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T.R.A. DOCKET ROOM

August 27, 2008

Via E-mail and USPS

Chairman Tre Hargett
c/o Ms. Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re: Docket No. 08-00039
In Re: Petition of Tennessee American Water Company to Change and
Increase Certain Rates

Dear Chairman Hargett:

Enclosed please find an original and five (5) copies of Late Filed Exhibit 60.

I would appreciate you stamping the extra copy of this document as "filed," and returning it to me in the enclosed, self-addressed and stamped envelope.

With best regards, I am

Sincerely yours,



Frederick L. Hitchcock

FLH:kwr
Enclosures

cc: Ryan L. McGehee, Esq. (w/encl)
Timothy C. Phillips, Esq. (w/encl)
David C. Higney, Esq. (w/encl)
R. Dale Grimes, Esq. (w/encl)
Ross Ian Booher, Esq. (w/encl)
J. Davidson French, Esq. (w/encl)
Adam Futrell, Esq. (w/encl)
Erin Everitt, Esq. (w/encl)
Henry M. Walker, Esq. (w/encl)
Michael A. McMahan, Esq. (w/encl)

**2008-2009 DUES NOTICE**

AICPA MEMBERSHIP YEAR

AUGUST 1, 2008 - JULY 31, 2009

BILLING DATE:	June 16, 2008
PAYMENT DUE DATE:	August 1, 2008
MEMBER NUMBER:	01034713

ONLINE: INDIVIDUALS ONLY (credit card)

www.aicpa.org/MyAccount (not available Chase Active)**METHODS OF PAYMENT**

BY MAIL:

MEMBER PAYING FOR SELF OR**EMPLOYER PAYING FOR ONLY ONE MEMBER****(Check or Credit Card Payment)**

If paying by check, enter the member's name and member number in the memo section of the check. Mail remittance form and payment to:

AICPA Dues Processing

P.O. Box 10069

Newark, NJ 07101-3069

EMPLOYER PAYING FOR MULTIPLE MEMBERS**(Check or Credit Card Payment)**If paying by check, enter "Multiple Member Payment" in the memo section of the check. For credit card and check payments, include the remittance form from each member's dues notice for which you are paying. **DO NOT USE ENCLOSED WINDOWED ENVELOPE!**

Please mail payment to:

AICPA

ATTN: MULTI-PAYMENTS

P.O. Box 52403

Durham, NC 27717-2403

ONLINE BANKING: INDIVIDUALS ONLY (check)You must include your member name and number in the memo/note section of your payment. *If your bank does not provide you with this option, please select another payment method.***BY FAX: CREDIT CARD ONLY**Fax your completed dues form, with credit card information, to:
1-919-419-4787**NEED HELP? Contact our Service Center.**E-MAIL: service@aicpa.org

FAX: 1-800-382-5066

PHONE: 1-888-777-7077

HOURS: Mon-Fri 9AM - 6PM ET

IMPORTANT: DO NOT USE EITHER OF THE ABOVE ADDRESSES FOR SUBMITTING YOUR AON/AICPA TRUST INSURANCE PREMIUMS. PLEASE SEE BACK FOR MORE INFORMATION.

RETAIN FOR YOUR RECORDS

01034713
Michael Majoros
3 Larbo Rd.
Millersville, MD 21108-1728



CURRENT AICPA MEMBERSHIP RECORD	
DESCRIPTION	AMOUNT BILLED
AICPA Institute Membership	395.00
FVS Section Membership with CPA Expert	236.00
Voluntary Contributions:	
AICPA PAC Contribution	30.00
Benevolent Fund Contribution	10.00
AICPA Foundation/Minority	40.00
TOTAL	711.00

CONTRIBUTIONS: AICPA dues may be deducted as a business expense but not as a charitable contribution. 4% of net dues are not deductible in accordance with IRC Sec. 6033. Contributions to the AICPA Foundation and the Benevolent Fund are tax-deductible as charitable contributions. See reverse for information on restrictions that apply to contributions to the AICPA PAC.

REMITTANCE FORM

01034713	Michael John Majoros
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CHANGE MY JOB CODE TO:
(See AICPA JOB CODES on back)

METHOD OF PAYMENT☐ Personal ☒ CorporateCheck # (if applicable):

All payments must be made in U.S. dollars drawn on a U.S. financial institution. Make check payable to AICPA. To pay by Credit Card, sign and indicate Credit Card Number and Expiration Date. You **MUST** check the appropriate box for Corporate or Personal credit card.

X

(Signature)

(Print Name as it appears on Credit Card)

DESCRIPTION	BILLED (A)	ADD (C) (E) (F) (H)	PAID (A+B)
AICPA Institute Membership	IN 395.00		
FVS Section Membership with CPA Expert	13 236.00		
Voluntary Contributions:			
AICPA PAC Contribution	82 30.00		
Benevolent Fund Contribution	85 10.00		
AICPA Foundation/Minority	87 40.00		
Tax Section	add \$145 01		
FVS Section	add \$200 02		
PFP Section	add \$200 03		
IT Section	add \$200 04		
CPEXpress	add \$180 08		
Tax Section with the Tax Adviser	add \$175 11		
TOTAL	711.00		

☐ Personal Card ☒ Corporate Card

CARD NO

EXP. DATE

BILLING ZIP

01034713 6 071100 063100 710 1

Frequently Asked Questions

Are there any special requirements if my employer pays my dues?

