENUES

SEWER BILLING

	<u>Customers added</u>	
	<u>Normalized</u>	<u>Amt Per Class</u>
Total Residential Class	(3,223)	(1,392)
Total Commercial Class	(815)	(352)
Total Industrial Class	(56)	(24)
Total Other Public Authority	39	17
Total Other Water Utility Cla	-	-
total number of customers	(4,055)	
	0.432	
Times \$ 432	(1,752)	(1,752)

<u>Attrition</u>	<u>Amt Per Class</u>
5,366	2,318
925	400
-	-
-	-
-	-
6,291	
0.432	
2,718	2,718

LATE PAYMENT PENALTIES

@ 11/30/07

Late Payment Penalty 302,740
Divided Total Sales of Water 35,741,144
Late payment adjustment ratio 0.008470338

	<u>Test Year</u> <u>Adjustments</u> <u>Present Rates</u>	<u>Attrition Year</u> <u>Adjustments</u>
Total Sales of Water		
Exhibit No. 2, Schedule 2	(194,853)	228,976
Ratio	0.008470338	0.008470338
Times ratio	(1,650)	1,923
	(3,402)	4,641

attachment 7