

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

IN RE:

PETITION OF TENNESSEE AMERICAN	)	
WATER COMPANY TO CHANGE AND	)	
INCREASE CERTAIN RATES AND	)	
CHARGES SO AS TO PERMIT IT TO	)	Docket No. 08-00039
EARN A FAIR AND ADEQUATE RATE	)	
OF RETURN ON ITS PROPERTY USED	)	
AND USEFUL IN FURNISHING WATER	)	
SERVICE TO ITS CUSTOMERS	)	

**CONSUMER ADVOCATE AND PROTECTION DIVISION'S RESPONSES TO THE
TRA STAFF DATA REQUEST**

Robert E. Cooper, Jr., Attorney General and Reporter for the State of Tennessee, by and through the Consumer Advocate and Protection Division of the Office of the Attorney General ("Consumer Advocate"), hereby submits its responses to the TRA Staff Data Request of July 29, 2008.

DATA REQUEST NO. 1: The Authority issued a Data Request on May 12, 2008 that Tennessee American Water Company (TAWC) responded to on May 28, 2008. The Data Request sought detailed calculations of both expenses and revenues based on Exhibit No. 2, Schedule 3 (*Summary of Adjustments to Operation and Maintenance Expenses*) and Exhibit No. 2, Schedule 2 (*Operating Revenues Per Books for the Test Year and for the Attrition Year Under Both Present and Proposed Rates*) respectively. The detailed calculations were provided; however, the accounting exhibits/schedules that were originally provided have not been filed with updated information to include the adjustments reflected in the Data Response of May 28, 2008. The following adjustments were provided:

- Customer Accounting: \$ 6,403
- General Office Expense: 3,825
- Other maintenance Expense: 14,773
- Miscellaneous Expense: 38,556

A data request has been issued, requesting TAWC to provide all accounting exhibits/schedules with the new updated information based on the calculations provided in the Data Response of May 28, 2008. It is also requested that the CAPD update its exhibits to reflect the same adjustments. Please respond by providing updated exhibits to include these adjustments.

RESPONSE:

Attached are the CAPD's exhibits with the omitted adjustments to TAWC's O&M expenses for the attrition year. However, please note that the income tax effect of the O&M adjustments are not recognized in the updated CAPD exhibits. Additionally, the CAPD exhibits have been updated for corrections disclosed in the following responses to the TRA and updated property tax information provided by the Office of Comptroller of the Treasury for the state of Tennessee.

Tennessee-American Water Company
Index to Schedules
For the 12 Months Ending August 31, 2009

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Tennessee-American Water Company
Revenue Deficiency
For the 12 Months Ending August 31, 2009

Line No.		CAPD		TAWC		Difference
1	Rate Base	120,150,801	A/	119,881,506	A/	269,295
2	Operating Income at Present Rates	8,998,300	B/	5,697,810	B/	3,300,490
3	Earned Rate of Return (Line 2/Line 1)	7.49%		4.75%		2.74%
4	Cost of Capital	6.65%	C/	8.514%	E/	-1.86%
5	Required Operating Income (Line 1*Line 4)	7,994,400		10,206,711		(2,212,312)
6	Operating Income Deficiency (Line 5-Line 2)	(1,003,901)		4,508,901		(5,512,802)
7	Gross Revenue Conversion Factor	1.649695	D/	1.71974555	E/	(0.070050)
8	Revenue Deficiency (Line 6*Line 7)	<u>(1,656,130)</u>		<u>7,754,163</u>		<u>(9,410,293)</u>

A/ Schedule 2

B/ Schedule 3

C/ Schedule 9

D/ Schedule 8

E/ TAWC Exhibit 1, Schedule 1

Tennessee-American Water Company
Comparative Rate Base
For the 12 Months Ending August 31, 2009

Line No.		CAPD	B/	TAWC	A/	Difference
1	Utility Plant in Service	209,341,111		203,998,392		5,342,719
2	Construction Work in Progress	5,758,682		9,083,000		(3,324,318)
3	Utility Plant Capital Lease	1,590,500		1,590,500		-
4	Limited-Term Utility Plant - Net	-		-		-
5	Working Capital	835,058		1,991,406		(1,156,348)
6	Def. Maint.	-		-		-
7	Total Additions	<u>217,525,351</u>		<u>216,663,298</u>		<u>862,053</u>
8	Accumulated Depreciation	62,426,348		63,563,205		(1,136,857)
9	Accumulated Amort. of Utility Capital Lease	1,226,275		1,139,858		86,417
10	Accumulated Deferred Income Taxes	17,533,305		16,931,771		601,534
11	Customer Advances for Construction	7,628,149		6,793,935		834,214
12	Contributions In Aid of Construction	8,459,113		8,399,016		60,097
13	Unamortized Investment Tax Credit	33,994		37,993		(3,999)
14	RWIP/Utility Plant Acquisition Adj.	<u>67,365</u>		<u>(83,986)</u>		<u>151,351</u>
15	Total Deductions	<u>97,374,549</u>		<u>96,781,792</u>		<u>592,757</u>
16	Rate Base	<u>120,150,801</u>		<u>119,881,506</u>		<u>269,295</u>

A/ TAWC Exhibit 1, Sch. 2

B/ CAPD work papers.

Tennessee-American Water Company
Income Statement at Current Rates
For the 12 Months Ending August 31, 2009

Line No.		CAPD		TAWC		Difference
1	Operating Revenues	39,518,799	A/	37,142,460	A/	2,376,339
2	Operations and Maintenance Expense	19,752,233	B/	21,042,408	B/	(1,290,175)
3	Depreciation and Amortization Expense	4,366,120	I/	4,730,347	C/	(364,227)
4	Taxes Other Than Income	4,047,986	D/	4,204,063	G/	(156,077)
5	State Excise Tax	479,603	E/	433,612	H/	45,991
6	Federal Income Tax	2,338,247	E/	1,497,910	H/	840,337
7	Total Operating Expense	30,984,189		31,908,340		(924,151)
8	AFUDC	463,690	F/	463,690	F/	-
9	Net Operating Income for Return	8,998,300		5,697,810		3,300,490

A/ TAWC Exhibit 2, Sch. 2
B/ Schedule 5
C/ TAWC Exhibit 2, Sch. 1
D/ Schedule 6
E/ Schedule 7
F/ TAWC Exhibit 2, Sch. 3
G/ TAWC Exhibit 2, Sch. 1
H/ TAWC Exhibit 2, Sch. 6
I/ CAPD work paper E-DEP

Tennessee-American Water Company
Income Statement at Proposed Rates
For the 12 Months Ending August 31, 2009

Line No.		Current Rates	A/ B/	Adjustments	C/ Rates
1	Operating Revenues	39,199,091	B/	(1,656,130)	37,542,961
2	Forfeited Discount Revenues	319,708	B/	(14,243)	305,465
3	Total Revenues	<u>39,518,799</u>		<u>(1,670,373)</u>	<u>37,848,426</u>
4	Operations and Maintenance Expense	19,752,233		(18,541)	19,733,692
5	Depreciation and Amortization Expense	4,366,120			4,366,120
6	Taxes Other Than Income	4,047,986			4,047,986
7	State Excise Tax	479,603		(107,369)	372,234
8	Federal Income Tax	<u>2,338,247</u>		(540,562)	<u>1,797,685</u>
9	Total Operating Expense	<u>30,984,189</u>			<u>30,317,716</u>
10	AFUDC	<u>463,690</u>			<u>463,690</u>
11	Net Operating Income for Return	<u>8,998,300</u>			<u>7,994,400</u>

A/ Schedule 3

B/ TAWC Exhibit 2, Sch. 2

C/ Schedule 1, Line 8 x appropriate factor from Schedule 8

Tennessee-American Water Company
Operation & Maintenance Expenses
For the 12 Months Ending August 31, 2009

Line No.		CAPD A/	TAWC B/	Difference
1	Salaries and Wages	4,877,597	5,058,987	(181,390)
2	Purchased Water	52,621	52,110	511
3	Fuel and Power	2,337,108	1,986,259	350,849
4	Chemicals	1,060,227	1,049,272	10,955
5	Waste Disposal	169,535	179,088	(9,553)
6	Management Fees	3,453,223	4,335,190	(881,967)
7	Group Insurance	1,672,934	1,714,550	(41,616)
8	Pensions	1,156,442	1,161,108	(4,666)
9	Regulatory Expense	341,868	543,384	(201,516)
10	Insurance Other Than Group	534,380	583,492	(49,112)
11	Customer Accounting	763,785	738,845	24,940
12	Uncollectible Expense	434,707	417,756	16,951
13	Rents	17,618	11,336	6,282
14	General Office Expense	256,041	245,926	10,115
15	Miscellaneous Expense	1,802,072	2,028,760	(226,688)
16	Other Maintenance Expense	822,075	936,345	(114,270)
17	Total O&M Expense	<u>19,752,233</u>	<u>21,042,408</u>	<u>(1,290,175)</u>

A/ CAPD work papers

B/ TAWC Exhibit 2, Sch. 3

Tennessee-American Water Company
Taxes Other Than Income Taxes
For the 12 Months Ending August 31, 2009

Line No.		CAPD		TAWC	D/ Difference
1	Other General Taxes	-		-	-
2	Gross Receipts Tax	357,833	A/	546,017	(188,184)
3	TRA Inspection Fee	75,588		74,295	1,293
4	Property Taxes	2,842,849	B/	2,853,180	(10,331)
5	Franchise Tax	397,550		344,020	53,530
6	FICA Taxes	366,896	C/	378,917	(12,021)
7	Unemployment Taxes	<u>7,270</u>	C/	<u>7,634</u>	<u>(364)</u>
8	Total Taxes Other Than Income Taxes	<u>4,047,986</u>		<u>4,204,063</u>	<u>(156,077)</u>

A/ CAPD work paper T-OTAX2

B/ CAPD work paper T-OTAX1

C/ CAPD work paper T-OTAX3

D/ TAWC Exhibit 2, Sch. 5, TAWC response to TRA #13, Page 1 of 147.

Tennessee-American Water Company
Excise and Income Taxes
For the 12 Months Ending August 31, 2009

Line No.		Attrition Amount A/	
1	Operating Revenues	39,518,799	B/
2	Salaries and Wages	4,877,597	
3	Purchased Water	52,621	
4	Fuel and Power	2,337,108	
5	Chemicals	1,060,227	
6	Waste Disposal	169,535	
7	Service Company Charges	3,453,223	
8	Group Insurance	1,672,934	
9	Pensions	1,156,442	
10	Regulatory Expense	341,868	
11	Insurance Other Than Group	534,380	
12	Customer Accounting	763,785	
13	Uncollectible Expense	434,707	
14	Rents	17,618	
15	General Office Expense	256,041	
16	Miscellaneous Expense	1,802,072	
17	Other Maintenance Expense	822,075	
18	Depreciation and Amortization Expense	4,366,120	
19	Taxes Other Than Income	4,047,986	
20	NOI Before Excise and Income Taxes	11,352,460	
21	AFUDC	463,690	
22	Interest Expense	(4,417,744)	C/
23	Pre-tax Book Income	7,398,406	
24	Schedule M Adjustments	(19,904)	D/
25	Excise Taxable Income	7,378,502	
26	Excise Tax Rate	6.50%	
27	Excise Tax Payable	479,603	
28	Excise Tax Deferred	-	
29	Excise Tax Expense	479,603	
30	Pre-tax Book Income	7,398,406	
31	Preferred Dividend Credit	-	
32	Excise Tax	(479,603)	
33	Schedule M Adjustments	(19,904)	D/
34	FIT Taxable Income	6,898,900	
35	FIT Rate	35.00%	
36	Federal Income Tax Payable	2,414,615	
37	ITC Amortization	(76,368)	E/
38	Federal Income Tax Deferred	-	
39	Federal Income Tax Expense	2,338,247	

A/ Schedule 5

B/ Schedule 4

C/ Schedule 1, line 1 * Weighted Cost of Debt per Schedule 9

D/ TAWC Exhibit No. 2, Schedule 7, Line 36.

E/ TAWC Exhibit No. 2, Schedule 7, Line 11.

Tennessee-American Water Company
Revenue Conversion Factor
For the 12 Months Ending August 31, 2009

Line No.		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.0086 A/	<u>0.008600</u>
3	Balance		1.008600
4	Uncollectible Ratio	0.0111 B/	<u>0.011195</u>
5	Balance		0.997405
6	State Excise Tax	0.0650 C/	<u>0.064831</u>
7	Balance		0.932573
8	Federal Income Tax	0.3500 C/	<u>0.326401</u>
9	Balance		<u>0.606173</u>
10	Revenue Conversion Factor (Line 1 / Line 11)		<u><u>1.649695</u></u>

A/ 12 MTD 3/31/08 (\$319,708/\$37,196,860)

B/ 12 MTD 3/31/08 (\$429,323/\$38,589,907)

C/ Statutory Rate

Tennessee-American Water Company
Cost of Capital
For the 12 Months Ending August 31, 2009

Line No.	Parent:	Ratio	Cost	Weighted Cost	Tax Deductible
1	Long Term Debt	55.14%	5.86%	3.23%	2.99%
2	Short Term Debt	1.90%	2.87%	0.05%	
3	Common Equity	42.96%	7.50%	3.22%	
4	Total	<u>100.0%</u>		<u>6.51%</u>	
	Tennessee American:	Ratio	Cost	Weighted Cost	
5	Long Term Debt	7.61%	8.43%	0.64%	0.64%
6	Common Equity	92.39%	6.51%	6.01%	
7	Total	<u>100.0%</u>		<u>6.65%</u>	<u>3.6%</u>
Final Capital Structure					
	Parent:	Ratio	Cost	Weighted Cost	Tax Deductible
8	Long Term Debt	50.94%	5.86%	2.99%	2.99%
9	Short Term Debt	1.76%	2.87%	0.05%	0.05%
10	Common Equity	39.69%	7.50%	2.98%	
11	Total Parent	92.39%	6.51%	6.01%	
	Tennessee American:				
12	Long Term Debt	7.61%	8.43%	0.64%	0.64%
13	Total Subsidiary	7.61%	8.43%	0.64%	
14	Total	<u>100.0%</u>		<u>6.65%</u>	<u>3.68%</u>

Source: Exhibit CAPD-SB

From: Shannon Tucker
To: Buckner, Terry
Date: 7/31/2008 8:17:00 AM
Subject: TN American Water Sewage.....

TN American Water Sewage preliminary unequalized assessment for 2008 is \$58,620,000.

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TENNESSEE AMERICAN WATER COMPANY
TRA DOCKET #08-00039
PROPERTY TAX

T-OTAX1 REVISED

FOR ATTRITION YEAR ENDED AUGUST 31, 2009

Year	Property Tax Amount	Gross Assessment	Percentage of Property Tax to Assessment	Gross Assessment Growth	Cost Approach Values	Cost Approach Growth	% Cost Growth to Assessment
2000		\$ 42,010,000	A/				
2001	\$ 2,388,401	A/					
2002	2,365,524	A/	5.0936%				
2003	2,231,085	A/	5.0438%				
2004	2,296,102	C/	4.7144%				
2005	2,411,210	C/	4.7418%				
2006	2,521,971	D/	4.7751%		116,359,612		
2007	2,602,064	D/	4.8541%	7.79%	123,478,018	6.12%	78.58%
2008	2,723,755		4.6465%	6.56%	129,841,581	5.15%	78.58%
2009	2,902,396	B/	4.6465%				

ATTRITION YR \$ 2,842,849 E/

A/ OFFICE OF STATE ASSESSED PROPERTIES.

B/ PERCENT 2007 GROWTH OVER 2006.

C/ TAWC RESPONSE TO FIRST SET OF TRA DATA REQUEST #47, TRA Docket #06-00290.

D/ CAPD work paper T-OTAX1A

E/ 8 MONTHS OF 2009 AND 4 MONTHS OF 2008 AMOUNTS.

DATA REQUEST NO. 2: Please explain why CAPD, in Direct Testimony of Terry Buckner, at page 10, lines 11-14 states CAPD's forecast of income taxes is about \$1 million lower than TAWC's income tax calculations when the Company projects approximately \$880,000 lower excise and federal income tax.¹

RESPONSE:

Attached is an exhibit which supports the \$1 million calculation.

¹ Exhibits of CAPD, Schedule 3, p. 1 (July 18, 2008).

OFFICE OF THE ATTORNEY GENERAL - STATE OF TENNESSEE
 CONSUMER ADVOCATE AND PROTECTION DIVISION
 ANALYSIS OF INCOME TAXES
 TENNESSEE AMERICAN WATER COMPANY - TRA DOCKET #08-00039

	<u>CAPD</u>	<u>TAWC</u>	<u>Difference</u>
TAWC Taxable Income	\$ 3,610,924 A/		
Effective State Tax Rate	6.50%		
State Income Taxes	\$ 234,710	433,812 B/	199,102
TAWC Federal Taxable Income	\$ 3,376,214		
Federal Tax Rate	35.00%		
Federal Income Tax	\$ 1,181,675	\$ 1,574,278 C/	392,603
ITC Amortization	(76,368) D/	(76,368) D/	-
Total Federal Taxes	\$ 1,105,307	1,497,910	392,603
Total Income Taxes	\$ 1,340,017	\$ 1,931,722	591,705
Revenue Conversion Factor			1.649695 E/
Revenue			\$ 976,133

A/ Per TAWC Exhibit No. 2, Schedule 7, Attrition Year, Line 28; TAWC response to CAPD Part IV, #60.

B/ Per TAWC Exhibit No. 2, Schedule 7, Attrition Year, Lines 7-8.

C/ Per TAWC Exhibit No. 2, Schedule 7, Attrition Year, Lines 9-10.

D/ Per TAWC Exhibit No. 2, Schedule 7, Attrition Year, Line 11.

E/ Per CAPD Exhibit, Schedule 8, Line 10.

DATA REQUEST NO. 3: Identify each normalizing adjustment made to each category of O & M expenses for the CAPD's test period of the twelve months ended 3/31/08 and identify the source of any such normalizing adjustments.

RESPONSE:

There normalizing adjustments to each category of O&M expenses were: (1) \$2,029 reduction to Customer Accounting (Account #575743) per TN-TRA-02-Q001-CUSTOMER ACCOUNTING SUMMARY, Page 1 of 2; (2) \$300 in Miscellaneous Expense (Account #575560 Lobbying Expenses) was eliminated; (3) \$49,900 in Miscellaneous Expense (Account #575640 Penalties) was eliminated; (4) \$402,495 of Maintenance Expense (Account #675110 Net Negative Salvage) was eliminated. All four normalizing adjustments were made by TAWC to their test period amounts.

DATA REQUEST NO. 4: Identify each normalizing adjustment made to each category of billing determinates of the CAPD's test period of the twelve months ended 3/31/08 and identify the source of any such normalizing adjustments.

RESPONSE:

The only normalizing adjustment to the billing determinants for the CAPD's test period ended 3/31/08 were the monthly adjustments for the closing of the Velsicol Chemical as shown in response to TN-TRA-02-Q002-REVENUE ADJUSTMENT LINE 8 (Months April 07 through November 07).

DATA REQUEST NO. 5: Did the CAPD quantify the amount of alcoholic beverages, limousines, professional sporting events and contributions included in management fee expenses? If so, provide quantification.

RESPONSE: No, but attached is an exhibit detailing the types of charges included in the historic management fee expenses.

OFFICE OF THE ATTORNEY GENERAL - STATE OF TENNESSEE
 CONSUMER ADVOCATE AND PROTECTION DIVISION
 ANALYSIS OF MANAGEMENT FEES - EMPLOYEE EXPENSES
 TENNESSEE AMERICAN WATER COMPANY - TRA DOCKET #08-00039

EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT.	SUB.	JDE	ACCOUNT	EMPLOYEE
1	6	OLYMPIC LIMOUSINE	2.79	575998	16	6751		AMY CHRISTENSEN
1	6	RAMBLEWOOD COUNTRY CLUB	15.64	575350	16	6758		AGUSTIN E GARCIA
1	6	THE RITZ, LONDON	80.66	575340	16	6758		KUMAR T PIRAVIPERUMAL
1	6	FOUR SEASON	83.71	575340	16	6758		KUMAR T PIRAVIPERUMAL
1	6	LIMOLINK INC.	102.06	575340	16	6758		KUMAR T PIRAVIPERUMAL
1	6	JAMES LIMOUSINE	2.87	575340	16	6758		KIMBERLY COOPER
1	6	WALDORF ASTORIA HILTON	64.94	575340	16	6758		CHRISTOPHER C BULS
1	6	GOLD SHIELD TRANSPORTA	3.06	575340	16	6758		NICK O ROWE
1	6	GOLD SHIELD TRANSPORTA	3.77	575340	16	6758		NICK O ROWE
1	6	INTERNATIONAL SPY MUSEUM	1.48	575775	16	6751		LISA L DANIELS
1	6	CAESARS HOTEL & CASINO	2.56	575340	16	6758		DANIEL L KELLEHER
1	6	SANCTUARY ON CAMELBACK	17.27	575340	16	6758		DANIEL L KELLEHER
1	6	CHAMPAGNE LIMOS OF ILL	1.01	575000	16	6758		STACEY L KINNISON
1	6	ADMIRAL CHAUFFEUR	2.60	575340	16	6758		DEBORAH L KRAUSS KELLEHER
1	6	SANCTUARY ON CAMELBACK	20.72	575350	16	6758		ANDREW M CHAPMAN
1	6	SANCTUARY ON CAMELBACK	21.35	575340	16	6758		JOHN BIGELOW
1	6	OUR LADY OF SNOWS SHRINE	21.20	504610	16	6048		DIANE W MUELLER
1	6	RAMBLEWOOD COUNTRY CLUB	23.45	575350	16	6758		AGUSTIN E GARCIA
1	6	SANCTUARY ON CAMELBACK	21.35	575340	16	6758		JOHN BIGELOW
1	6	SANCTUARY ON CAMELBACK	20.72	575350	16	6758		ANDREW M CHAPMAN
1	6	SANCTUARY ON CAMELBACK	2.29	575350	16	6758		DANIEL L KELLEHER
1	6	MEARS TRANS. TC LIMO WORK	1.06	575340	16	6758		DONEEN S HOBBS
1	6	JAMES LIMOUSINE	22.02	575340	16	6758		GARY C LOBAUGH
1	6	CAPRICORN LIMOUSINE SERVI	3.34	575340	16	6758		THERESA M DICKEY
1	6	JAMES LIMOUSINE	2.09	575340	16	6758		DEBORAH P LIPPERT
1	6	JAMES LIMOUSINE	3.93	575340	16	6758		JAMES M KALINOVICH
1	6	LEGGS LIMOUSINE SERVICE	1.78	575340	16	6758		JOHN BIGELOW
1	6	LEGGS LIMOUSINE SERVICE	4.01	575340	16	6758		JOHN BIGELOW

OFFICE OF THE ATTORNEY GENERAL - STATE OF TENNESSEE
 CONSUMER ADVOCATE AND PROTECTION DIVISION
 ANALYSIS OF MANAGEMENT FEES - EMPLOYEE EXPENSES
 TENNESSEE AMERICAN WATER COMPANY - TRA DOCKET #08-00039

EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
1	1	6 LEGGS LIMOUSINE SERVICE	1.78	575340	16	6758	JOHN BIGELOW
1	1	6 WINE & SPIRITS	6.08	575340	16	6758	JODI MATTERN
1	1	6 UNIQUE LIMOUSINE	0.57	575340	16	6758	PETER B MCCHESENEY
1	1	6 MOMZER LIMOUSINE	1.46	575350	16	6758	LISA L DANIELS
1	1	6 RAMBLEWOOD COUNTRY CLUB	1.95	575340	16	6758	FRANCIS J JACKSON
1	1	6 NETWORKKLIMO.COM	9.74	575340	16	6758	LISA L DANIELS
1	1	6 NETWORKKLIMO.COM	10.31	575340	16	6758	LISA L DANIELS
1	1	6 LEGGS LIMOUSINE SERVICE	4.01	575340	16	6758	JOHN BIGELOW
1	1	6 JAMES LIMOUSINE	2.03	575620	16	6758	THERESA M DICKEY
1	1	6 LIMOLINK INC.	137.98	575340	16	6758	KUMAR T PIRAVIPERUMAL
1	1	6 JAMES LIMOUSINE	2.09	575340	16	6758	THERESA M DICKEY
1	1	6 ROSE LIMOUSINE LTD	1.37	575340	16	6758	THERESA M DICKEY
1	1	6 LEGGS LIMOUSINE SERVICE	3.20	575340	16	6758	JOHN BIGELOW
1	1	6 SMART LIMOUSINE	0.67	575340	16	6758	THERESA M DICKEY
1	1	6 JAMES LIMOUSINE	3.80	575340	16	6758	KIMBERLY COOPER
1	1	6 INDIANAPOLIS COLTS POST S	18.44	575340	16	6758	ROGER C SWAFFORD
1	1	6 JAMES LIMOUSINE	2.87	575340	16	6758	KIMBERLY COOPER
1	1	6 ROSE LIMOUSINE LTD	4.23	575340	16	6758	THERESA M DICKEY
1	1	6 JAMES LIMOUSINE	6.61	575340	16	6758	THERESA M DICKEY
2	2	6 JAMES LIMOUSINE	1.75	575340	16	6758	LINDA STAPLETON
2	2	6 JAMES LIMOUSINE	1.80	575340	16	6758	LINDA STAPLETON
2	2	6 JAMES LIMOUSINE	1.01	575998	16	6751	PAUL TOWNSLEY
2	2	6 SANCTUARY ON CAMELBACK	13.74	575998	16	6751	PAUL TOWNSLEY
2	2	6 SANCTUARY ON CAMELBACK	21.49	575998	16	6751	PAUL TOWNSLEY
2	2	6 SANCTUARY ON CAMELBACK	2.33	504610	16	6048	SANDY LOEFFLER
2	2	6 OUR LADY OF SNOWS SHRINE	0.39	575350	16	6758	JOHN C CLARKSON
2	2	6 TRAINO'S LIQUORS	68.12	575340	16	6758	ROBERTA L GAUTSCH
2	2	6 WALDORF ASTORIA HILTON	5.52	575340	16	6758	LINDA STAPLETON

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
2	6	JAMES LIMOUSINE	6.26	575340	16	6758	ROBERTA L GAUTSCH
2	6	LEGGS LIMOUSINE SERVICE	5.96	575340	16	6758	JOHN BIGELOW
2	6	AT YOUR SERVICE LIMO	13.30	575340	16	6758	THERESA M DICKEY
2	6	QUALITY LIMOUSINE SERV	4.15	575620	16	6758	THERESA M DICKEY
2	6	COOKS LIQUORS	0.45	575350	16	6758	JOHN C CLARKSON
2	6	ST LOUIS CARDINALS	80.10	575340	16	6758	CINDY K SCHNEIDER
2	6	ST LOUIS CARDINALS	1.48	575340	16	6758	CINDY K SCHNEIDER
2	6	UNIQUE LIMOUSINE	0.60	575340	16	6758	PETER B MCCHESNEY
2	6	LEGGS LIMOUSINE SERVICE	3.63	575340	16	6758	JOHN BIGELOW
2	6	SUB ZERO VODKA BAR	3.28	575350	16	6758	MICHAEL W SHANKO III
2	6	JAMES LIMOUSINE	5.01	575340	16	6758	DAVID VAUGHAN KENNARD
2	6	JAMES LIMOUSINE	1.75	575340	16	6758	VICTORIA SALVIA
2	6	JAMES LIMOUSINE	1.84	575340	16	6758	VICTORIA SALVIA
3	6	JAMES LIMOUSINE	1.75	575340	16	6758	DEBORAH L KRAUSS KELLEHER
3	6	TORGRO LIMOUSINE SVC INC	2.85	575340	16	6758	MICHAEL H FIRISTENBERG
3	6	JAMES LIMOUSINE	1.77	575340	16	6758	WILLIAM J SCHIAVI
3	6	JAMES LIMOUSINE	1.77	575340	16	6758	WILLIAM J SCHIAVI
3	6	JAMES LIMOUSINE	6.23	575340	16	6758	MATTHEW HUCKIN
3	6	INDIANAPOLIS COLTS REGULA	42.20	575340	16	6758	ROGER C SWAFFORD
3	6	THE OCCIDENTAL RESTAURANT	66.97	575340	16	6758	LISA L DANIELS
3	6	ZOLA-SPY CITY	112.00	575340	16	6758	LISA L DANIELS
3	6	BLACK TOP LIMOSINE SERVIC	4.03	575340	16	6758	SEAN SHINNEN
3	6	ST LOUIS CARDINALS	0.67	575340	16	6758	CINDY K SCHNEIDER
3	6	GOLD SHIELD TRANSPORTA	3.06	575340	16	6758	NICK O ROWE
3	6	GOLD SHIELD TRANSPORTA	3.12	575340	16	6758	NICK O ROWE
3	6	GOLD SHIELD TRANSPORTA	0.71	575340	16	6758	NICK O ROWE
3	6	GOLD SHIELD TRANSPORTA	0.71	575340	16	6758	NICK O ROWE
3	6	AT YOUR SERVICE LIMO	13.34	575340	16	6758	THERESA M DICKEY

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE	ACCOUNT	EMPLOYEE
3	3	6 MTI LIMO SHUTTLE SVC	5.58	575340	16	6758	6758	THERESA M DICKEY
3	3	6 AT YOUR SERVICE LIMO	23.70	575340	16	6758	6758	THERESA M DICKEY
3	3	6 A-1 LIMO & CAR SERVICE	1.61	575340	16	6758	6758	NICK O ROWE
3	3	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	LINDA STAPLETON
3	3	6 JAMES LIMOUSINE	2.39	575340	16	6758	6758	LINDA STAPLETON
3	3	6 JAMES LIMOUSINE	2.39	575340	16	6758	6758	JOHN BIGELOW
3	3	6 LEGGS LIMOUSINE SERVICE	5.98	575340	16	6758	6758	JOHN BIGELOW
3	3	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	WILLIAM J SCHIAVI
3	3	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	WILLIAM J SCHIAVI
3	3	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	WILLIAM J SCHIAVI
3	3	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	WILLIAM J SCHIAVI
3	3	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	WILLIAM J SCHIAVI
3	3	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	WILLIAM J SCHIAVI
3	3	6 HARRAHS CASINO LAUGHLIN	1.39	575340	16	6758	6758	BRIAN D BAKER
3	3	6 JAMES LIMOUSINE	4.97	575340	16	6758	6758	DIETRICH FIRNHABER
3	3	6 JAMES LIMOUSINE	5.08	575340	16	6758	6758	DIETRICH FIRNHABER
3	3	6 JAMES LIMOUSINE	6.21	575340	16	6758	6758	GEORGE W PATRICK
3	3	6 AT YOUR SERVICE LIMO	19.90	575340	16	6758	6758	THERESA M DICKEY
3	3	6 JAMES LIMOUSINE	6.26	575340	16	6758	6758	DANIEL W WARNOCK
3	3	6 JAMES LIMOUSINE	17.51	575340	16	6758	6758	DANIEL W WARNOCK
4	4	6 JAMES LIMOUSINE	0.95	575000	16	6758	6758	LINDA A PEDANO
4	4	6 JAMES LIMOUSINE	1.77	575340	16	6758	6758	WILLIAM J SCHIAVI
4	4	6 JAMES LIMOUSINE	1.72	575340	16	6758	6758	CENDY WALLER GOREE
4	4	6 JAMES LIMOUSINE	2.33	575340	16	6758	6758	CENDY WALLER GOREE
4	4	6 JAMES LIMOUSINE	5.71	575340	16	6758	6758	ELLEN C WOLF
4	4	6 CLARK'S DISCOUNT LIQUO	1.84	575340	16	6758	6758	ANNETTE OCASIO
4	4	6 PACERS LOCKBOX	74.85	575340	16	6758	6758	ROGER C SWAFFORD
4	4	6 LEGGS LIMOUSINE SERVICE	4.21	575350	16	6758	6758	JOHN BIGELOW