Payment can originate from the member or be paid by the employer on the member's behalf. Be aware that if your firm is processing on your behalf they must make a notation of your member name, number, the amount to be applied directly on the payment, and include your dues remittance form. They must also remember to send payment to:

Single Members
AICPA Dues Processing
P.O. Box 10069
Newark, NJ 07101-3069

Multiple Members
AICPA
ATTN: MULTI-PAYMENTS
P.O. Box 52403
Durham, NC 27717-2403

What is the AICPA federal tax ID number?

The AICPA federal tax identification number is 13-0432265.

Membership is required to maintain coverage in the AICPA Insurance Program. Are participating carriers notified if a member defaults on their dues payments?

Yes. The appropriate carriers are notified if a member defaults on their dues payments.

Where do I send insurance payments?

Insurance premiums are not processed by the AICPA. AON insurance premium payments should be sent to:

AICPA Insurance Trust
AON Insurance Service
P.O. Box 0516
Carol Stream, IL 60132-0516

IMPORTANT NOTICE — PLEASE READ:

In making my dues payment, I affirm that my member data is correct as presented and I have complied with CPE membership requirements for the year ending December 31, 2007.

The AICPA Foundation

The AICPA Foundation supports programs and services that impact the profession and the public it serves. The AICPA Foundation currently is focusing on three major initiatives:

- **FINANCIAL LITERACY** — Supporting the AICPA's 360 Degrees of Financial Literacy program, which aims to help overcome the financial illiteracy epidemic plaguing the American public.
- **ACCOUNTING FACULTY SHORTAGE** — The growing shortage of accounting faculty threatens the future of the profession. The AICPA Foundation is working to increase the supply of accounting Ph.D.s and facilitate the transition of seasoned professionals to the college classroom.
- **DIVERSITY** — Minorities continue to be under-represented within the profession. The Foundation provides direct assistance and specialized programs to encourage qualified minority students to enter the profession.

AICPA Benevolent Fund

Since 1933, the AICPA Benevolent Fund has assisted members and members' families through difficult financial times due to an illness, accident, death or other misfortune. Thanks to member donations, the Fund has been able to help members and their families get back on their feet.

AICPA Political Action Committee (AICPA PAC)

The PAC enables the Institute to have a voice in issues affecting the profession, and participate in national debates. The PAC also contributes to the election campaigns of candidates who understand issues of importance to CPAs and the business community, whether Republican or Democrat.

Suggested voluntary contribution amounts have been added to your dues bill, and we greatly appreciate your support. You are under no obligation to make these contributions; however, we hope you do. It is through the generosity of our members that we are able to continue with these initiatives.



Post Office regulations require that we ascribe a portion of membership dues to the cost of the publications we provide as part of membership. These publications, which contain important professional information such as pronouncements and standards, are essential to all members and therefore cannot be unbundled from the annual dues.

Dues for each fiscal year include subscriptions to: *Journal of Accountancy* (\$34.50) and *The CPA Letter* (\$20.00).

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 10069
NEWARK, NJ 07101-3069

PAYING FOR MULTIPLE MEMBERS?

Send payment and remittance forms to this address:

AICPA
ATTN: MULTI-PAYMENTS
P.O. Box 52403
Durham, NC 27717-2403



MEMBER DATA CHANGE FORM
NO PHOTOCOPIES - PLEASE RETURN ORIGINAL

01034713 Consulting Firm
Michael Majoros
3 Larbo Rd.
Millersville, MD 21108-1728

UPDATE YOUR PROFILE ONLINE!
VISIT WWW.AICPA.ORG/MYACCOUNT

MEMBER DATA CHANGES If any information below is incorrect or missing, please print the updated information in the boxes.
When submitting e-mail addresses, please include all characters (e.g., dots, @, commas, etc.).

JOB CLASS

If your Job Code has changed, please indicate the correct new code below and to the left on the remittance form.
Complete the **MEMBER DATA CHANGE FORM** and return with your payment.

Change My Job Code to:
(See AICPA JOB CODES on back of dues notice)

Job Title: Partner

NAME CHANGE

Indicate any changes in your LEGAL NAME

Last Name

First Name

M.I.

