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December 2, 2010

Via Hand-Delivery

Chairman Mary W. Freeman
c/o Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

**Re: *Petition Of Tennessee American Water Company To Change And Increase
Certain Rates And Charges So As To Permit It To Earn A Fair And Adequate
Rate Of Return On Its Property Used And Useful In Furnishing Water Service
To Its Customers***
Docket No. 10-00189

Dear Chairman Freeman:

Enclosed please find the original and five (5) copies of Tennessee American Water Company's First Supplemental Responses to the Chattanooga Regional Manufacturers Association's First Set of Data Requests to Tennessee American Water Company, Questions 25 through 34. In addition, these responses are being filed today by way of email to the Tennessee Regulatory Authority Docket Manager, Sharla Dillon.

Please file the original and four copies of this material and stamp the additional copy as "filed". Then please return the stamped copies to me by way of our courier.

Should you have any questions concerning this matter, please do not hesitate to contact me at the email address or telephone number listed above.

With kindest regards, I remain

Very truly yours,



R. Dale Grimes

RDG:smb
Enclosures

Chairman Mary Freeman

December 2, 2010

Page 2

cc: Hon. Sara Kyle (*w/o enclosure*)
Hon. Eddie Roberson (*w/o enclosure*)
Mr. David Foster, Chief of Utilities Division (*w/o enclosure*)
Richard Collier, Esq. (*w/o enclosure*)
Mr. Jerry Kettles, Chief of Economic Analysis & Policy Division (*w/o enclosure*)
Ryan McGehee, Esq. (*w/enclosure*)
Mary L. White, Esq. (*w/enclosure*)
David C. Higney, Esq. (*w/enclosure*)
Henry M. Walker, Esq. (*w/enclosure*)
Michael A. McMahan, Esq. (*w/enclosure*)
Valerie L. Malueg, Esq. (*w/enclosure*)
Frederick L. Hitchcock, Esq. (*w/enclosure*)
Harold L. North, Jr., Esq. (*w/enclosure*)
Mark Brooks, Esq. (*w/enclosure*)
Scott H. Strauss, Esq. (*w/enclosure*)
Katharine M. Mapes, Esq. (*w/enclosure*)
Donald L. Scholes, Esq. (*w/enclosure*)

**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
EARN A FAIR AND ADEQUATE RATE
OF RETURN ON ITS PROPERTY USED
AND USEFUL IN FURNISHING WATER
SERVICE TO ITS CUSTOMERS**

Docket No. 10-00189

**TENNESSEE AMERICAN WATER COMPANY'S FIRST SUPPLEMENTAL
RESPONSES TO THE CHATTANOOGA REGIONAL MANUFACTURERS
ASSOCIATION'S FIRST SET OF DATA REQUESTS TO TENNESSEE AMERICAN
WATER COMPANY**

The Tennessee American Water Company ("TAWC") hereby responds as follows to the remaining requests contained in the Chattanooga Regional Manufacturers Association's ("CRMA") First Set of Data Requests to TAWC:

GENERAL OBJECTIONS

(1) TAWC objects to all requests that seek information protected by the attorney-client privilege, the work product doctrine and/or any other applicable privilege or restriction on disclosure.

(2) TAWC objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations or orders of the Tennessee Regulatory Authority.

(3) TAWC objects to the definitions of the words "Tennessee-American," "Company," "TAWC," "you," "your," "person," "document," "referring or relating to," "and,"

“or,” “affiliate,” “affiliated,” “identify,” “identifying,” and “identification,” that accompany the data requests because such definitions are overbroad and unduly burdensome.

(4) The specific responses set forth below are based upon information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information and/or documents produced.

(5) TAWC is providing its responses herein without waiver of, or prejudice to, its right at any later time to raise objections to: (a) the competence, relevance, materiality, privilege, or admissibility of the response, or the subject matter thereof; and (b) the use of any response, or subject matter thereof, in any subsequent proceedings.

(6) TAWC objects to each request to the extent that it is unreasonably cumulative or duplicative, or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

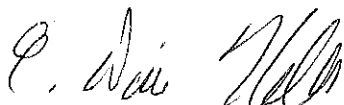
(7) TAWC objects to each request to the extent it seeks information outside TAWC’s custody or control.

(8) TAWC objects to requests that call upon TAWC to create, categorize, manipulate, customize or otherwise organize data regarding time periods outside of TAWC’s historical test year. TAWC objects to all such requests because they are unduly burdensome, seek to have TAWC create work product and seek information that is not relevant to this rate case.

(9) TAWC’s specific objections to each request are in addition to the General Objections set forth in this section. These General Objections form a part of each discovery response, and they are set forth here to avoid the duplication and repetition of restating them for each discovery response. The absence of a reference to a General Objection in response to a particular request does not constitute a waiver of any General Objection with respect to that

discovery request. All responses are made subject to and without waiver of TAWC's general and specific objections.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "R. Dale Grimes", is written over a horizontal line.

R. Dale Grimes (#006332)

E. Steele Clayton (#017298)

C. David Killion (#026412)

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Counsel for Petitioner

Tennessee American Water Company

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **James H. Vander Weide/Dr. Edward L. Spitznagel Jr.**

Question:

25. Please identify and produce a copy of all articles, journals, books or speeches written by or co-written in the past ten (10) years by any expert witness(es) or other witness(es) of the Company, whether published or not, relative to any issue raised in this proceeding.

Response:

The Company objects to this request on the grounds that the requested information is unduly burdensome and overly broad. Without waiving these objections, the Publications written by the expert witnesses were identified in their testimony provided in the original filing of this rate case.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **James H. Vander Weide/Michael A. Miller**

Question:

26. Please provide complete copies of any and all workpapers supporting or contradicting Tennessee-American witnesses relative to the Company's Cost of Capital and rate of return testimony in this proceeding.

Response:

The Company objects to this request on the grounds that the request is vague and ambiguous. The Company further objects to this request to the extent it seeks the mental impressions of counsel. Subject to, and without waiving the foregoing, the Company is unaware of any “working papers” contrary to the Company’s position and has previously produced workpapers in support of its witnesses’ testimony in response to TRA-01-Q013.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **Michael A. Miller**

Question:

27. Please provide in tabular format the authorized rates of return in orders from around the country (if any), known to, presented by, reviewed by or referred to by any Company witness or employee relative to any AWW or TAWC affiliated entity, that supports or contradicts TAWC's opinion that an 11.5% return on common equity is fair, just, reasonable, or representative of current investor expectations for a water utility. Please include, but do not limit your response to the jurisdiction, docket number, authorized return, number of customers served and dates of the order(s) surveyed by any witness for Tennessee-American or its affiliate(s), the date the return rate became known to the Company witness, and the bases (if any) why a different return should be awarded to TAWC.

Response:

The Company objects to this question on the grounds that the requested information is overly broad, unduly burdensome, vague and ambiguous. The Company further objects to this request on the grounds that it seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. Without waiving the objections, the calculation of the cost of equity capital is normally based on different methods and variations of the basic DCF, Risk Premium and CAPM methodologies which are based on financial market conditions at points in time and changes in investor expectations can and do occur based on any number of conditions present when such analysis supporting the cost of equity capital are prepared. Based on Mr. Miller's limited review, he is not aware of any AWW employee who has provided testimony or a study that determines, supports or contradicts the 11.5% cost of equity capital used by the Company.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **Paul Herbert**

Question:

28. Please provide an electronic copy of the 2007 Cost of Service Study and the current Cost of Service study prepared by Mr. Herbert for the Tennessee-American Water Company, and a list of trials, court actions, or agency regulatory proceedings (dockets or contested cases) in which Mr. Herbert has participated in the past five (5) years.