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT. ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
4	6	GOLD SHIELD TRANSPORTA	3.11	575340	16	6758	NICK O ROWE
4	6	GOLD SHIELD TRANSPORTA	3.12	575340	16	6758	NICK O ROWE
4	6	GOLD SHIELD TRANSPORTA	3.18	575340	16	6758	NICK O ROWE
4	6	GOLD SHIELD TRANSPORTA	9.45	575340	16	6758	NICK O ROWE
4	6	GOLD SHIELD TRANSPORTA	9.62	575340	16	6758	NICK O ROWE
4	6	JAMES LIMOUSINE	1.69	575340	16	6758	CHARLOTTE R GUCKES
4	6	JAMES LIMOUSINE	1.42	575000	16	6758	LINDA A PEDANO
4	6	JAMES LIMOUSINE	1.83	575340	16	6758	MICHAEL S ODONNELL
4	6	JAMES LIMOUSINE	1.79	575340	16	6758	CHARLOTTE R GUCKES
4	6	JAMES LIMOUSINE	1.69	575340	16	6758	CHARLOTTE R GUCKES
5	6	WATER FOR PEOPLE	1.12	575998	16	6751	MELANIE S GATES
5	6	BOSTON COACH	2.55	575350	16	6758	ANNE MATTHEWS
5	6	GOLD SHIELD TRANSPORTA	9.62	575340	16	6758	NICK O ROWE
5	6	GOLD SHIELD TRANSPORTA	9.83	575340	16	6758	NICK O ROWE
5	6	TROPICANA CASINO & RESORT	15.15	575340	16	6758	NICK O ROWE
5	6	GOLD SHIELD TRANSPORTA	9.62	575340	16	6758	NICK O ROWE
5	6	HOMESTEAD DEPOSIT	30.31	575340	16	6758	CHRISTOPHER C BULS
5	6	GOLD SHIELD TRANSPORTA	9.83	575340	16	6758	NICK O ROWE
5	6	TROPICANA CASINO & RESORT	2.09	575340	16	6758	WILLIAM C KELVINGTON
5	6	ALBERTS TRANSPORTATION	5.40	575340	16	6758	DIANE C WELDING
5	6	GOLD SHIELD TRANSPORTA	3.18	575340	16	6758	NICK O ROWE
5	6	A&M LIMO	1.12	575340	16	6758	DAVID M REVES
5	6	LEGGS LIMOUSINE SERVICE	2.17	575350	16	6758	JOHN BIGELOW
5	6	AT YOUR SERVICE LIMO	20.67	575340	16	6758	THERESA M DICKEY
5	6	JAMES LIMOUSINE	41.63	575340	16	6758	DANIEL W WARNOCK
5	6	JAMES LIMOUSINE	3.44	575340	16	6758	ELLEN C WOLF
5	6	JAMES LIMOUSINE	1.77	575340	16	6758	ELLEN C WOLF
5	6	A-PLUS LIMOUSINE	2.35	575340	16	6758	GARY J COLEMAN

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT.	SUB.	JDE ACCOUNT	EMPLOYEE
5	6	TROPICANA CASINO & RESORT	15.15	575340	16	6758	NICK O ROWE
5	6	BALLY'S PARIS ADV DEP	3.42	575340	16	6758	PETER B MCCHESENEY
5	6	JAMES LIMOUSINE	2.84	575340	16	6758	DANIEL W WARNOCK
5	6	TROPICANA CASINO & RESORT	4.77	575340	16	6758	STEVEN J SEIDL
5	6	LEGG'S LIMOUSINE SERVICE	2.08	575350	16	6758	JOHN BIGELOW
5	6	ARGOSY CASINO ALTON RESTA	0.27	575350	16	6758	WILLIAM C KELVINGTON
5	6	JAMES LIMOUSINE	1.77	575340	16	6758	MICHAEL S O'DONNELL
5	6	JAMES LIMOUSINE	1.69	575340	16	6758	CHARLOTTE R GUCKES
5	6	JAMES LIMOUSINE	1.72	575340	16	6758	CHARLOTTE R GUCKES
5	6	CHARLIE GITTOS AT HARRAHS	2.63	575340	16	6758	SUSAN MUSITANO
5	6	BUSCH STADIUM - CONCESSION	1.21	575340	16	6758	CINDY K SCHNEIDER
5	6	BUSCH STADIUM - CONCESSION	1.66	575350	16	6758	ADAM C BOELKE
5	6	ARGOSY CASINO ALTON RESTA	0.22	575350	16	6758	ANTHONY W NEAL
5	6	JAMES LIMOUSINE	2.03	575340	16	6758	CHARLOTTE R GUCKES
6	6	SUB ZERO VODKA BAR	1.98	575350	16	6758	CHARLES M LEONARDO
6	6	BOSTON COACH	2.66	575350	16	6758	ANNE MATTHEWS
6	6	ARGOSY CASINO ALTON RESTA	0.96	575350	16	6758	VICKI L GREEN
6	6	GOLD SHIELD TRANSPORTA	9.83	575340	16	6758	NICK O ROWE
6	6	GOLD SHIELD TRANSPORTA	9.83	575340	16	6758	NICK O ROWE
6	6	ALBERTS TRANSPORTATION	1.54	575340	16	6758	DANIEL L KELLEHER
6	6	PLAYDROME WOODCRES	31.02	575340	16	6758	JOHN C CLARKSON
6	6	GOLD SHIELD TRANSPORTA	10.03	575340	16	6758	NICK O ROWE
6	6	GOLD SHIELD TRANSPORTA	10.03	575340	16	6758	NICK O ROWE
6	6	CHAMPAGNE LIMO	2.35	575340	16	6758	CINDY K SCHNEIDER
6	6	THE LEMONT RESTAURANT	34.60	575000	16	6758	PAULINE L HRYNDA
6	6	ALFANO'S AT THE QUAIL	45.25	575350	16	6758	CAROLE C DASCANI
6	6	ARGOSY CASINO ALTON RESTA	0.22	575340	16	6758	ADAM C BOELKE
6	6	JAMES LIMOUSINE	2.51	575340	16	6758	LINDA STAPLETON

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE	ACCOUNT	EMPLOYEE
6	6	6 JAMES LIMOUSINE	7.72	575340	16	6758		LINDA STAPLETON
6	6	6 ARGOSY CASINO ALTON RESTA	1.00	575340	16	6758		LESLEY B LAMBUS
6	6	6 JAMES LIMOUSINE	2.36	575340	16	6758		DANIEL L KELLEHER
6	6	6 ARGOSY CASINO ALTON RESTA	0.43	575350	16	6758		ANTHONY W NEAL
6	6	6 ARGOSY CASINO ALTON RESTA	0.52	575350	16	6758		ANTHONY W NEAL
6	6	6 JAMES LIMOUSINE	2.14	575000	16	6758		LINDA A PEDANO
6	6	6 LEGGS LIMOUSINE SERVICE	2.15	575340	16	6758		JOHN BIGELOW
6	6	6 SPEEDWAY RACEWAY	2.06	575340	16	6758		RICO M CABALLERO
6	6	6 KNIGHTS AIRPORT LIMOUS	1.59	575350	16	6758		MARION ELAINE SMITH
6	6	6 BALLY'S PARIS LAS VEGAS	9.68	575350	16	6758		KATHLEEN E CARNEY
6	6	6 BALLY'S PARIS LAS VEGAS	13.09	575340	16	6758		PETER B MCCHESENEY
6	6	6 BALLY'S PARIS ADV DEP	5.59	575340	16	6758		WALTER LYNCH
6	6	6 HOMESTEAD DEPOSIT	8.11	575350	16	6758		JOHN BIGELOW
6	6	6 DOLLAR RAC BALLY'S	5.34	575340	16	6758		PETER B MCCHESENEY
6	6	6 BALLY'S PARIS LAS VEGAS	0.75	575998	16	6751		PETER B MCCHESENEY
6	6	6 BEACHES LIMOUSINE	1.55	575350	16	6758		JOHN BIGELOW
6	6	6 LEGGS LIMOUSINE SERVICE	2.11	575350	16	6758		JOHN BIGELOW
6	6	6 JAMES LIMOUSINE	2.14	575340	16	6758		DIETRICH FIRNHABER
6	6	6 QUALITY LIMOUSINE SERV	4.15	575340	16	6758		THERESA M DICKEY
6	6	6 JED LIMOUSINE INC01 OF	7.09	575620	16	6758		THERESA M DICKEY
6	6	6 JAMES LIMOUSINE	2.03	575340	16	6758		DIETRICH FIRNHABER
7	7	6 HOMESTEAD DEPOSIT	8.11	575340	16	6758		PAUL FORAN
7	7	6 BOCA RATON RESORT & CLUB	10.10	575340	16	6758		PAUL FORAN
7	7	6 CLARK'S DISCOUNT LIQUO	0.26	575340	16	6758		WILLIAM E HARDY JR
7	7	6 ST LOUIS CARDINALS	30.31	504610	16	6048		JOHN J GALLAGHER
7	7	6 HOMESTEAD GOLF	32.70	575340	16	6758		DANIEL W WARNOCK
7	7	6 BOCA RATON RESORT & CLUB	3.65	575340	16	6758		PAUL FORAN
7	7	6 DISNEY RESORTS RSRV	4.10	575998	16	6751		SUE S BUTTS

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT. ACCOUNT	SUB. ACCOUNT	JDE ACCOUNT	EMPLOYEE
7	6	HOMESTEAD RESORT	111.88	575340	16	6758	DANIEL W WARNOCK
7	6	LEGGS LIMOUSINE SERVICE	2.20	575340	16	6758	JOHN BIGELOW
7	6	BALLY'S PARIS LAS VEGAS	0.36	575340	16	6758	WALTER LYNCH
7	6	TROPICANA CASINO & RESORT	5.79	575340	16	6758	WALTER LYNCH
7	6	BALLY'S PARIS LAS VEGAS	11.18	575340	16	6758	WALTER LYNCH
7	6	AM CANCER SOC - KT	22.40	575140	16	6758	KIMBERLY COOPER
7	6	THE LEMONT RESTAURANT	389.40	575000	16	6758	PAULINE L HRYNDA
7	6	BUSCH STADIUM - CONCESSION	0.32	575350	16	6758	PETER HUVER
7	6	BUSCH STADIUM - CONCESSION	0.15	575340	16	6758	PETER HUVER
7	6	TROPICANA CASINO & RESORT	2.89	575998	16	6751	ANTHONY MATARAZZO
7	6	CLARK'S DISCOUNT LIQUO	0.40	575340	16	6758	WILLIAM E HARDY JR
7	6	QUALITY LIMOUSINE SERV	4.15	575340	16	6758	BRENDA N HUMMEL
7	6	HOMESTEAD GOLF	35.90	575340	16	6758	DANIEL W WARNOCK
7	6	BUSCH STADIUM - CONCESSION	0.15	575340	16	6758	PETER HUVER
7	6	BUSCH STADIUM - CONCESSION	0.32	575350	16	6758	PETER HUVER
7	6	CAMDEN RIVERSHARKS	16.78	504500	16	6048	JEFFREY M FRANK
7	6	JAMES LIMOUSINE	2.03	575000	16	6758	LINDA A PEDANO
7	6	BALLY'S PARIS LAS VEGAS	2.81	575350	16	6758	WALTER LYNCH
7	6	BALLY'S PARIS LAS VEGAS	3.02	575350	16	6758	WALTER LYNCH
7	6	JAMES LIMOUSINE	1.79	575340	16	6758	CHARLOTTE R GUCKES
7	6	QUALITY LIMOUSINE SERV	1.61	575340	16	6758	KAREN H COOPER
7	6	QUALITY LIMOUSINE SERV	1.61	575340	16	6758	KAREN H COOPER
7	6	CAREY LIMOUSNE PHLDLPHA	2.28	575340	16	6758	SHEILA R SWANN
7	6	CAREY LIMOUSNE PHLDLPHA	2.13	575340	16	6758	SHEILA R SWANN
7	6	AM CANCER SOC - SS	6.16	504500	16	6048	KIMBERLY COOPER
7	6	JAMES LIMOUSINE	1.69	575998	16	6751	CHARLOTTE R GUCKES
7	6	LEGGS LIMOUSINE SERVICE	2.11	575350	16	6758	JOHN BIGELOW
7	6	LEGGS LIMOUSINE SERVICE	2.11	575350	16	6758	JOHN BIGELOW

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT. ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
7	6	LEGGS LIMOUSINE SERVICE	2.12	575350	16	6758	JOHN BIGELOW
7	6	UNITED WAY OF CAMDEN CO	7.48	575340	16	6758	JAMES MULSKI
7	6	ARGOSY CASINO ALTON RESTA	0.48	575350	16	6758	ANTHONY W NEAL
7	6	A-PLUS LIMOUSINE	2.35	575340	16	6758	GARY J COLEMAN
7	6	A-PLUS LIMOUSINE	2.91	575340	16	6758	GARY J COLEMAN
7	6	CARMINES - ATLANTIC CITY	47.21	575350	16	6758	WALTER LYNCH
7	6	HOMESTEAD RESORT	57.40	575350	16	6758	WALTER LYNCH
7	6	HOMESTEAD RESORT	148.93	575340	16	6758	MICHAEL A MILLER
7	6	HOMESTEAD RESORT	24.16	575350	16	6758	JOHN BIGELOW
7	6	HOMESTEAD RESORT	8.86	575350	16	6758	CHRISTOPHER C BULS
7	6	HOMESTEAD RESORT	65.23	575340	16	6758	CHRISTOPHER C BULS
8	6	HOMESTEAD RESORT	85.78	575340	16	6758	VELMA A REDMOND
8	6	LA QUINTA RESORT & CLB	10.30	575340	16	6758	WALTER LYNCH
8	6	PLAYDROME WOODCREST	0.94	575340	16	6758	SHEILA R SWANN
8	6	UNITEDWAYSTORE,CFC	12.55	575220	16	6758	KIMBERLY COOPER
8	6	JAMES LIMOUSINE	3.17	575340	16	6758	JAMES MULSKI
8	6	ON THE TOWN LIMOUSINE'	1.91	575340	16	6758	JAMES MULSKI
8	6	ARGOSY CASINO ALTON RESTA	1.19	575350	16	6758	ADAM C BOELKE
8	6	CAESARS HOTEL & CASINO	3.59	575340	16	6758	MICHAEL H FIRSTENBERG
8	6	CAESARS HOTEL & CASINO	3.59	575340	16	6758	MICHAEL H FIRSTENBERG
8	6	TROPICANA CASINO & RESORT	2.89	575998	16	6751	WILLIAM A CLARKSON
8	6	MIRAGE HOTEL & CASINO	9.45	575340	16	6758	THOMAS M SANTACROCE
8	6	LOCKHAVEN COUNTRY CLUB	13.59	575340	16	6758	KAREN H COOPER
8	6	GOLD SHIELD TRANSPORTA	9.83	575340	16	6758	NICK O ROWE
8	6	GOLD SHIELD TRANSPORTA	10.03	575340	16	6758	NICK O ROWE
8	6	QUALITY LIMOUSINE SERV	1.57	575340	16	6758	HERB MILLER
8	6	LEGGS LIMOUSINE SERVICE	2.13	575340	16	6758	JOHN BIGELOW
8	6	ARGOSY CASINO ALTON RESTA	0.65	575340	16	6758	ADAM C BOELKE

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT.	SUB.	JDE ACCOUNT	EMPLOYEE
8	6	JAMES LIMOUSINE	7.54	575340	16	6758	EDWARD D VALLEJO
8	6	JAMES LIMOUSINE	17.99	575340	16	6758	THERESA M DICKEY
8	6	A-VIP LIMOUSINE & CAR SE	2.91	575340	16	6758	NICK O ROWE
8	6	TROPICANA CASINO & RESORT	2.89	575340	16	6758	DIANE C WELDING
9	6	UNITEDWAYSTORE;CFC	3.43	575220	16	6758	KIMBERLY COOPER
9	6	LOST TRACKS GOLF CLUB	0.56	575340	16	6758	JOSEPH A PIGNIO
9	6	JAMES LIMOUSINE	2.57	575340	16	6758	MICHAEL S ODONNELL
9	6	ARGOSY CASINO ALTON RESTA	1.87	575340	16	6758	TYE R JOHNSON
9	6	LEGGS LIMOUSINE SERVICE	2.15	575340	16	6758	JOHN BIGELOW
9	6	THE LIMO	0.49	575340	16	6758	DEBORAH P LIPPERT
9	6	LEGGS LIMOUSINE SERVICE	2.22	575340	16	6758	JOHN BIGELOW
9	6	ARGOSY CASINO ALTON RESTA	1.43	575350	16	6758	ADAM C BOELKE
9	6	JAMES LIMOUSINE	3.32	575340	16	6758	WILLIAM J SCHIAVI
9	6	JAMES LIMOUSINE	3.44	575340	16	6758	WILLIAM J SCHIAVI
9	6	ST LOUIS CARDINALS	44.51	504500	16	6048	CINDY K SCHNEIDER
9	6	STL BLUES TICKETS	149.81	504500	16	6048	CINDY K SCHNEIDER
9	6	GOLD SHIELD TRANSPORTA	10.24	575340	16	6758	NICK O ROWE
9	6	WINE & SPIRITS	0.88	575000	16	6758	PAULINE L HRYNDA
9	6	GLADE SPRINGS HOTEL	1,730.00	575000	16	6758	DANIEL W WARNOCK
9	6	GOLD SHIELD TRANSPORTA	10.03	575340	16	6758	NICK O ROWE
9	6	LA QUINTA RESORT & CLB	31.83	575340	16	6758	DANIEL W WARNOCK
9	6	THE LIMO	3.24	575340	16	6758	ERIC G FARNER
9	6	GRAND PRIX SPEEDWAYS-S	0.02	504500	16	6048	MICHAEL W SHANKO III
9	6	GRAND PRIX SPEEDWAYS-S	1.56	504500	16	6048	MICHAEL W SHANKO III
9	6	GRAND PRIX SPEEDWAYS ST	4.75	504500	16	6048	MICHAEL W SHANKO III
9	6	GRAND PRIX SPEEDWAYS ST	13.44	504500	16	6048	MICHAEL W SHANKO III
9	6	GRAND PRIX SPEEDWAYS ST	13.78	504500	16	6048	MICHAEL W SHANKO III
9	6	GRAND PRIX SPEEDWAYS-S	25.64	504500	16	6048	MICHAEL W SHANKO III

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
9	10	6 LA QUINTA RESORT & CLB	31.83	575340	16	6758	CHRISTOPHER C BULS
9	10	6 JAMES LIMOUSINE	6.59	575340	16	6758	DEBORAH P LIPPERT
10	10	6 GLADE SPRINGS HOTEL	13.98	575340	16	6758	WILLIAM E HARDY JR
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	BRUCE E JUERGENS
10	10	6 GLADE SPRINGS HOTEL	11.09	575340	16	6758	DARLENE J GRABY
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	JOHN J YAMONA
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	THOMAS W HOLBROOK
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	DAVE KAUFMAN
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	RANDOLPH J PANKIEWICZ
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	RANDOLPH J PANKIEWICZ
10	10	6 GLADE SPRINGS HOTEL	11.47	575350	16	6758	EMILY T HICKS
10	10	6 GLADE SPRINGS HOTEL	11.09	575340	16	6758	DONNA L BRAXTON
10	10	6 GLADE SPRINGS HOTEL	14.80	575340	16	6758	PETER B MCCHESENEY
10	10	6 GLADE SPRINGS HOTEL	15.65	575340	16	6758	BERNARD J GRUNDUSKY JR
10	10	6 GLADE SPRINGS HOTEL	22.52	575340	16	6758	LARRY C EBERSOL
10	10	6 GLADE SPRINGS HOTEL	14.80	575340	16	6758	DANIEL P BICKERTON
10	10	6 PATRICK'S SIGNATURE LIMO	5.19	575350	16	6758	THERESA M DICKEY
10	10	6 TOYS R US	1.06	504500	16	6048	JAMES S NEAL
10	10	6 THE LIMO	0.51	575340	16	6758	CHERYL D NORTON
10	10	6 THE LIMO	0.60	575340	16	6758	KIMBERLY COOPER
10	10	6 LA QUINTA RESORT & CLB	31.83	575620	16	6758	ROBERTA L GAUTSCH
10	10	6 THE LIMO	0.60	575340	16	6758	KIMBERLY COOPER
10	10	6 LA QUINTA RESORT & CLB	10.30	575340	16	6758	PAUL FORAN
10	10	6 CAESARS HOTEL & CASINO	4.39	575340	16	6758	NORMAN R ANSELL
10	10	6 CAESARS HOTEL & CASINO	3.81	575340	16	6758	ADAM J KERR
10	10	6 CLARK'S DISCOUNT LIQUO	1.93	575350	16	6758	MARK LECHEVALLIER
10	10	6 AMERICAN LUNG ASSO OF	1.12	504500	16	6048	NANCY L FITZPATRICK
10	10	6 LEGGS LIMOUSINE SERVICE	4.75	575340	16	6758	JOHN BIGELOW

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE	ACCOUNT	EMPLOYEE
10	10	6 JAMES LIMOUSINE	3.79	575340	16	6758	6758	KIMBERLY COOPER
10	10	6 ARGOSY CASINO ALTON RESTA	0.55	575350	16	6758	6758	ADAM C BOELKE
10	10	6 CAESARS HOTEL & CASINO	0.08	575350	16	6758	6758	ADAM J KERR
10	10	6 CAESARS HOTEL & CASINO	4.39	575340	16	6758	6758	MICHAEL H FIRSTENBERG
10	10	6 JAMES LIMOUSINE	4.00	575340	16	6758	6758	KIMBERLY COOPER
10	10	6 JAMES LIMOUSINE	6.26	575340	16	6758	6758	DANIEL W WARNOCK
10	10	6 HICKORY LIMO SERVIC	11.42	575340	16	6758	6758	THERESA M DICKEY
10	10	6 PATRICK'S SIGNATURE LIMO	5.19	575340	16	6758	6758	THERESA M DICKEY
10	10	6 FIRST CLASS LIMOUSINE	13.78	575340	16	6758	6758	DANIEL W WARNOCK
10	10	6 GLADE SPRINGS HOTEL	20.97	575340	16	6758	6758	WILLIAM E HARDY JR
10	10	6 LA QUINTA RESORT & CLB	0.45	575350	16	6758	6758	DANIEL W WARNOCK
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	CHARLES A GILBERT
10	10	6 LA QUINTA MNT DUN PRO	7.16	575340	16	6758	6758	DANIEL W WARNOCK
10	10	6 GLADE SPRINGS HOTEL	35.98	575340	16	6758	6758	PHILIP N BRIGHT JR
10	10	6 GLADE SPRINGS HOTEL	36.14	575340	16	6758	6758	MICHAEL A MILLER
10	10	6 DISNEY RESORT CONT	1.44	575340	16	6758	6758	PRESTON N PALLAS
10	10	6 DISNEY RESORT CONT	12.40	575340	16	6758	6758	PRESTON N PALLAS
10	10	6 DISNEY RESORT PORT	17.51	575340	16	6758	6758	DAWN L HOLOKAN
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	CHERYL A DISANTI
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	THERESA M DICKEY
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	THERESA M DICKEY
10	10	6 GLADE SPRINGS HOTEL	34.25	575998	16	6751	6751	TRACI A FOLLMER
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	CARL D SULLIVAN
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	DANIEL W WARNOCK
10	10	6 GLADE SPRINGS HOTEL	35.34	575340	16	6758	6758	CHARLES PATRICK CLARK
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	LINDBERG WILLIAMS
10	10	6 GLADE SPRINGS HOTEL	34.25	575340	16	6758	6758	JOHN C IHLI
10	10	6 LA QUINTA RESORT & CLB	74.76	575340	16	6758	6758	DANIEL W WARNOCK

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT.	SUB.	JDE	ACCOUNT	EMPLOYEE
10		6 GLADE SPRINGS HOTEL	34.25	575340	16	6758		BRIAN HASSINGER
10		6 THE LIMO	2.77	575620	16	6758		ROBERTA L GAUTSCH
10		6 GLADE SPRINGS HOTEL	34.25	575998	16	6751		MICHAEL C PARANICH
10		6 ARGOSY CASINO ALTON RESTA	0.37	575350	16	6758		GINA M DESANTO
11		6 GLADE SPRINGS HOTEL	9.11	575350	16	6758		ERIC L CALVERT
11		6 GLADE SPRINGS HOTEL	34.25	575340	16	6758		CAROLE C DASCANI
11		6 MIRAGE HOTEL & CASINO	19.19	575340	16	6758		THOMAS M GILDEA
11		6 GLADE SPRINGS HOTEL	14.94	575340	16	6758		MICHAEL J GUNTRUM
11		6 MIRAGE HOTEL & CASINO	0.56	575340	16	6758		THOMAS M GILDEA
11		6 GLADE SPRINGS HOTEL	34.25	575340	16	6758		DANIEL J HUFTON
11		6 GLADE SPRINGS HOTEL	34.25	575340	16	6758		VELMA A REDMOND
11		6 THE RITZ CARLTON AMELIA I	20.52	575340	16	6758		FRANCIS J JACKSON
11		6 GLADE SPRINGS HOTEL	5.54	575340	16	6758		MARK LECHEVALLIER
11		6 GLADE SPRINGS HOTEL	22.30	575340	16	6758		DAVID L ORR
11		6 MY CHAUFFEUR/AMERICAN	0.95	575340	16	6758		JEAN M BUTTICE
11		6 MY CHAUFFEUR/AMERICAN	1.03	575340	16	6758		JEAN M BUTTICE
11		6 THE RITZ CARLTON AMELIA I	19.23	575340	16	6758		ROSEMARY D PANZANO
11		6 LA QUINTA RESORT & CLB	7.06	575340	16	6758		PAUL FORAN
11		6 LA QUINTA RESORT & CLB	50.30	575340	16	6758		CHRISTOPHER C BULS
11		6 LA QUINTA RESORT & CLB	4.33	575350	16	6758		CHRISTOPHER C BULS
11		6 LA QUINTA RESORT & CLB	32.16	575340	16	6758		VELMA A REDMOND
11		6 LA QUINTA RESORT & CLB	6.97	575340	16	6758		JOHN S YOUNG
11		6 PINEHURST RESORT	15.83	575998	16	6751		KUMAR T PIRAVIPERUMAL
11		6 CAESARS HOTEL & CASINO	8.99	575340	16	6758		NORMAN R ANSELL
11		6 BALLY'S AC HOTEL AND CASIN	21.46	575340	16	6758		ROGER A SANDAK
11		6 BALLY'S AC F AND B	16.66	575350	16	6758		ROGER A SANDAK
11		6 JAMES LIMOUSINE	1.66	575340	16	6758		LAURA L MONICA
11		6 JAMES LIMOUSINE	4.64	575340	16	6758		LAURA L MONICA

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
11		6 LEGGS LIMOUSINE SERVICE	2.24	575340	16	6758	JOHN BIGELOW
11		6 FIRST CLASS LIMOUSINE	13.56	575340	16	6758	VELMA A REDMOND
11		6 ATLANTIS CASINO RESORT	4.48	575775	16	6751	MARION ELAINE SMITH
11		6 FIRST CLASS LIMOUSINE	22.49	575340	16	6758	CHRISTOPHER C BULS
11		6 MIRAGE HOTEL & CASINO	1.10	575350	16	6758	THOMAS M GILDEA
11		6 JAMES LIMOUSINE	7.34	575340	16	6758	DIETRICH E FIRNHABER
12		6 RAMBLEWOOD COUNTRY CLUB	21.05	575340	16	6758	AGUSTIN E GARCIA
12		6 RAMBLEWOOD COUNTRY CLUB	2.69	504500	16	6048	JEFFREY M FRANK
12		6 RAMBLEWOOD COUNTRY CLUB	17.92	504500	16	6048	AGUSTIN E GARCIA
12		6 ARAMARK HEINZ FIELD CLUB	2.73	575350	16	6758	ANDREW F CARTER
12		6 JAMES LIMOUSINE	2.98	575340	16	6758	EDWARD D VALLEJO
12		6 LEGGS LIMOUSINES	2.15	575340	16	6758	JOHN BIGELOW
12		6 CHAMPAGNE LIMO	1.23	575340	16	6758	CINDY K SCHNEIDER
12		6 CHAMPAGNE LIMO	1.23	575340	16	6758	CINDY K SCHNEIDER
12		6 LEGGS LIMOUSINE SERVICE	2.15	575340	16	6758	JOHN BIGELOW
12		6 ATLANTIS CASINO RESORT	0.67	575775	16	6751	MARION ELAINE SMITH
12		6 LAKE TAHOE LIMOISINE SERV	8.06	575775	16	6751	MARION ELAINE SMITH
12		6 LEAP ENTERTAINMENT	14.00	575775	16	6751	MARION ELAINE SMITH
12		6 LEAP ENTERTAINMENT	14.00	575775	16	6751	MARION ELAINE SMITH
12		6 ATLANTIS CASINO RESORT	24.39	575775	16	6751	MARION ELAINE SMITH
12		6 ATLANTIS CASINO RESORT	29.67	575775	16	6751	MARION ELAINE SMITH
12		6 AT YOUR SERVICE LIMO	29.31	575340	16	6758	THERESA M DICKEY
12		6 JAMES LIMOUSINE	2.11	575340	16	6758	EDWARD D VALLEJO
12		6 GOLD SHIELD TRANSPORTA	10.24	575340	16	6758	ROBERTA L GAUTSCH
12		6 LA QUINTA RESORT & CLB	11.71	575340	16	6758	JOHN BIGELOW
12		6 JAMES LIMOUSINE	2.33	575340	16	6758	EDWARD D VALLEJO
12		6 ATLANTIS CASINO RESORT	5.84	575340	16	6758	MARYBETH VREES
12		6 RAMBLEWOOD COUNTRY CLUB	4.03	504500	16	6048	JEFFREY M FRANK

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EXHIBIT

MONTH	YEAR	PAYEE	MGT.		JDE	
			AMOUNT	ACCOUNT SUB.	ACCOUNT	EMPLOYEE
12		6 ATLANTIS CASINO RESORT	2.89	575350 16	6758	MARION ELAINE SMITH
12		6 JAMES LIMOUSINE	7.28	575340 16	6758	DIETRICH E FIRNHABER
12		6 ATLANTIS CASINO RESORT	51.68	575340 16	6758	PETER B MCCHESENEY
12		6 ARGOSY CASINO ALTON RESTA	3.04	575350 16	6758	MICHAEL W SHANKO III
12		6 LUXOR HOTEL/CASINO	0.75	575350 16	6758	ROBERT P SCHREIBER
12		6 RAMBLEWOOD COUNTRY CLUB	26.87	504500 16	6048	AGUSTIN E GARCIA
12		6 CLARKS DSNT LIQUORS IV	0.95	575350 16	6758	STEPHEN P SCHMITT
12		6 CLARKS DSNT LIQUORS IV	2.56	575350 16	6758	STEPHEN P SCHMITT
12		6 JAMES LIMOUSINE	2.33	575340 16	6758	EDWARD D VALLEJO
12		6 RAMBLEWOOD COUNTRY CLUB	31.57	575340 16	6758	AGUSTIN E GARCIA
12		6 PHILA SIXERS/COMCAST TIX	51.88	504500 16	6048	GEORGE T CROASDALE
12		6 ATLANTIS CASINO RESORT	11.88	575340 16	6758	DAVID L ORR
12		6 ATLANTIS CASINO RESORT	0.33	575660 16	6758	PETER B MCCHESENEY
12		6 BEST TRANSPORTATION OF ST	1.22	575340 16	6758	MARIA R HOGAN
12		6 BEST TRANSPORTATION OF ST	1.38	575340 16	6758	MARIA R HOGAN
12		6 ATLANTIS CASINO RESORT	7.56	575340 16	6758	KATHLEEN E CARNEY
12		6 THE RITZ CARLTON AMELIA I	80.12	575340 16	6758	KIMBERLEE S LEGG
1		7 NISSLEY WINE SHOP	3.19	504610 16	6048	THERESA M DICKEY
1		7 CATAMARAN RESORT HOTEL	10.74	575340 16	6758	MARK LECHEVALLIER
1		7 CLARKS DSNT LIQUORS IV	0.21	575340 16	6758	ALFRED C ALSPACH
1		7 BALLY'S PARIS ADV DEP	1.94	575340 16	6758	AGUSTIN E GARCIA
1		7 BALLY'S PARIS ADV DEP	1.94	575340 16	6758	DEBORAH A EMPOSIMATO
1		7 JAMES LIMOUSINE	6.26	575340 16	6758	DANIEL W WARNOCK
1		7 JAMES LIMOUSINE	6.47	575340 16	6758	DANIEL W WARNOCK
1		7 JAMES LIMOUSINE	24.62	575340 16	6758	DANIEL W WARNOCK
1		7 CLARKS DSNT LIQUORS IV	0.29	575340 16	6758	DENISE R SILVER
1		7 CHAMPAGNE LIMO	1.34	575340 16	6758	KAREN H COOPER
1		7 CHAMPAGNE LIMO	1.34	575340 16	6758	KAREN H COOPER