PREFERRED MAILING ADDRESS: ☐ Business ☐ Home or Other

BUSINESS ADDRESS

ORGANIZATION

STREET 1

1220 L St NW

STREET 2

CITY

Washington

STATE

DC

ZIP

20005-4018

AREA CODE

PHONE

AREA CODE

PHONE

E-MAIL

HOME OR OTHER ADDRESS Our records show: If incorrect check appropriate box: ☐ Home ☐ Other

STREET 1

3 Larbo Rd

STREET 2

CITY

Millersville

STATE

MD

ZIP

21108-1728

AREA CODE

PHONE

202

3719153

AREA CODE

PHONE

E-MAIL

MMAJOROS@SNAVELY-KING.COM

Important Notice about Voluntary Contributions to the AICPA PAC

AICPA member contributions to the AICPA Political Action Committee (PAC) are voluntary. Such contributions are used for political purposes. The amounts shown are only a suggestion. Members may give more or less than the suggested amount. A member not wishing to make a PAC contribution should deduct the suggested amount from the total shown on the dues bill. The AICPA will not look upon any member with favor, or disfavor, because of the amount of the contribution or a decision to make no contribution.

RESTRICTIONS

The PAC accepts individual contributions from members made by personal check or personal credit card, or by a personal check or credit card in the name of a sole proprietorship, and does not accept cash. If a contribution is made by a corporate or partnership check or a corporate or partnership credit card, it will not be deposited to the PAC or used to support federal candidates, but will be deposited to a separate (non-PAC) account used to pay PAC administrative expenses. Accordingly, members are urged to make contributions by personal check or credit card, or by a check or credit card in the name of a sole proprietorship. The PAC can accept contributions aggregating up to \$5,000 per calendar year from an individual member (including a sole proprietorship).

Accordingly, members are urged to make PAC contributions by personal check or personal credit card.

The PAC can accept contributions aggregating up to \$5,000 per calendar year from an individual AICPA member.

Federal law provides the following:

- Contributions by corporations (including professional corporations), foreign nationals and federal contractors are prohibited.
- Contributions to the AICPA PAC are not deductible as charitable contributions for federal income tax purposes.

Federal law requires the PAC to report the name, mailing address, occupation and employer for each individual whose contributions aggregate in excess of \$200 in a calendar year.

PAY ONLINE!

VISIT WWW.AICPA.ORG/MYACCOUNT

Please verify your Job Code and make the necessary changes on the Remittance and Member Data Change Forms on the reverse side.

BUSINESS CATEGORY	POSITION	JOB CODE	REG. MEM.	ASSOC. MEM.
Public Accounting	Partner	43	\$395	N/A
	Sole Practitioner	44	\$395	N/A
	Staff	45	\$200	\$200*
Law Firm	Partner	21	\$395	\$200*
	Sole Practitioner	22	\$395	\$200*
	Staff	23	\$200	\$200*
Consulting Firm	Partner	26	\$395	\$200*
	Sole Practitioner	27	\$395	\$200*
	Staff	28	\$200	\$200*
Business/Industry	CEO	47	\$370	\$200*
	CFO	48	\$370	\$200*
	Officer - Other	49	\$370	\$200*
	Financial/Accounting Manager/Analyst	50	\$200	\$200*
	Financial/Accounting Staff	52	\$200	\$200*
	Internal Audit Staff	53	\$200	\$200*
	Non-Financial/Non-Accounting Staff	54	\$200	\$200*
Education	Professor/Teacher	56	\$200	\$200*
	Administrator	55	\$200	\$200*
	Non-CPA Faculty Associate	55	\$200	\$200*
Government	International	62	\$200	\$200*
	Federal	72	\$200	\$200*
	State	82	\$200	\$200*
	Local	92	\$200	\$200*
Retired — Age 62 or older and working fewer than 20 hours per week	Retired	98	\$100	N/A
Alternative Business Categories	Please Visit www.aicpa.org/abc			

*Associate Member status is available only to those who have passed the CPA exam and are awaiting certification from their state. Regular Members cannot change their job class to Associate Member status. Associate Members that are now eligible for Regular Member Status must provide proof of certification. Please contact the Service Center to change your status. (See reverse for contact information.)

SPECIALTY DESIGNATIONS	
Accredited in Business Valuation (ABV) Annual Fee	\$350
(ABV Credential holders receive complimentary membership in the FVS Membership Section.)	
Certified Information Technology Professional (CITP) Annual Fee	\$350
(CITP Credential holders receive complimentary membership in the IT Membership Section.)	
Personal Financial Specialist (PFS) Annual Fee	\$350
(PFS Credential holders receive complimentary membership in the PFP Membership Section.)	

SECTION DUES	
Forensic and Valuation Services (Formerly BVFLS)	\$200
Forensic and Valuation Services with CPA Expert	\$236
Information Technology	\$200
Personal Financial Planning	\$200
Tax	\$145
Tax with The Tax Adviser	\$175

LATE FEES	
Late Fees	\$30
Late Fees will be assessed on payments received after payment due date.	

To ensure that you can receive e-mail messages from the AICPA, remember to update your member profile. Also, add the AICPA's e-mail domains ("aicpa.org" and "email.aicpa.org" and "service@aicpa.org") to your Sender Safe List, or contact your IT administrator to update your firm's e-mail software.