Response:

The Excel version of the 2007 Cost of Service Study is included on the enclosed CD and labeled as TN-CMA-01-Q28-ATTACHMENT. The current Cost of Service Study was provided with the testimony of Mr. Paul Herbert in the original filing of this rate case. The electronic version was provided in response to TRA-01-Q013. Included with Mr. Herbert's original testimony filed in this case is a listing of the regulatory proceedings that he has participated in.

TENNESSEE-AMERICAN WATER COMPANY

COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Customer Classification (1)	Pro Forma Cost of Service, as of November 30, 2007		Pro Forma Revenues Under Present Rates		Pro Forma Revenues Under Proposed Rates		Proposed Increase	
	Amount (2)	Percent of Total (3)	Amount (4)	Percent of Total (5)	Amount (6)	Percent of Total (7)	Amount (8)	Percent Increase (9)
Residential	\$21,421,896	49.5%	\$14,994,956	42.0%	\$18,185,522	42.0%	\$3,190,566	21.3%
Commercial	11,892,204	27.4%	11,460,266	32.0%	13,925,196	32.1%	2,464,930	21.5%
Industrial	4,771,454	11.0%	3,914,733	10.9%	4,762,993	11.0%	848,260	21.7%
Other Public Authority	2,925,655	6.7%	2,603,078	7.2%	3,164,294	7.3%	561,216	21.6%
Other Water Utilities	1,759,162	4.1%	1,310,628	3.7%	1,505,479	3.4%	194,851	14.9%
Private Fire Protection	583,545	1.3%	1,489,608	4.2%	1,810,465	4.2%	320,857	21.5%
Total Sales of Water	43,353,916	100.0%	35,773,269	100.0%	43,353,949	100.0%	7,580,680	21.2%
Other Water Revenues	1,433,404		1,369,193		1,433,404		64,211	4.7%
Total	\$44,787,320		\$37,142,462		\$44,787,353		\$7,644,891	20.6%

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATIONS AND SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution operation labor, as follows:

Customer Classification	Transmission & Distribution Operating Labor	Allocation Factor
(1)	(2)	(3)
Residential	\$267,408	0.5856
Commercial	112,526	0.2464
Industrial	30,972	0.0678
Other Public Authority	24,541	0.0537
Other Water Utilities	12,591	0.0276
Private Fire Protection	2,934	0.0064
Public Fire Protection	5,692	0.0125
Total	<u>\$456,664</u>	<u>1.0000</u>

FACTOR 9. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution maintenance labor, as follows:

Customer Classification	Transmission & Distribution Maintenance Labor	Allocation Factor
(1)	(2)	(3)
Residential	\$573,811	0.4835
Commercial	303,819	0.2559
Industrial	74,100	0.0624
Other Public Authority	73,859	0.0622
Other Water Utilities	11,644	0.0098
Private Fire Protection	34,825	0.0293
Public Fire Protection	115,023	0.0969
Total	<u>\$1,187,081</u>	<u>1.0000</u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSE.

Factors are based on the allocation of operation and maintenance expenses excluding power and chemicals, as follows:

Customer Classification	Operation and Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$3,460,331	0.5536
Commercial	1,471,238	0.2353
Industrial	531,433	0.0850
Other Public Authority	336,402	0.0538
Other Water Utilities	210,877	0.0337
Private Fire Protection	69,265	0.0111
Public Fire Protection	171,743	0.0275
Total	<u>\$6,251,289</u>	<u>1.0000</u>

FACTOR 15. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of operation and maintenance labor expense, as follows:

Customer Classification	Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$2,572,172	0.5084
Commercial	1,254,197	0.2479
Industrial	483,926	0.0957
Other Public Authority	298,287	0.0590
Other Water Utilities	193,833	0.0383
Private Fire Protection	67,503	0.0133
Public Fire Protection	189,069	0.0374
Total	<u>\$5,058,987</u>	<u>1.0000</u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of utility plant in service less depreciation, follows:

Customer Classification	Utility Plant in Service Less Depreciation Reserve	Allocation Factor
(1)	(2)	(3)
Residential	\$60,835,533	0.4330
Commercial	39,602,472	0.2819
Industrial	13,619,915	0.0969
Other Public Authority	10,069,415	0.0717
Other Water Utilities	4,193,835	0.0299
Private Fire Protection	2,633,077	0.0187
Public Fire Protection	9,535,601	0.0679
Total	<u>\$140,489,848</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of original cost rate base, as shown on the following pages and summarized below.

Customer Classification	Original Cost Rate Base	Allocation Factor
(1)	(2)	(3)
Residential	\$51,809,866	0.4323
Commercial	33,264,513	0.2775
Industrial	12,652,428	0.1055
Other Public Authority	8,432,373	0.0703
Other Water Utilities	4,499,138	0.0375
Private Fire Protection	1,993,231	0.0166
Public Fire Protection	7,229,973	0.0603
Total	<u>\$119,881,522</u>	<u>1.0000</u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF OTHER REVENUES.

Factors are based on the allocation of total cost of service.

<u>Customer Classification</u>	<u>Total Cost of Service</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
Residential	\$19,806,887	0.4703
Commercial	10,995,497	0.2612
Industrial	4,411,673	0.1048
Other Public Authority	2,705,002	0.0643
Other Water Utilities	1,708,301	0.0406
Private Fire Protection	566,633	0.0135
Public Fire Protection	<u>1,907,172</u>	<u>0.0453</u>
Total	<u>\$42,101,165</u>	<u>1.0000</u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size as developed on the following page and summarized below:

<u>Customer Classification</u> (1)	<u>Meter Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	66,462	0.7125
Commercial	21,179	0.2271
Industrial	1,578	0.0169
Other Public Authority	3,971	0.0426
Other Water Utilities	<u>83</u>	<u>0.0009</u>
Subtotal	<u><u>93,273</u></u>	<u><u>1.0000</u></u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size as developed on the following page and summarized below:

<u>Customer Classification</u> (1)	<u>Service Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	65,870	0.7841
Commercial	10,722	0.1277
Industrial	309	0.0038
Other Public Authority	1,156	0.0138
Other Water Utilities	11	0.0001
Private Fire Protection	<u>5,923</u>	<u>0.0705</u>
Subtotal	<u><u>83,991</u></u>	<u><u>1.0000</u></u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 12. ALLOCATION OF CUSTOMER ACCOUNTING COSTS.

Factors are based on the number of bills by classification, as follows:

<u>Customer Classification</u> (1)	<u>Number of Bills</u> (2)	<u>Allocation Factor</u> (3)
Residential	789,452	0.8635
Commercial	109,244	0.1195
Industrial	1,939	0.0021
Other Public Authority	8,830	0.0097
Other Water Utilities	43	0.0000
Private Fire Protection	4,760	0.0052
Public Fire Protection	0	0.0000
Total	<u>914,268</u>	<u>1.0000</u>

FACTOR 13. ALLOCATION OF METER READING COSTS.