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
1	7	DAUPHIN HIGHLANDS GOLF	2.77	504610	16	6048	THERESA M DICKEY
1	7	DICK'S SPORTINGGOODS	1.61	504610	16	6048	THERESA M DICKEY
1	7	NISSLEY WINE SHOP	3.19	504610	16	6048	THERESA M DICKEY
1	7	ARGOSY CASINO ALTON RESTA	1.08	575350	16	6758	PRESTON N PALLAS
1	7	JAMES LIMOUSINE	2.10	575340	16	6758	JAMES M KALINOVICH
1	7	JAMES LIMOUSINE	2.10	575340	16	6758	JAMES M KALINOVICH
1	7	ST LOUIS CARDINALS	1.48	504610	16	6048	GLENN F MILTON
1	7	ST LOUIS CARDINALS	113.52	504610	16	6048	GLENN F MILTON
1	7	BALLYS PARIS ADV DEP	2.92	575340	16	6758	DEBORAH A EMPOSIMATO
1	7	CLARKS DSNT LIQUORS IV	0.32	575340	16	6758	ALFRED C ALSPACH
1	7	BALLYS PARIS ADV DEP	2.92	575340	16	6758	AGUSTIN E GARCIA
1	7	BALLYS PARIS ADV DEP	4.86	575340	16	6758	ANNE MATTHEWS
1	7	CROWN LIQUORS	1.21	575350	16	6758	MARK LECHEVALLIER
1	7	ARGOSY CASINO ALTON RESTA	1.52	575350	16	6758	ADAM C BOELKE
1	7	CHAMPAGNE LIMO	1.68	575350	16	6758	GLENN F MILTON
1	7	CHAMPAGNE LIMO	1.68	575350	16	6758	GLENN F MILTON
2	7	CLEAN COMEDIANS	44.80	535000	16	6358	LINDA STAPLETON
2	7	CHAMPAGNE LIMO	2.82	575340	16	6758	KAREN H COOPER
2	7	ARGOSY CASINO ALTON RESTA	1.47	575350	16	6758	MICHAEL W SHANKO III
2	7	JAMES LIMOUSINE	2.42	575340	16	6758	EDWARD D VALLEJO
2	7	JAMES LIMOUSINE	4.32	575340	16	6758	EDWARD D VALLEJO
2	7	LEGGS LIMOUSINES	2.53	575998	16	6751	JOHN BIGELOW
2	7	QUALITY LIMOUSINE SERV	4.15	575340	16	6758	DANIEL W WARNOCK
2	7	CLARKS DSNT LIQUORS IV	1.43	575340	16	6758	JAMES W LESNEY
2	7	JAMES LIMOUSINE	6.47	575340	16	6758	DANIEL W WARNOCK
2	7	JAMES LIMOUSINE	8.43	575340	16	6758	DANIEL W WARNOCK
2	7	CAREY INTL INC/LIMOS	2.98	575998	16	6751	EDWARD D VALLEJO
2	7	ARGOSY CASINO ALTON RESTA	1.05	575340	16	6758	ADAM C BOELKE

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
2	7	GATEWAY ARCH TICKET CT	1.12	575340	16	6758	CAROLYN V QUEEN
2	7	JAMES LIMOUSINE	1.91	575340	16	6758	MICHAEL S ODONNELL
2	7	JAMES LIMOUSINE	2.34	575340	16	6758	LINDA STAPLETON
3	7	CHAMPAGNE LIMO	1.16	550000	16	6508	PATRICIA L GOGGIN
3	7	EXECUTIVE SEDAN & LIMOUSI	2.83	575340	16	6758	LAURA L MONICA
3	7	JAMES LIMOUSINE	3.49	575340	16	6758	LAURA L MONICA
3	7	ST LOUIS CARDINALS	119.75	504500	16	6048	GLENN F MILTON
3	7	STL BLUES TICKETS	13.40	504610	16	6048	CINDY K SCHNEIDER
3	7	AMERICAN LIMO	0.80	575340	16	6758	KATHLEEN E CARNEY
3	7	ARGOSY CASINO ALTON RESTA	1.32	575350	16	6758	ADAM C BOELKE
3	7	ARGOSY CASINO ALTON RESTA	1.03	575340	16	6758	ROBERT CROKER
3	7	JAMES LIMOUSINE	1.91	575340	16	6758	WILLIAM C KELVINGTON
3	7	CHAMPAGNE LIMO	1.23	575340	16	6758	JOHN E DANNEKER
3	7	CHERRY HILL LIQUOR	0.78	575350	16	6758	MARIANNE L TAYLOR
3	7	TM HARLEM GLOBETROTTR	2.98	504610	16	6048	GREGORY J LAMMERT
3	7	TM TICKETMASTER TICKT	0.06	504610	16	6048	GREGORY J LAMMERT
3	7	LOCKHAVEN COUNTRY CLUB	42.64	575350	16	6758	GLENN F MILTON
3	7	JAMES LIMOUSINE	5.06	575340	16	6758	LAURA L MONICA
4	7	BALLYS AC HOTEL AND CASIN	8.33	575340	16	6758	LINDSEY M LENTO
4	7	BALLYS AC HOTEL AND CASIN	4.95	575340	16	6758	PATRICK K COLE
4	7	BALLYS AC HOTEL AND CASIN	2.48	575340	16	6758	KRISTINA E MCGEE
4	7	ATLANTIC LIMOUSINE SERVI	0.99	575340	16	6758	VERONICA PLESKONKO
4	7	CAREY LIMOUSINE INDIANA	0.31	575000	16	6758	ANTHONY F WILLIAMS
4	7	JAMES LIMOUSINE	1.82	575340	16	6758	KIMBERLY C RAMALHO
4	7	ST LOUIS CARDINALS	2.65	504610	16	6048	KARMA L FALKENBURY
4	7	ST LOUIS CARDINALS	2.82	504610	16	6048	CINDY M FERGUSON
4	7	TM NEW YORK YANKEES	2.57	504610	16	6048	NICHOLAS T DEVECCHIS
4	7	BALLYS AC HOTEL AND CASIN	6.77	575340	16	6758	JOHN S YOUNG

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 TENNESSEE AMERICAN WATER COMPANY - TRA DOCKET #08-00039

EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
4	7	BALLY'S AC HOTEL AND CASIN	0.46	575350	16	6758	JOHN S YOUNG
4	7	CHAMPAGNE LIMO	1.16	575350	16	6758	PATRICIA L GOGGIN
4	7	CHAMPAGNE LIMO	1.68	575350	16	6758	PATRICIA L GOGGIN
4	7	CHARLEYS STEAKHOUSE	60.61	575350	16	6758	WALTER Q HOWARD
4	7	BERN'S STEAKHOUSE	6.98	575350	16	6758	PETER B MCCHESENEY
4	7	BERN'S STEAKHOUSE	47.71	575350	16	6758	PETER B MCCHESENEY
4	7	JAMES LIMOUSINE	1.76	575340	16	6758	KIMBERLY C RAMALHO
4	7	THE RITZ CARLTON AMELIA I	16.83	575340	16	6758	PAUL FORAN
4	7	QUORUM HOTEL TAMPA	6.98	575340	16	6758	KIMBERLY A SELBY
4	7	QUORUM HOTEL TAMPA	6.72	575340	16	6758	MARYBETH VREES
4	7	QUORUM HOTEL TAMPA	6.72	575340	16	6758	MARYBETH VREES
4	7	QUORUM HOTEL TAMPA	20.77	575340	16	6758	DANIEL P BICKERTON
4	7	QUORUM HOTEL TAMPA	3.36	575340	16	6758	KATHLEEN E CARNEY
4	7	QUORUM HOTEL TAMPA	48.69	575340	16	6758	PETER B MCCHESENEY
4	7	QUORUM HOTEL TAMPA	21.57	575340	16	6758	SYED AZAMSALAHUDDIN
4	7	QUORUM HOTEL TAMPA	68.20	575350	16	6758	WALTER Q HOWARD
4	7	ARAMARK CITIZENS BANK PAR	12.14	575350	16	6758	WALTER Q HOWARD
4	7	ARAMARK CITIZENS BANK PAR	8.32	575350	16	6758	WALTER Q HOWARD
4	7	ARAMARK CITIZENS BANK PAR	9.39	575350	16	6758	WALTER Q HOWARD
4	7	ARAMARK CITIZENS BANK PAR	9.66	575350	16	6758	WALTER Q HOWARD
4	7	ARAMARK CITIZENS BANK PAR	10.12	575350	16	6758	WALTER Q HOWARD
4	7	ARAMARK CITIZENS BANK PAR	10.73	575350	16	6758	WALTER Q HOWARD
4	7	BLUE MARTINI	1.48	575350	16	6758	WALTER Q HOWARD
4	7	CAREY INTL INC/LIMOS	2.67	575340	16	6758	EDWARD D VALLEJO
4	7	BALLY'S AC HOTEL AND CASIN	2.48	575340	16	6758	GARY J COLEMAN
4	7	BALLY'S AC HOTEL AND CASIN	7.72	575340	16	6758	ROBERTA J CASALE
4	7	BALLY'S AC HOTEL AND CASIN	1.05	575350	16	6758	GARY J COLEMAN
4	7	LEGGS LIMOUSINES	2.13	575340	16	6758	JOHN BIGELOW

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT.	SUB.	JDE	ACCOUNT	EMPLOYEE
4	7	BALLYS AC F AND B	0.67	575350	16	6758		MATTHEW J CORSON
4	7	ARGOSY CASINO ALTON RESTA	0.81	575340	16	6758		ADAM C BOELKE
4	7	GRACE LIMOUSINE, LLC	3.82	575340	16	6758		MARYBETH VREES
4	7	SIGHTSEEING TOURS INC	0.85	575340	16	6758		SHALONDA C NORMAN
5	7	PHILLIES TICKETS	1.12	575340	16	6758		ANN MARIE MYSLINSKI
5	7	JAMES LIMOUSINE	1.48	575000	16	6758		LINDA A PEDANO
5	7	BALLYS PARIS LAS VEGAS	6.63	575340	16	6758		AGUSTIN E GARCIA
5	7	BALLYS PARIS LAS VEGAS	4.07	575340	16	6758		ANNE MATTHEWS
5	7	TROPICANA CASINO F/B	0.11	575340		6758		NICHOLAS W SANTILLO JR
5	7	BALLYS PARIS LAS VEGAS	6.11	575340	16	6758		ANNE MATTHEWS
5	7	LINCOLN LIMOUSINE SERVICE	1.89	575340	16	6758		WALTER Q HOWARD
5	7	JAMES LIMOUSINE	1.91	575340	16	6758		MICHAEL S ODONNELL
5	7	BERN'S STEAKHOUSE	2.92	575350	16	6758		DAVID L ORR
5	7	CHARLEYS STEAKHOUS	13.48	575350	16	6758		DAVID L ORR
5	7	LAKEVIEW RESORT & CONFERE	13.57	575340	16	6758		CARLTON E RANDOLPH
5	7	FENICCS RISTORANTE	61.69	575350	16	6758		PAUL A ZIELINSKI
5	7	THE RITZ-CARLTON HALFMOON	30.93	575340	16	6758		JOHN BIGELOW
5	7	QUORUM HOTEL TAMPA	6.44	575340	16	6758		LAURA L MONICA
5	7	CLARKS DSNT LIQUORS IV	2.05	575350	16	6758		GARY J COLEMAN
5	7	FOUR SEASONS HOTELS PHIL	39.40	575340	16	6758		VELMA A REDMOND
5	7	ARAMARK CITIZENS BANK PAR	8.47	575350	16	6758		WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	8.64	575350	16	6758		WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	10.38	575350	16	6758		WALTER Q HOWARD
5	7	QUORUM HOTEL TAMPA	20.77	575340	16	6758		ERIC L CALVERT
5	7	QUORUM HOTEL TAMPA	20.77	575340	16	6758		CHARLES W JOHNSTON
5	7	QUORUM HOTEL TAMPA	21.57	575340	16	6758		LARRY C EBERSOL
5	7	QUORUM HOTEL TAMPA	21.57	575340	16	6758		MICHAEL J GUNTRUM
5	7	QUORUM HOTEL TAMPA	6.12	575340	16	6758		CHRISTELLE J BRUNEAU

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT. ACCOUNT	SUB. ACCOUNT	JDE ACCOUNT	EMPLOYEE
5	7	QUORUM HOTEL TAMPA	42.77	575340	16	6758	DAVID L ORR
5	7	FOUR SEASONS HOTEL WA DC	10.81	575340	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	2.51	575340	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	11.30	575350	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	6.58	575350	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	7.12	575350	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	7.85	575350	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	8.92	575350	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	8.98	575350	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	9.34	575350	16	6758	WALTER Q HOWARD
5	7	ARAMARK CITIZENS BANK PAR	9.36	575350	16	6758	WALTER Q HOWARD
5	7	ST LOUIS CARDINALS	41.40	504610	16	6048	CINDY K SCHNEIDER
5	7	BUSCH STADIUM -CONCESSION	0.55	575350	16	6758	MATTHEW J ROREX
5	7	ARGOSY CASINO ALTON RESTA	1.05	575350	16	6758	ADAM C BOELKE
5	7	BUSCH STADIUM -CONCESSION	1.28	575350	16	6758	MATTHEW J ROREX
5	7	CHAMPAGNE LIMO	1.34	575340	16	6758	KAREN H COOPER
5	7	CHAMPAGNE LIMO	1.34	575340	16	6758	KAREN H COOPER
5	7	CHAMPAGNE LIMO	1.34	575340	16	6758	KAREN H COOPER
5	7	JAMES LIMOUSINE	2.31	575000	16	6758	LINDA A PEDANO
5	7	JAMES LIMOUSINE	1.80	575000	16	6758	LINDA A PEDANO
5	7	BALLY'S PARIS LAS VEGAS	8.10	575340	16	6758	AGUSTIN E GARCIA
5	7	LEGGS LIMOUSINES	2.22	575340	16	6758	JOHN BIGELOW
5	7	A-1 LIMOUSINE AND CAR SER	1.90	575340	16	6758	MICHAEL W SHANKO III
5	7	JAMES LIMOUSINE	5.12	575340	16	6758	LAURA L MONICA
5	7	LEGGS LIMOUSINES	2.13	575340	16	6758	JOHN BIGELOW
5	7	LEGGS LIMOUSINES	2.22	575340	16	6758	JOHN BIGELOW
5	7	JAMES LIMOUSINE	1.95	575340	16	6758	MARIA R HOGAN
5	7	TROPICANA CASINO & RESORT	2.66	575340		6758	NICHOLAS W SANTILLO JR

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
5	7	JAMES LIMOUSINE	1.76	575340	16	6758	LAURAL MONICA
5	7	PLAYDROME WOODCREST	8.06	504610	16	6048	MELISSA A SANTA MARIA
5	7	LINCOLN LIMOUSINE SERVICE	1.89	575340	16	6758	WALTER Q HOWARD
5	7	JAMES LIMOUSINE	3.91	575340	16	6758	MICHAEL S O'DONNELL
6	7	JAMES LIMOUSINE	1.10	575340	16	6758	LINDA A PEDANO
6	7	JAMES LIMOUSINE	1.13	575340	16	6758	LINDA A PEDANO
6	7	ARAMARK CITIZENS BANK PAR	9.05	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	9.83	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	10.10	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	10.95	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	10.98	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	11.60	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	11.74	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	9.57	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	12.61	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	9.35	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	8.85	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	10.91	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	14.06	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	8.55	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	9.24	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	11.72	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	11.57	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	12.23	575350	16	6758	WALTER Q HOWARD
6	7	ARAMARK CITIZENS BANK PAR	9.88	575350	16	6758	WALTER Q HOWARD
6	7	SOFTTEL HOTEL PHILLY	24.10	575342	16	6758	DIETRICH E FIRNHABER
6	7	SOFTTEL HOTEL PHILLY	81.76	575342	16	6758	DIETRICH E FIRNHABER
6	7	SOFTTEL HOTEL PHILLY	24.69	575342	16	6758	DIETRICH E FIRNHABER

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EXHIBIT

MONTH	YEAR	PAYEE	MGT.			JDE	
			AMOUNT	ACCOUNT	SUB.		
6	7	7 SOFITEL HOTEL PHILLY	44.80	575342	16	6758	DIETRICH E FIRNHABER
6	7	7 WATER FOR PEOPLE	9.75	504500	16	6048	CINDY M FERGUSON
6	7	7 CLARKS DSNT LIQUORS IV	0.66	575350	16	6758	JAMES J CHELIUS
6	7	7 LINCOLN LIMOUSINE SERVICE	2.56	575340	16	6758	WALTER Q HOWARD
6	7	7 CHAMPAGNE LIMO	2.55	575340	16	6758	TAMMY T MACLAUGHLIN
6	7	7 JAMES LIMOUSINE	2.15	575340	16	6758	MICHAEL S ODONNELL
6	7	7 BALLY'S PARIS LAS VEGAS	4.97	575340	16	6758	DEBORAH A EMPOSIMATO
6	7	7 BALLY'S PARIS LAS VEGAS	6.08	575340	16	6758	DEBORAH A EMPOSIMATO
6	7	7 CHAMPAGNE LIMO	1.34	575340	16	6758	KAREN H COOPER
6	7	7 CHAMPAGNE LIMO	1.50	575340	16	6758	KAREN H COOPER
6	7	7 JAMES LIMOUSINE	1.35	575340	16	6758	LINDA A PEDANO
6	7	7 JAMES LIMOUSINE	1.38	575340	16	6758	LINDA A PEDANO
6	7	7 QUALITY LIMOUSINE SERV	1.17	575340	16	6758	CARRIE A NECKY
6	7	7 ARGOSY CASINO ALTON RESTA	0.79	535000	16	6358	ADAM C BOELKE
6	7	7 CHERRY HILL WINE A	0.24	575340	16	6758	PATRICIA A ETEDALI
6	7	7 FLYING SAUCER HOUSTON	1.41	575350	16	6758	MICHAEL H FIRSTENBERG
6	7	7 WEHRENBURG THEATRES O FAL	0.70	504610	16	6048	KARMA L FALKENBURY
6	7	7 CAREY INTL INC/LIMOS	2.44	575340	16	6758	CAROLE C DASCANI
6	7	7 A-1 LIMOUSINE AND CAR SER	2.02	575340	16	6758	MICHAEL W SHANKO III
6	7	7 JAMES LIMOUSINE	2.03	575340	16	6758	DIETRICH E FIRNHABER
6	7	7 JAMES LIMOUSINE	1.20	575340	16	6758	DIETRICH E FIRNHABER
6	7	7 JAMES LIMOUSINE	4.00	575340	16	6758	DIETRICH E FIRNHABER
6	7	7 JAMES LIMOUSINE	4.01	575340	16	6758	DIETRICH E FIRNHABER
6	7	7 AM CANCER SOC - KT	6.16	504500	16	6048	KIMBERLY C RAMALHO
7	7	7 RICHMOND LIMOUSINE SERVIC	1.16	575340	16	6758	JOHN J GALLAGHER
7	7	7 BOCA RATON RESORT ADV DEP	3.20	575340	16	6758	MATTHEW J CORSON
7	7	7 JAMES LIMOUSINE	1.76	575340	16	6758	LAURA L MONICA
7	7	7 JAMES LIMOUSINE	5.06	575340	16	6758	LAURA L MONICA

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
7	7	7 QUALITY LIMOUSINE SERV	2.05	575340	16	6758	LAURA L MONICA
7	7	7 CANAL'S DISCOUNT LIQUOR	0.31	575350	16	6758	MICHAEL D KELLY
7	7	7 LEGGS LIMOUSINE	2.15	575340	16	6758	JOHN BIGELOW
7	7	7 LEGGS LIMOUSINE	2.24	575340	16	6758	JOHN BIGELOW
7	7	7 JAMES LIMOUSINE	2.03	575340	16	6758	MICHAEL S ODONNELL
7	7	7 COOKS LIQUORS	0.50	575340	16	6758	KIMBERLY A SELBY
7	7	7 JAMES LIMOUSINE	1.97	575340	16	6758	JOHN S YOUNG
7	7	7 JAMES LIMOUSINE	2.28	575340	16	6758	JOHN S YOUNG
7	7	7 BUBBA'S LIQUOR WAREHSE(NW	1.11	575350	16	6758	ROBERT M MCKEAGE
7	7	7 PHILLIES TICKETS	9.32	575350	16	6758	STEPHEN P SCHMITT
7	7	7 CLARKS DSNT LIQUORS IV	0.79	575340	16	6758	FRANCIS J JACKSON
7	7	7 TOTAL WINE AND MORE CLAYM	1.91	575340	16	6758	FRANCIS J JACKSON
7	7	7 TOTAL WINE AND MORE CLAYM	5.83	575340	16	6758	FRANCIS J JACKSON
7	7	7 ARAMARK CITIZENS BANK PAR	8.96	575350	16	6758	WALTER Q HOWARD
7	7	7 ARAMARK CITIZENS BANK PAR	10.23	575350	16	6758	WALTER Q HOWARD
7	7	7 ARAMARK CITIZENS BANK PAR	10.70	575350	16	6758	WALTER Q HOWARD
7	7	7 ARAMARK CITIZENS BANK PAR	12.26	575350	16	6758	WALTER Q HOWARD
7	7	7 ARAMARK CITIZENS BANK PAR	12.33	575350	16	6758	WALTER Q HOWARD
7	7	7 ARAMARK CITIZENS BANK PAR	13.15	575350	16	6758	WALTER Q HOWARD
7	7	7 ARAMARK CITIZENS BANK PAR	14.12	575350	16	6758	WALTER Q HOWARD
7	7	7 KAWSHI LIMOUSINE SERVICE	1.24	575340	16	6758	PATRICK VOWELL
7	7	7 JAMES LIMOUSINE	7.04	575340	16	6758	DANIEL W WARNOCK
7	7	7 JAMES LIMOUSINE	4.90	575340	16	6758	KIMBERLY C RAMALHO
7	7	7 UNITED WAY OF CAMDEN COU	56.00	575140	16	6758	KIMBERLY C RAMALHO
7	7	7 WATER FOR PEOPLE	22.40	575140	16	6758	KIMBERLY C RAMALHO
7	7	7 RENAISSANCE HOTELS PHILA	26.72	575998	16	6751	ANNETTE OCASIO
7	7	7 RENAISSANCE HOTELS PHILA	195.25	575999	16	6758	JOHN S YOUNG
8	7	7 THE RITZ CARLTON TYSONS C	9.33	575340	16	6758	BRUCE M LARSON

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EXHIBIT

MONTH	YEAR	PAYEE	MGT.			JDE	
			AMOUNT	ACCOUNT	SUB.		
8		7 ARAMARK CITIZENS BANK PAR	8.55	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	8.90	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	9.30	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	10.93	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	15.15	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	9.05	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	9.43	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	9.70	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	10.72	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	11.34	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	11.73	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	17.58	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	9.48	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	10.25	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	12.26	575350	16	6758	WALTER Q HOWARD
8		7 ARAMARK CITIZENS BANK PAR	9.92	575350	16	6758	WALTER Q HOWARD
8		7 ALTON SYMPHONY ORCHESTRA	4.48	575140	16	6758	GREGORY J LAMMERT
8		7 CROWN LIQUORS	0.91	575350	16	6758	DOUGLAS E POTTS
8		7 JAMES LIMOUSINE	4.97	575340	16	6758	KIMBERLY C RAMALHO
8		7 ARGOSY CASINO ALTON RESTA	1.52	535000	16	6358	KAREN H COOPER
8		7 ARGOSY CASINO ALTON RESTA	0.79	535000	16	6358	ADAM C BOELKE
8		7 A QUEEN LIMOUSINE SERVICE	1.19	575340	16	6758	MARYBETH VREES
8		7 JAMES LIMOUSINE SERVICE	1.97	575340	16	6758	JOHN S YOUNG
8		7 CLARKS DSNT LIQUORS IV	0.62	575350	16	6758	DEBORAH L KRAUSS KELLEHER
8		7 PALMS CASINO HOTEL-HQ	0.60	575350	16	6758	HAROLD F REED
8		7 HARD ROCK HOTEL AND CASIN	1.44	575340	16	6758	PETER B MCCHESENEY
8		7 LINCOLN LIMOUSINE SERVICE	2.04	575340	16	6758	WALTER Q HOWARD
8		7 LINCOLN LIMOUSINE SERVICE	2.14	575340	16	6758	WALTER Q HOWARD

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EXHIBIT

MONTH	YEAR	PAYEE	MGT.		SUB.	JDE	ACCOUNT	EMPLOYEE
			AMOUNT	ACCOUNT				
8		7 LINCOLN LIMOUSINE SERVICE	2.42	575340	16		6758	WALTER Q HOWARD
8		7 CHAMPAGNE LIMO	1.23	575340	16		6758	TONYA M LAGERMANN
8		7 CHAMPAGNE LIMO	1.23	575340	16		6758	TONYA M LAGERMANN
8		7 ATLANTIC LIMOUSINE	1.58	575340	16		6758	ANDREW S TWADELLE
8		7 ATLANTIC LIMOUSINE	1.62	575340	16		6758	ANDREW S TWADELLE
9		7 JAMES LIMOUSINE SERVICE	1.03	575340	16		6758	LINDA A PEDANO
9		7 PHILLIES INTERNET	0.50	575340	16		6758	ANN MARIE MYSLINSKI
9		7 JAMES LIMOUSINE SERVICE	1.25	575340	16		6758	LINDA A PEDANO
9		7 JAMES LIMOUSINE SERVICE	2.17	575340	16		6758	LINDA A PEDANO
9		7 PHILLIES TICKETS	0.45	575340	16		6758	ANNETTE OCASIO
9		7 PHILLIES TICKETS	3.36	575340	16		6758	JOHN S YOUNG
9		7 SWANKY BUBBLES	6.69	575350	16		6758	CAROLE C DASCANI
9		7 MORTON'S OF CHICAGO	28.55	575350	16		6758	CAROLE C DASCANI
9		7 INVERNESS HOTEL & GOLF CL	8.20	575340	16		6758	JOHN S YOUNG
9		7 INVERNESS HOTEL & GOLF CL	7.49	504500	16		6048	THOMAS J BUNOSKY
9		7 INVERNESS HOTEL & GOLF CL	0.32	504500	16		6048	MICHAEL T WOLAN
9		7 INVERNESS HOTEL & GOLF CL	4.84	504500	16		6048	MICHAEL T WOLAN
9		7 ARAMARK CITIZENS BANK PAR	9.07	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	10.05	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	10.11	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	10.83	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	12.63	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	9.75	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	9.84	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	11.39	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	12.01	575350	16		6758	WALTER Q HOWARD
9		7 ARAMARK CITIZENS BANK PAR	10.21	575350	16		6758	WALTER Q HOWARD
9		7 SWANKY BUBBLES	1.59	575350	16		6758	FRANCO G BOFFICE

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 TENNESSEE AMERICAN WATER COMPANY - TRA DOCKET #08-00039

EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE	ACCOUNT	EMPLOYEE
9	10	7 PHILLIES TICKETS	1.12	575340	16	6758	6758	WALTER Q HOWARD
10	10	7 A BEST CHOICE LIMO SVC	3.36	575340	16	6758	6758	MARION ELAINE SMITH
10	10	7 CHAMPPS ENTERTAINMENT, IN	1.42	575350	16	6758	6758	BRIAN M GRAY
10	10	7 CHAMPPS ENTERTAINMENT, IN	1.73	575350	16	6758	6758	BRIAN M GRAY
10	10	7 HARRAH'S HOTEL LAS VEGAS	21.81	575998	16	6751	6751	MICHAEL KING
10	10	7 JAMES LIMOUSINE SERVICE	1.97	575340	16	6758	6758	MICHAEL S ODONNELL
10	10	7 JAMES LIMOUSINE SERVICE	2.03	575340	16	6758	6758	MICHAEL S ODONNELL
10	10	7 ATLANTIS CASINO RESORT	2.91	575340	16	6758	6758	DAVID M HUGHES
10	10	7 DISNEY RESORT CARRI	8.21	575350	16	6758	6758	HANNA M LUKOSAVICH
10	10	7 WALT DISNEY WRLD DLPN FB	0.78	575340	16	6758	6758	HANNA M LUKOSAVICH
10	10	7 WALT DISNEY WRLD DLPN FB	0.92	575340	16	6758	6758	HANNA M LUKOSAVICH
10	10	7 CATAMARAN RESORT HOTEL	7.71	575340	16	6758	6758	MAUREEN DUFFY
10	10	7 BEACH RESORT MONTEREY	1.93	575350	16	6758	6758	PETER HUVER
10	10	7 437 RUSH	37.30	575350	16	6758	6758	JOHN C IHLI
10	10	7 CATAMARAN RESORT HOTEL	13.69	575340	16	6758	6758	DEBORAH P LIPPERT
10	10	7 THE RITZ CARLTON LAGUNA N	3.03	575340	16	6758	6758	DARWIN W RANSOM
10	10	7 CHAMPAGNE LIMO	1.57	575340	16	6758	6758	TONYA M LAGERMANN
10	10	7 CHERRY HILL LIQUOR	0.79	575350	16	6758	6758	ROBIN N QUINN
10	10	7 HARRAH'S HOTEL LAS VEGAS	10.18	575340	16	6758	6758	ROBERT P SCHREIBER
10	10	7 JAMES LIMOUSINE SERVICE	2.08	575340	16	6758	6758	GEORGE W PATRICK
10	10	7 BOCA RATON RESORT & CLUB	7.51	575340	16	6758	6758	MATTHEW J CORSON
10	10	7 BOCA RATON RESORT & CLUB	0.99	575350	16	6758	6758	MATTHEW J CORSON
10	10	7 JOE CANAL S DISCT LIQR	0.66	575350	16	6758	6758	NICK G KOSTIOU
10	10	7 A BEST CHOICE LIMO SVC	3.37	575340	16	6758	6758	MARION ELAINE SMITH
10	10	7 CHAMPAGNE LIMO	1.34	575340	16	6758	6758	LAYNE C JOLLEY
10	10	7 JAMES LIMOUSINE SERVICE	2.17	575340	16	6758	6758	JOHN S YOUNG
10	10	7 CANAL'S LIQUOR MART	4.68	575340	16	6758	6758	JOHN S YOUNG
10	10	7 JAMES LIMOUSINE SERVICE	1.97	575340	16	6758	6758	MICHAEL S ODONNELL

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE	ACCOUNT	EMPLOYEE
10	10	7 JAMES LIMOUSINE SERVICE	2.08	575340	16	6758		MICHAEL S ODONNELL
10	10	7 ARGOSY CASINO ALTON RESTA	0.79	535000	16	6358		ADAM C BOELKE
10	10	7 CHAMPAGNE LIMO	1.68	575340	16	6758		CINDY K SCHNEIDER
10	10	7 CHAMPAGNE LIMO	1.34	575340	16	6758		KAREN H COOPER
10	10	7 CHAMPAGNE LIMO	1.34	575340	16	6758		KAREN H COOPER
10	10	7 MORTON'S OF CHICAGO	39.18	575350	16	6758		PETER B MCCHESENEY
10	10	7 THE WALDEN CLUB	30.00	575350	16	6758		WALTER LYNCH
10	10	7 THE WALDEN CLUB	156.01	575350	16	6758		WALTER LYNCH
10	10	7 ARGOSY CASINO ALTON RESTA	1.25	575350	16	6758		PATRICK J JONES
11	11	7 THE LIMO	0.99	575340	16	6758		JAMES F REILLY
11	11	7 ATLASLIMOUS	0.34	575340	16	6758		ZIA BUKHARI
11	11	7 JAMES LIMOUSINE SERVICE	4.02	575340	16	6758		DIANE C WELDING
11	11	7 JAMES LIMOUSINE SERVICE	4.22	575340	16	6758		DIANE C WELDING
11	11	7 ST LOUIS CARDINALS	8.96	504610	16	6048		CINDY K SCHNEIDER
11	11	7 CHAMPAGNE LIMO	1.68	575340	16	6758		CINDY K SCHNEIDER
11	11	7 CHAMPAGNE LIMO	1.57	575340	16	6758		CINDY K SCHNEIDER
11	11	7 THE LIMO	0.54	575340	16	6758		MATTHEW J CORSON
11	11	7 GAMESTOP	4.18	575340	16	6758		CHRISTINA E CHARD
11	11	7 THE DISNEY STORE	6.32	575340	16	6758		CHRISTINA E CHARD
11	11	7 JAMES LIMOUSINE SERVICE	3.92	575340	16	6758		GEORGE W PATRICK
11	11	7 JAMES LIMOUSINE SERVICE	3.99	575340	16	6758		GEORGE W PATRICK
11	11	7 A&M LIMO	2.24	575340	16	6758		KATHLEEN M BERNHARDT
11	11	7 INTERNATIONAL LIMO OF SOU	1.39	575998	16	6751		ADAM C BOELKE
11	11	7 CATAMARAN RESORT HOTEL	8.75	575340	16	6758		THOMAS E MURPHY
11	11	7 BLACK TIE FORMAL W	14.59	575000	16	6758		DIANE C WELDING
11	11	7 CATAMARAN RESORT HOTEL	14.37	575340	16	6758		MARYBETH VREES
11	11	7 ISLAND PRIME	24.18	575350	16	6758		LAURA L MONICA
11	11	7 CATAMARAN RESORT HOTEL	7.71	575340	16	6758		CARRIE A NECKY

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT. ACCOUNT	SUB. ACCOUNT	JDE ACCOUNT	EMPLOYEE
11	11	7 CATAMARAN RESORT HOTEL	18.13	575340	16	6758	LAURA L MONICA
11	11	7 CHAMPAGNE LIMO	1.57	575340	16	6758	TONYA M LAGERMANN
11	11	7 LUCKY STRIKE PHILADELP	22.40	575340	16	6758	DOUGLAS W HOEFLE
11	11	7 LUCKY STRIKE PHILADELP	23.69	575340	16	6758	DOUGLAS W HOEFLE
11	11	7 PLAYDROME CHERRY HILL	4.66	504500	16	6048	FRANCO G BOFFICE
11	11	7 TOMMY S WINE BAR	4.22	575350	16	6758	DANIEL P BICKERTON
11	11	7 PLAYDROME CHERRY HILL	1.57	575340	16	6758	FRANCO G BOFFICE
11	11	7 CHAMPAGNE LIMO	1.57	575340	16	6758	TONYA M LAGERMANN
12	12	7 HILTON HOTELS HARBOR ISL	168.00	575340	16	6758	DAVID L ORR
12	12	7 ARROW TRANSPORTATION	4.34	575998	16	6751	GEORGE W PATRICK
12	12	7 ADVENTURE AQUARIUM	21.57	504500	16	6048	ANNE R MATTHEWS
12	12	7 JAMES LIMOUSINE SERVICE	4.48	575340	16	6758	GEORGE W PATRICK
12	12	7 JAMES LIMOUSINE SERVICE	4.53	575340	16	6758	GEORGE W PATRICK
12	12	7 ARAMARK NJ STATE AQUARIUM	65.15	575350	16	6758	DEBORAH A EMPOSIMATO
12	12	7 CATAMARAN RESORT HOTEL	21.37	575350	16	6758	LAURA L MONICA
12	12	7 JAMES LIMOUSINE SERVICE	5.12	575340	16	6758	GEORGE W PATRICK
12	12	7 ANDYS CANDIES BULGER	49.20	575000	16	6758	PAULINE L HRYNDA
12	12	7 ADVENTURE AQUARIUM	26.36	504500	16	6048	ANNE R MATTHEWS
12	12	7 JAMES LIMOUSINE SERVICE	5.96	575340	16	6758	GEORGE W PATRICK
12	12	7 A-1 LIMOUSINE AND CAR SER	1.75	575340	16	6758	MICHAEL W SHANKO III
12	12	7 ARAMARK NJ STATE AQUARIUM	79.62	575350	16	6758	DEBORAH A EMPOSIMATO
12	12	7 LINCOLN LIMOUSINE SERVICE	1.99	575340	16	6758	WALTER Q HOWARD
12	12	7 JAMES LIMOUSINE SERVICE	9.07	575340	16	6758	PAULINE L HRYNDA
12	12	7 JAMES LIMOUSINE SERVICE	10.17	575340	16	6758	PAULINE L HRYNDA
12	12	7 JAMES LIMOUSINE SERVICE	10.83	575000	16	6758	DIANE C WELDING
12	12	7 RAPID AIRPORT LIMO SER	1.22	575340	16	6758	CHRISTELLE J BRUNEAU
12	12	7 ABC LIMOUSINE	5.73	575340	16	6758	DIANE C WELDING
12	12	7 GOLDEN LIMOUSINE	6.98	575340	16	6758	WALTER LYNCH

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EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
12	7	JAMES LIMOUSINE SERVICE	10.83	575340	16	6758	DIANE C WELDING
12	7	JAMES LIMOUSINE SERVICE	1.97	575340	16	6758	MICHAEL S ODONNELL
12	7	JAMES LIMOUSINE SERVICE	2.08	575340	16	6758	MICHAEL S ODONNELL
12	7	TOYS R US	5.30	575140	16	6758	GREGORY J LAMMERT
12	7	CHAMPAGNE LIMO	1.46	575340	16	6758	SHALONDA C NORMAN
12	7	CHAMPAGNE LIMO	1.46	575340	16	6758	SHALONDA C NORMAN
12	7	ALL CLASSIC LIMOUSINE	1.01	575350	16	6758	KALA K FLEMING
1	8	FOUR SEASONS HOTELS PHIL	134.52	575350	16	6758	WALTER LYNCH
1	8	CHAMPAGNE LIMO	1.13	575340	16	6758	ERIC J BEUTTER
1	8	CHAMPAGNE LIMO	1.36	575340	16	6758	CINDY K SCHNEIDER
1	8	CHAMPAGNE LIMO	1.47	575340	16	6758	CINDY K SCHNEIDER
1	8	CLARKS DSNT LIQUORS IV	0.26	575350	16	6758	BRUNO B LEVINE
2	8	LOEWS HOTELS CORONADO BAY	17.36	575340	16	6758	JOHN S YOUNG
2	8	MARRIOTT 33747 MARCO IS	22.43	575340	16	6758	JOHN S YOUNG
2	8	ARGOSY CASINO ALTON RESTA	1.44	575340	16	6758	ANTHONY W NEAL
2	8	AAAA LIMO	35.96	575350	16	6758	AMY M WIEDLICH
2	8	ARGOSY CASINO ALTON RESTA	0.40	535000	16	6358	GLENN F MILTON
2	8	THE SIGNATURE @ MGM GRAND	4.51	575340	16	6758	ROBERT M MCKEAGE
2	8	CHAMPAGNE LIMO	1.36	575340	16	6758	KAREN H COOPER
2	8	CHAMPAGNE LIMO	1.53	575340	16	6758	GLENN F MILTON
2	8	CHAMPAGNE LIMO	1.36	575340	16	6758	KAREN H COOPER
2	8	JAMES LIMOUSINE SERVICE	4.02	575340	16	6758	DIANE C WELDING
2	8	JAMES LIMOUSINE SERVICE	10.61	575340	16	6758	DIANE C WELDING
2	8	CHAMPAGNE LIMO	1.36	575340	16	6758	KAREN H COOPER
2	8	LINCOLN LIMOUSINE SERVICE	2.01	575340	16	6758	WALTER Q HOWARD
2	8	JAMES LIMOUSINE SERVICE	5.24	575340	16	6758	DEBORAH P LIPPERT
2	8	JAMES LIMOUSINE SERVICE	8.39	575340	16	6758	DEBORAH P LIPPERT
2	8	MARRIOTT 33747 MARCO IS	21.83	575340	16	6758	BRUNO B LEVINE

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 TENNESSEE AMERICAN WATER COMPANY - TRA DOCKET #08-00039

EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
2	2	8 SWANKY BUBBLES	23.76	575350	16	6758	WALTER LYNCH
2	2	8 MARRIOTT 33747 MARCO IS	14.10	575340	16	6758	WALTER Q HOWARD
2	2	8 LION SQUARE LODGE	19.69	575340	16	6758	WALTER Q HOWARD
2	2	8 OCEANAIRE PHILLY	122.34	575350	16	6758	LAURA L MONICA
2	2	8 GOLD SHIELD TRANSPORTA	28.80	575340	16	6758	SUSAN L LANCHO
2	2	8 HYATT REGENCY NEWPORT BCH	11.39	575340	16	6758	RACHEL I BRETZ
2	2	8 HYATT REGENCY NEWPORT BCH	11.39	575340	16	6758	RACHEL I BRETZ
2	2	8 MARRIOTT 33747 MARCO IS	41.72	575340	16	6758	WALTER LYNCH
2	2	8 THE QUORUM HOTEL	8.34	575340	16	6758	WALTER LYNCH
2	2	8 LOEWS HOTELS CORONADO BAY	79.24	575340	16	6758	DEBORAH P LIPPETT
2	2	8 GOLD SHIELD TRANSPORTA	29.33	575340	16	6758	SUSAN L LANCHO
2	2	8 ARGOSY CASINO ALTON RESTA	4.31	535000	16	6358	GLENN F MILTON
2	2	8 ZARK LIMOUSINE LLC	3.86	575340	16	6758	CURTIS E BOVELL
2	2	8 TRAVEL INSURANCE POLICY	0.59	575340	16	6758	CURTIS E BOVELL
3	3	8 REGAL EXECUTIVE LIMOUS	0.99	575340	16	6758	THOMAS GOLODIK
3	3	8 REGAL EXECUTIVE LIMOUS	1.18	575340	16	6758	THOMAS GOLODIK
3	3	8 JAMES LIMOUSINE SERVICE	2.04	575340	16	6758	GEORGE W PATRICK
3	3	8 THE LIMO	0.29	575340	16	6758	ROBERTA J CASALE
3	3	8 CHAMPAGNE LIMO	1.29	575340	16	6758	STACEY L KINNISON
3	3	8 EXCLUSIVE COACH	1.24	575340	16	6758	PEGGY S DAVIDSON
3	3	8 LXR MIAMI BEACH RESORT	31.18	575340	16	6758	PATRICIA L GOGGIN
3	3	8 JAMES LIMOUSINE SERVICE	2.72	575340	16	6758	LAURA L MONICA
3	3	8 JAMES LIMOUSINE SERVICE	2.72	575340	16	6758	LAURA L MONICA
3	3	8 JAMES LIMOUSINE SERVICE	2.72	575340	16	6758	LAURA L MONICA
3	3	8 JAMES LIMOUSINE SERVICE	2.04	533000	16	6338	GEORGE W PATRICK
3	3	8 JAMES LIMOUSINE SERVICE	2.04	533000	16	6338	GEORGE W PATRICK
3	3	8 JAMES LIMOUSINE SERVICE	2.15	533000	16	6338	GEORGE W PATRICK
3	3	8 JAMES LIMOUSINE SERVICE	2.15	533000	16	6338	GEORGE W PATRICK

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 TENNESSEE AMERICAN WATER COMPANY - TRA DOCKET #08-00039

EXHIBIT

MONTH	YEAR	PAYEE	AMOUNT	MGT. ACCOUNT	SUB.	JDE ACCOUNT	EMPLOYEE
3	8	JAMES LIMOUSINE SERVICE	2.40	575340	16	6758	GEORGE W PATRICK
3	8	JAMES LIMOUSINE SERVICE	2.10	575340	16	6758	GEORGE W PATRICK
3	8	JAMES LIMOUSINE SERVICE	3.49	575340	16	6758	GEORGE W PATRICK
3	8	JAMES LIMOUSINE SERVICE	4.15	575340	16	6758	GEORGE W PATRICK
3	8	JAMES LIMOUSINE SERVICE	5.61	575340	16	6758	GEORGE W PATRICK
3	8	JAMES LIMOUSINE SERVICE	5.82	575340	16	6758	GEORGE W PATRICK
3	8	ST LOUIS CARDINALS	24.86	504610	16	6048	CINDY K SCHNEIDER
3	8	CHAMPAGNE LIMO	1.30	575340	16	6758	GLENN F MILTON
3	8	CHAMPAGNE LIMO	1.25	575340	16	6758	SEAN G BURKE
3	8	EXECUTIVE TOWNCAR & LIMO	4.14	575340	16	6758	GEORGE W PATRICK
3	8	DERRY BEVERAGE	19.70	575620	16	6758	THERESA M DICKEY
3	8	MARRIOTT 33747 MARCO IS	20.77	575340	16	6758	GEORGE W PATRICK
3	8	LA MARTINIQUE LANES	4.72	504610	16	6048	VINCENT J VALLETTA
3	8	PLAYDROME CHERRY HILL	0.55	504610	16	6048	MARIANNE L TAYLOR
3	8	PLAYDROME WOODCREST	0.56	504610	16	6048	MICHAEL D KELLY
3	8	PLAYDROME CHERRY HILL	1.69	504610	16	6048	MARIANNE L TAYLOR
3	8	MARRIOTT 33747 MARCO IS	19.98	575340	16	6758	THOMAS E MURPHY

DATA REQUEST NO. 6: The CAPD's Direct Testimony of Terry Buckner dated July 18, 2008, page 6 line 4-8, states that in addition to CAPD including about \$500,000 in operating revenue, the CAPD also included associated expenses and rate base used to serve Walden's Ridge. How much did CAPD include for expenses and rate base used to serve Walden's Ridge?

RESPONSE: The CAPD included Walden' Ridge rate base amounts per TAWC's response to TN-CAPD-01-PART IV-Q066-ATTACHMENT. Chemicals and Fuel & Power were calculated including Walden's Ridge CCF for the attrition year.

DATA REQUEST NO. 7: According to pages 35 and 36 of Terry Buckner's testimony, the CAPD developed their compounded growth factor utilizing one half of the customer growth of 1.18% plus the GDP chained price deflator growth of 2.46. Please provide a workpaper demonstrating how these factors are compounded from March 31, 2008 to August 31, 2009 to produce a compound growth factor of 3.7%.

RESPONSE: The 3.7% factor was erroneously calculated using a 14 month compound rate rather than a 17 month compound rate, which yields a 4.3% factor. Therefore, all CAPD pertinent O&M work papers have been corrected for the new factor and included in the updated CAPD exhibits asked for in TRA request #1.

TENNESSEE - AMERICAN WATER COMPANY
 COMPARISON OF OPERATING EXPENSES
 TRA DOCKET #08-00039
 FOR THE ATTRITION YEAR ENDING AUGUST 31, 2009

REVISED E-REC-1

Line #	A/ (1) COMPANY TRA DOCKET #04-00288 12/31/05	A/ (2) COMPANY TRA DOCKET #06-00290 6/30/06	A/ (3) COMPANY TRA DOCKET #08-00039 11/30/2007	A/ (4) COMPANY TRA DOCKET #08-00039 ATTRITION YR	(5) EMPLOYEE POSITIONS	(6) 15% CAP ON UNACCOUNTED	(7) GROWTH	(8) TEST PERIOD	(9) INCENTIVE PAY PLAN	(10) CAP PERCENTS	(11) CAPD AMOUNT B/	(12) DIFFERENCE
1	O&M LABOR	\$ 4,383,883	\$ 4,001,878	\$ 4,641,460	\$ 5,058,987	\$ 189,623	\$ -		\$ 33,246	\$ (21,479)	\$ 4,877,997	\$ 181,390
2	PURCHASED WATER	15,330	52,331	58,216	52,110		(8,296)	\$ 7,785			52,821	(511)
3	FUEL AND POWER	1,755,680	1,819,430	2,274,868	1,986,259	\$	134,165	(257,229)	(93,620)		2,337,108	(350,849)
4	CHEMICALS	861,861	933,913	1,075,171	1,049,272		60,876	(11,651)	696		1,060,227	(10,955)
5	WASTE DISPOSAL	133,438	143,948	161,721	179,088		10,315	(762)			169,535	9,553
6	MANAGEMENT FEES	3,062,940	4,006,278	4,789,601	4,335,190		881,967				3,453,223	881,967
7	GROUP INSURANCE	1,386,004	1,543,022	1,596,405	1,714,550	48,566	-	(6,950)			1,672,934	41,616
8	PENSIONS	892,790	699,154	726,428	1,161,108		-			4,666	1,156,442	4,666
9	REGULATORY EXPENSE	58,000	292,095	508,129	543,384		201,516				341,868	201,516
10	INSURANCE OTHER THAN GROUP	657,000	530,011	559,655	583,492		1,612	47,500			534,380	49,112
11	CUSTOMER ACCOUNTING	572,893	585,288	704,362	738,845		4,743	(29,683)			763,785	(24,940)
12	UNCOLLECTIBLE EXPENSE	289,530	616,171	417,277	417,756		(4,905)	(12,046)			434,707	(16,951)
13	RENTS	38,286	38,043	30,037	11,336		(19,434)	13,152			17,618	(6,282)
14	GENERAL OFFICE EXPENSE	193,122	575,179	244,966	245,926		(9,687)	(428)			256,041	(10,115)
15	MISCELLANEOUS EXPENSE	1,661,970	1,798,639	1,931,046	2,028,760		78,574	148,114			1,802,072	226,688
16	OTHER MAINTENANCE EXPENSE	746,632	1,110,461	1,211,604	936,345		93,046	21,224			822,075	114,270
17	AFUDC	(28,791)	(193,631)	(110,499)	(463,690)						(463,690)	
18	TOTAL	\$ 16,680,568	\$ 18,552,210	\$ 20,820,447	\$ 20,578,718	\$ 218,189	\$ 195,041	\$ 94,982	\$ 33,246	\$ (16,813)	\$ 19,288,543	\$ 1,290,175
19	PERCENT CHANGE		11.22%	24.82%	-1.16%						15.63%	
20	CUMULATIVE CHANGE EXCLUDING AFUDC		12.19%	25.26%	25.93%						18.21%	

A/ Company Exhibit No 2, Schedule 3, Page 1 of 1 plus amounts per TRA data request #1, dated 7/29/08.

B/ CAPD work papers.

FILE NAME: PURCH. WATER

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
PURCHASED WATER-OUTSIDE	510100	50,432	1,767	422	52,621	52,110
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
TOTAL		50,432	1,767	422	52,621	52,110

TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: REV E-1W
DISK NAME:
FILE NAME: PURCH. WATER

ACCOUNT #: 510100
TITLE: PURCHASED WATER-OUTSIDE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	3,474	-
MAY		3,605	-
JUN		3,797	-
JUL		5,001	-
AUG		3,939	-
SEP		4,711	-
OCT		4,838	-
NOV		3,499	-
DEC		3,767	-
JAN	2006	2,524	-
FEB		10,042	-
MAR		4,676	53,874
APR		2,492	52,892
MAY		2,779	52,066
JUN		4,062	52,330
JUL		3,692	51,020
AUG		4,414	51,495
SEP		3,834	50,617
OCT		1,797	47,577
NOV		9,717	53,795
DEC		3,092	53,120
JAN	2007	3,361	53,957
FEB		3,423	47,338
MAR		2,454	45,116
APR		2,236	44,859
MAY		3,073	45,154
JUN		4,168	45,260
JUL		3,362	44,931
AUG		10,817	51,334
SEP		1,540	49,040
OCT		13,697	60,940
NOV		6,994	58,217
DEC		(1,774)	53,351
JAN	2008	4,127	54,117
FEB		3,888	54,582
MAR		(1,696)	50,432
		151,118	

10,000
MATERIALITY

AVG BAL: 51,018

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
11.78%	10.20%
TEST 1 FAILED	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	50,432
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INF INCREASE	1,767
GROW INCREA	422

ATTR AMOUNT	52,621
=====	

FILE NAME: FUEL & POWER

[illegible]

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-1P
DISK NAME:
FILE NAME: FUEL & POWER

ACCOUNT #: 515100
TITLE: PURCHASED POWER

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	121,023	-
MAY		143,614	-
JUN		115,735	-
JUL		160,586	-
AUG		149,125	-
SEP		127,120	-
OCT		153,588	-
NOV		165,500	-
DEC		170,723	-
JAN	2006	123,505	-
FEB		150,101	-
MAR		179,189	1,759,807
APR		147,078	1,785,862
MAY		120,361	1,762,610
JUN		168,043	1,814,918
JUL		353,123	2,007,455
AUG		255,429	2,113,759
SEP		216,829	2,203,468
OCT		167,249	2,217,129
NOV		176,048	2,098,822
DEC		168,902	2,225,856
JAN	2007	138,908	2,241,259
FEB		138,497	2,229,656
MAR		161,609	2,212,076
APR		186,927	2,251,925
MAY		166,842	2,298,406
JUN		223,337	2,353,699
JUL		209,437	2,210,013
AUG		208,182	2,162,767
SEP		239,669	2,185,607
OCT		234,364	2,252,722
NOV		196,370	2,273,044
DEC		170,908	2,275,050
JAN	2008	175,657	2,311,799
FEB		169,871	2,343,173
MAR		186,477	2,368,041
		6,339,924	

50,000
MATERIALITY

AVG BAL: 2,273,854

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
7.05%	2.76%
TEST 1 FAILED	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 2,368,041

INF INCREASE 82,947
GROW INCREA 19,817

ATTR AMOUNT 2,470,805

\$ 2,336,640 A/

A/ CAPD work paper REVISED E-FP3

TENN AMER WATER COMPANY TB
08-00039

ACCOUNT #: 515200
TITLE: PURCHASED FUEL OPER SS

WORKPAPER: REV E-2P
DISK NAME:
FILE NAME: FUEL & POWER

RUN DATE: 08/01/08
RUN TIME: 01:48 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	287	-
MAY		15	-
JUN		(17)	-
JUL		16	-
AUG		4	-
SEP		1,978	-
OCT		7	-
NOV		10	-
DEC		34	-
JAN	2006	1,258	-
FEB		0	-
MAR		496	4,089
APR		447	4,249
MAY		0	4,234
JUN		262	4,513
JUL		2,009	6,506
AUG		1,073	7,574
SEP		252	5,848
OCT		0	5,841
NOV		271	6,102
DEC		0	6,068
JAN	2007	0	4,810
FEB		1,377	6,187
MAR		0	5,691
APR		0	5,244
MAY		24	5,268
JUN		259	5,265
JUL		0	3,256
AUG		165	2,348
SEP		0	2,096
OCT		0	2,096
NOV		0	1,825
DEC		0	1,825
JAN	2008	0	1,825
FEB		0	448
MAR		0	448
		10,228	

50,000
MATERIALITY

AVG BAL: 2,662

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A	N/A
TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	448
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INF INCREASE	16
GROW INCREA	4

ATTR AMOUNT	467
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TENNESSEE AMERICAN WATER COMPANY

TRA DOCKET #08-00039

FUEL AND POWER

FOR THE ATTRITION YEAR ENDED AUGUST 31, 2009

REVISED E-FP3

	A/ (1,000 gallons) Water Treated	A/ (1,000 gallons) Water Billed	Unaccounted for Water	Percent Unaccounted for Water	Test Period Fuel and Power
April 2007	1,098,825	869,287	229,538	20.89%	
May	1,328,608	849,511	479,097	36.06%	
June	1,385,274	1,142,455	242,819	17.53%	
July	1,288,568	1,104,633	183,935	14.27%	
August	1,458,290	1,084,239	374,051	25.65%	
September	1,352,979	1,103,523	249,456	18.44%	
October	1,289,945	1,125,020	164,925	12.79%	
November	1,165,530	880,480	285,050	24.46%	
December	1,096,940	862,890	234,050	21.34%	
January	1,138,212	835,872	302,340	26.56%	
February	1,040,299	1,040,414	(115)	-0.01%	
March	1,081,663	819,041	262,622	24.28%	
Total	14,725,133	11,717,365	3,007,768	20.43%	\$ 2,368,041
Conversion to CCF		15,664,926			
Attrition Year CCF		15,546,625			\$ 2,470,805 C/
Net of 15% Unaccounted For Allowance					\$ 2,336,640

A/ TAWC response to CAPD #82, TN-CAPD-01-PART IV-Q082-ATTACHMENT

B/ CAPD work paper R-VOLUMETRIC HISTORY

C/ CAPD work paper E-FP1

WORKPAPER: R E-CH0M-
DISK NAME:
FILE NAME: CHEMICALS

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
CHEMICALS	518000	1,074,475	0	0	1,060,227	1,049,272
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	1	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
TOTAL		1,074,475	0	0	1,060,227	1,049,272

TENN AMER WATER COMPANY TB
08-00039

ACCOUNT #: 518000
TITLE: CHEMICALS

WORKPAPER: R E-CH1M-
DISK NAME:
FILE NAME: CHEMICALS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	65,124	-
MAY		68,116	-
JUN		83,177	-
JUL		81,504	-
AUG		95,394	-
SEP		94,317	-
OCT		62,284	-
NOV		53,424	-
DEC		55,180	-
JAN	2006	80,508	-
FEB		74,009	-
MAR		61,276	874,313
APR		78,317	887,506
MAY		91,063	910,453
JUN		106,638	933,913
JUL		95,094	947,504
AUG		69,762	921,872
SEP		111,359	938,914
OCT		78,847	955,477
NOV		97,469	999,522
DEC		45,271	989,612
JAN	2007	110,230	1,019,334
FEB		62,620	1,007,946
MAR		100,757	1,047,426
APR		79,181	1,048,291
MAY		102,298	1,059,526
JUN		96,128	1,049,016
JUL		106,804	1,060,726
AUG		106,354	1,097,318
SEP		103,436	1,089,395
OCT		77,588	1,088,136
NOV		84,504	1,075,171
DEC		61,606	1,091,506
JAN	2008	74,207	1,055,483
FEB		76,550	1,069,413
MAR		105,819	1,074,475
		2,996,215	

55,000
MATERIALITY

AVG BAL: 1,071,538

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
2.58%	1.54%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 1,074,475

INF INCREASE	37,636
GROW INCREA	8,992

ATTR AMOUNT 1,121,103

=====

\$ 1,060,227	A/
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A/ CAPD work paper E-CHEM2

TENNESSEE AMERICAN WATER COMPANY
 TRA DOCKET #08-00039
 CHEMICALS
 FOR THE ATTRITION YEAR ENDED AUGUST 31, 2009

REVISED E-CHEM2

	A/ (1,000 gallons)		A/ (1,000 gallons)		Unaccounted for Water	Percent Unaccounted for Water	Test Period Chemicals
	Water Treated	Water Billed	Water Billed	Water Billed			
April 2007	1,098,825		869,287		229,538	20.89%	
May	1,328,608		849,511		479,097	36.06%	
June	1,385,274		1,142,455		242,819	17.53%	
July	1,288,568		1,104,633		183,935	14.27%	
August	1,458,290		1,084,239		374,051	25.65%	
September	1,352,979		1,103,523		249,456	18.44%	
October	1,289,945		1,125,020		164,925	12.79%	
November	1,165,530		880,480		285,050	24.46%	
December	1,096,940		862,890		234,050	21.34%	
January	1,138,212		835,872		302,340	26.56%	
February	1,040,299		1,040,414		(115)	-0.01%	
March	1,081,663		819,041		262,622	24.28%	
Total	14,725,133		11,717,365		3,007,768	20.43%	\$ 1,074,475
Conversion to CCF			15,664,926				
Attrition Year CCF			15,546,625	B/			\$ 1,121,103 C/
Net of 15% Unaccounted For Allowance							\$ 1,060,227

A/ TAWC response to CAPD #82, TN-CAPD-01-PART IV-Q082-ATTACHMENT
 B/ CAPD work paper R-VOLUMETRIC HISTORY
 C/ CAPD work paper E-CHEM1

WORKPAPER: RV E-W0-
DISK NAME:
FILE NAME: WASTE DISPOSAL

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: RV E-W1-
DISK NAME:
FILE NAME: WASTE DISPOSAL

ACCOUNT #: 511100
TITLE: WASTE DISPOSAL

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	11,809	-	55,000	
MAY		12,204	-	MATERIALITY	
JUN		19,890	-	-----	
JUL		28,339	-	AVG BAL:	164,821
AUG		13,771	-	OVER PRE SET LIMIT	
SEP		2,347	-	ADDITIONAL TESTING REQUIRED	
OCT		2,654	-		
NOV		311	-		
DEC		24,295	-	TEST 1	TEST 2
JAN	2006	11,284	-	TP GROWTH >	TP STD DEV >
FEB		10,525	-	6.00%	7.00%
MAR		12,120	149,549	-----	-----
APR		8,857	146,598	-3.24%	7.73%
MAY		13,250	147,644		
JUN		16,194	143,948	TEST 1 PASSEI	1
JUL		17,640	133,250	TEST 2 FAILED	1
AUG		10,768	130,247		
SEP		10,921	138,820	NO MORE TESTING NEEDED	
OCT		10,914	147,081	USE GROWTH FACTOR	
NOV		12,816	159,586		
DEC		21,098	156,389		
JAN	2007	22,797	167,901	COMPOUND GROWTH FACTORS	
FEB		15,892	173,268	-----	-----
MAR		13,011	174,158	INFLATION:	1.0350
APR		23,342	188,643	CUST GROW:	1.0084
MAY		13,728	189,121		
JUN		4,344	177,271		
JUL		17,013	176,644	TP BALANCE	162,483
AUG		15,401	181,277		
SEP		(25,367)	144,989	INF INCREASE	5,691
OCT		29,732	163,807	GROW INCREA	1,360
NOV		10,730	161,721		-----
DEC		10,701	151,324	ATTR AMOUNT	169,535
JAN	2008	13,162	141,689		=====
FEB		13,088	138,885		
MAR		36,609	162,483		

		449,582			
		=====			

WORKPAPER: REV E-01-
DISK NAME:
FILE.NAME: GROUP INS

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
GROUP INSURANCE	504100	899,805	31,518	7,530	938,853	1,714,550
PBOP	505100	703,550	24,644	5,888	734,081	0
MANAGEMENT FEES-PBOP	534141	0	0	0	0	0
MANAGEMENT FEES-GROUP INS.	534140	0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	CALCULATED	CALCULATED	0	0
		0	CALCULATED	CALCULATED	0	0
		0	CALCULATED	CALCULATED	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	CALCULATED	CALCULATED	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	CALCULATED	CALCULATED	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
SUB-TOTAL		1,603,354	56,162	13,418	1,672,934	1,714,550

TENN AMER WATER COMPANY
08-00039

TB

WORKPAPER: REV E-11-
DISK NAME:
FILE NAME: GROUP INS

ACCOUNT #: 504100
TITLE: GROUP INSURANCE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	63,287	-
MAY		61,375	-
JUN		55,389	-
JUL		62,206	-
AUG		61,059	-
SEP		64,014	-
OCT		61,128	-
NOV		56,579	-
DEC		60,019	-
JAN	2006	62,459	-
FEB		64,550	-
MAR		65,933	737,997
APR		63,711	738,421
MAY		56,952	733,999
JUN		70,096	748,705
JUL		71,689	758,189
AUG		67,669	764,798
SEP		58,382	759,166
OCT		72,946	770,984
NOV		71,793	786,198
DEC		76,454	802,633
JAN	2007	83,305	823,478
FEB		149,679	825,302
MAR		202,506	812,197
APR		281,785	827,764
MAY		362,271	851,299
JUN		444,441	863,373
JUL		513,800	861,043
AUG		597,095	876,669
SEP		680,526	901,718
OCT		752,502	900,748
NOV		820,580	897,034
DEC		856,242	856,242
JAN		936,866	853,561
FEB		1,020,372	870,693
MAR		1,102,311	899,805
		2,368,059	

50,000
MATERIALITY

AVG BAL: 871,662

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
6.68%	3.52%

TEST 1 FAILED	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 899,805

INF INCREASE	31,518
GROW INCREA	7,530

ATTR AMOUNT 938,853

TENN AMER WATER COMPANY
08-00039

TB

WORKPAPER: REV E-21-
DISK NAME:
FILE NAME: GROUP INS

ACCOUNT #: 505100
TITLE: PBOP

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	71,347	-
MAY		71,392	-
JUN		68,072	-
JUL		72,617	-
AUG		71,523	-
SEP		72,352	-
OCT		72,054	-
NOV		68,010	-
DEC		70,322	-
JAN	2006	67,250	-
FEB		56,228	-
MAR		63,027	824,194
APR		61,450	814,297
MAY		56,107	799,011
JUN		63,377	794,316
JUL		62,920	784,619
AUG		61,609	774,705
SEP		55,756	758,110
OCT		63,923	749,978
NOV		62,287	744,255
DEC		62,279	736,212
JAN	2007	46,992	715,954
FEB		74,553	734,279
MAR		39,842	711,094
APR		61,597	711,241
MAY		61,608	716,743
JUN		62,690	716,056
JUL		59,282	712,418
AUG		62,174	712,983
SEP		62,021	719,248
OCT		54,080	709,405
NOV		52,252	699,371
DEC		38,734	675,827
JAN		62,607	691,441
FEB		63,194	680,082
MAR		63,309	703,550
		2,238,838	

50,000
MATERIALITY

AVG BAL: 704,030

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-8.20%	1.97%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 703,550

INF INCREASE	24,644
GROW INCREA	5,888

ATTR AMOUNT 734,081

WORKPAPER: RV E-00-
DISK NAME:
FILE NAME: OTHER INS

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: RV E-O2-
DISK NAME:
FILE NAME: OTHER INS