Factors are based on the number of meter readings by classification, as follows:

<u>Customer Classification</u> (1)	<u>Number of Meter Readings</u> (2)	<u>Allocation Factor</u> (3)
Residential	789,452	0.8681
Commercial	109,244	0.1201
Industrial	1,939	0.0021
Other Public Authority	8,830	0.0097
Other Water Utilities	43	0.0000
Total	<u>909,508</u>	<u>1.0000</u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, 100 Cu. Ft.	Allocation Factor
(1)	(2)	(3)
Residential	12,206	0.3081
Commercial	11,357	0.2867
Industrial	8,616	0.2174
Other Public Authority	3,057	0.0771
Other Water Utilities	4,119	0.1039
Private Fire Protection	92	0.0023
Public Fire Protection	178	0.0045
Total	39,625	1.0000

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.6897	(4)	(5)=(4)x 0.3103	(6)=(3)+(5)
Residential	0.3081	0.2125	0.382	0.1186	0.3311
Commercial	0.2867	0.1977	0.3198	0.0992	0.2969
Industrial	0.2174	0.1499	0.1348	0.0418	0.1917
Other Public Authority	0.0771	0.0532	0.0861	0.0267	0.0799
Other Water Utilities	0.1039	0.0717	0.0773	0.024	0.0957
Private Fire Protection	0.0023	0.0016			0.0016
Public Fire Protection	0.0045	0.0031			0.0031
Total	1.0000	0.6897	1.0000	0.3103	1.0000

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification (1)	Average Daily Consumption, 100 Cu. Ft. (2)	Maximum Day Extra Capacity		Allocation Factor (5)
		Factor* (3)	Rate of Flow, 100 Cu. Ft. Per Day (4)=(2)x(3)	
Residential	12,206	1.0	12,206	0.3820
Commercial	11,357	0.9	10,221	0.3198
Industrial	8,616	0.5	4,308	0.1348
Other Public Authority	3,057	0.9	2,751	0.0861
Other Water Utilities	4,119	0.6	2,471	0.0773
Subtotal	39,355		31,958	1.0000

The weighting of the factors is based on the maximum day ratio of 1.45, based on a review of maximum day ratios experienced during the period 1995 through 2007.

	Maximum Day Ratio	Weight
Average Day	1.00	0.6897
Maximum Day Extra Capacity	0.45	0.3103
Total	1.45	1.0000

* Ratio of maximum day to average day minus 1.0.

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

Description (1)	Restrictive Diameter(s) Squared (2)	Number of Units (3)	Relative Demand (4)=(2)X(3)	Allocation Factor (5)
<u>Private Fire Protection</u>				
1 -Inch Fire Line	1	0	0	
1.5 -Inch Fire Line	2.25	1	2	
2 -Inch Fire Line	4	13	52	
2.5 -Inch Fire Line	6.25	1	6	
3 -Inch Fire Line	9	2	18	
4 -Inch Fire Line	16	83	1,328	
6 -Inch Fire Line	36	757	27,252	
8 -Inch Fire Line	64	299	19,136	
10 -Inch Fire Line	100	15	1,500	
12 -Inch Fire Line	144	19	2,736	
Total Private Fire Protection		<u>1,190</u>	<u>52,031</u>	0.3399
<u>Public Fire Protection</u>				
4-1/2 inch, 3 way	20.25	<u>4,989</u>	<u>101,027</u>	
Total Public Fire Protection		<u>4,989</u>	<u>101,027</u>	0.6601
Total Fire Protection Service		<u><u>6,179</u></u>	<u><u>153,058</u></u>	<u><u>1.0000</u></u>

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE,
MAXIMUM HOUR AND FIRE SERVICE FUNCTIONS.

Customer Classification (1)	Average Hour Consumption, 100 Cu. Ft. (2)	Maximum Hour Extra Capacity		Allocation Factor (5)
		Factor* (3)	Rate of Flow, 100 Cu. Ft. Per Hour (4)=(2)x(3)	
Residential	509	3.0	1,526	0.4438
Commercial	473	2.8	1,325	0.3854
Industrial	136	1.7	231	0.0670
Other Public Authority	127	2.8	357	0.1038
Other Water Utilities	0	1.7	0	0.0000
Total	<u>1,245</u>		<u>3,438</u>	<u>1.0000</u>

The weighting of the factors is based on the maximum hour ratio of 1.90 and the system demand for fire protection, as follows:

	Maximum Hour Ratio	System Delivery, GPM	Weight
Average Hour	1.0	27,985	0.4938
Maximum Hour Extra Capacity	0.9	25,187	0.4444
Subtotal	1.9	53,172	0.9382
Fire Protection		3,500	0.0618
Total		<u>56,672</u>	<u>1.0000</u>

* Ratio of maximum hour to average day minus 1.0.

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Customer Classification (1)	Average Hour Consumption, 100 Cu. Ft. (2)	Maximum Hour Extra Capacity		Allocation Factor (5)
		Factor* (3)	Rate of Flow, 100 Cu. Ft. Per Hour (4)=(2)x(3)	
Residential	509	3.0	1,526	0.3713
Commercial	473	2.8	1,325	0.3224
Industrial	359	1.7	610	0.1485
Other Public Authority	127	2.8	357	0.0868
Other Water Utilities	172	1.7	292	0.0710
Total	1,640		4,110	1.0000

* Ratio of maximum hour to average day minus 1.0.

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

The weighting of the factors is based on the ratio of the capacity required for a 6-hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{3500 \text{ GPM} \times 60 \text{ min.} \times 6 \text{ Hours}}{22,806,000 \text{ Gallons Storage}} = 0.0552$$

$$\text{General Service Weight} \quad 1 \quad - \quad 0.0552 \quad = \quad 0.9448$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows.

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.0	52.63	0.4973
Extra Capacity Maximum Hour	<u>0.9</u>	<u>47.37</u>	<u>0.4475</u>
Total	1.9	100.00	0.9448

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the factors for maximum day extra capacity and fire demand (Factor 3) and maximum hour extra capacity and fire demand (Factor 4) for each customer classification, as follows:

Customer Classification	Maximum Day Extra Capacity and Fire		Maximum Hour Extra Capacity and Fire		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)x 0.1751	(4)	(5)=(4)x 0.8249	(6)=(3)+(5)
Residential	0.3238	0.0566	0.3972	0.3277	0.3843
Commercial	0.2908	0.0510	0.3573	0.2947	0.3457
Industrial	0.1878	0.0329	0.0831	0.0685	0.1014
Other Public Authority	0.0783	0.0137	0.0962	0.0794	0.0931
Other Water Utilities	0.0936	0.0164	-	-	0.0164
Private Fire Protection	0.0088	0.0015	0.0225	0.0186	0.0201
Public Fire Protection	0.0169	0.0030	0.0437	0.0360	0.0390
Total	<u>1.0000</u>	<u>0.1751</u>	<u>1.0000</u>	<u>0.8249</u>	<u>1.0000</u>

The weighting of the factors is based on the footage of transmission and distribution mains as set forth below:

	Footage of Mains	Weight
Transmission Mains	1,180,594	0.1751
Distribution Mains	<u>5,563,554</u>	<u>0.8249</u>
Total	6,744,148	1.0000

TENNESSEE-AMERICAN WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 19. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED IN THE LOOKOUT MOUNTAIN SERVICE AREA.

Factors are based on the pro forma test year average daily consumption for each customer classification.

<u>Customer Classification</u> (1)	<u>Average Daily Consumption, 100 Cu. Ft.</u> (2)	<u>Allocation Factor</u> (3)
Residential	749	0.7892
Commercial	165	0.1739
Other Public Authority	35	0.0369
Total	<u>949</u>	<u>1.0000</u>

FACTOR 20. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED IN THE LAKEVIEW SERVICE AREA.

Factors are based on the pro forma test year average daily consumption for each customer classification.

<u>Customer Classification</u> (1)	<u>Average Daily Consumption, 100 Cu. Ft.</u> (2)	<u>Allocation Factor</u> (3)
Residential	509	0.8555
Commercial	73	0.1227
Other Public Authority	13	0.0218
Total	<u>595</u>	<u>1.0000</u>

FACTOR 21. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

These costs are assigned directly to the public fire protection classification.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (3)
Public Fire Protection	1.0000

TENNESSEE-AMERICAN WATER COMPANY

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
OPERATION AND MAINTENANCE EXPENSES										
Source of Supply										
---Operation---										
601.1	Operating Labor	2	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.1	Operating Expense	2	0	0	0	0	0	0	0	0
610.1	Purchased Water	1	52,110	16,055	14,940	11,329	4,018	5,414	120	234
---Maintenance---										
620.2	OR MN SS STRUCT & IMP MAT	2	146,762	48,593	43,574	28,134	11,726	14,045	235	455
	Subtotal Source of Supply		198,872	64,648	58,514	39,463	15,744	19,459	355	689
Power and Pumping Expenses										
---Operation---										
6011	Gen Sup & Eng Lab Oper PU	6	0	0	0	0	0	0	0	0
601.1	Labor Oper PU	6	1,369,459	453,703	407,140	246,913	109,694	118,595	11,503	21,911
601.1	Pump Oper Sup and Eng Elec	6	0	0	0	0	0	0	0	0
615.1	Purch Power PU	1	1,625,736	500,890	466,098	353,435	125,344	168,914	3,739	7,316
6152	Purch Power PU - Lookout Mtn. Tariff	19	264,172	208,485	45,939	0	9,748	0	0	0
6153	Purch Power PU - Lakeview Tariff	20	91,302	78,109	11,203	0	1,990	0	0	0
616.1	Fuel For Power Production	1	1,826	563	523	397	141	190	4	8
620.1	Misc Pumping Exp. Current	6	0	0	0	0	0	0	0	0
650.2	SS & PUMP Transportation	6	0	0	0	0	0	0	0	0
675.1	Misc.Pumping Exp. Electric	6	104	34	31	19	8	9	1	2
	Subtotal Power and Pumping		3,352,599	1,241,784	930,934	600,764	246,925	287,708	15,247	29,237
Water Treatment Expenses										
---Operation---										
601.3	Wt Operation Superv & Eng	2	0	0	0	0	0	0	0	0
601.3	General Wt Labor	2	420	138	125	81	34	40	1	1
618.3	General Chemicals	1	1,049,272	323,281	300,826	228,112	80,899	109,019	2,413	4,722
620.3	Misc Wt Expenses-Current	2	49,901	16,521	14,816	9,566	3,987	4,776	80	155
631.3	WT Contract Services	2	0	0	0	0	0	0	0	0
635.3	Other Wt Oper Contract Services	2	42,402	14,040	12,589	8,128	3,388	4,058	68	131
641.3	Wt Rents	2	0	0	0	0	0	0	0	0
650.3	Wt Oper Transportation	2	0	0	0	0	0	0	0	0
675.3	Waste Disposal Exp (Cur)	1	179,088	55,176	51,345	38,934	13,808	18,607	412	806
675.3	General Wt Expenses	2	108,829	36,034	32,311	20,863	8,695	10,415	174	337
675.3	Misc Wt Expenses-Current	2	62,381	20,655	18,521	11,958	4,984	5,970	100	193

TENNESSEE-AMERICAN WATER COMPANY
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
---Maintenance---										
620.4	Or Mn Wt Struct & Imp Mat	2	142,813	47,285	42,401	27,377	11,411	13,667	229	443
635.4	Other Wt Maint Contract Services	2	7,820	2,589	2,322	1,499	625	748	13	24
675.4	Misc. Expense Maint. WT	2	0	0	0	0	0	0	0	0
6504	Wt Maint Transportation	2	0	0	0	0	0	0	0	0
	Subtotal Water Treatment		1,642,926	515,719	475,256	346,518	127,831	167,300	3,490	6,812
Transmission & Distribution Expenses										
---Operation---										
601.5	T&D Operation Super & Eng	8	118,242	69,242	29,135	8,017	6,350	3,263	757	1,478
601.5	Storage Facilities Labor	5	147,457	47,098	42,305	25,746	11,369	12,313	2,934	5,692
601.5	Misc Meter Labor	10	309,207	220,310	70,221	5,226	13,172	278	0	0
601.5	Maps and Records Labor	7	0	0	0	0	0	0	0	0
615.5	Storage Facilities Expense	5	3,223	1,029	925	563	249	269	64	124
620.5	Misc T & D Expenses-Current	7	19,424	7,464	6,715	1,970	1,808	319	390	758
635.5	Other T & D Oper Contract Services	7	106,648	40,985	36,868	10,814	9,929	1,749	2,144	4,159
641.5	T&D Rents	8	300	176	74	20	16	8	2	4
650.5	Td Oper Transportation	8	11	6	3	1	1	0	0	0
675.5	T&D Lines Expense	7	1,643	631	568	167	153	27	33	64
675.5	Misc Meter Expenses	10	3,339	2,380	758	56	142	3	0	0
675.5	Misc T&D Expenses-Current	8	93,306	54,640	22,991	6,326	5,011	2,575	597	1,166
---Maintenance---										
601.6	Or Mn T&D Supr & Eng	9	67,934	32,846	17,384	4,239	4,226	666	1,990	6,583
601.6	Or Mn T&D Mains Lab	7	702,553	269,990	242,873	71,239	65,408	11,522	14,121	27,400
601.6	Or Mn Services Lab	11	293,677	230,272	37,503	1,116	4,053	29	20,704	0
601.6	Or Mn Meters Lab	10	103,228	73,549	23,443	1,745	4,398	93	0	0
601.6	Or Mn Hydrants Lab	21	87,623	0	0	0	0	0	0	87,623
601.6	Or Mn Other T&D Plant Lab	9	0	0	0	0	0	0	0	0
620.6	Or Mn T&D Struct & Imp-Mat	7	315,656	121,306	109,122	32,007	29,388	5,177	6,345	12,311
635.6	Other T & D Maint Contract Services	9	2,142	1,035	548	134	133	21	63	208
650.6	Td Maint Transportation	9	5,379	2,599	1,377	336	335	53	158	521
675.6	Maps And Records Expenses	9	0	0	0	0	0	0	0	0
675.6	Or Mn Meters Mat	10	8,715	6,210	1,979	147	371	8	0	0
675.6	Or Mn Other T&D Plant Mat	10	200,881	143,127	45,620	3,395	8,558	181	0	0
	Subtotal Transmission & Distribution		2,590,557	1,324,895	690,412	173,264	165,070	38,554	50,302	148,091