ACCOUNT #: 557000
TITLE: INSURANCE GENERAL LIABILITY

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	19,692	-	50,000	
MAY		16,774	-	MATERIALITY	
JUN		19,108	-	-----	
JUL		19,108	-	AVG BAL:	276,431
AUG		19,108	-	OVER PRE SET LIMIT	
SEP		19,108	-	ADDITIONAL TESTING REQUIRED	
OCT		19,108	-		
NOV		19,108	-		
DEC		19,108	-	TEST 1	TEST 2
JAN	2006	19,108	-	TP GROWTH >	TP STD DEV >
FEB		25,889	-	6.00%	7.00%
MAR		22,779	237,997	-----	-----
APR		73,583	291,889	15.54%	18.55%
MAY		23,368	298,483		
JUN		(2,979)	276,396	TEST 1 FAILED	1
JUL		22,880	280,168	TEST 2 FAILED	1
AUG		22,880	283,940		
SEP		(63,349)	201,483	NO MORE TESTING NEEDED	
OCT		22,880	205,255	USE GROWTH FACTOR	
NOV		22,880	209,027		
DEC		73,682	263,601		
JAN	2007	28,860	273,353	COMPOUND GROWTH FACTORS	
FEB		27,178	274,642	-----	-----
MAR		(7,843)	244,021	INFLATION:	1.0350
APR		27,772	198,209	CUST GROW:	1.0084
MAY		27,332	202,174		
JUN		24,371	229,523		
JUL		27,772	234,415	TP BALANCE	281,952
AUG		27,772	239,307		
SEP		32,887	335,543	INF INCREASE	9,876
OCT		27,772	340,435	GROW INCREA	2,360
NOV		27,772	345,327		-----
DEC		34,387	306,032	ATTR AMOUNT	294,188
JAN	2008	23,385	300,557		=====
FEB		30,319	303,698		
MAR		(29,589)	281,952		

		793,559			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: RV E-03-
DISK NAME:
FILE NAME: OTHER INS

ACCOUNT #: 558000
TITLE: INSURANCE WORKMAN'S COMP

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	13,986	-	50,000	
MAY		14,002	-	MATERIALITY	
JUN		12,760	-	-----	
JUL		14,461	-	AVG BAL:	144,024
AUG		14,052	-	OVER PRE SET LIMIT	
SEP		14,362	-	ADDITIONAL TESTING REQUIRED	
OCT		14,250	-		
NOV		12,737	-		
DEC		13,602	-	TEST 1	TEST 2
JAN	2006	13,485	-	TP GROWTH >	TP STD DEV >
FEB		13,655	-	6.00%	7.00%
MAR		13,481	164,833	-----	-----
APR		12,935	163,783	15.29%	5.70%
MAY		10,753	160,533		
JUN		13,500	161,272	TEST 1 FAILED	1
JUL		13,377	160,189	TEST 2 PASSEI	1
AUG		12,735	158,872		
SEP		10,739	155,250	NO MORE TESTING NEEDED	
OCT		13,828	154,828	USE GROWTH FACTOR	
NOV		13,236	155,327		
DEC		13,367	155,092		
JAN	2007	12,200	153,807	COMPOUND GROWTH FACTORS	
FEB		10,426	150,578	-----	-----
MAR		6,297	143,393	INFLATION:	1.0350
APR		11,645	142,103	CUST GROW:	1.0084
MAY		11,510	142,860		
JUN		11,900	141,261		
JUL		10,282	138,166	TP BALANCE	165,325
AUG		11,679	137,109		
SEP		11,751	138,121	INF INCREASE	5,791
OCT		14,557	138,850	GROW INCREA	1,384
NOV		14,509	140,123		
DEC		12,530	139,286		
JAN	2008	22,570	149,656	ATTR AMOUNT	172,500
FEB		16,196	155,426	=====	
MAR		16,196	165,325		

		457,355			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: RV E-04-
DISK NAME:
FILE NAME: OTHER INS

ACCOUNT #: 559000
TITLE: INSURANCE OTHER

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	6,517	-	50,000	
MAY		7,258	-	MATERIALITY	
JUN		7,258	-	-----	
JUL		8,069	-	AVG BAL:	74,650
AUG		7,374	-	OVER PRE SET LIMIT	
SEP		7,371	-	ADDITIONAL TESTING REQUIRED	
OCT		7,374	-		
NOV		7,374	-		
DEC		7,374	-	TEST 1	TEST 2
JAN	2006	4,336	-	TP GROWTH >	TP STD DEV >
FEB		11,527	-	6.00%	7.00%
MAR		4,034	85,863	-----	-----
APR		11,457	90,803	-21.92%	5.29%
MAY		8,189	91,735		
JUN		7,866	92,343	TEST 1 PASSEI	1
JUL		5,326	89,601	TEST 2 PASSEI	1
AUG		5,326	87,554		
SEP		5,326	85,510	NO MORE TESTING NEEDED	
OCT		5,326	83,463	USE GROWTH FACTOR	
NOV		8,740	84,829		
DEC		5,626	83,082		
JAN	2007	5,509	84,255	COMPOUND GROWTH FACTORS	
FEB		8,453	81,180	-----	-----
MAR		5,949	83,095	INFLATION:	1.0350
APR		8,410	80,048	CUST GROW:	1.0084
MAY		4,697	76,556		
JUN		5,820	74,510		
JUL		5,928	75,111	TP BALANCE	64,877
AUG		6,028	75,813		
SEP		5,928	76,414	INF INCREASE	2,272
OCT		5,928	77,016	GROW INCREA	543
NOV		5,928	74,204		-----
DEC		9,369	77,947	ATTR AMOUNT	67,692
JAN	2008	2,346	74,784		=====
FEB		2,187	68,518		
MAR		2,308	64,877		

		231,527			
		=====			

WORKPAPER: REV E-0A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION COMPANY AMOUNT	COMPANY AMOUNT
MATERIALS & SUPPLIES	520100	1,946	68	16	2,031	732,442
MISCELLANEOUS OPERATING EXPENSE	575743	8,816	309	74	9,199	0
MISCELLANEOUS OPERATING EXPENSE	575000	779	27	7	813	0
BANK SERVICE CHARGES	575100	263,179	9,219	2,202	274,600	0
COLLECTION AGENCIES	575200	25,040	877	210	26,127	0
ELECTRICITY	575320	0	0	0	0	0
JANITORIAL	575500	0	0	0	0	0
OFFICE & ADMINISTRATION SUPPLIES	575620	0	0	0	0	0
POSTAGE	575660	319,776	11,201	2,676	333,653	0
TELEPHONE	575740	7	0	0	7	0
UNIFORMS	575820	3,773	132	32	3,937	0
CONTRACT SERV. MGMT FEE CUST. ACCT.	534000	0	0	0	0	0
FORMS	575420	108,701	3,808	910	113,418	0
CELL PHONE	575741	0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
TOTAL		732,018	25,641	6,126	763,785	732,442

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-1A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 520100
TITLE: MATERIALS & SUPPLIES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	(212)	-
MAY		1,008	-
JUN		201	-
JUL		143	-
AUG		596	-
SEP		(620)	-
OCT		144	-
NOV		518	-
DEC		435	-
JAN	2006	(207)	-
FEB		578	-
MAR		(284)	2,301
APR		549	3,061
MAY		(511)	1,543
JUN		0	1,341
JUL		0	1,198
AUG		0	602
SEP		0	1,223
OCT		457	1,536
NOV		35	1,052
DEC		449	1,067
JAN	2007	30	1,304
FEB		0	726
MAR		321	1,331
APR		0	782
MAY		0	1,292
JUN		175	1,467
JUL		167	1,634
AUG		0	1,634
SEP		375	2,009
OCT		421	1,973
NOV		135	2,073
DEC		10	1,634
JAN	2008	238	1,842
FEB		155	1,997
MAR		270	1,946
		5,578	

50,000
MATERIALITY

AVG BAL: 1,690

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 1,946

INF INCREASE	68
GROW INCREA	16

ATTR AMOUNT	2,031
-------------	-------

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-2A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575743
TITLE: MISCELLANEOUS OPERATING EXPENSE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	1,361	-	50,000	
MAY		680	-	MATERIALITY	
JUN		680	-	-----	
JUL		63	-	AVG BAL:	10,402
AUG		680	-		
SEP		680	-	BELOW PRESET LIMIT, NO	
OCT		680	-	ADDITIONAL TESTING REQUIRED	
NOV		0	-		
DEC		1,361	-	TEST 1	TEST 2
JAN	2006	289	-	TP GROWTH >	TP STD DEV >
FEB		1,393	-	6.00%	7.00%
MAR		543	8,412	-----	-----
APR		61	7,112	N/A	N/A
MAY		435	6,867		
JUN		680	6,867	TEST 1 PASSEI	1
JUL		680	7,485	TEST 2 PASSEI	1
AUG		680	7,485		
SEP		680	7,485	NO MORE TESTING NEEDED	
OCT		680	7,485	USE GROWTH FACTOR	
NOV		680	8,165		
DEC		1,361	8,165		
JAN	2007	680	8,556	COMPOUND GROWTH FACTORS	
FEB		0	7,163	-----	-----
MAR		1,361	7,981	INFLATION:	1.0350
APR		680	8,600	CUST GROW:	1.0084
MAY		680	8,845		
JUN		680	8,845		
JUL		2,710	10,874	TP BALANCE	8,816 A/
AUG		680	10,874		
SEP		0	10,194	INF INCREASE	309
OCT		1,361	10,874	GROW INCREA	74
NOV		1,361	11,554		-----
DEC		683	10,876	ATTR AMOUNT	9,199
JAN	2008	683	10,879	=====	
FEB		681	11,560	A/ Less \$2,029 per TRA-02-Q001	
MAR		646	10,845	CUSTOMER ACCOUNTING	
		-----		SUMMARY, Page 1 of 2	
		27,238			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-3A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575000
TITLE: MISCELLANEOUS OPERATING EXPENSE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	2	-
MAY		579	-
JUN		144	-
JUL		10	-
AUG		371	-
SEP		762	-
OCT		75	-
NOV		163	-
DEC		747	-
JAN	2006	114	-
FEB		3	-
MAR		151	3,120
APR		6	3,124
MAY		(23)	2,523
JUN		72	2,450
JUL		0	2,440
AUG		0	2,069
SEP		0	1,308
OCT		0	1,233
NOV		0	1,070
DEC		150	323
JAN	2007	(150)	359
FEB		0	206
MAR		0	55
APR		0	49
MAY		0	72
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
NOV		0	0
DEC		77	77
JAN	2008	541	468
FEB		23	640
MAR		139	779
		3,955	

50,000
MATERIALITY

AVG BAL: 174

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 779

INF INCREASE	27
GROW INCREA	7

ATTR AMOUNT 813

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-4A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575100
TITLE: BANK SERVICE CHARGES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	1,502	-
MAY		4,079	-
JUN		6,600	-
JUL		6,645	-
AUG		5,244	-
SEP		3,857	-
OCT		5,746	-
NOV		5,886	-
DEC		9,327	-
JAN	2006	2,285	-
FEB		36,743	-
MAR		(4,863)	83,052
APR		31,000	112,550
MAY		22,862	131,333
JUN		34,083	158,817
JUL		19,817	171,989
AUG		18,340	185,085
SEP		38,205	219,433
OCT		36,521	250,208
NOV		19,324	263,646
DEC		26,962	281,281
JAN	2007	14,964	293,960
FEB		18,381	275,597
MAR		21,802	302,262
APR		17,305	288,567
MAY		18,327	284,031
JUN		27,350	277,298
JUL		14,080	271,561
AUG		19,681	272,902
SEP		22,674	257,370
OCT		20,301	241,150
NOV		26,133	247,959
DEC		25,464	246,461
JAN	2008	25,569	257,066
FEB		29,476	268,162
MAR		16,819	263,179
		648,492	

50,000
MATERIALITY

AVG BAL: 264,642

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
-12.93%	5.47%
TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	263,179
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INF INCREASE	9,219
GROW INCREA	2,202

ATTR AMOUNT	274,600
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TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-5A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575200
TITLE: COLLECTION AGENCIES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	823	-	50,000	
MAY		(766)	-	MATERIALITY	
JUN		1,610	-	-----	
JUL		2,771	-	AVG BAL:	24,000
AUG		724	-		
SEP		2,833	-	BELOW PRESET LIMIT, NO	
OCT		713	-	ADDITIONAL TESTING REQUIRED	
NOV		2,670	-		
DEC		2,737	-	TEST 1	TEST 2
JAN	2006	(959)	-	TP GROWTH >	TP STD DEV >
FEB		2,156	-	6.00%	7.00%
MAR		3,106	18,418	-----	-----
APR		1,947	19,542	N/A	N/A
MAY		4,143	24,451		
JUN		1,987	24,828	TEST 1 PASSEI	1
JUL		3,472	25,529	TEST 2 PASSEI	1
AUG		1,021	25,826		
SEP		3,331	26,324	NO MORE TESTING NEEDED	
OCT		2,026	27,637	USE GROWTH FACTOR	
NOV		2,346	27,313		
DEC		697	25,272		
JAN	2007	1,807	28,038	COMPOUND GROWTH FACTORS	
FEB		1,536	27,419	-----	-----
MAR		2,114	26,427	INFLATION:	1.0350
APR		1,395	25,875	CUST GROW:	1.0084
MAY		2,571	24,302		
JUN		970	23,285		
JUL		2,428	22,241	TP BALANCE	25,040
AUG		2,393	23,614		
SEP		3,778	24,061	INF INCREASE	877
OCT		2,302	24,336	GROW INCREA	210
NOV		248	22,239		
DEC		2,936	24,479		
JAN	2008	456	23,128	ATTR AMOUNT	26,127
FEB		3,811	25,403	=====	
MAR		1,752	25,040		

		69,885			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-9A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575660
TITLE: POSTAGE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	22,829	-	50,000	
MAY		24,870	-	MATERIALITY	
JUN		22,995	-	-----	
JUL		22,224	-	AVG BAL:	310,532
AUG		25,455	-	OVER PRE SET LIMIT	
SEP		23,030	-	ADDITIONAL TESTING REQUIRED	
OCT		25,164	-		
NOV		26,097	-		
DEC		22,814	-	TEST 1	TEST 2
JAN	2006	22,392	-	TP GROWTH >	TP STD DEV >
FEB		27,143	-	6.00%	7.00%
MAR		23,961	288,973	-----	-----
APR		24,021	290,166	7.08%	2.01%
MAY		22,151	287,447		
JUN		25,722	290,174	TEST 1 FAILED	1
JUL		27,772	295,721	TEST 2 PASSEI	1
AUG		22,560	292,827		
SEP		27,256	297,053	NO MORE TESTING NEEDED	
OCT		23,682	295,571	USE GROWTH FACTOR	
NOV		27,204	296,677		
DEC		24,734	298,598		
JAN	2007	26,704	302,910	COMPOUND GROWTH FACTORS	
FEB		22,828	298,595	-----	-----
MAR		23,986	298,620	INFLATION:	1.0350
APR		23,486	298,085	CUST GROW:	1.0084
MAY		28,837	304,771		
JUN		25,397	304,446		
JUL		28,017	304,691	TP BALANCE	319,776
AUG		29,020	311,150		
SEP		25,382	309,277	INF INCREASE	11,201
OCT		28,279	313,875	GROW INCREA	2,676
NOV		25,278	311,949		
DEC		26,157	313,373	ATTR AMOUNT	333,653
JAN	2008	29,529	316,198	=====	
FEB		25,430	318,799		
MAR		24,962	319,776		

		907,369			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-10A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575740
TITLE: TELEPHONE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	3,052	-
MAY		2,796	-
JUN		2,298	-
JUL		1,564	-
AUG		2,379	-
SEP		2,183	-
OCT		5,358	-
NOV		451	-
DEC		3,870	-
JAN	2006	3,464	-
FEB		2,451	-
MAR		2,984	32,850
APR		1,724	31,521
MAY		981	29,706
JUN		757	28,165
JUL		211	26,812
AUG		0	24,433
SEP		2	22,252
OCT		0	16,894
NOV		0	16,443
DEC		1	12,574
JAN	2007	1	9,110
FEB		0	6,660
MAR		1	3,677
APR		0	1,953
MAY		1	974
JUN		0	217
JUL		1	7
AUG		1	8
SEP		0	6
OCT		1	7
NOV		1	8
DEC		1	8
JAN	2008	0	7
FEB		0	7
MAR		1	7
		36,533	

50,000
MATERIALITY

AVG BAL: 267

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	7
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INF INCREASE	0
GROW INCREA	0

ATTR AMOUNT	7
-------------	---

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-11A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575820
TITLE: UNIFORMS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	74	-
MAY		330	-
JUN		385	-
JUL		92	-
AUG		819	-
SEP		269	-
OCT		212	-
NOV		790	-
DEC		246	-
JAN	2006	202	-
FEB		469	-
MAR		(32)	3,857
APR		357	4,140
MAY		196	4,006
JUN		801	4,422
JUL		150	4,480
AUG		192	3,853
SEP		327	3,911
OCT		224	3,923
NOV		884	4,016
DEC		515	4,285
JAN	2007	969	5,051
FEB		180	4,762
MAR		484	5,278
APR		575	5,496
MAY		210	5,510
JUN		0	4,709
JUL		131	4,690
AUG		1,148	5,646
SEP		177	5,496
OCT		170	5,442
NOV		574	5,133
DEC		425	5,043
JAN	2008	77	4,151
FEB		196	4,167
MAR		90	3,773
		12,908	

50,000
MATERIALITY

AVG BAL: 4,938

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1 TEST 2
TP GROWTH > TP STD DEV >
6.00% 7.00%

N/A N/A

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 3,773

INF INCREASE 132
GROW INCREA 32

ATTR AMOUNT 3,937
=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-13A-
DISK NAME:
FILE NAME: CUST. ACCT.

ACCOUNT #: 575420
TITLE: FORMS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	3,493	-
MAY		2,861	-
JUN		2,441	-
JUL		2,553	-
AUG		4,896	-
SEP		3,267	-
OCT		3,636	-
NOV		3,506	-
DEC		916	-
JAN	2006	3,496	-
FEB		1,790	-
MAR		(268)	32,587
APR		146	29,241
MAY		35,294	61,673
JUN		5,877	65,110
JUL		5,877	68,434
AUG		11,292	74,830
SEP		7,082	78,645
OCT		10,191	85,200
NOV		5,097	86,791
DEC		2,968	88,843
JAN	2007	8,876	94,223
FEB		14,714	107,147
MAR		5,259	112,674
APR		7,252	119,780
MAY		11,932	96,418
JUN		5,360	95,901
JUL		11,390	101,414
AUG		7,294	97,416
SEP		8,849	99,183
OCT		10,004	98,996
NOV		9,550	103,448
DEC		8,818	109,299
JAN	2008	10,841	111,264
FEB		7,805	104,355
MAR		9,605	108,701
		253,963	

50,000

MATERIALITY

AVG BAL: 103,848

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-3.53%	6.66%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	108,701
------------	---------

INF INCREASE	3,808
GROW INCREA	910

ATTR AMOUNT	113,418
-------------	---------

WORKPAPER: RV E-0NC-
DISK NAME:
FILE NAME: UNC

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: RV E-1NC-
DISK NAME:
FILE NAME: UNC

ACCOUNT #: 570100
TITLE: UNCOLLECTIBLE ACCOUNTS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	61,146	-
MAY		42,433	-
JUN		44,397	-
JUL		44,985	-
AUG		40,986	-
SEP		49,520	-
OCT		111,402	-
NOV		62,647	-
DEC		77,517	-
JAN	2006	18,338	-
FEB		15,586	-
MAR		64,713	633,670
APR		52,500	625,023
MAY		28,286	610,876
JUN		49,692	616,171
JUL		63,107	634,293
AUG		17,183	610,490
SEP		34,329	595,300
OCT		51,495	535,392
NOV		140,365	613,111
DEC		49,127	584,721
JAN	2007	4,862	571,245
FEB		19,635	575,293
MAR		40,523	551,103
APR		2,600	501,203
MAY		127,912	600,830
JUN		17,397	568,535
JUL		26,925	532,352
AUG		26,056	541,226
SEP		47,451	554,348
OCT		26,515	529,368
NOV		28,274	417,277
DEC		46,379	414,529
JAN	2008	43,459	453,126
FEB		28,215	461,706
MAR		8,140	429,323
		1,605,956	
		=====	

50,000
MATERIALITY

AVG BAL: 500,319

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
-22.10%	12.13%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	429,323
------------	---------

INF INCREASE	0
GROW INCREA	0

ATTR AMOUNT	434,707	A/
=====		

A/ 1.11% * \$39,518,799
1.11% March 2008 TRA 3.06 SR

WORKPAPER: RV E-R0NTS-
DISK NAME:
FILE NAME: RENTS

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
MANAGEMENT FEES - RENTS	534190	0	0	0	0	0
RENTS - REAL PROPERTY	541000	1,796	63	15	1,874	0
RENTS - EQUIPMENT	541400	15,089	529	126	15,744	11,336
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
TOTAL		16,885	591	141	17,618	11,336

TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: RV E-R2NTS-
DISK NAME:
FILE NAME: RENTS

ACCOUNT #: 541000
TITLE: RENTS - REAL PROPERTY

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	0	-	10,000	
MAY		0	-	MATERIALITY	
JUN		298	-	-----	
JUL		0	-	AVG BAL:	1,945
AUG		0	-		
SEP		0	-	BELOW PRESET LIMIT, NO	
OCT		164	-	ADDITIONAL TESTING REQUIRED	
NOV		0	-		
DEC		0	-	TEST 1	TEST 2
JAN	2006	197	-	TP GROWTH >	TP STD DEV >
FEB		505	-	6.00%	7.00%
MAR		604	1,768	-----	-----
APR		0	1,768	N/A	N/A
MAY		0	1,768		
JUN		75	1,545	TEST 1 PASSEI	1
JUL		148	1,693	TEST 2 PASSEI	1
AUG		0	1,693		
SEP		101	1,794	NO MORE TESTING NEEDED	
OCT		0	1,630	USE GROWTH FACTOR	
NOV		0	1,630		
DEC		75	1,705		
JAN	2007	0	1,508	COMPOUND GROWTH FACTORS	
FEB		595	1,598	-----	-----
MAR		604	1,598	INFLATION:	1.0350
APR		75	1,673	CUST GROW:	1.0084
MAY		29	1,702		
JUN		298	1,925		
JUL		75	1,852	TP BALANCE	1,796
AUG		0	1,852		
SEP		0	1,751	INF INCREASE	63
OCT		75	1,826	GROW INCREA	15
NOV		0	1,826		
DEC		0	1,751	ATTR AMOUNT	1,874
JAN	2008	1,239	2,990	=====	
FEB		5	2,400		
MAR		0	1,796		

		5,162			
		=====			

TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: RV E-R3NTS-
DISK NAME:
FILE NAME: RENTS

ACCOUNT #: 541400
TITLE: RENTS - EQUIPMENT

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	3,168	-
MAY		3,168	-
JUN		3,436	-
JUL		3,168	-
AUG		3,168	-
SEP		3,135	-
OCT		2,847	-
NOV		2,890	-
DEC		2,847	-
JAN	2006	3,122	-
FEB		3,100	-
MAR		2,868	36,918
APR		3,117	36,867
MAY		2,847	36,546
JUN		3,387	36,497
JUL		2,869	36,198
AUG		2,869	35,898
SEP		3,809	36,571
OCT		2,868	36,592
NOV		2,868	36,571
DEC		8,045	41,769
JAN	2007	(747)	37,900
FEB		2,873	37,673
MAR		3,812	38,617
APR		3,896	39,395
MAY		4,335	40,883
JUN		4,125	41,621
JUL		3,059	41,812
AUG		(2,818)	36,125
SEP		1,440	33,756
OCT		175	31,063
NOV		16	28,211
DEC		480	20,646
JAN	2008	5	21,398
FEB		1,796	20,321
MAR		(1,420)	15,089
		92,044	

10,000
MATERIALITY

AVG BAL: 30,860

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
-60.93%	29.67%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE	15,089
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INF INCREASE	529
GROW INCREA	126

ATTR AMOUNT	15,744
=====	

WORKPAPER: REV E-00-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
MATERIALS & SUPPLIES	520100	9,248	324	77	9,649	242,101
RELOCATION EXPENSES	575670	0	0	0	0	0
COLLECTION AGENCIES	575002	31	1	0	33	0
BANK SERVICE CHARGES	575100	2,092	73	18	2,183	0
CREDIT LINE FEES	575260	882	31	7	920	0
DUES/MEMBERSHIPS DEDUCTIBLE	575280	2,458	86	21	2,564	0
DUES/MEMBERSHIPS NON-DEDUCTIBLE	575281	0	0	0	0	0
ELECTRICITY	575320	26,657	934	223	27,814	0
EMPLOYEE EXPENSES	575340	36,485	1,278	305	38,068	0
MEALS & TRAVEL NON-DEDUCTIBLE	575351	4,657	163	39	4,859	0
MISC. CHARGES STEP	575881	0	0	0	0	0
HEAT - OIL/GAS	575480	4,894	171	41	5,106	0
JANITORIAL	575500	6,073	213	51	6,337	0
OFFICE & ADMINISTRATION	575620	5,460	191	46	5,697	0
POSTAGE	575660	5,811	204	49	6,064	0
TELEPHONE	575740	51,625	1,808	432	53,865	0
TRASH REMOVAL	575780	504	18	4	526	0
WATER & WASTE WATER	575830	7,093	248	59	7,401	0
MEALS & TRAVEL DEDUCTIBLE	575350	4,657	163	39	4,859	0
EMPLOYEE EXPENSES CONF/REGISTR.	575342	877	31	7	915	0
CELL PHONE	575741	38,311	1,342	321	39,974	0
CREDIT LINE FEES	575261	37,579	1,316	314	39,209	0
MISC. CHARGES	575880	0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
TOTAL		245,392	8,596	2,054	256,041	242,101

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-10-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 520100
TITLE: MATERIALS & SUPPLIES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	2,345	-
MAY		513	-
JUN		904	-
JUL		215	-
AUG		341	-
SEP		680	-
OCT		1,152	-
NOV		310	-
DEC		1,738	-
JAN	2006	(283)	-
FEB		1,153	-
MAR		531	9,599
APR		2,202	9,456
MAY		1,010	9,953
JUN		1,054	10,102
JUL		536	10,424
AUG		544	10,626
SEP		663	10,610
OCT		383	9,841
NOV		925	10,456
DEC		1,482	10,199
JAN	2007	237	10,719
FEB		1,184	10,751
MAR		229	10,448
APR		372	8,619
MAY		1,110	8,719
JUN		131	7,797
JUL		168	7,428
AUG		1,346	8,231
SEP		(285)	7,283
OCT		1,029	7,928
NOV		1,100	8,103
DEC		357	6,978
JAN	2008	736	7,478
FEB		1,639	7,933
MAR		1,543	9,248
		27,752	
		=====	

50,000
MATERIALITY

AVG BAL: 7,979

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEC	1
TEST 2 PASSEC	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	9,248
------------	-------

INF INCREASE	324
GROW INCREA:	77

ATTR AMOUNT	9,649
=====	

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-30-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575002
TITLE: COLLECTION AGENCIES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	798	-
MAY		222	-
JUN		170	-
JUL		225	-
AUG		205	-
SEP		174	-
OCT		210	-
NOV		214	-
DEC		268	-
JAN	2006	126	-
FEB		206	-
MAR		218	3,036
APR		341	2,579
MAY		175	2,531
JUN		242	2,603
JUL		242	2,620
AUG		242	2,656
SEP		242	2,725
OCT		242	2,756
NOV		242	2,784
DEC		242	2,758
JAN	2007	0	2,632
FEB		0	2,426
MAR		0	2,208
APR		31	1,899
MAY		0	1,724
JUN		0	1,482
JUL		0	1,240
AUG		0	999
SEP		0	757
OCT		0	515
NOV		0	273
DEC		0	31
JAN	2008	0	31
FEB		0	31
MAR		0	31
		5,275	

50,000
MATERIALITY

AVG BAL: 751

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEC	1
TEST 2 PASSEC	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	31
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INF INCREASE	1
GROW INCREASE	0

ATTR AMOUNT	33
=====	

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-40-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575100
TITLE: BANK SERVICE CHARGES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	0	-
MAY		478	-
JUN		(478)	-
JUL		1,650	-
AUG		521	-
SEP		(521)	-
OCT		0	-
NOV		545	-
DEC		885	-
JAN	2006	1,606	-
FEB		591	-
MAR		29,044	34,321
APR		(28,063)	6,258
MAY		1,400	7,180
JUN		0	7,658
JUL		0	6,008
AUG		0	5,487
SEP		2,071	8,079
OCT		0	8,079
NOV		1,494	9,027
DEC		488	8,630
JAN	2007	0	7,024
FEB		1,485	7,918
MAR		976	(20,150)
APR		0	7,912
MAY		533	7,046
JUN		489	7,535
JUL		(489)	7,046
AUG		0	7,046
SEP		0	4,975
OCT		0	4,975
NOV		0	3,482
DEC		490	3,484
JAN	2008	526	4,010
FEB		0	2,525
MAR		543	2,092
		16,263	

50,000
MATERIALITY

AVG BAL: 5,177

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSED	1
TEST 2 PASSED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 2,092

INF INCREASE	73
GROW INCREASE	18

ATTR AMOUNT 2,183

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-50-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575260
TITLE: CREDIT LINE FEES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	(955)	-
MAY		1,103	-
JUN		(183)	-
JUL		(1,225)	-
AUG		1,361	-
SEP		(963)	-
OCT		1,456	-
NOV		(1,065)	-
DEC		609	-
JAN	2006	(532)	-
FEB		519	-
MAR		362	487
APR		(2,122)	(680)
MAY		0	(1,783)
JUN		0	(1,600)
JUL		0	(375)
AUG		0	(1,736)
SEP		95	(678)
OCT		95	(2,039)
NOV		95	(880)
DEC		95	(1,394)
JAN	2007	95	(768)
FEB		95	(1,192)
MAR		95	(1,459)
APR		95	758
MAY		95	852
JUN		95	947
JUL		95	1,042
AUG		95	1,136
SEP		58	1,100
OCT		58	1,064
NOV		58	1,027
DEC		58	991
JAN	2008	58	954
FEB		58	918
MAR		58	882
		(90)	

50,000
MATERIALITY

AVG BAL: 973

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A	N/A
TEST 1 PASSED	1
TEST 2 PASSED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	882
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INF INCREASE	31
GROW INCREA:	7

ATTR AMOUNT	920
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TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-60-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575280
TITLE: DUES/MEMBERSHIPS DEDUCTIBLE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	47	-
MAY		(85)	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		50	11
APR		196	161
MAY		(66)	180
JUN		0	180
JUL		0	180
AUG		316	496
SEP		143	639
OCT		0	639
NOV		0	639
DEC		0	639
JAN	2007	0	639
FEB		0	639
MAR		230	820
APR		0	623
MAY		1,030	1,719
JUN		68	1,787
JUL		399	2,186
AUG		0	1,870
SEP		70	1,797
OCT		631	2,428
NOV		0	2,428
DEC		0	2,428
JAN	2008	0	2,428
FEB		0	2,428
MAR		260	2,458

		3,289	
		=====	

50,000
MATERIALITY

AVG BAL: 2,048

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

-----	-----
N/A	N/A
TEST 1 PASSEC	1
TEST 2 PASSEC	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 2,458

INF INCREASE 86
GROW INCREASE 21

ATTR AMOUNT 2,564
=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-80-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575320
TITLE: ELECTRICITY

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	656	-
MAY		753	-
JUN		665	-
JUL		1,004	-
AUG		964	-
SEP		1,873	-
OCT		1,873	-
NOV		2,048	-
DEC		1,726	-
JAN	2006	1,099	-
FEB		1,324	-
MAR		1,238	15,222
APR		1,465	16,032
MAY		1,563	16,842
JUN		1,828	18,005
JUL		4,918	21,920
AUG		2,225	23,180
SEP		3,274	24,581
OCT		1,708	24,416
NOV		1,144	23,512
DEC		1,482	23,268
JAN	2007	1,454	23,623
FEB		1,179	23,479
MAR		1,698	23,938
APR		1,900	24,372
MAY		2,577	25,386
JUN		2,142	25,701
JUL		2,732	23,514
AUG		3,181	24,471
SEP		2,926	24,123
OCT		2,308	24,723
NOV		2,453	26,033
DEC		1,325	25,876
JAN	2008	1,442	25,864
FEB		1,784	26,469
MAR		1,886	26,657
		65,817	

50,000
MATERIALITY

AVG BAL: 25,266

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSED	1
TEST 2 PASSED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	26,657
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INF INCREASE	934
GROW INCREASE	223

ATTR AMOUNT	27,814
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TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-90-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575340
TITLE: EMPLOYEE EXPENSES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	1,912	-
MAY		2,352	-
JUN		8,507	-
JUL		1,397	-
AUG		(931)	-
SEP		3,084	-
OCT		1,505	-
NOV		3,282	-
DEC		12,136	-
JAN	2006	3,265	-
FEB		435	-
MAR		666	37,609
APR		249	35,946
MAY		(479)	33,115
JUN		3,852	28,460
JUL		(1,552)	25,510
AUG		1,811	28,252
SEP		1,247	26,416
OCT		2,964	27,875
NOV		2,217	26,811
DEC		4,469	19,144
JAN	2007	1,618	17,497
FEB		540	17,603
MAR		682	17,619
APR		263	17,633
MAY		3,234	21,346
JUN		3,111	20,605
JUL		664	22,821
AUG		(251)	20,759
SEP		3,659	23,171
OCT		5,325	25,532
NOV		5,395	28,710
DEC		4,217	28,457
JAN	2008	1,346	28,185
FEB		4,009	31,654
MAR		5,512	36,485
		91,712	