TENNESSEE-AMERICAN WATER COMPANY
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
Customer Accounting Expenses										
601.7	Meter Reading Labor	13	463,354	402,237	55,649	973	4,495	0	0	0
601.7	Contracts & Orders Labor	12	178	154	21	0	2	0	1	0
601.7	Billing & Acting Salaries	12	0	0	0	0	0	0	0	0
604.7	Employee Benefits Ca	12	0	0	0	0	0	0	0	0
620.7	Misc Ca Expenses-Current	12	2,072	1,789	248	4	20	0	11	0
632.7	Ca Contract Services	12	0	0	0	0	0	0	0	0
635.7	Other Ca Contract Services	12	0	0	0	0	0	0	0	0
642.7	Ca Rents	12	2,247	1,939	269	5	22	0	12	0
650.7	Ca Transportation	12	0	0	0	0	0	0	0	0
670.7	Uncollectible Accounts	12	531,590	459,029	63,525	1,116	5,156	0	2,764	0
675.7	Meter Reading Expenses	13	5,251	4,558	631	11	51	0	0	0
675.7	Collecting Expenses	12	22,750	19,644	2,719	48	221	0	118	0
675.7	Billing & Acting Computer	12	253,662	219,036	30,313	533	2,461	0	1,319	0
675.7	Cust Acctg-Billing/Telephone	12	11,561	9,983	1,382	24	112	0	60	0
675.7	Cust Acctg-Billing/Postage	12	333,080	287,615	39,803	699	3,231	0	1,732	0
675.7	Misc Cust Acctg Expenses	12	105,875	91,423	12,652	222	1,027	0	551	0
675.7	Misc Oper Ca Cust Serv	12	-1,810	-1,563	-216	-4	-18	0	-9	0
	Subtotal Customer Accounting		1,729,811	1,495,844	206,996	3,631	16,780	0	6,559	0
Administrative and General Expenses										
601.8	Adm & General Salaries	14	1,395,665	772,633	328,398	118,631	75,086	47,034	15,492	38,381
601.8	Employee Pensions & Benefits	15	3,042,756	1,546,936	754,299	291,192	179,523	116,538	40,469	113,799
604.8	401K Contributions Expense	15	94,206	47,894	23,354	9,016	5,558	3,608	1,253	3,523
620.8	Or Mn General Ag Plant	14	0	0	0	0	0	0	0	0
632.8	Auditing Services	14	70,683	39,129	16,632	6,008	3,803	2,382	785	1,944
633.8	Legal Services	14	69,875	38,682	16,442	5,939	3,759	2,355	776	1,922
634.8	Management Fees - Water Quality	1	85,549	26,357	24,527	18,598	6,596	8,889	197	385
634.8	Management Fees - Cust. Billing/Service	12	602,112	519,925	71,952	1,264	5,840	0	3,131	0
634.8	Management Fees - Administration	14	3,469,657	1,920,802	816,410	294,921	186,668	116,927	38,513	95,416
634.8	Management Fees - Empl. Service	15	177,872	90,432	44,094	17,022	10,494	6,812	2,366	6,652
635.8	Contract Services - Other	14	4,796	2,655	1,128	408	258	162	53	132
635.8	Other WT Contract Services	2	0	0	0	0	0	0	0	0
635.8	Other WT Contract Services	2	0	0	0	0	0	0	0	0
641.8	AG Rents	14	-16,628	-9,205	-3,913	-1,413	-895	-560	-185	-457
642.8	Adm & General Rents	14	25,417	14,071	5,981	2,160	1,367	857	282	699
650.8	AG Transportation	14	479,775	265,604	112,891	40,781	25,812	16,168	5,325	13,194
657.8	General Liability	14	360,036	199,316	84,717	30,603	19,370	12,133	3,996	9,901
658.8	Workmens Comp Premium Exp	15	146,092	74,274	36,216	13,981	8,619	5,595	1,943	5,464
659.8	Insurance Other	14	77,364	42,828	18,204	6,576	4,162	2,607	859	2,128
660.8	Advertising Exp	14	57,885	32,045	13,620	4,920	3,114	1,951	643	1,592
666.8	Regulatory Commission Expenses	18	543,384	255,553	141,932	56,947	34,940	22,061	7,336	24,615

TENNESSEE-AMERICAN WATER COMPANY

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Other Public Authority	Other Water Utilities	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
675.8	Expenses Of Employees	15	39,161	19,909	9,708	3,748	2,310	1,500	521	1,465
675.8	Misc Office Expenses	14	68,161	37,734	16,038	5,794	3,667	2,297	757	1,874
6758	Injuries & Damages Exp	14	0	0	0	0	0	0	0	0
6758	Research & Dev-Service Co	14	0	0	0	0	0	0	0	0
6758	Or Mn A&G Struc & Imp Mat	14	0	0	0	0	0	0	0	0
675.8	Misc. General Expense - Current	14	362,111	200,465	85,205	30,779	19,482	12,203	4,019	9,958
657.8	Miscellaneous General Exp	14	421,971	233,603	99,290	35,868	22,702	14,220	4,684	11,604
657.8	AFUDC Adjustment	14	(463,690)	(256,699)	(109,106)	(39,414)	(24,947)	(15,626)	(5,147)	(12,751)
	Subtotal Administrative and General		11,114,199	6,114,943	2,608,019	954,329	597,288	380,113	128,068	331,440
	Total Operation & Maintenance Expenses		20,628,994	10,757,833	4,970,131	2,117,969	1,169,638	893,134	204,021	516,269