50,000
MATERIALITY

AVG BAL: 25,447

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

-----	-----
N/A	N/A
TEST 1 PASSED	1
TEST 2 PASSED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

-----	-----
INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	36,485
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INF INCREASE	1,278
GROW INCREASE	305

ATTR AMOUNT	38,068
=====	

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-100-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575351
TITLE: MEALS & TRAVEL NON-DEDUCTIBLE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	62	-
MAY		170	-
JUN		276	-
JUL		269	-
AUG		76	-
SEP		142	-
OCT		232	-
NOV		267	-
DEC		760	-
JAN	2006	385	-
FEB		137	-
MAR		317	3,093
APR		120	3,152
MAY		686	3,668
JUN		428	3,820
JUL		141	3,693
AUG		363	3,980
SEP		665	4,502
OCT		1,971	6,241
NOV		455	6,428
DEC		744	6,411
JAN	2007	(318)	5,709
FEB		116	5,687
MAR		66	5,436
APR		503	5,819
MAY		341	5,474
JUN		268	5,314
JUL		117	5,290
AUG		385	5,313
SEP		457	5,105
OCT		831	3,966
NOV		334	3,845
DEC		635	3,736
JAN	2008	236	4,290
FEB		384	4,558
MAR		164	4,657
		13,186	

50,000
MATERIALITY

AVG BAL: 4,781

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEC	1
TEST 2 PASSEC	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 4,657

INF INCREASE	163
GROW INCREASE	39

ATTR AMOUNT 4,859

TENN AMER WATER COMPANY TB
08-00039

ACCOUNT #: 575480
TITLE: HEAT - OIL/GAS

WORKPAPER: REV E-120-
DISK NAME:
FILE NAME: GEN. OFFICE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	440	-
MAY		66	-
JUN		32	-
JUL		41	-
AUG		9	-
SEP		(2)	-
OCT		25	-
NOV		265	-
DEC		1,132	-
JAN	2006	614	-
FEB		1,364	-
MAR		782	4,769
APR		547	4,875
MAY		(23)	4,786
JUN		110	4,864
JUL		61	4,884
AUG		9	4,884
SEP		24	4,910
OCT		52	4,937
NOV		129	4,800
DEC		1,411	5,080
JAN	2007	684	5,150
FEB		830	4,616
MAR		841	4,675
APR		(298)	3,830
MAY		56	3,909
JUN		(46)	3,754
JUL		44	3,737
AUG		11	3,738
SEP		36	3,750
OCT		27	3,726
NOV		202	3,799
DEC		851	3,239
JAN	2008	1,629	4,183
FEB		1,338	4,692
MAR		1,043	4,894
		14,338	

50,000
MATERIALITY

AVG BAL: 3,938

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
N/A	N/A

TEST 1 PASSED	1
TEST 2 PASSED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE	4,894
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INF INCREASE	171
GROW INCREASE	41

ATTR AMOUNT	5,106
=====	

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-130-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575500
TITLE: JANITORIAL

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	488	-	50,000	
MAY		532	-	MATERIALITY	
JUN		411	-	-----	
JUL		1,230	-	AVG BAL:	5,623
AUG		17	-	BELOW PRESET LIMIT, NO	
SEP		939	-	ADDITIONAL TESTING REQUIRED	
OCT		869	-		
NOV		835	-		
DEC		962	-	TEST 1	TEST 2
JAN	2006	629	-	TP GROWTH >	TP STD DEV >
FEB		980	-	6.00%	7.00%
MAR		718	8,610	-----	-----
APR		434	8,556	N/A	N/A
MAY		256	8,279		
JUN		399	8,267	TEST 1 PASSEL	1
JUL		399	7,435	TEST 2 PASSEL	1
AUG		399	7,818	NO MORE TESTING NEEDED	
SEP		399	7,277	USE GROWTH FACTOR	
OCT		399	6,807		
NOV		399	6,371		
DEC		399	5,808	COMPOUND GROWTH FACTORS	
JAN	2007	399	5,578	-----	-----
FEB		399	4,996	INFLATION:	1.0350
MAR		399	4,678	CUST GROW:	1.0084
APR		399	4,642		
MAY		399	4,785		
JUN		399	4,785	TP BALANCE	6,073
JUL		399	4,785		
AUG		1,578	5,964	INF INCREASE	213
SEP		508	6,073	GROW INCREA:	51
OCT		399	6,073		
NOV		399	6,073		
DEC		399	6,073	ATTR AMOUNT	6,337
JAN	2008	399	6,073	=====	
FEB		399	6,073		
MAR		399	6,073		

		19,361			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-140-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575620
TITLE: OFFICE & ADMINISTRATION

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	69	-	50,000	
MAY		105	-	MATERIALITY	
JUN		375	-	-----	
JUL		219	-	AVG BAL:	4,530
AUG		132	-	BELOW PRESET LIMIT, NO	
SEP		219	-	ADDITIONAL TESTING REQUIRED	
OCT		225	-		
NOV		64	-		
DEC		122	-	TEST 1	TEST 2
JAN	2006	(3,256)	-	TP GROWTH >	TP STD DEV >
FEB		(231)	-	6.00%	7.00%
MAR		4,214	2,257	-----	-----
APR		114	2,302	N/A	N/A
MAY		205	2,402		
JUN		1,112	3,138	TEST 1 PASSEC	1
JUL		167	3,087	TEST 2 PASSEC	1
AUG		76	3,031		
SEP		512	3,323	NO MORE TESTING NEEDED	
OCT		(256)	2,842	USE GROWTH FACTOR	
NOV		909	3,687		
DEC		154	3,719		
JAN	2007	26	7,001	COMPOUND GROWTH FACTORS	
FEB		93	7,325	-----	-----
MAR		680	3,790	INFLATION:	1.0350
APR		237	3,913	CUST GROW:	1.0084
MAY		294	4,002		
JUN		866	3,757		
JUL		161	3,750	TP BALANCE	5,460
AUG		202	3,877		
SEP		503	3,867	INF INCREASE	191
OCT		776	4,899	GROW INCREA:	46
NOV		394	4,384		
DEC		844	5,074	ATTR AMOUNT	5,697
JAN	2008	684	5,732	=====	
FEB		4	5,643		
MAR		497	5,460		

		11,508			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-150-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575660
TITLE: POSTAGE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	260	-	50,000	
MAY		63	-	MATERIALITY	
JUN		520	-	-----	
JUL		78	-	AVG BAL:	3,631
AUG		332	-	BELOW PRESET LIMIT, NO	
SEP		145	-	ADDITIONAL TESTING REQUIRED	
OCT		291	-		
NOV		106	-		
DEC		183	-	TEST 1	TEST 2
JAN	2006	192	-	TP GROWTH >	TP STD DEV >
FEB		190	-	6.00%	7.00%
MAR		(17)	2,344	-----	-----
APR		218	2,301	N/A	N/A
MAY		(99)	2,140		
JUN		244	1,864	TEST 1 PASSED	1
JUL		26	1,812	TEST 2 PASSED	1
AUG		43	1,523		
SEP		345	1,723	NO MORE TESTING NEEDED	
OCT		38	1,469	USE GROWTH FACTOR	
NOV		68	1,431		
DEC		131	1,380		
JAN	2007	106	1,293	COMPOUND GROWTH FACTORS	
FEB		208	1,311	-----	
MAR		216	1,543	INFLATION:	1.0350
APR		237	1,563	CUST GROW:	1.0084
MAY		561	2,222		
JUN		422	2,400		
JUL		332	2,706	TP BALANCE	5,811
AUG		47	2,710		
SEP		419	2,784	INF INCREASE	204
OCT		271	3,018	GROW INCREASE	49
NOV		168	3,118		
DEC		2,755	5,741	ATTR AMOUNT	6,064
JAN	2008	70	5,706	=====	
FEB		296	5,794		
MAR		234	5,811		

		9,699			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-160-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575740
TITLE: TELEPHONE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	4,478	-
MAY		4,132	-
JUN		2,324	-
JUL		3,752	-
AUG		3,831	-
SEP		2,855	-
OCT		6,640	-
NOV		1,639	-
DEC		7,241	-
JAN	2006	3,156	-
FEB		2,885	-
MAR		4,113	47,046
APR		2,179	44,747
MAY		2,026	42,642
JUN		3,717	44,035
JUL		3,588	43,871
AUG		4,095	44,135
SEP		4,499	45,779
OCT		2,895	42,034
NOV		4,541	44,936
DEC		3,307	41,002
JAN	2007	3,395	41,241
FEB		3,064	41,420
MAR		3,676	40,983
APR		8,349	47,153
MAY		5,671	50,797
JUN		1,331	48,411
JUL		3,465	48,287
AUG		3,627	47,820
SEP		3,632	46,952
OCT		6,648	50,705
NOV		6,541	52,705
DEC		2,271	51,669
JAN	2008	2,232	50,506
FEB		4,752	52,194
MAR		3,106	51,625
		139,654	

50,000
MATERIALITY

AVG BAL: 49,902

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
N/A	N/A

TEST 1 PASSEC	1
TEST 2 PASSEC	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	51,625
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INF INCREASE	1,808
GROW INCREA:	432

ATTR AMOUNT	53,865
=====	

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-170-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575780
TITLE: TRASH REMOVAL

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	50,000 MATERIALITY	
APR	2005	0	-	-----	
MAY		0	-	AVG BAL: 462	
JUN		0	-	BELOW PRESET LIMIT, NO	
JUL		0	-	ADDITIONAL TESTING REQUIRED	
AUG		0	-		
SEP		0	-		
OCT		0	-		
NOV		0	-		
DEC		0	-		
JAN	2006	0	-	TEST 1	TEST 2
FEB		0	-	TP GROWTH >	TP STD DEV >
MAR		0	0	6.00%	7.00%
APR		0	0	-----	-----
MAY		0	0	N/A	N/A
JUN		0	0	TEST 1 PASSED	1
JUL		0	0	TEST 2 PASSED	1
AUG		0	0	NO MORE TESTING NEEDED	
SEP		0	0	USE GROWTH FACTOR	
OCT		0	0		
NOV		0	0		
DEC		0	0		
JAN	2007	0	0	COMPOUND GROWTH FACTORS	
FEB		0	0	-----	
MAR		0	0	INFLATION:	1.0350
APR		0	0	CUST GROW:	1.0084
MAY		504	504		
JUN		0	504		
JUL		0	504	TP BALANCE	504
AUG		0	504		
SEP		0	504	INF INCREASE	18
OCT		0	504	GROW INCREASE	4
NOV		0	504		
DEC		0	504		
JAN	2008	0	504	ATTR AMOUNT	526
FEB		0	504	=====	
MAR		0	504		

		504			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-180-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575830
TITLE: WATER & WASTE WATER

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	222	-
MAY		0	-
JUN		279	-
JUL		533	-
AUG		565	-
SEP		433	-
OCT		657	-
NOV		7	-
DEC		848	-
JAN	2006	133	-
FEB		284	-
MAR		202	4,162
APR		311	4,252
MAY		178	4,430
JUN		437	4,588
JUL		499	4,554
AUG		693	4,682
SEP		690	4,939
OCT		2,496	6,779
NOV		435	7,207
DEC		(1,484)	4,875
JAN	2007	286	5,027
FEB		0	4,744
MAR		325	4,867
APR		0	4,555
MAY		0	4,377
JUN		228	4,168
JUL		621	4,290
AUG		1,919	5,516
SEP		2,470	7,296
OCT		1,613	6,413
NOV		(1,799)	4,179
DEC		1,200	6,863
JAN	2008	629	7,207
FEB		53	7,260
MAR		158	7,093
		16,122	

50,000
MATERIALITY

AVG BAL: 5,768

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
N/A	N/A
TEST 1 PASSE[	1
TEST 2 PASSE[	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	7,093
------------	-------

INF INCREASE	248
GROW INCREA:	59

ATTR AMOUNT	7,401
=====	

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-190-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575350
TITLE: MEALS & TRAVEL DEDUCTIBLE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	60	-	50,000	
MAY		161	-	MATERIALITY	
JUN		286	-	-----	
JUL		260	-	AVG BAL:	5,699
AUG		75	-	BELOW PRESET LIMIT, NO	
SEP		187	-	ADDITIONAL TESTING REQUIRED	
OCT		228	-		
NOV		261	-		
DEC		734	-	TEST 1	TEST 2
JAN	2006	314	-	TP GROWTH >	TP STD DEV >
FEB		133	-	6.00%	7.00%
MAR		349	3,048	-----	-----
APR		118	3,107	N/A	N/A
MAY		784	3,729		
JUN		428	3,872	TEST 1 PASSED	1
JUL		141	3,753	TEST 2 PASSED	1
AUG		363	4,041		
SEP		665	4,519	NO MORE TESTING NEEDED	
OCT		2,572	6,864	USE GROWTH FACTOR	
NOV		454	7,057		
DEC		1,659	7,981		
JAN	2007	(318)	7,349	COMPOUND GROWTH FACTORS	
FEB		116	7,332	-----	-----
MAR		66	7,049	INFLATION:	1.0350
APR		503	7,433	CUST GROW:	1.0084
MAY		341	6,991		
JUN		268	6,831		
JUL		117	6,807	TP BALANCE	4,657
AUG		385	6,830		
SEP		457	6,622	INF INCREASE	163
OCT		831	4,881	GROW INCREA:	39
NOV		334	4,760	-----	-----
DEC		635	3,736	ATTR AMOUNT	4,859
JAN	2008	236	4,290	=====	
FEB		384	4,558		
MAR		164	4,657		

		14,753			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-200-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575342
TITLE: EMPLOYEE EXPENSES CONF/REGISTR.

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	250	-	50,000	
MAY		0	-	MATERIALITY	
JUN		60	-	-----	
JUL		0	-	AVG BAL:	980
AUG		0	-		
SEP		60	-	BELOW PRESET LIMIT, NO	
OCT		320	-	ADDITIONAL TESTING REQUIRED	
NOV		60	-		
DEC		0	-	TEST 1	TEST 2
JAN	2006	0	-	TP GROWTH >	TP STD DEV >
FEB		0	-	6.00%	7.00%
MAR		0	750	-----	-----
APR		315	815	N/A	N/A
MAY		(90)	725		
JUN		1,750	2,415	TEST 1 PASSED	1
JUL		0	2,415	TEST 2 PASSED	1
AUG		0	2,415		
SEP		0	2,355	NO MORE TESTING NEEDED	
OCT		0	2,035	USE GROWTH FACTOR	
NOV		0	1,975		
DEC		0	1,975		
JAN	2007	0	1,975	COMPOUND GROWTH FACTORS	
FEB		0	1,975	-----	-----
MAR		0	1,975	INFLATION:	1.0350
APR		0	1,660	CUST GROW:	1.0084
MAY		425	2,175		
JUN		0	425		
JUL		53	478	TP BALANCE	877
AUG		399	877		
SEP		0	877	INF INCREASE	31
OCT		0	877	GROW INCREASE	7
NOV		0	877		
DEC		0	877	ATTR AMOUNT	915
JAN	2008	0	877	=====	
FEB		0	877		
MAR		0	877		

		3,602			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-210-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575741
TITLE: CELL PHONE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	1,741	-
MAY		1,737	-
JUN		1,372	-
JUL		2,318	-
AUG		1,914	-
SEP		1,712	-
OCT		2,056	-
NOV		2,447	-
DEC		2,893	-
JAN	2006	3,193	-
FEB		2,571	-
MAR		(475)	23,479
APR		5,338	27,076
MAY		4,718	30,057
JUN		4,311	32,996
JUL		2,790	33,468
AUG		2,702	34,255
SEP		2,517	35,060
OCT		2,661	35,664
NOV		2,965	36,182
DEC		5,511	38,800
JAN	2007	(263)	35,344
FEB		2,803	35,576
MAR		2,775	38,826
APR		2,755	36,243
MAY		2,797	34,322
JUN		2,846	32,857
JUL		3,021	33,088
AUG		2,860	33,247
SEP		2,924	33,654
OCT		3,115	34,109
NOV		3,065	34,209
DEC		3,550	32,249
JAN	2008	3,592	36,103
FEB		3,592	36,893
MAR		4,193	38,311
		100,615	

50,000
MATERIALITY

AVG BAL: 34,607

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

-----	-----
N/A	N/A
TEST 1 PASSED	1
TEST 2 PASSED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

-----	-----
INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	38,311
------------	--------

INF INCREASE	1,342
GROW INCREA:	321

ATTR AMOUNT 39,974
=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-220-
DISK NAME:
FILE NAME: GEN. OFFICE

ACCOUNT #: 575261
TITLE: CREDIT LINE FEES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	
APR	2005	404	-	50,000
MAY		1,795	-	MATERIALITY
JUN		1,448	-	-----
JUL		217	-	AVG BAL: 44,082
AUG		300	-	
SEP		1,811	-	BELOW PRESET LIMIT, NO
OCT		101	-	ADDITIONAL TESTING REQUIRED
NOV		743	-	
DEC		62	-	TEST 1 TEST 2
JAN	2006	108	-	TP GROWTH > TP STD DEV >
FEB		347	-	6.00% 7.00%
MAR		885	8,221	-----
APR		1,031	8,848	N/A N/A
MAY		1,472	8,525	
JUN		7,279	14,356	TEST 1 PASSEC 1
JUL		0	14,139	TEST 2 PASSEC 1
AUG		3,562	17,402	
SEP		2,684	18,274	NO MORE TESTING NEEDED
OCT		7,128	25,301	USE GROWTH FACTOR
NOV		3,152	27,710	
DEC		7,378	35,026	
JAN	2007	2,910	37,828	COMPOUND GROWTH FACTORS
FEB		1,887	39,368	-----
MAR		3,717	42,201	INFLATION: 1.0350
APR		6,129	47,298	CUST GROW: 1.0084
MAY		(538)	45,288	
JUN		5,079	43,088	
JUL		3,956	47,045	TP BALANCE 37,579
AUG		4,615	48,098	
SEP		3,206	48,620	INF INCREASE 1,316
OCT		3,930	45,422	GROW INCREA: 314
NOV		3,063	45,333	
DEC		2,588	40,542	ATTR AMOUNT 39,209
JAN	2008	2,715	40,347	=====
FEB		1,867	40,327	
MAR		969	37,579	

		88,000		
		=====		

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
OTHER WELFARE EXPENSE	504500	8,816	309	74	9,199	1,990,204
EMPLOYEE AWARDS	504610	9,728	341	81	10,150	0
EMPLOYEE PHYSICAL EXAMS	504620	1,831	64	15	1,910	0
TUITION AID	504660	11,744	411	98	12,254	0
TRAINING	504670	6,673	234	56	6,963	0
401 K	507100	92,199	3,230	772	96,201	0
ESOP/508101-508102	508100	77,935	2,730	652	81,317	0
MATERIALS & SUPPLIES	520100	83,414	2,922	698	87,034	0
CONTRACT SERVICES - ACCOUNTING	532000	75,244	2,636	630	78,509	0
CONTRACT SERVICES - LEGAL	533000	13,814	484	116	14,414	0
LEASE FUEL	550002	237,272	8,311	1,986	247,569	0
CONTRACT SERVICES - ENGINEERING	531000	0	0	0	0	0
CONTRACT SERVICES - OTHER	535000	189,113	6,624	1,583	197,319	0
CONTRACT SERVICES - TEMP EMP	535001	0	0	0	0	0
CONTRACT SERVICES - LAB TESTING	536000	0	0	0	0	0
TRANSPORTATION	550000	(38,653)	(1,354)	(323)	(40,330)	0
MISCELLANEOUS OPERATING EXP	575000	106,819	3,742	894	111,454	0
ADVERTISING	575030	39,696	1,390	332	41,419	0
COMMUNITY RELATIONS	575220	0	0	0	0	0
COMPANY DUES/DEDUCTIBLE	575240	21,335	747	179	22,261	0
COMPANY DUES/NON-DEDUCTIBLE	575241	0	0	0	0	0
COMPANY DUES/DEDUCTIBLE AWWA	575242	14,955	524	125	15,604	0
DIRECTORS FEES	575270	14,100	494	118	14,712	0
DIRECTORS EXPENSES	575271	0	0	0	0	0
ELECTRICITY	575320	63,012	2,207	527	65,747	0
HEAT - OIL/GAS	575480	8,457	296	71	8,824	0
INJURIES & DAMAGES	575490	12,679	444	106	13,229	0
JANITORIAL	575500	14,355	503	120	14,978	0
LAB SUPPLIES	575545	25,849	905	216	26,970	0
LOBBYING EXPENSES	575560	0	0	0	0	0
OFFICE & ADMINISTRATION	575620	3,330	117	28	3,475	0
OVERNIGHT SHIPPING	575625	2,915	102	24	3,042	0
RESEARCH & DEVELOPMENT	575680	13,350	468	112	13,930	0
TELEPHONE	575740	62,831	2,201	526	65,557	0
TRASH REMOVAL	575780	5,019	176	42	5,237	0
TRUSTEE FEES	575790	3,728	131	31	3,889	0
UNIFORMS	575820	7,179	251	60	7,490	0
PURCHASING CARD	575998	32	1	0	33	0
BUSINESS SERVICES PROJECT EXP.	575400	134,872	0	0	134,872	0
SECURITY SERVICE	575710	191,160	6,696	1,600	199,455	0
SOFTWARE LICENSES & SUPPORT	575715	4,060	142	34	4,237	0
GROUND KEEPING	575460	0	0	-	0	0
PENALTIES NON-DEDUCTIBLE	575640	0	0	0	0	0
TRANSPORTATION LEASE COST	550001	13,345	467	112	13,925	0
TRANSPORTATION LEASE MAINT	550003	203,853	7,141	1,706	212,699	0
CELL PHONE/575743	575741	0	0	0	0	0
DISCOUNTS AVAILABLE	575275	(4,392)	(154)	(37)	(4,582)	0
DISCOUNTS LOST	575276	70	2	1	73	0
SAFETY INCENTIVE	504640	0	0	0	0	0
BROCHURES AND HANDOUTS	575130	992	35	8	1,035	0
TOTAL		1,732,731	55,969	13,372	1,802,072	1,990,204

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-1ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 504500
TITLE: OTHER WELFARE EXPENSE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	41	-	50,000	
MAY		(6)	-	MATERIALITY	
JUN		1,149	-	-----	
JUL		596	-	AVG BAL:	16,101
AUG		149	-		
SEP		201	-	BELOW PRESET LIMIT, NO	
OCT		381	-	ADDITIONAL TESTING REQUIRED	
NOV		854	-		
DEC		2,262	-	TEST 1	TEST 2
JAN	2006	6,921	-	TP GROWTH >	TP STD DEV >
FEB		0	-	6.00%	7.00%
MAR		519	13,068	-----	-----
APR		(184)	12,843	N/A	N/A
MAY		201	13,050		
JUN		123	12,024	TEST 1 PASSEI	1
JUL		58	11,485	TEST 2 PASSEI	1
AUG		60	11,396		
SEP		55	11,250	NO MORE TESTING NEEDED	
OCT		975	11,844	USE GROWTH FACTOR	
NOV		0	10,990		
DEC		17,906	26,635		
JAN	2007	136	19,849	COMPOUND GROWTH FACTORS	
FEB		310	20,159	-----	-----
MAR		0	19,640	INFLATION:	1.0350
APR		0	19,824	CUST GROW:	1.0084
MAY		113	19,736		
JUN		119	19,732		
JUL		463	20,138	TP BALANCE	8,816
AUG		0	20,078		
SEP		49	20,072	INF INCREASE	309
OCT		0	19,097	GROW INCREA	74
NOV		30	19,127		
DEC		7,745	8,965	ATTR AMOUNT	9,199
JAN	2008	76	8,906	=====	
FEB		120	8,716		
MAR		100	8,816		
		41,303			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-2ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 504610
TITLE: EMPLOYEE AWARDS

BALANCE

MONTH	YEAR	EXC. S&W	12 MTD
APR	2005	819	-
MAY		197	-
JUN		(227)	-
JUL		217	-
AUG		791	-
SEP		944	-
OCT		97	-
NOV		1,206	-
DEC		2,364	-
JAN	2006	(241)	-
FEB		162	-
MAR		1,092	7,421
APR		168	6,771
MAY		1,751	8,325
JUN		223	8,775
JUL		186	8,744
AUG		222	8,176
SEP		864	8,095
OCT		366	8,364
NOV		2,224	9,382
DEC		(1,112)	5,906
JAN	2007	378	6,525
FEB		8	6,371
MAR		1,539	6,818
APR		242	6,891
MAY		379	5,519
JUN		386	5,682
JUL		0	5,496
AUG		0	5,273
SEP		1,282	5,692
OCT		850	6,175
NOV		1,618	5,570
DEC		398	7,079
JAN	2008	2,710	9,412
FEB		359	9,763
MAR		1,504	9,728
		22,462	

50,000
MATERIALITY

AVG BAL: 6,857

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	9,728
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INF INCREASE	341
GROW INCREA	81

ATTR AMOUNT	10,150
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TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-3ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 504620
TITLE: EMPLOYEE PHYSICAL EXAMS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	892	-
MAY		318	-
JUN		(318)	-
JUL		719	-
AUG		0	-
SEP		0	-
OCT		112	-
NOV		207	-
DEC		790	-
JAN	2006	112	-
FEB		143	-
MAR		153	3,127
APR		2,034	4,270
MAY		(1,755)	2,196
JUN		806	3,321
JUL		0	2,602
AUG		0	2,602
SEP		25	2,627
OCT		25	2,540
NOV		138	2,471
DEC		975	2,656
JAN	2007	0	2,544
FEB		0	2,401
MAR		115	2,364
APR		214	543
MAY		944	3,242
JUN		0	2,436
JUL		60	2,496
AUG		500	2,996
SEP		0	2,971
OCT		0	2,946
NOV		0	2,808
DEC		0	1,833
JAN	2008	25	1,858
FEB		50	1,908
MAR		38	1,831
		7,284	

50,000
MATERIALITY

AVG BAL: 2,322

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	1,831
------------	-------

INF INCREASE	64
GROW INCREA	15

ATTR AMOUNT	1,910
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TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-4ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 504660
TITLE: TUITION AID

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	50,000 MATERIALITY	
APR	2005	835	-	-----	
MAY		0	-		
JUN		2,631	-	AVG BAL:	9,878
JUL		0	-		
AUG		5,637	-	BELOW PRESET LIMIT, NO	
SEP		4,265	-	ADDITIONAL TESTING REQUIRED	
OCT		0	-		
NOV		15	-		
DEC		30	-	TEST 1	TEST 2
JAN	2006	1,414	-	TP GROWTH >	TP STD DEV >
FEB		3,500	-	6.00%	7.00%
MAR		(151)	18,177	-----	-----
APR		(546)	16,795	N/A	N/A
MAY		2,567	19,362		
JUN		0	16,731	TEST 1 PASSEI	1
JUL		0	16,731	TEST 2 PASSEI	1
AUG		2,871	13,965		
SEP		0	9,700	NO MORE TESTING NEEDED	
OCT		0	9,700	USE GROWTH FACTOR	
NOV		1,119	10,804		
DEC		878	11,652		
JAN	2007	1,756	11,994	COMPOUND GROWTH FACTORS	
FEB		0	8,494	-----	-----
MAR		0	8,645	INFLATION:	1.0350
APR		2,195	11,386	CUST GROW:	1.0084
MAY		0	8,819		
JUN		0	8,819		
JUL		3,100	11,919	TP BALANCE	11,744
AUG		702	9,750		
SEP		0	9,750	INF INCREASE	411
OCT		0	9,750	GROW INCREA	98
NOV		1,240	9,871		
DEC		620	9,613	ATTR AMOUNT	12,254
JAN	2008	702	8,559	=====	
FEB		0	8,559		
MAR		3,185	11,744		

		35,380			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-5ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 504670
TITLE: TRAINING

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	50,000 MATERIALITY	
APR	2005	3,407	-	-----	
MAY		269	-	AVG BAL:	7,354
JUN		392	-	BELOW PRESET LIMIT, NO ADDITIONAL TESTING REQUIRED	
JUL		459	-		
AUG		(157)	-		
SEP		117	-		
OCT		2,351	-		
NOV		1,480	-		
DEC		262	-	TEST 1	TEST 2
JAN	2006	3,343	-	TP GROWTH >	TP STD DEV >
FEB		3,529	-	6.00%	7.00%
MAR		121	15,573	-----	-----
APR		4,136	16,301	N/A	N/A
MAY		(851)	15,181		
JUN		0	14,789	TEST 1 PASSEI	1
JUL		0	14,330	TEST 2 PASSEI	1
AUG		1,374	15,861	NO MORE TESTING NEEDED USE GROWTH FACTOR	
SEP		3,739	19,483		
OCT		(95)	17,037		
NOV		(500)	15,057		
DEC		4,123	18,918	COMPOUND GROWTH FACTORS	
JAN	2007	735	16,310	-----	-----
FEB		0	12,781	INFLATION:	1.0350
MAR		0	12,660	CUST GROW:	1.0084
APR		110	8,635		
MAY		65	9,551		
JUN		0	9,551	TP BALANCE	6,673
JUL		476	10,027		
AUG		12	8,665	INF INCREASE	234
SEP		720	5,646	GROW INCREA	56
OCT		210	5,951		
NOV		75	6,526		
DEC		3,360	5,763	ATTR AMOUNT	6,963
JAN	2008	600	5,628	=====	
FEB		0	5,628		
MAR		1,045	6,673		

		33,861			
		=====			

TENN AMER WATER COMPANY: TB
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WORKPAPER: REV E-6ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 507100
TITLE: 401 K

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	4,281	-
MAY		5,465	-
JUN		6,653	-
JUL		5,761	-
AUG		5,131	-
SEP		4,973	-
OCT		4,624	-
NOV		5,266	-
DEC		16,569	-
JAN	2006	5,405	-
FEB		(2,860)	-
MAR		(4,180)	57,088
APR		5,387	58,194
MAY		6,400	59,128
JUN		12,776	65,251
JUL		1,925	61,415
AUG		5,839	62,123
SEP		7,709	64,859
OCT		7,119	67,353
NOV		6,999	69,086
DEC		6,547	59,064
JAN	2007	7,369	61,028
FEB		7,218	71,105
MAR		6,863	82,148
APR		7,050	83,811
MAY		7,407	84,818
JUN		7,057	79,099
JUL		8,260	85,434
AUG		7,576	87,172
SEP		6,888	86,352
OCT		7,892	87,125
NOV		7,500	87,627
DEC		8,271	89,351
JAN	2008	8,807	90,789
FEB		7,462	91,034
MAR		8,028	92,199
		223,407	
		=====	

50,000
MATERIALITY

AVG BAL: 87,068

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
12.24%	3.98%

TEST 1 FAILED	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE	92,199
------------	--------

INF INCREASE	3,230
GROW INCREA	772

ATTR AMOUNT	96,201
	=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-7ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 508100
TITLE: ESOP/508101-508102

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	993	-
MAY		1,658	-
JUN		280	-
JUL		366	-
AUG		97	-
SEP		5	-
OCT		(177)	-
NOV		(800)	-
DEC		1,986	-
JAN	2006	1,494	-
FEB		3,065	-
MAR		3,017	11,984
APR		(4,357)	6,635
MAY		5,510	10,487
JUN		3,738	13,944
JUL		3,955	17,534
AUG		3,746	21,183
SEP		5,930	27,108
OCT		4,294	31,579
NOV		4,876	37,255
DEC		6,985	42,254
JAN	2007	5,272	46,032
FEB		7,744	50,711
MAR		4,635	52,328
APR		5,278	61,964
MAY		8,752	65,206
JUN		6,980	68,449
JUL		6,248	70,741
AUG		5,967	72,961
SEP		5,670	72,701
OCT		6,779	75,186
NOV		6,516	76,826
DEC		5,629	75,471
JAN	2008	7,662	77,861
FEB		5,941	76,057
MAR		6,513	77,935

		135,735	
		=====	

50,000
MATERIALITY

AVG BAL: 72,613

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
48.94%	6.76%

TEST 1 FAILED	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	77,935
------------	--------

INF INCREASE	2,730
GROW INCREA	652

ATTR AMOUNT	81,317
	=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-8ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 520100
TITLE: MATERIALS & SUPPLIES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	5,492	-
MAY		4,881	-
JUN		4,154	-
JUL		7,365	-
AUG		7,716	-
SEP		53,858	-
OCT		(1,649)	-
NOV		1,990	-
DEC		4,215	-
JAN	2006	10,247	-
FEB		4,452	-
MAR		9,714	112,437
APR		2,535	109,480
MAY		2,312	106,910
JUN		7,243	110,000
JUL		3,256	105,891
AUG		43,891	142,066
SEP		7,005	95,212
OCT		2,849	99,710
NOV		5,674	103,394
DEC		4,504	103,683
JAN	2007	4,974	98,409
FEB		2,076	96,033
MAR		5,302	91,620
APR		3,258	92,343
MAY		4,639	94,670
JUN		4,120	91,547
JUL		7,658	95,949
AUG		9,421	61,479
SEP		7,390	61,865
OCT		5,944	64,960
NOV		10,038	69,324
DEC		7,537	72,357
JAN	2008	8,493	75,876
FEB		7,725	81,525
MAR		7,191	83,414
		280,280	