TENNESSEE-AMERICAN WATER COMPANY
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
DEPRECIATION EXPENSE										
Intangible										
339600	Comprehensive Planning Study	14	0	0	0	0	0	0	0	0
Source of Supply										
303.00	Land & Land Rights	2	0	0	0	0	0	0	0	0
306000	Lakes, Rivers, & Other Intakes	2	4,060	1,345	1,205	778	324	389	6	13
339200	Other P/E SS	2	0	0	0	0	0	0	0	0
309000	Supply Mains	2	11,292	3,738	3,353	2,165	902	1,081	18	35
Pumping Equipment										
304200	Pumping Structures	6	75,903	25,147	22,566	13,685	6,080	6,573	638	1,214
	Lookout Mountain Tariff	19	547	432	95	0	20	0	0	0
	Lakeview Tariff	20	49	42	6	0	1	0	0	0
310100	Power Generation Equipment -other	6	28,041	9,289	8,337	5,056	2,246	2,428	236	449
311200	Electric Pumping Equipment	6	130,210	43,139	38,711	23,477	10,430	11,276	1,094	2,083
	Lookout Mountain Tariff	19	7,563	5,969	1,315	0	279	0	0	0
	Lakeview Tariff	20	2,302	1,970	282	0	50	0	0	0
311300	Diesel Pumping Equipment	6	2,982	987	887	538	239	258	25	48
311500	Other Pumping Equipment	6	5,803	1,922	1,725	1,046	465	503	49	93
Water Treatment										
303.00	Land & Land Rights	2	0	0	0	0	0	0	0	0
304300	Water Treatment Structures	2	121,859	40,347	36,180	23,360	9,737	11,662	195	378
304301	Water Treatment Structures-Painting	2	204,394	67,674	60,685	39,182	16,331	19,561	327	634
320100	Water Treatment Equipment	2	138,724	45,932	41,187	26,593	11,084	13,276	222	430
320200	Granular Activated Carbon	2	0	0	0	0	0	0	0	0
Transmission & Distribution										
303.00	Land & Land Rights	7	0	0	0	0	0	0	0	0
304400	T & D Structures	7	11,178	4,296	3,864	1,133	1,041	183	225	436
330000	T & D Reservoirs & Standpipes	5	111,567	35,634	32,009	19,480	8,602	9,316	2,220	4,306
	Lookout Mountain Tariff	19	4,185	3,303	728	0	154	0	0	0
	Lakeview Tariff	20	0	0	0	0	0	0	0	0
330003	T & D Reservoirs & Standpipes-Painting	5	203,048	64,853	58,254	35,452	15,655	16,955	4,041	7,838
	Lookout Mountain Tariff	19	0	0	0	0	0	0	0	0
	Lakeview Tariff	20	17,950	15,357	2,202	0	391	0	0	0
330100	Elevated Tanks & Standpipes	5	51,789	16,542	14,858	9,042	3,993	4,324	1,031	1,999
330400	Clearwells	2	11,233	3,719	3,335	2,153	898	1,075	18	35
331001	T & D Mains not Classified	4	33,268	13,213	11,887	2,765	3,200	0	749	1,454
331100	T & D Mains - Mains (4" or less)	4	70,173	27,872	25,073	5,831	6,751	0	1,579	3,067

TENNESSEE-AMERICAN WATER COMPANY
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Other Public Authority	Other Water Utilities	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
331200	T & D Mains - Mains (6" - 8")	4	22	9	8	2	2	0	0	1
331210	T & D Mains - Mains (6" - 10") TN	4	962,123	382,155	343,767	79,952	92,556	0	21,648	42,045
331300	T & D Mains - Mains (10" - 16")	3	101,184	32,764	29,424	19,002	7,923	9,471	890	1,710
331350	T & D Mains - Mains (12" or More)	3	388,755	125,879	113,050	73,008	30,440	36,387	3,421	6,570
333000	Services	11	333,477	261,479	42,585	1,267	4,602	33	23,510	0
334100	Meters	10	323,473	230,475	73,461	5,467	13,780	291	0	0
334120	Meters-Metal Case/Old Style	10	91,490	65,188	20,777	1,546	3,897	82	0	0
334140	Meters - Plastic Case	10	0	0	0	0	0	0	0	0
334120	Meters - Metal Case/New Style	10	57,562	41,013	13,072	973	2,452	52	0	0
334200	Meter Installations	10	349,187	248,797	79,300	5,901	14,875	314	0	0
335000	Hydrants	21	212,447	0	0	0	0	0	0	212,447
General Plant										
303.00	Land & Land Rights AG	14	0	0	0	0	0	0	0	0
304600	Office Structures	14	3,465	1,919	815	295	186	117	38	95
304700	Stores , Shop, & Garage Structures	14	2,282	1,263	537	194	123	77	25	63
304.53	Structures and Imp. Misc.	14	0	0	0	0	0	0	0	0
304800	Miscellaneous Structures	14	3,222	1,783	758	274	173	109	36	89
340100	Office Furniture	14	8,445	4,675	1,987	718	454	285	94	232
340200	Computer & Peripheral Equipment	14	6,750	3,737	1,588	574	363	227	75	186
340210	Computer and Mainfram Equipment	14	13,216	7,317	3,110	1,123	711	445	147	363
340220	Computer & Periph Personal	14	9,042	5,005	2,128	769	486	305	100	249
340230	Computer & Periph Other	14	4,183	2,316	984	356	225	141	46	115
340300	Computer Software	14	7,301	4,041	1,718	621	393	246	81	201
340310	Computer Software Mainframe	14	64,692	35,814	15,222	5,499	3,480	2,180	718	1,779
340320	Computer Software Personal	14	3,504	1,940	824	298	189	118	39	96
340330	Computer Software Other	14	260	144	61	22	14	9	3	7
340400	Data Handling Equipment	14	755	418	178	64	41	25	8	21
340500	Other Office Equipment	14	1,288	715	303	109	69	43	14	35
341100	Light Trucks	14	221,057	122,376	52,015	18,790	11,893	7,450	2,454	6,079
341200	Heavy Trucks	14	158,398	87,689	37,271	13,464	8,522	5,338	1,758	4,356
341300	Automobiles	14	34,028	18,837	8,007	2,892	1,831	1,147	378	936
341400	Transportation-Other	14	17,176	9,508	4,042	1,460	924	579	191	472
342000	Stores Equipment	14	0	0	0	0	0	0	0	0
343000	Tools, Shop, & Garage Equipment	14	90,605	50,159	21,319	7,701	4,875	3,053	1,006	2,492
344000	Laboratory Equipment	2	3,854	1,276	1,144	739	308	369	6	12
345000	Power Operated Equipment	14	0	0	0	0	0	0	0	0
346100	Communication Equipment Non telephon	14	16,434	9,098	3,867	1,397	884	554	182	452
346200	Communication Equipment-Telephone	14	3,241	1,795	763	275	174	109	36	89
347000	Miscellaneous Equipment	14	69,452	38,448	16,342	5,903	3,737	2,341	771	1,910
348000	Other Tangible Plant	14	251	139	59	21	14	8	3	7
Total Depreciation Expense			4,810,741	2,230,893	1,259,230	462,412	309,469	170,765	70,351	307,621

TENNESSEE-AMERICAN WATER COMPANY
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
AMORTIZATIONS										
680.51	Amort of CIAC	4	(186,427)	(74,049)	(66,610)	(15,492)	(17,934)	-	(4,195)	(8,147)
680.52	Amort of Capital Leases	14	106,033	58,699	24,950	9,013	5,705	3,573	1,177	2,916
	Total Depreciation & Amortization		4,730,347	2,215,543	1,217,570	455,933	297,240	174,338	67,333	302,390
TAXES OTHER THAN INCOME TAXES										
685.20	Property Taxes	16	2,853,180	1,235,428	804,311	276,473	204,573	85,310	53,354	193,731
685.32	FUTA Oper AG	15	5,089	2,588	1,262	487	300	195	68	190
685.33	FICA Oper AG	15	378,917	192,642	93,934	36,262	22,356	14,513	5,040	14,171
685.35	SUTA Oper AG	15	2,545	1,294	631	244	150	97	34	95
685.43	Franchise Taxes	18	344,020	161,793	89,858	36,053	22,120	13,967	4,644	15,584
685.00	PSC Fee	18	74,295	34,941	19,406	7,786	4,777	3,016	1,003	3,366
	Franchise Tax - Lookout Mtn	19	0	0	0	0	0	0	0	0
685.00	Filing Fee	18	0	0	0	0	0	0	0	0
685.44	Gross Receipts Tax	18	762,617	358,658	199,196	79,922	49,036	30,962	10,295	34,547
	Total Taxes Other Than Income Taxes		4,420,663	1,987,344	1,208,598	437,227	303,312	148,060	74,438	261,684
INCOME TAXES										
409.15	Federal and State Income Taxes	17	4,800,605	2,075,302	1,332,168	506,464	337,483	180,023	79,690	289,476
	Total Income Taxes		4,800,605	2,075,302	1,332,168	506,464	337,483	180,023	79,690	289,476
UTILITY OPERATING INCOME										
	Total Cost of Service	17	10,206,710	4,412,361	2,832,362	1,076,808	717,532	382,752	169,431	615,465
	Less:									
	Other Fees	18	(471,563)	(221,776)	(123,172)	(49,420)	(30,322)	(19,145)	(6,366)	(21,362)
	Billing Services and Misc. Revenues	12	(961,841)	(830,551)	(114,940)	(2,020)	(9,330)	-	(5,002)	-
	Total Cost of Service Related to Sales		43,353,915	20,396,056	11,322,717	4,542,961	2,785,553	1,759,162	583,545	1,963,922
	Allocation of Public Fire			1,025,840	569,487	228,493	140,102	0	0	(1,963,922)
	Total		43,353,915	\$21,421,896	\$11,892,204	\$4,771,454	\$2,925,655	\$1,759,162	\$583,545	\$0

TENNESSEE-AMERICAN WATER COMPANY

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
UTILITY PLANT IN SERVICE LESS DEPRECIATION										
<u>Intangible</u>										
339600	Comprehensive Planning Study	16	(54,656)	(23,666)	(15,408)	(5,296)	(3,919)	(1,634)	(1,022)	(3,711)
<u>Source of Supply</u>										
303.00	Land & Land Rights	2	73,444	24,317	21,806	14,079	5,868	7,029	118	228
304.21	Struct & Improv SS	2	0	-	-	-	-	-	-	-
305.00	Collecting and Impound Res	2	0	-	-	-	-	-	-	-
306.20	Lakes, Rivers, & Other Intakes	2	234,576	77,668	69,646	44,968	18,743	22,449	375	727
307.00	Wells and Springs	2	0	-	-	-	-	-	-	-
308.00	Infiltration Galleries and Tunnels	2	0	-	-	-	-	-	-	-
309.00	Supply Mains	2	515,341	170,630	153,005	98,791	41,176	49,318	825	1,598
339.00	Other P/E SS	2	-7,352	(2,434)	(2,183)	(1,409)	(587)	(704)	(12)	(23)
<u>Pumping Equipment</u>										
304.22	Pumping Structures	6	2,635,948	873,290	783,667	475,261	211,139	228,273	22,142	42,175
	Lookout Mountain Tariff	19	3,890	3,070	676	-	144	-	-	-
	Lakeview Tariff	20	1,150	984	141	-	25	-	-	-
310.20	Power Generation Equipment	6	179,144	59,350	53,260	32,300	14,349	15,514	1,505	2,866
311.22	Electric Pumping Equipment	6	2,926,752	969,633	870,123	527,693	234,433	253,457	24,585	46,828
	Lookout Mountain Tariff	19	239,014	188,630	41,565	-	8,820	-	-	-
	Lakeview Tariff	20	50,144	42,898	6,153	-	1,093	-	-	-
311.23	Diesel Pumping Equipment	6	65,088	21,564	19,351	11,735	5,214	5,637	547	1,041
311.27	Other Pumping Equipment	6	225,048	74,558	66,907	40,576	18,026	19,489	1,890	3,601
<u>Water Treatment</u>										
303.00	Land & Land Rights	2	18,009	5,963	5,347	3,452	1,439	1,723	29	56
304.31	Water Treatment Structures	2	1,597,871	529,055	474,408	306,312	127,670	152,916	2,557	4,953
304.32	Water Treatment Structures-Painting	2	267,897	88,701	79,539	51,356	21,405	25,638	429	830
320.31	Water Treatment Equipment	2	2,841,415	940,793	843,616	544,699	227,029	271,923	4,546	8,808
320.33	Granular Activated Carbon	2	0	-	-	-	-	-	-	-
<u>Transmission & Distribution</u>										
303.00	Land & Land Rights	7	555,021	213,295	191,871	56,279	51,672	9,102	11,156	21,646
304.40	T & D Structures	7	118,256	45,446	40,881	11,991	11,010	1,939	2,377	4,612
330.40	Cleanwell	2	472,780	156,537	140,368	90,632	37,775	45,245	756	1,466
330.41	T & D Reservoirs & Standpipes	5	3,639,200	1,162,360	1,044,086	635,404	280,582	303,873	72,420	140,473
	Lookout Mountain Tariff	19	100,106	79,004	17,408	-	3,694	-	-	-
	Lakeview Tariff	20	0	-	-	-	-	-	-	-