50,000
MATERIALITY

AVG BAL: 78,776

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
-8.96%	15.71%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	83,414
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INF INCREASE	2,922
GROW INCREA	698

ATTR AMOUNT	87,034
=====	

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-9ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 532000
TITLE: CONTRACT SERVICES - ACCOUNTING

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	1,989	-
MAY		2,146	-
JUN		1,712	-
JUL		2,167	-
AUG		2,004	-
SEP		1,741	-
OCT		2,044	-
NOV		2,077	-
DEC		11,465	-
JAN	2006	7,249	-
FEB		2,019	-
MAR		1,626	38,239
APR		1,516	37,766
MAY		(4,558)	31,062
JUN		6,685	36,035
JUL		1,938	35,806
AUG		2,151	35,953
SEP		8,978	43,191
OCT		4,119	45,266
NOV		5,475	48,663
DEC		3,869	41,067
JAN	2007	2,916	36,734
FEB		2,989	37,704
MAR		3,248	39,326
APR		2,989	40,799
MAY		4,775	50,132
JUN		11,830	55,277
JUL		9,937	63,276
AUG		8,711	69,836
SEP		3,615	64,473
OCT		10,478	70,832
NOV		3,736	69,093
DEC		7,791	73,015
JAN	2008	3,763	73,862
FEB		3,825	74,698
MAR		3,794	75,244
		149,015	

50,000
MATERIALITY

AVG BAL: 65,045

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
91.33%	16.13%

TEST 1 FAILED	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	75,244
------------	--------

INF INCREASE	2,636
GROW INCREA	630

ATTR AMOUNT	78,509
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TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-10ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 533000
TITLE: CONTRACT SERVICES - LEGAL

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	30	-	50,000	
MAY		388	-	MATERIALITY	
JUN		8,489	-	-----	
JUL		6,808	-	AVG BAL:	54,462
AUG		2,022	-		
SEP		(386)	-	OVER PRE SET LIMIT	
OCT		3,092	-	ADDITIONAL TESTING REQUIRED	
NOV		91	-		
DEC		3,688	-	TEST 1	TEST 2
JAN	2006	1,340	-	TP GROWTH >	TP STD DEV >
FEB		1,265	-	6.00%	7.00%
MAR		(421)	26,405	-----	-----
APR		(102)	26,273	-81.26%	27.06%
MAY		(469)	25,416		
JUN		12,923	29,849	TEST 1 PASSED	1
JUL		309	23,351	TEST 2 FAILED	1
AUG		3,259	24,588		
SEP		2,255	27,229	NO MORE TESTING NEEDED	
OCT		5,234	29,371	USE GROWTH FACTOR	
NOV		(4,419)	24,861		
DEC		23,938	45,111		
JAN	2007	13,744	57,515	COMPOUND GROWTH FACTORS	
FEB		7,617	63,867	-----	-----
MAR		9,409	73,697	INFLATION:	1.0350
APR		(4,221)	69,578	CUST GROW:	1.0084
MAY		(1,880)	68,167		
JUN		(774)	54,470		
JUL		5,355	59,516	TP BALANCE	13,814
AUG		3,091	59,348		
SEP		312	57,405	INF INCREASE	484
OCT		6,229	58,401	GROW INCREA	116
NOV		5,485	68,305		
DEC		13,061	57,428	ATTR AMOUNT	14,414
JAN	2008	3,476	47,160	=====	
FEB		407	39,950		
MAR		(16,727)	13,814		

		130,644			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-11ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 550002
TITLE: LEASE FUEL

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	9,952	-
MAY		12,205	-
JUN		11,627	-
JUL		11,949	-
AUG		13,312	-
SEP		15,755	-
OCT		14,517	-
NOV		18,249	-
DEC		13,952	-
JAN	2006	16,096	-
FEB		14,696	-
MAR		11,897	164,206
APR		13,524	167,779
MAY		12,674	168,248
JUN		16,834	173,455
JUL		16,203	177,709
AUG		17,543	181,940
SEP		20,888	187,074
OCT		16,346	188,903
NOV		12,867	183,521
DEC		26,638	196,208
JAN	2007	16,571	196,683
FEB		15,630	197,617
MAR		15,213	200,933
APR		16,697	204,107
MAY		18,676	210,108
JUN		19,008	212,283
JUL		18,592	214,672
AUG		19,311	216,440
SEP		19,743	215,294
OCT		19,014	217,961
NOV		19,536	224,630
DEC		19,487	217,480
JAN	2008	21,457	222,365
FEB		23,657	230,392
MAR		22,093	237,272
		580,318	

50,000
MATERIALITY

AVG BAL: 218,584

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TEST 2
TP GROWTH > TP STD DEV >
6.00% 7.00%

18.08% 3.95%

TEST 1 FAILED 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 237,272

INF INCREASE 8,311
GROW INCREA 1,986

ATTR AMOUNT 247,569
=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-13ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 535000
TITLE: CONTRACT SERVICES - OTHER

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	25,089	-
MAY		30,112	-
JUN		34,231	-
JUL		31,761	-
AUG		35,356	-
SEP		12,210	-
OCT		27,771	-
NOV		29,440	-
DEC		41,331	-
JAN	2006	39,611	-
FEB		(991)	-
MAR		8,860	314,781
APR		13,422	303,114
MAY		12,804	285,806
JUN		13,296	264,872
JUL		22,944	256,055
AUG		11,047	231,746
SEP		15,582	235,119
OCT		9,495	216,843
NOV		22,260	209,662
DEC		14,417	182,749
JAN	2007	27,660	170,798
FEB		12,037	183,825
MAR		14,831	189,796
APR		9,157	185,530
MAY		28,291	201,017
JUN		10,534	198,255
JUL		18,016	193,328
AUG		22,443	204,723
SEP		18,804	207,944
OCT		16,155	214,604
NOV		13,089	205,434
DEC		12,580	203,597
JAN	2008	11,837	187,773
FEB		15,860	191,597
MAR		12,346	189,113
		681,343	

50,000
MATERIALITY

AVG BAL: 198,576

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1 TEST 2
TP GROWTH > TP STD DEV >
6.00% 7.00%

-0.36% 4.39%

TEST 1 PASSEI 1
TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 189,113

INF INCREASE 6,624
GROW INCREA 1,583

ATTR AMOUNT 197,319
=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-16ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 550000
TITLE: TRANSPORTATION

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	9	-	50,000	
MAY		1,066	-	MATERIALITY	
JUN		(2,094)	-	-----	
JUL		(274)	-	AVG BAL:	(42,826)
AUG		(54)	-		
SEP		(2,207)	-	BELOW PRESET LIMIT, NO	
OCT		(50)	-	ADDITIONAL TESTING REQUIRED	
NOV		(1,640)	-		
DEC		5,560	-		
JAN	2006	(12,600)	-	TEST 1	TEST 2
FEB		(1,481)	-	TP GROWTH >	TP STD DEV >
MAR		(4,025)	(17,790)	6.00%	7.00%
APR		(1,609)	(19,409)	-----	-----
MAY		(1,515)	(21,989)	N/A	N/A
JUN		(707)	(20,602)		
JUL		(2,076)	(22,403)	TEST 1 PASSEI	1
AUG		(2,672)	(25,021)	TEST 2 PASSEI	1
SEP		(3,011)	(25,825)		
OCT		(1,205)	(26,980)	NO MORE TESTING NEEDED	
NOV		208	(25,133)	USE GROWTH FACTOR	
DEC		(3,800)	(34,493)		
JAN	2007	(4,519)	(26,412)	COMPOUND GROWTH FACTORS	
FEB		(11,873)	(36,804)	-----	-----
MAR		545	(32,234)	INFLATION:	1.0350
APR		(5,637)	(36,261)	CUST GROW:	1.0084
MAY		(1,648)	(36,395)		
JUN		(5,270)	(40,958)		
JUL		(6,602)	(45,484)	TP BALANCE	(38,653)
AUG		(3,453)	(46,265)		
SEP		(2,780)	(46,033)	INF INCREASE	(1,354)
OCT		2,264	(42,564)	GROW INCREA	(323)
NOV		(4,001)	(46,773)		
DEC		(7,656)	(50,628)	ATTR AMOUNT	(40,330)
JAN	2008	(1,599)	(47,707)	=====	
FEB		(360)	(36,195)		
MAR		(1,913)	(38,653)		

		(88,678)			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-17ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575000
TITLE: MISCELLANEOUS OPERATING EXP

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	33,330	-	50,000	
MAY		28,969	-	MATERIALITY	
JUN		48,939	-	-----	
JUL		25,143	-	AVG BAL:	113,465
AUG		26,065	-		
SEP		40,172	-	OVER PRE SET LIMIT	
OCT		30,177	-	ADDITIONAL TESTING REQUIRED	
NOV		22,557	-		
DEC		47,297	-	TEST 1	TEST 2
JAN	2006	4,325	-	TP GROWTH >	TP STD DEV >
FEB		14,980	-	6.00%	7.00%
MAR		11,900	333,853	-----	-----
APR		28,716	329,239	-40.08%	17.72%
MAY		15,444	315,714		
JUN		21,326	288,101	TEST 1 PASSEI	1
JUL		19,580	282,538	TEST 2 FAILED	1
AUG		7,132	263,605		
SEP		(7,078)	216,355	NO MORE TESTING NEEDED	
OCT		37,343	223,521	USE GROWTH FACTOR	
NOV		30,127	231,091		
DEC		(6,220)	177,574		
JAN	2007	8,254	181,503	COMPOUND GROWTH FACTORS	
FEB		9,979	176,502	-----	-----
MAR		13,662	178,264	INFLATION:	1.0350
APR		6,811	156,360	CUST GROW:	1.0084
MAY		1,062	141,978		
JUN		9,454	130,106		
JUL		4,869	115,395	TP BALANCE	106,819
AUG		(3,258)	105,005		
SEP		595	112,677	INF INCREASE	3,742
OCT		23,290	98,625	GROW INCREA	894
NOV		7,209	75,707		
DEC		24,628	106,556	ATTR AMOUNT	111,454
JAN	2008	6,559	104,861	=====	
FEB		12,612	107,494		
MAR		12,987	106,819		

		605,949			
		=====			

TENN AMER WATER COMPANY. TB
08-00039

WORKPAPER: REV E-18ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575030
TITLE: ADVERTISING

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	(10)	-	50,000	
MAY		25,531	-	MATERIALITY	
JUN		(20,226)	-	-----	
JUL		(77)	-	AVG BAL:	47,619
AUG		2,737	-		
SEP		3,056	-	BELOW PRESET LIMIT, NO	
OCT		5,368	-	ADDITIONAL TESTING REQUIRED	
NOV		3,300	-		
DEC		1,662	-	TEST 1	TEST 2
JAN	2006	(951)	-	TP GROWTH >	TP STD DEV >
FEB		2,193	-	6.00%	7.00%
MAR		8,387	30,970	-----	-----
APR		(713)	30,267	N/A	N/A
MAY		4,009	8,745		
JUN		2,101	31,072	TEST 1 PASSEI	1
JUL		243	31,391	TEST 2 PASSEI	1
AUG		911	29,566		
SEP		4,841	31,350	NO MORE TESTING NEEDED	
OCT		1,990	27,972	USE GROWTH FACTOR	
NOV		313	24,985		
DEC		4,119	27,442		
JAN	2007	6,641	35,034	COMPOUND GROWTH FACTORS	
FEB		2,231	35,073	-----	-----
MAR		10,223	36,908	INFLATION:	1.0350
APR		5,877	43,499	CUST GROW:	1.0084
MAY		1,461	40,950		
JUN		2,732	41,582		
JUL		2,350	43,689	TP BALANCE	39,696
AUG		12,116	54,894		
SEP		2,010	52,064	INF INCREASE	1,390
OCT		1,200	51,274	GROW INCREA	332
NOV		4,849	55,810		
DEC		2,240	53,930	-----	-----
JAN	2008	21	47,310	ATTR AMOUNT	41,419
FEB		1,650	46,729	=====	
MAR		3,190	39,696		

		104,385			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-20ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575240
TITLE: COMPANY DUES/DEDUCTIBLE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	50,000 MATERIALITY	
APR	2005	4,598	-	-----	
MAY		(3,602)	-		
JUN		14,651	-	AVG BAL:	17,091
JUL		5,498	-		
AUG		498	-	BELOW PRESET LIMIT, NO	
SEP		498	-	ADDITIONAL TESTING REQUIRED	
OCT		498	-		
NOV		498	-		
DEC		498	-	TEST 1	TEST 2
JAN	2006	0	-	TP GROWTH >	TP STD DEV >
FEB		0	-	6.00%	7.00%
MAR		0	23,638	-----	-----
APR		27,456	46,496	N/A	N/A
MAY		(6,456)	43,641		
JUN		0	28,990	TEST 1 PASSEI	1
JUL		0	23,492	TEST 2 PASSEI	1
AUG		(449)	22,545		
SEP		0	22,046	NO MORE TESTING NEEDED	
OCT		0	21,548	USE GROWTH FACTOR	
NOV		0	21,050		
DEC		0	20,551		
JAN	2007	0	20,551	COMPOUND GROWTH FACTORS	
FEB		0	20,551	-----	-----
MAR		0	20,551	INFLATION:	1.0350
APR		0	(6,905)	CUST GROW:	1.0084
MAY		0	(449)		
JUN		21,335	20,886		
JUL		0	20,886	TP BALANCE	21,335
AUG		0	21,335		
SEP		0	21,335	INF INCREASE	747
OCT		0	21,335	GROW INCREA	179
NOV		0	21,335		
DEC		0	21,335	ATTR AMOUNT	22,261
JAN	2008	0	21,335	=====	
FEB		0	21,335		
MAR		0	21,335		

		65,524			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-22ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575242
TITLE: COMPANY DUES/DEDUCTIBLE AWWA

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	174	-
MAY		0	-
JUN		1,133	-
JUL		(468)	-
AUG		2,925	-
SEP		0	-
OCT		0	-
NOV		2,291	-
DEC		(2,185)	-
JAN	2006	1,738	-
FEB		(1,410)	-
MAR		369	4,569
APR		1,266	5,660
MAY		0	5,660
JUN		665	5,192
JUL		0	5,660
AUG		2,000	4,735
SEP		0	4,735
OCT		0	4,735
NOV		0	2,444
DEC		0	4,629
JAN	2007	655	3,545
FEB		1,108	6,063
MAR		554	6,247
APR		554	5,535
MAY		954	6,489
JUN		1,479	7,303
JUL		2,909	10,211
AUG		554	8,765
SEP		554	9,319
OCT		554	9,872
NOV		554	10,426
DEC		579	11,005
JAN	2008	1,180	11,530
FEB		2,980	13,403
MAR		2,105	14,955
		23,665	

50,000
MATERIALITY

AVG BAL: 9,901

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	14,955
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INF INCREASE	524
GROW INCREA	125

ATTR AMOUNT	15,604
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TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-23ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575270
TITLE: DIRECTORS FEES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	600	-
MAY		0	-
JUN		(600)	-
JUL		938	-
AUG		(938)	-
SEP		3,000	-
OCT		857	-
NOV		2,143	-
DEC		4,128	-
JAN	2006	1,472	-
FEB		0	-
MAR		0	11,600
APR		3,000	14,000
MAY		0	14,000
JUN		0	14,600
JUL		2,000	15,663
AUG		0	16,600
SEP		0	13,600
OCT		2,000	14,743
NOV		6,600	19,200
DEC		1,000	16,072
JAN	2007	2,000	16,600
FEB		0	16,600
MAR		0	16,600
APR		2,000	15,600
MAY		0	15,600
JUN		0	15,600
JUL		2,000	15,600
AUG		2,000	17,600
SEP		0	17,600
OCT		2,000	17,600
NOV		500	11,500
DEC		3,600	14,100
JAN	2008	2,000	14,100
FEB		0	14,100
MAR		0	14,100
		42,300	

50,000
MATERIALITY

AVG BAL: 15,258

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A	N/A
TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	14,100
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INF INCREASE	494
GROW INCREA	118

ATTR AMOUNT	14,712
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ACCOUNT #: 575320
TITLE: ELECTRICITY

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	50,000 MATERIALITY	
APR	2005	4,796	-	-----	
MAY		5,018	-		
JUN		3,151	-	AVG BAL:	62,266
JUL		4,830	-		
AUG		5,261	-	OVER PRE SET LIMIT	
SEP		4,627	-	ADDITIONAL TESTING REQUIRED	
OCT		5,272	-		
NOV		5,498	-		
DEC		5,992	-	TEST 1	TEST 2
JAN	2006	3,464	-	TP GROWTH >	TP STD DEV >
FEB		5,320	-	6.00%	7.00%
MAR		3,617	56,845	-----	-----
APR		5,077	57,126	-5.33%	4.42%
MAY		3,117	55,225		
JUN		4,655	56,729	TEST 1 PASSEI	1
JUL		12,286	64,185	TEST 2 PASSEI	1
AUG		6,089	65,013		
SEP		7,355	67,741	NO MORE TESTING NEEDED	
OCT		4,149	66,617	USE GROWTH FACTOR	
NOV		3,765	64,884		
DEC		4,114	63,006		
JAN	2007	6,081	65,623	COMPOUND GROWTH FACTORS	
FEB		4,334	64,637	-----	-----
MAR		5,543	66,563	INFLATION:	1.0350
APR		4,382	65,868	CUST GROW:	1.0084
MAY		4,203	66,954		
JUN		4,702	67,001		
JUL		5,767	60,482	TP BALANCE	63,012
AUG		5,743	60,137		
SEP		6,127	58,909	INF INCREASE	2,207
OCT		4,548	59,308	GROW INCREA	527
NOV		5,336	60,880		
DEC		4,237	61,003	ATTR AMOUNT	65,747
JAN	2008	6,144	61,066	=====	
FEB		5,844	62,577		
MAR		5,978	63,012		

		180,442			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-26ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575480
TITLE: HEAT - OIL/GAS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	519	-	50,000	
MAY		93	-	MATERIALITY	
JUN		25	-	-----	
JUL		136	-	AVG BAL:	9,124
AUG		(399)	-	BELOW PRESET LIMIT, NO	
SEP		257	-	ADDITIONAL TESTING REQUIRED	
OCT		54	-		
NOV		646	-		
DEC		1,122	-	TEST 1	TEST 2
JAN	2006	1,303	-	TP GROWTH >	TP STD DEV >
FEB		2,938	-	6.00%	7.00%
MAR		1,480	8,172	-----	-----
APR		1,563	9,217	N/A	N/A
MAY		569	9,693		
JUN		191	9,859	TEST 1 PASSEI	1
JUL		565	10,288	TEST 2 PASSEI	1
AUG		154	10,842		
SEP		113	10,698	NO MORE TESTING NEEDED	
OCT		195	10,839	USE GROWTH FACTOR	
NOV		811	11,004		
DEC		567	10,449		
JAN	2007	3,575	12,721	COMPOUND GROWTH FACTORS	
FEB		1,613	11,396	-----	-----
MAR		2,049	11,964	INFLATION:	1.0350
APR		1,345	11,746	CUST GROW:	1.0084
MAY		(1,826)	9,351		
JUN		245	9,405		
JUL		190	9,030	TP BALANCE	8,457
AUG		222	9,098		
SEP		178	9,163	INF INCREASE	296
OCT		223	9,191	GROW INCREA	71
NOV		416	8,796		
DEC		1,057	9,286	ATTR AMOUNT	8,824
JAN	2008	1,055	6,765	=====	
FEB		4,049	9,201		
MAR		1,304	8,457		

		27,289			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-27ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575490
TITLE: INJURIES & DAMAGES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	19	-
MAY		84	-
JUN		(12)	-
JUL		222	-
AUG		25	-
SEP		(10)	-
OCT		42	-
NOV		135	-
DEC		888	-
JAN	2006	473	-
FEB		1,206	-
MAR		(143)	2,928
APR		75	2,984
MAY		4,268	7,168
JUN		3,511	10,691
JUL		715	11,184
AUG		845	12,003
SEP		722	12,735
OCT		1,805	14,499
NOV		4,302	18,665
DEC		2,950	20,727
JAN	2007	123	20,376
FEB		(1,100)	18,070
MAR		662	18,875
APR		1,700	20,500
MAY		2,918	19,150
JUN		1,325	16,965
JUL		686	16,936
AUG		1,550	17,642
SEP		150	17,070
OCT		1,647	16,912
NOV		791	13,401
DEC		0	10,451
JAN	2008	4,707	15,035
FEB		(3,634)	12,501
MAR		839	12,679
		33,643	

50,000
MATERIALITY

AVG BAL: 15,770

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
N/A	N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE	12,679
------------	--------

INF INCREASE	444
GROW INCREA	106

ATTR AMOUNT	13,229
	=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-28ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575500
TITLE: JANITORIAL

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	1,574	-
MAY		1,742	-
JUN		1,245	-
JUL		1,630	-
AUG		66	-
SEP		2,794	-
OCT		1,026	-
NOV		2,209	-
DEC		1,350	-
JAN	2006	245	-
FEB		959	-
MAR		509	15,351
APR		1,319	15,095
MAY		758	14,111
JUN		1,196	14,062
JUL		1,196	13,629
AUG		1,196	14,759
SEP		1,646	13,611
OCT		1,238	13,822
NOV		1,196	12,810
DEC		1,196	12,656
JAN	2007	1,196	13,607
FEB		1,196	13,844
MAR		1,196	14,531
APR		1,196	14,409
MAY		1,196	14,847
JUN		1,196	14,847
JUL		1,196	14,847
AUG		1,196	14,847
SEP		1,196	14,397
OCT		1,196	14,355
NOV		1,196	14,355
DEC		1,196	14,355
JAN	2008	1,196	14,355
FEB		1,196	14,355
MAR		1,196	14,355
		43,041	

50,000
MATERIALITY

AVG BAL: 14,527

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
N/A	N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 14,355

INF INCREASE	503
GROW INCREA	120

ATTR AMOUNT 14,978
=====

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-29ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575545
TITLE: LAB SUPPLIES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	62	-
MAY		2,976	-
JUN		5,078	-
JUL		1,348	-
AUG		560	-
SEP		3,728	-
OCT		431	-
NOV		5,906	-
DEC		1,481	-
JAN	2006	1,448	-
FEB		2,773	-
MAR		2,773	28,564
APR		1,923	30,425
MAY		1,149	28,598
JUN		3,137	26,657
JUL		2,429	27,739
AUG		2,645	29,824
SEP		1,374	27,470
OCT		160	27,198
NOV		5,316	26,609
DEC		143	25,270
JAN	2007	2,372	26,194
FEB		384	23,805
MAR		1,468	22,500
APR		3,113	23,690
MAY		1,888	24,429
JUN		3,136	24,428
JUL		3,870	25,869
AUG		280	23,504
SEP		1,014	23,144
OCT		2,492	25,477
NOV		2,646	22,806
DEC		1,334	23,998
JAN	2008	2,736	24,361
FEB		1,791	25,768
MAR		1,548	25,849
		75,365	

50,000
MATERIALITY

AVG BAL: 24,444

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	25,849
------------	--------

INF INCREASE	905
GROW INCREA	216

ATTR AMOUNT	26,970
-------------	--------

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-30ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575560
TITLE: LOBBYING EXPENSES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	
APR	2005	0	-	50,000
MAY		0	-	MATERIALITY
JUN		0	-	-----
JUL		0	-	AVG BAL: 14,326
AUG		0	-	
SEP		0	-	BELOW PRESET LIMIT, NO
OCT		0	-	ADDITIONAL TESTING REQUIRED
NOV		0	-	
DEC		0	-	TEST 1 TEST 2
JAN	2006	0	-	TP GROWTH > TP STD DEV >
FEB		0	-	6.00% 7.00%
MAR		0	0	-----
APR		0	0	N/A N/A
MAY		0	0	
JUN		0	0	TEST 1 PASSEI 1
JUL		0	0	TEST 2 PASSEI 1
AUG		0	0	
SEP		0	0	NO MORE TESTING NEEDED
OCT		0	0	USE GROWTH FACTOR
NOV		0	0	
DEC		0	0	
JAN	2007	0	0	COMPOUND GROWTH FACTORS
FEB		0	0	-----
MAR		15,601	15,601	INFLATION: 1.0350
APR		0	15,601	CUST GROW: 1.0084
MAY		0	15,601	
JUN		0	15,601	
JUL		0	15,601	TP BALANCE 0 A/
AUG		0	15,601	
SEP		0	15,601	INF INCREASE 0
OCT		0	15,601	GROW INCREA 0
NOV		0	15,601	-----
DEC		0	15,601	ATTR AMOUNT 0
JAN	2008	0	15,601	=====
FEB		0	15,601	A/ Lobbying Expenses eliminated
MAR		300	300	

		15,901		
		=====		

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-31ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575620
TITLE: OFFICE & ADMINISTRATION

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	153	-	50,000	
MAY		172	-	MATERIALITY	
JUN		184	-	-----	
JUL		104	-	AVG BAL:	3,582
AUG		106	-	BELOW PRESET LIMIT, NO ADDITIONAL TESTING REQUIRED	
SEP		174	-		
OCT		454	-		
NOV		161	-		
DEC		526	-	TEST 1	TEST 2
JAN	2006	191	-	TP GROWTH >	TP STD DEV >
FEB		(11)	-	6.00%	7.00%
MAR		1,191	3,405	-----	-----
APR		129	3,381	N/A	N/A
MAY		74	3,284		
JUN		207	3,306	TEST 1 PASSEI	1
JUL		70	3,272	TEST 2 PASSEI	1
AUG		219	3,384	NO MORE TESTING NEEDED USE GROWTH FACTOR	
SEP		771	3,981		
OCT		648	4,176		
NOV		35	4,050		
DEC		251	3,775	COMPOUND GROWTH FACTORS	
JAN	2007	178	3,762		
FEB		38	3,811		
MAR		565	3,185	INFLATION:	1.0350
APR		223	3,278	CUST GROW:	1.0084
MAY		112	3,316		
JUN		781	3,890		
JUL		169	3,990	TP BALANCE	3,330
AUG		241	4,012		
SEP		20	3,261	INF INCREASE	117
OCT		488	3,100	GROW INCREA	28
NOV		174	3,240		
DEC		713	3,701	ATTR AMOUNT	3,475
JAN	2008	256	3,779	=====	
FEB		347	4,088		
MAR		(193)	3,330		

		10,113			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-32ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575625
TITLE: OVERNIGHT SHIPPING

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	190	-	50,000	
MAY		153	-	MATERIALITY	
JUN		463	-	-----	
JUL		52	-	AVG BAL:	3,164
AUG		411	-	BELOW PRESET LIMIT, NO	
SEP		229	-	ADDITIONAL TESTING REQUIRED	
OCT		349	-		
NOV		168	-		
DEC		398	-	TEST 1	TEST 2
JAN	2006	108	-	TP GROWTH >	TP STD DEV >
FEB		181	-	6.00%	7.00%
MAR		226	2,926	-----	-----
APR		334	3,070	N/A	N/A
MAY		202	3,120		
JUN		344	3,002	TEST 1 PASSEI	1
JUL		519	3,468	TEST 2 PASSEI	1
AUG		333	3,391	NO MORE TESTING NEEDED	
SEP		269	3,430	USE GROWTH FACTOR	
OCT		169	3,250		
NOV		221	3,304		
DEC		161	3,066		
JAN	2007	469	3,428	COMPOUND GROWTH FACTORS	
FEB		167	3,414	-----	
MAR		211	3,400	INFLATION:	1.0350
APR		201	3,266	CUST GROW:	1.0084
MAY		267	3,331		
JUN		349	3,336		
JUL		357	3,174	TP BALANCE	2,915
AUG		59	2,900		
SEP		589	3,220	INF INCREASE	102
OCT		(3)	3,048	GROW INCREA	24
NOV		426	3,252	-----	
DEC		121	3,213	ATTR AMOUNT	3,042
JAN	2008	578	3,322	=====	
FEB		(161)	2,994		
MAR		132	2,915		

		9,109			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-33ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575680
TITLE: RESEARCH & DEVELOPMENT

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	(470)	-	50,000	
MAY		0	-	MATERIALITY	
JUN		491	-	-----	
JUL		(491)	-	AVG BAL:	12,944
AUG		4,372	-		
SEP		1,488	-	BELOW PRESET LIMIT, NO	
OCT		261	-	ADDITIONAL TESTING REQUIRED	
NOV		874	-		
DEC		2,789	-	TEST 1	TEST 2
JAN	2006	(128)	-	TP GROWTH >	TP STD DEV >
FEB		1,471	-	6.00%	7.00%
MAR		1,264	11,922	-----	-----
APR		600	12,992	N/A	N/A
MAY		2,038	15,030		
JUN		1,432	15,971	TEST 1 PASSEI	1
JUL		1,432	17,893	TEST 2 PASSEI	1
AUG		1,432	14,953		
SEP		1,432	14,897	NO MORE TESTING NEEDED	
OCT		1,432	16,068	USE GROWTH FACTOR	
NOV		1,432	16,625		
DEC		1,432	15,268		
JAN	2007	758	16,154	COMPOUND GROWTH FACTORS	
FEB		758	15,441	-----	-----
MAR		(819)	13,358	INFLATION:	1.0350
APR		3,020	15,778	CUST GROW:	1.0084
MAY		929	14,669		
JUN		929	14,167		
JUL		929	13,664	TP BALANCE	13,350
AUG		929	13,161		
SEP		929	12,658	INF INCREASE	468
OCT		929	12,156	GROW INCREA	112
NOV		929	11,653		-----
DEC		929	11,150	ATTR AMOUNT	13,930
JAN	2008	966	11,358	=====	
FEB		966	11,566		
MAR		966	13,350		

		38,631			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-34ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575740
TITLE: TELEPHONE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	2,447	-	50,000	
MAY		2,496	-	MATERIALITY	
JUN		1,660	-	-----	
JUL		1,665	-	AVG BAL:	60,410
AUG		2,207	-	OVER PRE SET LIMIT	
SEP		1,223	-	ADDITIONAL TESTING REQUIRED	
OCT		3,756	-		
NOV		741	-		
DEC		3,680	-	TEST 1	TEST 2
JAN	2006	721	-	TP GROWTH >	TP STD DEV >
FEB		2,305	-	6.00%	7.00%
MAR		3,739	26,640	-----	-----
APR		3,500	27,693	9.11%	4.01%
MAY		3,272	28,469		
JUN		3,422	30,231	TEST 1 FAILED	1
JUL		5,001	33,566	TEST 2 PASSEI	1
AUG		5,803	37,162		
SEP		5,983	41,923	NO MORE TESTING NEEDED	
OCT		4,452	42,618	USE GROWTH FACTOR	
NOV		6,220	48,098		
DEC		5,075	49,493		
JAN	2007	4,852	53,623	COMPOUND GROWTH FACTORS	
FEB		4,716	56,034	-----	-----
MAR		5,287	57,582	INFLATION:	1.0350
APR		1,113	55,195	CUST GROW:	1.0084
MAY		4,329	56,251		
JUN		7,379	60,208		
JUL		5,300	60,508	TP BALANCE	62,831
AUG		5,541	60,246		
SEP		5,528	59,790	INF INCREASE	2,201
OCT		5,303	60,641	GROW INCREA	526
NOV		8,950	63,371		
DEC		3,325	61,621	ATTR AMOUNT	65,557
JAN	2008	4,082	60,851	=====	
FEB		7,267	63,402		
MAR		4,715	62,831		

		142,338			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-35ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575780
TITLE: TRASH REMOVAL

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	11	-	50,000	
MAY		399	-	MATERIALITY	
JUN		297	-	-----	
JUL		457	-	AVG BAL:	5,376
AUG		257	-		
SEP		125	-	BELOW PRESET LIMIT, NO	
OCT		(91)	-	ADDITIONAL TESTING REQUIRED	
NOV		507	-		
DEC		340	-	TEST 1	TEST 2
JAN	2006	447	-	TP GROWTH >	TP STD DEV >
FEB		381	-	6.00%	7.00%
MAR		418	3,548	-----	-----
APR		600	4,138	N/A	N/A
MAY		264	4,003		
JUN		391	4,097	TEST 1 PASSEI	1
JUL		204	3,844	TEST 2 PASSEI	1
AUG		362	3,950		
SEP		453	4,278	NO MORE TESTING NEEDED	
OCT		403	4,771	USE GROWTH FACTOR	
NOV		402	4,665		
DEC		727	5,053		
JAN	2007	444	5,049	COMPOUND GROWTH FACTORS	
FEB		434	5,102	-----	-----
MAR		654	5,338	INFLATION:	1.0350
APR		278	5,015	CUST GROW:	1.0084
MAY		445	5,197		
JUN		448	5,254		
JUL		451	5,501	TP BALANCE	5,019
AUG		413	5,552		
SEP		490	5,590	INF INCREASE	176
OCT		452	5,640	GROW INCREA	42
NOV		454	5,692		
DEC		456	5,421	ATTR AMOUNT	5,237
JAN	2008	440	5,417	=====	
FEB		232	5,215		
MAR		459	5,019		

		13,905			
		=====			

TENN AMER WATER COMPANY TB
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WORKPAPER: REV E-36ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575790
TITLE: TRUSTEE FEES

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	374	-	50,000	
MAY		66	-	MATERIALITY	
JUN		(77)	-	-----	
JUL		73	-	AVG BAL:	2,961
AUG		19	-	BELOW PRESET LIMIT, NO	
SEP		(67)	-	ADDITIONAL TESTING REQUIRED	
OCT		33	-		
NOV		44	-		
DEC		(3,023)	-	TEST 1	TEST 2
JAN	2006	(270)	-	TP GROWTH >	TP STD DEV >
FEB		14	-	6.00%	7.00%
MAR		(60)	(2,873)	-----	-----
APR		(81)	(3,328)	N/A	N/A
MAY		0	(3,395)		
JUN		3,233	(86)	TEST 1 PASSEI	1
JUL		0	(159)	TEST 2 PASSEI	1
AUG		0	(178)		
SEP		0	(111)	NO MORE TESTING NEEDED	
OCT		0	(144)	USE GROWTH FACTOR	
NOV		0	(188)		
DEC		70	2,905		
JAN	2007	0	3,175	COMPOUND GROWTH FACTORS	
FEB		0	3,161	-----	
MAR		(70)	3,151	INFLATION:	1.0350
APR		0	3,233	CUST GROW:	1.0084
MAY		0	3,233		
JUN		488	488		
JUL		1,023	1,511	TP BALANCE	3,728
AUG		1,192	2,703		
SEP		0	2,703	INF INCREASE	131
OCT		535	3,239	GROW INCREA	31
NOV		489	3,728	-----	
DEC		0	3,658	ATTR AMOUNT	3,889
JAN	2008	0	3,658	=====	
FEB		0	3,658		
MAR		0	3,728		

		4,006			
		=====			

TENN AMER WATER COMPANY TB
08-00039

WORKPAPER: REV E-37ISC-
DISK NAME:
FILE NAME: MISC. EXP.

ACCOUNT #: 575820
TITLE: UNIFORMS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	82	-	50,000	
MAY		577	-	MATERIALITY	
JUN		204	-	-----	
JUL		1,018	-	AVG BAL:	6,992
AUG		96	-	BELOW PRESET LIMIT, NO	
SEP		87	-	ADDITIONAL TESTING REQUIRED	
OCT		417	-		
NOV		8	-		
DEC		652	-	TEST 1	TEST 2
JAN	2006	207	-	TP GROWTH >	TP STD DEV >
FEB		1,231	-	6.00%	7.00%
MAR		537	5,116	-----	-----
APR		545	5,579	N/A	N/A
MAY		763	5,766		
JUN		763	6,324	TEST 1 PASSEI	1
JUL		0	5,306	TEST 2 PASSEI	1
AUG		835	6,045		
SEP		582	6,540	NO MORE TESTING NEEDED	
OCT		1,038	7,161	USE GROWTH FACTOR	
NOV		1,109	8,262		
DEC		1,052	8,662		
JAN	2007	622	9,077	COMPOUND GROWTH FACTORS	
FEB		388	8,234	-----	
MAR		124	7,821	INFLATION:	1.0350
APR		545	7,821	CUST GROW:	1.0084
MAY		87	7,144		
JUN		617	6,998		
JUL		957	7,955	TP BALANCE	7,179
AUG		291	7,412		
SEP		737	7,566	INF INCREASE	251
OCT		645	7,174	GROW INCREA	60
NOV		279	6,344		
DEC		363	5,655	ATTR AMOUNT	7,490
JAN	2008	884	5,917	=====	
FEB		1,208	6,737		
MAR		566	7,179		

		19,550			
		=====			

TENN AMER WATER COMPANY TB
08-00039

ACCOUNT #: 575998
TITLE: PURCHASING CARD

WORKPAPER: REV E-38ISC-
DISK NAME:
FILE NAME: MISC. EXP.

RUN DATE: 08/01/08
RUN TIME: 03:46 PM

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	(708)	-
MAY		(206)	-
JUN		(499)	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		79	-
DEC		(79)	-
JAN	2006	(3,546)	-
FEB		(785)	-
MAR		4,331	(1,413)
APR		96	(609)
MAY		238	(166)
JUN		76	409
JUL		122	531
AUG		11	542
SEP		427	969
OCT		(775)	194
NOV		(90)	25
DEC		(104)	0
JAN	2007	0	3,546
FEB		0	4,331
MAR		10	10
APR		(10)	(96)
MAY		0	(334)
JUN		30	(379)
JUL		(30)	(531)
AUG		26	(516)
SEP		381	(562)
OCT		(407)	(194)
NOV		0	(104)
DEC		116	116
JAN	2008	(77)	39
FEB		65	104
MAR		(62)	32
		(1,309)	

50,000
MATERIALITY

AVG BAL: (202)

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
N/A	N/A
TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE	32
INF INCREASE	1
GROW INCREA	0

ATTR AMOUNT	33
=====	

TENN AMER WATER COMPANY TB
08-00039

REV E-39ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 575400

TITLE: BUSINESS SERVICES PROJECT EXP.

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		0	-
DEC		0	-
JAN	2006	11,239	-
FEB		11,239	-
MAR		11,239	33,718
APR		11,239	44,957
MAY		11,239	56,197
JUN		11,239	67,436
JUL		11,239	78,675
AUG		11,239	89,915
SEP		11,239	101,154
OCT		11,239	112,393
NOV		11,239	123,633
DEC		11,239	134,872
JAN	2007	11,239	134,872
FEB		11,239	134,872
MAR		11,239	134,872
APR		11,239	134,872
MAY		11,239	134,872
JUN		11,239	134,872
JUL		11,239	134,872
AUG		11,239	134,872
SEP		11,239	134,872
OCT		11,239	134,872
NOV		11,239	134,872
DEC		11,239	134,872
JAN	2008	11,239	134,872
FEB		11,239	134,872
MAR		11,239	134,872
		292,223	

50,000
MATERIALITY

AVG BAL: 134,872

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

0.00% 0.00%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 134,872

INF INCREASE	0
GROW INCREA	0

ATTR AMOUNT 134,872

TENN AMER WATER COMPANY TB
08-00039

REV E-40ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 575710
TITLE: SECURITY SERVICE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	12,330	-
MAY		12,303	-
JUN		15,181	-
JUL		12,719	-
AUG		13,402	-
SEP		15,297	-
OCT		12,147	-
NOV		14,842	-
DEC		9,447	-
JAN	2006	25,368	-
FEB		10,743	-
MAR		15,492	169,271
APR		15,835	172,775
MAY		9,473	169,945
JUN		19,044	173,808
JUL		12,521	173,610
AUG		12,394	172,603
SEP		15,497	172,802
OCT		17,956	178,612
NOV		16,730	180,500
DEC		13,897	184,950
JAN	2007	14,470	174,052
FEB		17,222	180,531
MAR		14,292	179,331
APR		14,155	177,651
MAY		17,747	185,926
JUN		18,288	185,170
JUL		15,080	187,729
AUG		14,965	190,301
SEP		20,336	195,140
OCT		19,297	196,481
NOV		15,639	195,391
DEC		13,577	195,071
JAN	2008	17,665	198,266
FEB		12,780	193,824
MAR		11,628	191,160
		528,133	
		=====	

50,000
MATERIALITY

AVG BAL: 191,009

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
6.60%	3.00%
TEST 1 FAILED	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	191,160
------------	---------

INF INCREASE	6,696
GROW INCREA	1,600

ATTR AMOUNT	199,455
	=====

TENN AMER WATER COMPANY TB
08-00039

REV E-41ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 575715

TITLE: SOFTWARE LICENSES & SUPPORT

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	637	-
MAY		637	-
JUN		637	-
JUL		637	-
AUG		637	-
SEP		253	-
OCT		253	-
NOV		253	-
DEC		253	-
JAN	2006	118	-
FEB		118	-
MAR		118	4,551
APR		0	3,913
MAY		431	3,707
JUN		138	3,208
JUL		321	2,891
AUG		138	2,392
SEP		138	2,277
OCT		138	2,163
NOV		138	2,048
DEC		138	1,933
JAN	2007	20	1,835
FEB		579	2,296
MAR		20	2,199
APR		579	2,777
MAY		299	2,646
JUN		299	2,807
JUL		299	2,785
AUG		299	2,947
SEP		299	3,108
OCT		299	3,269
NOV		488	3,620
DEC		299	3,781
JAN	2008	299	4,060
FEB		20	3,502
MAR		579	4,060
		10,810	

50,000

MATERIALITY

AVG BAL: 3,280

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A

N/A

TEST 1 PASSEI 1

TEST 2 PASSEI 1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350

CUST GROW: 1.0084

TP BALANCE 4,060

INF INCREASE 142

GROW INCREA 34

ATTR AMOUNT 4,237

TENN AMER WATER COMPANY TB
08-00039

REV E-43ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 575640

TITLE: PENALTIES NON-DEDUCTIBLE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	0	-
MAY		364	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		3,136	-
NOV		43,906	-
DEC		157	-
JAN	2006	0	-
FEB		10,494	-
MAR		0	58,057
APR		0	58,057
MAY		0	57,693
JUN		0	57,693
JUL		0	57,693
AUG		0	57,693
SEP		18,000	75,693
OCT		13,275	85,831
NOV		20,360	62,285
DEC		45,504	107,633
JAN	2007	0	107,633
FEB		24,585	121,723
MAR		2,220	123,943
APR		9,644	133,588
MAY		20	133,608
JUN		2	133,609
JUL		0	133,609
AUG		28,911	162,520
SEP		1,050	145,570
OCT		0	132,296
NOV		13,056	124,992
DEC		(18,244)	61,244
JAN	2008	0	61,244
FEB		15,461	52,120
MAR		0	49,900
		231,900	

50,000

MATERIALITY

AVG BAL: 110,358

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-59.74%	35.76%

TEST 1 PASSEI	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 0 A/

INF INCREASE	0
GROW INCREA	0

ATTR AMOUNT 0

A/ Penalties not included for setting rates

TENN AMER WATER COMPANY TB
08-00039

REV E-44ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 550001

TITLE: TRANSPORTATION LEASE COST

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	13,948	-	50,000	
MAY		7,857	-	MATERIALITY	
JUN		163	-	-----	
JUL		1,727	-	AVG BAL:	34,709
AUG		981	-		
SEP		138	-	BELOW PRESET LIMIT, NO	
OCT		3,433	-	ADDITIONAL TESTING REQUIRED	
NOV		4,538	-		
DEC		2,013	-		
JAN	2006	725	-	TEST 1	TEST 2
FEB		553	-	TP GROWTH >	TP STD DEV >
MAR		(941)	35,136	6.00%	7.00%
APR		2,042	23,230	-----	-----
MAY		1,337	16,710	N/A	N/A
JUN		1,127	17,674		
JUL		1,248	17,195	TEST 1 PASSEI	1
AUG		233	16,447	TEST 2 PASSEI	1
SEP		78	16,387		
OCT		419	13,373	NO MORE TESTING NEEDED	
NOV		637	9,472	USE GROWTH FACTOR	
DEC		816	8,275		
JAN	2007	3,627	11,176	COMPOUND GROWTH FACTORS	
FEB		26,687	37,310	-----	-----
MAR		120	38,370	INFLATION:	1.0350
APR		3,426	39,755	CUST GROW:	1.0084
MAY		1,021	39,438		
JUN		828	39,139		
JUL		757	38,648	TP BALANCE	13,345
AUG		1,256	39,672		
SEP		104	39,697	INF INCREASE	467
OCT		472	39,750	GROW INCREA	112
NOV		533	39,647		
DEC		554	39,385		
JAN	2008	767	36,525	ATTR AMOUNT	13,925
FEB		1,661	11,500	=====	
MAR		1,966	13,345		

		86,852			
		=====			

TENN AMER WATER COMPANY TB
08-00039

REV E-45ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 550003

TITLE: TRANSPORTATION LEASE MAINT

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	6,555	-
MAY		9,736	-
JUN		15,899	-
JUL		9,082	-
AUG		21,842	-
SEP		12,557	-
OCT		18,270	-
NOV		16,580	-
DEC		18,019	-
JAN	2006	22,390	-
FEB		28,186	-
MAR		22,132	201,247
APR		13,701	208,394
MAY		11,703	210,361
JUN		9,647	204,108
JUL		13,435	208,461
AUG		13,632	200,251
SEP		13,891	201,585
OCT		17,873	201,188
NOV		19,664	204,272
DEC		39,406	225,659
JAN	2007	10,824	214,093
FEB		24,220	210,127
MAR		11,989	199,983
APR		12,152	198,433
MAY		29,091	215,822
JUN		8,035	214,210
JUL		16,034	216,808
AUG		15,750	218,927
SEP		20,481	225,517
OCT		21,594	229,238
NOV		20,178	229,752
DEC		13,979	204,326
JAN	2008	7,311	200,813
FEB		23,872	200,465
MAR		15,376	203,853
		605,083	

50,000

MATERIALITY

AVG BAL: 213,180

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
1.94%	5.13%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	203,853
------------	---------

INF INCREASE	7,141
GROW INCREA	1,706

ATTR AMOUNT	212,699
-------------	---------

605,083
=====

TENN AMER WATER COMPANY TB
08-00039

REV E-47ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 575275
TITLE: DISCOUNTS AVAILABLE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	
APR	2005	(479)	-	50,000
MAY		(1,129)	-	MATERIALITY
JUN		(772)	-	-----
JUL		(505)	-	AVG BAL: (3,943)
AUG		(509)	-	BELOW PRESET LIMIT, NO
SEP		(552)	-	ADDITIONAL TESTING REQUIRED
OCT		(267)	-	
NOV		(684)	-	
DEC		(24)	-	TEST 1 TEST 2
JAN	2006	(574)	-	TP GROWTH > TP STD DEV >
FEB		(359)	-	6.00% 7.00%
MAR		(781)	(6,635)	-----
APR		(305)	(6,461)	N/A N/A
MAY		(481)	(5,813)	
JUN		(322)	(5,363)	TEST 1 PASSEI 1
JUL		(21)	(4,879)	TEST 2 PASSEI 1
AUG		(22)	(4,392)	
SEP		(271)	(4,111)	NO MORE TESTING NEEDED
OCT		(227)	(4,071)	USE GROWTH FACTOR
NOV		(150)	(3,536)	
DEC		(275)	(3,787)	
JAN	2007	(216)	(3,429)	COMPOUND GROWTH FACTORS
FEB		(268)	(3,338)	-----
MAR		(618)	(3,175)	INFLATION: 1.0350
APR		(421)	(3,291)	CUST GROW: 1.0084
MAY		(314)	(3,123)	
JUN		(437)	(3,238)	
JUL		(450)	(3,668)	TP BALANCE (4,392)
AUG		(111)	(3,758)	
SEP		(354)	(3,841)	INF INCREASE (154)
OCT		(191)	(3,805)	GROW INCREA (37)
NOV		(544)	(4,199)	
DEC		(552)	(4,477)	ATTR AMOUNT (4,582)
JAN	2008	(421)	(4,682)	=====
FEB		(431)	(4,845)	
MAR		(165)	(4,392)	
		(14,202)		
		=====		

TENN AMER WATER COMPANY TB
08-00039

REV E-48ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 575276

TITLE: DISCOUNTS LOST

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	151	-
MAY		124	-
JUN		138	-
JUL		134	-
AUG		66	-
SEP		25	-
OCT		127	-
NOV		141	-
DEC		33	-
JAN	2006	4	-
FEB		169	-
MAR		0	1,111
APR		0	960
MAY		0	836
JUN		0	698
JUL		0	564
AUG		0	499
SEP		0	474
OCT		18	365
NOV		0	224
DEC		2	192
JAN	2007	0	188
FEB		0	19
MAR		0	19
APR		0	19
MAY		0	19
JUN		0	19
JUL		0	19
AUG		0	19
SEP		0	19
OCT		15	16
NOV		0	16
DEC		55	70
JAN	2008	0	70
FEB		0	70
MAR		0	70

1,200
=====

50,000
MATERIALITY

AVG BAL: 36

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION: 1.0350
CUST GROW: 1.0084

TP BALANCE 70

INF INCREASE	2
GROW INCREA	1

ATTR AMOUNT 73
=====

TENN AMER WATER COMPANY TB
08-00039

REV E-50ISC-

DISK NAME:

FILE NAME: MISC. EXP.

ACCOUNT #: 575130

TITLE: BROCHURES AND HANDOUTS

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		0	-
DEC		0	-
JAN	2006	0	-
FEB		0	-
MAR		0	0
APR		0	0
MAY		0	0
JUN		0	0
JUL		0	0
AUG		0	0
SEP		0	0
OCT		0	0
NOV		0	0
DEC		0	0
JAN	2007	0	0
FEB		208	208
MAR		0	208
APR		0	208
MAY		0	208
JUN		195	403
JUL		195	598
AUG		0	598
SEP		195	793
OCT		0	793
NOV		0	793
DEC		0	793
JAN	2008	38	831
FEB		137	760
MAR		231	992
		1,200	

50,000

MATERIALITY

AVG BAL: 647

BELOW PRESET LIMIT, NO
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%

N/A N/A

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 992

INF INCREASE	35
GROW INCREA	8

ATTR AMOUNT 1,035

TN AMERICAN WATER COMPANY
08-00039
ATTRITION EXPENSES

AUDITOR: TB

WORKPAPER: RV E-M0INT-
DISK NAME:
FILE NAME: MAINT. EXP.

ACCOUNT	ACCOUNT NUMBER	TEST PERIOD AMOUNT	INFLATION ADJUSTMENT	GROWTH ADJUSTMENT	ATTRITION AMOUNT	COMPANY AMOUNT
COMPUTER EQUIPMENT	675250	0	0	0	0	921,572
MAINTENANCE	620000	500,118	17,518	4,185	521,822	0
CONTRACT SERVICE - OTHER	635000	24,524	859	205	25,588	0
MISCELLANEOUS MAINTENANCE	675000	108,707	3,808	910	113,424	0
MISCELLANEOUS MAINTENANCE	675110	0	0	0	0	0
OFFICE EQUIPMENT	675450	181	6	2	189	
PAVING	675650	154,353	5,407	1,292	161,052	
ACCOUNT TITLE 8	8	0	0	0	0	
ACCOUNT TITLE 9	9	0	0	0	0	
ACCOUNT TITLE 10	10	0	0	0	0	
ACCOUNT TITLE 11	11	0	0	0	0	
ACCOUNT TITLE 12	12	0	0	0	0	
ACCOUNT TITLE 13	13	0	0	0	0	
ACCOUNT TITLE 14	14	0	0	0	0	
ACCOUNT TITLE 15	15	0	0	0	0	
ACCOUNT TITLE 16	16	0	0	0	0	
ACCOUNT TITLE 17	17	0	0	0	0	
ACCOUNT TITLE 18	18	0	0	0	0	
ACCOUNT TITLE 19	19	0	0	0	0	
ACCOUNT TITLE 20	20	0	0	0	0	
ACCOUNT TITLE 21	21	0	0	0	0	
ACCOUNT TITLE 22	22	0	0	0	0	
ACCOUNT TITLE 23	23	0	0	0	0	
ACCOUNT TITLE 24	24	0	0	0	0	
ACCOUNT TITLE 25	25	0	0	0	0	
ACCOUNT TITLE 26	26	0	0	0	0	
ACCOUNT TITLE 27	27	0	0	0	0	
ACCOUNT TITLE 28	28	0	0	0	0	
ACCOUNT TITLE 29	29	0	0	0	0	
ACCOUNT TITLE 30	30	0	0	0	0	
TOTAL		787,884	27,598	6,593	822,075	921,572

TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: RV E-M2INT-
DISK NAME:
FILE NAME: MAINT. EXP.

ACCOUNT #: 620000
TITLE: MAINTENANCE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	55,433	-	10,000	
MAY		58,539	-	MATERIALITY	
JUN		44,022	-	-----	
JUL		46,108	-	AVG BAL:	511,715
AUG		98,105	-	OVER PRE SET LIMIT	
SEP		16,434	-	ADDITIONAL TESTING REQUIRED	
OCT		83,654	-		
NOV		48,005	-		
DEC		26,137	-	TEST 1	TEST 2
JAN	2006	59,660	-	TP GROWTH >	TP STD DEV >
FEB		8,550	-	6.00%	7.00%
MAR		27,389	572,035	-----	-----
APR		43,024	559,626	-1.04%	3.22%
MAY		22,981	524,068		
JUN		49,284	529,330	TEST 1 PASSEI	1
JUL		47,088	530,310	TEST 2 PASSEI	1
AUG		39,634	471,840		
SEP		92,170	547,576	NO MORE TESTING NEEDED	
OCT		15,417	479,340	USE GROWTH FACTOR	
NOV		17,298	448,633		
DEC		52,304	474,799		
JAN	2007	51,842	466,982	COMPOUND GROWTH FACTORS	
FEB		36,633	495,065	-----	-----
MAR		37,711	505,387	INFLATION:	1.0350
APR		24,243	486,605	CUST GROW:	1.0084
MAY		61,795	525,420		
JUN		30,024	506,160		
JUL		57,289	516,361	TP BALANCE	500,118
AUG		73,475	550,202		
SEP		30,789	488,820	INF INCREASE	17,518
OCT		29,051	502,454	GROW INCREA	4,185
NOV		37,321	522,477		-----
DEC		43,357	513,531	ATTR AMOUNT	521,822
JAN	2008	48,327	510,016	=====	
FEB		45,037	518,420		
MAR		19,409	500,118		

		1,577,540			
		=====			

TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: RV E-M3INT-
DISK NAME:
FILE NAME: MAINT. EXP.

ACCOUNT #: 635000
TITLE: CONTRACT SERVICE - OTHER

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	27	-
MAY		378	-
JUN		729	-
JUL		708	-
AUG		326	-
SEP		(416)	-
OCT		1,046	-
NOV		5,755	-
DEC		713	-
JAN	2006	931	-
FEB		(33)	-
MAR		1,577	11,741
APR		9,087	20,801
MAY	0	(506)	19,917
JUN	0	327	19,516
JUL	0	350	19,158
AUG	0	175	19,007
SEP	0	2,088	21,511
OCT	0	236	20,701
NOV		285	15,231
DEC		270	14,788
JAN	2007	0	13,856
FEB		0	13,890
MAR		2,690	15,002
APR		1,241	7,156
MAY		4,767	12,429
JUN		578	12,679
JUL		140	12,469
AUG		558	12,852
SEP		3,500	14,264
OCT		140	14,168
NOV		2,650	16,533
DEC		552	16,815
JAN	2008	2	16,817
FEB		10,394	27,211
MAR		2	24,524
		51,267	

10,000
MATERIALITY

AVG BAL: 15,660

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
63.47%	33.45%

TEST 1 FAILED	1
TEST 2 FAILED	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	24,524
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INF INCREASE	859
GROW INCREA	205

ATTR AMOUNT	25,588
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TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: RV E-M4INT-
DISK NAME:
FILE NAME: MAINT. EXP.

ACCOUNT #: 675000
TITLE: MISCELLANEOUS MAINTENANCE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD		
APR	2005	(997)	-	10,000	
MAY		971	-	MATERIALITY	
JUN		3,241	-	-----	
JUL		7,476	-	AVG BAL:	106,440
AUG		9,796	-	OVER PRE SET LIMIT	
SEP		2,459	-	ADDITIONAL TESTING REQUIRED	
OCT		7,588	-		
NOV		1,770	-		
DEC		18,274	-	TEST 1	TEST 2
JAN	2006	306	-	TP GROWTH >	TP STD DEV >
FEB		4,521	-	6.00%	7.00%
MAR		12,490	67,895	-----	-----
APR		1,452	70,343	16.89%	4.61%
MAY	0	4,168	73,541		
JUN	0	14,225	84,525	TEST 1 FAILED	1
JUL	0	3,682	80,731	TEST 2 PASSEI	1
AUG	0	12,149	83,084		
SEP	0	6,153	86,778	NO MORE TESTING NEEDED	
OCT	0	3,958	83,148	USE GROWTH FACTOR	
NOV		16,200	97,579		
DEC		12,887	92,192		
JAN	2007	2,058	93,944	COMPOUND GROWTH FACTORS	
FEB		7,806	97,229	-----	-----
MAR		8,260	92,998	INFLATION:	1.0350
APR		7,004	98,551	CUST GROW:	1.0084
MAY		14,694	109,077		
JUN		4,419	99,271		
JUL		7,183	102,772	TP BALANCE	108,707
AUG		15,257	105,881		
SEP		10,636	110,363	INF INCREASE	3,808
OCT		10,807	117,212	GROW INCREA	910
NOV		5,787	106,798		-----
DEC		8,934	102,845	ATTR AMOUNT	113,424
JAN	2008	7,925	108,712		=====
FEB		6,181	107,086		
MAR		9,880	108,707		

		269,600			
		=====			

TN AMERICAN WATER COMPANY TB
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WORKPAPER: RV E-M5INT-
DISK NAME:
FILE NAME: MAINT. EXP.

ACCOUNT #: 675110
TITLE: MISCELLANEOUS MAINTENANCE

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	29,209	-
MAY		29,136	-
JUN		29,228	-
JUL		29,114	-
AUG		29,204	-
SEP		29,294	-
OCT		29,246	-
NOV		29,454	-
DEC		32,167	-
JAN	2006	33,066	-
FEB		33,214	-
MAR		33,214	365,546
APR		33,006	369,344
MAY	0	33,272	373,479
JUN	0	33,667	377,918
JUL	0	33,721	382,525
AUG	0	33,678	386,999
SEP	0	33,970	391,676
OCT	0	33,979	396,409
NOV		32,151	399,105
DEC		32,495	399,433
JAN	2007	46,219	412,585
FEB		32,728	412,099
MAR		32,821	411,706
APR		27,865	406,565
MAY		27,908	401,201
JUN		27,812	395,346
JUL		27,795	389,421
AUG		27,808	383,551
SEP		27,984	377,566
OCT		28,041	371,628
NOV		28,138	367,615
DEC		77,899	413,020
JAN	2008	33,522	400,323
FEB		33,896	401,491
MAR		33,825	402,495
		1,179,747	

10,000
MATERIALITY

AVG BAL: 392,518

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-----	-----
-2.24%	3.54%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE	0
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INF INCREASE	0
GROW INCREA	0

ATTR AMOUNT	0 A/
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A/ Net Negative Salvage included in
Depreciation Expense

TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: RV E-M6INT-
DISK NAME:
FILE NAME: MAINT. EXP.

ACCOUNT #: 675450
TITLE: OFFICE EQUIPMENT

MONTH	YEAR	BALANCE EXC. S&W	12 MTD	
APR	2005	0	-	10,000
MAY		0	-	MATERIALITY
JUN		0	-	-----
JUL		0	-	AVG BAL: 30
AUG		0	-	
SEP		0	-	BELOW PRESET LIMIT, NO
OCT		0	-	ADDITIONAL TESTING REQUIRED
NOV		0	-	
DEC		0	-	
JAN	2006	0	-	TEST 1 TEST 2
FEB		218	-	TP GROWTH > TP STD DEV >
MAR		0	218	6.00% 7.00%
APR		0	218	-----
MAY	0	0	218	N/A N/A
JUN	0	0	218	
JUL	0	0	218	TEST 1 PASSEI 1
AUG	0	0	218	TEST 2 PASSEI 1
SEP	0	0	218	
OCT	0	0	218	NO MORE TESTING NEEDED
NOV		0	218	USE GROWTH FACTOR
DEC		0	218	
JAN	2007	0	218	COMPOUND GROWTH FACTORS
FEB		0	0	-----
MAR		0	0	INFLATION: 1.0350
APR		0	0	CUST GROW: 1.0084
MAY		0	0	
JUN		0	0	
JUL		0	0	TP BALANCE 181
AUG		0	0	
SEP		0	0	INF INCREASE 6
OCT		0	0	GROW INCREA 2
NOV		0	0	
DEC		0	0	-----
JAN	2008	0	0	ATTR AMOUNT 189
FEB		181	181	=====
MAR		0	181	

		400		
		=====		

TN AMERICAN WATER COMPANY TB
08-00039

WORKPAPER: RV E-M7INT-
DISK NAME:
FILE NAME: MAINT. EXP.

ACCOUNT #: 675650
TITLE: PAVING

MONTH	YEAR	BALANCE EXC. S&W	12 MTD
APR	2005	0	-
MAY		0	-
JUN		0	-
JUL		0	-
AUG		0	-
SEP		0	-
OCT		0	-
NOV		0	-
DEC		0	-
JAN	2006	0	-
FEB		41,625	-
MAR		6,507	48,133
APR		14,932	63,065
MAY	0	22,104	85,169
JUN	0	13,569	98,738
JUL	0	1,791	100,529
AUG	0	14,259	114,788
SEP	0	13,322	128,110
OCT	0	4,564	132,674
NOV		8,231	140,906
DEC		30,250	171,156
JAN	2007	14,719	185,874
FEB		41,373	185,622
MAR		16,025	195,140
APR		9,921	190,128
MAY		10,579	178,603
JUN		17,432	182,466
JUL		8,653	189,329
AUG		8,636	183,706
SEP		11,356	181,740
OCT		15,798	192,973
NOV		13,437	198,179
DEC		22,841	190,770
JAN	2008	14,719	190,770
FEB		13,489	162,887
MAR		7,492	154,353
		397,626	

10,000
MATERIALITY

AVG BAL: 182,992

OVER PRE SET LIMIT
ADDITIONAL TESTING REQUIRED

TEST 1	TEST 2
TP GROWTH >	TP STD DEV >
6.00%	7.00%
-20.90%	6.67%

TEST 1 PASSEI	1
TEST 2 PASSEI	1

NO MORE TESTING NEEDED
USE GROWTH FACTOR

COMPOUND GROWTH FACTORS

INFLATION:	1.0350
CUST GROW:	1.0084

TP BALANCE 154,353

INF INCREASE	5,407
GROW INCREA	1,292

ATTR AMOUNT	161,052
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DATA REQUEST NO. 8: Referencing CAPD Workpaper E-FP3 for Fuel and Power, the test period amount of \$2,368,041 does not include the test period Purchased Fuel amount of \$448. Please explain.

RESPONSE: The \$448 was inadvertently omitted. The updated CAPD exhibits have been corrected for this omission.

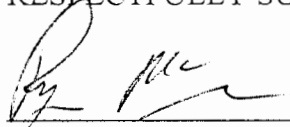
DATA REQUEST NO. 9: According to CAPD Workpaper E-FP3 for Fuel and Power, the forecasted Fuel and Power for the Attrition Period should be net of 15% Unaccounted For Allowance. The referenced Workpaper shows an Attrition Year CCF of 15,546,625 and related Fuel and Power of \$2,452,450. Explain how the CAPD calculated the amount of \$2,319,282 included in the CAPD's forecast on Exhibit CAPD, Schedule 5.

RESPONSE: TAWC reported a lost and unaccounted for percentage of 20.43% for the test period ending March 2008. The 20.43% is 5.43% higher than the 15% recommended lost and unaccounted for percent. Therefore, the CAPD only included the reciprocal percent of 94.57% ($100\% - 5.43\%$) and applied it to the attrition period Fuel & Power amount.

DATA REQUEST NO. 10: Please provide the source for the revenue amount of \$39,519,255 used to calculate the Uncollectible Expense on CAPD Woprkpaper E-UNC-1.

RESPONSE: The correct revenue amount is \$39,518,799 per CAPD work paper R-REVENUE COMPARATIVE SUMMARY, Line 10. As a consequence, the CAPD's Uncollectible Expense has been corrected and included in the updated CAPD exhibits.

RESPECTFULLY SUBMITTED,

A handwritten signature in black ink, appearing to read 'R. McGehee', is written over a horizontal line.

RYAN L. McGEHEE

Assistant Attorney General

Office of the Attorney General and Reporter

Consumer Advocate and Protection Division

P.O. Box 20207

Nashville, TN 37202-0207

Tel: (615) 532-5512

Date:

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing is being served via U.S. Mail and/or electronic mail upon:

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This the 4 day of July, 2008.



RYAN L. McGEHEE
Assistant Attorney General

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