TENNESSEE-AMERICAN WATER COMPANY

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Other Public Authority	Other Water Utilities	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
330.42	T & D Reservoirs & Standpipes-Painting	5	1,183,647	378,057	339,588	206,665	91,259	98,835	23,555	45,689
	Lookout Mountain Tariff	19	0	-	-	-	-	-	-	-
	Lakeview Tariff	20	136,063	116,402	16,695	-	2,966	-	-	-
330.43	Elevated Tanks & Standpipes	5	1,335,115	426,436	383,045	233,111	102,937	111,482	26,569	51,535
331.40	T & D Mains not Classified	4	1,837,780	729,966	656,639	152,719	176,794	-	41,350	80,311
331.41	T & D Mains - Mains (4" or less)	4	3,658,721	1,453,244	1,307,261	304,040	351,989	-	82,321	159,886
331.44	T & D Mains - Mains (6" - 8")	4	1,012	402	362	84	97	-	23	44
331.42	T & D Mains - Mains (6" - 10")	4	51,359,460	20,399,978	18,350,735	4,267,971	4,940,780	-	1,155,588	2,244,408
331.45	T & D Mains - Mains (10" - 16")	3	4,774,541	1,545,997	1,388,437	896,659	373,847	446,897	42,016	80,690
331.43	T & D Mains - Mains (12" or More)	3	20,995,095	6,798,212	6,105,374	3,942,879	1,643,916	1,965,141	184,757	354,817
333.40	Services	11	12,537,910	9,830,975	1,601,091	47,644	173,023	1,254	883,923	-
334.41	Meters	10	5,325,772	3,794,613	1,209,483	90,006	226,878	4,793	-	-
334.42	Meters-Metal Case/Old Style	10	0	-	-	-	-	-	-	-
334.43	Meters - Plastic Case	10	-	-	-	-	-	-	-	-
334.44	Meters - Metal Case/New Style	10	740,525	527,624	168,173	12,515	31,546	666	-	-
334.44	Meters, Other	10	9,506,578	6,773,437	2,158,944	160,661	404,980	8,556	-	-
334.45	Meter Installations	10	6,120,574	-	-	-	-	-	-	-
335.40	Hydrants	21	-	-	-	-	-	-	-	6,120,574
General										
303.00	Land & Land Rights AG	14	25,022	13,852	5,888	2,127	1,346	843	278	688
304.51	Office Structures	14	166,220	92,020	39,112	14,129	8,943	5,602	1,845	4,571
304.52	Stores , Shop, & Garage Structures	14	27,858	15,422	6,555	2,368	1,499	939	309	766
304.53	Miscellaneous Structures	14	52,385	29,000	12,326	4,453	2,818	1,765	581	1,441
340.51	Office Furniture	14	203,431	112,619	47,867	17,292	10,945	6,856	2,258	5,594
340.53	Computer & Peripheral Equipment	14	(13,485)	(7,465)	(3,173)	(1,146)	(725)	(454)	(150)	(371)
340.53	Computer and Mainframe Equipment	14	(43,816)	(24,257)	(10,310)	(3,724)	(2,357)	(1,477)	(486)	(1,205)
340.56	Computer & Periph Personal	14	156,320	86,539	36,782	13,287	8,410	5,268	1,735	4,299
340.57	Computer & Periph Other	14	(7,941)	(4,396)	(1,868)	(675)	(427)	(268)	(88)	(218)
340.55	Computer Software	14	(58,838)	(32,572)	(13,844)	(5,001)	(3,165)	(1,983)	(653)	(1,618)
340.55	Computer Software Mainframe	14	(262,726)	(145,445)	(61,820)	(22,332)	(14,135)	(8,854)	(2,916)	(7,225)
340.58	Computer Software Personal	14	(18,820)	(10,418)	(4,428)	(1,600)	(1,012)	(634)	(209)	(518)
340.59	Computer Software Other	14	(3,309)	(1,832)	(779)	(281)	(178)	(112)	(37)	(91)
340.54	Other Office Equipment	14	18,829	10,424	4,431	1,600	1,013	635	209	518
340.54	Data Handling Equipment	14	4,271	2,364	1,005	363	230	144	47	117
341.52	Light Trucks	14	1,057,695	585,540	248,876	89,904	56,904	35,644	11,740	29,087
341.53	Heavy Trucks	14	666,399	368,919	156,804	56,644	35,852	22,458	7,397	18,326
341.54	Automobiles	14	196,062	108,540	46,133	16,665	10,548	6,607	2,176	5,392
341.55	Transportation-Other	14	192,885	106,781	45,386	16,395	10,377	6,500	2,141	5,304
342.50	Stores Equipment	14	(5,433)	(3,008)	(1,278)	(462)	(292)	(183)	(60)	(149)
343.50	Tools, Shop, & Garage Equipment	14	873,159	483,381	205,454	74,219	46,976	29,425	9,692	24,012

TENNESSEE-AMERICAN WATER COMPANY
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2007

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Other Public Authority	Other Water Utilities	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
344.50	Laboratory Equipment	2	16,628	5,506	4,937	3,188	1,329	1,591	27	52
345.50	Power Operated Equipment	14	(14,754)	(8,168)	(3,472)	(1,254)	(794)	(497)	(164)	(406)
346.51	Communication Equipment	14	111,718	61,847	26,287	9,496	6,010	3,765	1,240	3,072
346.53	Communication Equipment-Telephone	14	24,089	13,336	5,668	2,048	1,296	812	267	662
347.51	Miscellaneous Equipment	14	856,018	473,892	201,421	72,762	46,054	28,848	9,502	23,540
348.00	Other Tangible Plant	14	4,438	2,457	1,044	377	239	150	49	122
	Total Utility Plant in Service (Net)		140,435,188	60,811,867	39,587,064	13,614,619	10,065,496	4,192,201	2,632,055	9,531,890
Other Rate Base Elements										
331.4	Accumulated Deferred ITC	16	(37,993)	(16,451)	(10,710)	(3,682)	(2,724)	(1,136)	(710)	(2,580)
	Accumulated Amortization of Capital Leas	2	(1,139,858)	(377,407)	(338,424)	(218,511)	(91,075)	(109,084)	(1,824)	(3,534)
	CIAC - Mains	4	(12,704,578)	(5,046,258)	(4,539,345)	(1,055,750)	(1,222,180)	-	(285,853)	(555,190)
	CIAC - Services	11	(1,535,630)	(1,204,087)	(196,100)	(5,835)	(21,192)	(154)	(108,262)	-
	CIAC - Meters	10	(159,295)	(113,498)	(36,176)	(2,692)	(6,786)	(143)	-	-
	CIAC - Hydrants	21	(793,450)	-	-	-	-	-	-	-
	Deferred Taxes	16	(16,931,771)	(7,331,456)	(4,773,066)	(1,640,689)	(1,214,008)	(506,260)	(316,624)	(793,450)
	Utility Plant Acquisition Adjustment	16	(67,365)	(29,169)	(18,990)	(6,528)	(4,830)	(2,014)	(1,260)	(1,149,667)
	CWIP - Mains not classified	4	15,000	5,958	5,360	1,247	1,443	-	338	(4,574)
	CWIP - Mains 6"-10"	4	555,000	220,446	198,302	46,121	53,391	-	12,488	656
	CWIP - Mains 12" and Greater	3	130,000	42,094	37,804	24,414	10,179	-	1,144	24,254
304.3	CWIP - Water treatment Structures	2	8,142,500	2,695,982	2,417,508	1,560,917	650,586	779,237	13,028	25,242
340.2	CWIP - Pumping Structures	6	2,000	663	595	361	160	173	17	32
330.4	CWIP - Elevated Tanks and Standpipes	5	100,000	31,940	28,690	17,460	7,710	8,350	1,990	3,860
320.3	CWIP -Water Treatment Equipment	2	5,000	1,556	1,485	959	400	479	8	16
	CWIP - Services	11	58,000	45,478	7,407	220	800	6	4,089	-
	CWIP - Meters	10	32,000	22,800	7,267	541	1,363	29	-	-
	CWIP - Hydrants	21	42,000	-	-	-	-	-	-	-
	CWIP - Office Furniture	14	1,500	830	353	128	81	51	17	41
	CWIP - Tools, Shop, & Garage Equip.	14	-	-	-	-	-	-	-	-
	RWIP	14	151,351	65,535	42,666	14,666	10,852	4,525	2,830	10,277
	Deferred Maintenance	14	-	-	-	-	-	-	-	-
	Utility Plant Capital lease	14	1,590,500	880,501	374,245	135,193	85,569	53,600	17,655	43,739
	Limited Term Utility Plant - Net	16	-	-	-	-	-	-	-	-
	Working Capital Allowance	14	1,991,406	1,102,442	468,578	169,269	107,138	67,110	22,105	54,764
	Subtotal Other Rate Base Elements		(20,553,682)	(9,002,001)	(6,322,551)	(962,191)	(1,633,123)	306,937	(638,824)	(2,301,917)
	Total Original Cost Rate Base		119,881,506	51,809,866	33,264,513	12,652,428	8,432,373	4,499,138	1,993,231	7,229,973

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**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **Paul Herbert**

Question:

29. Please identify in tabular format and provide a copy of all cost of service studies prepared by Mr. Herbert, or those working with him, for any other rate cases involving affiliates of AWW or its parent(s) for the past five (5) years including, but not limited to, a summary of the conclusion(s) of each such study, whether such study recognized any subsidy by one rate class benefiting another class of customers, whether his proposed rate design requested an increase "across-the board" (i.e. allocated proportionally among the various customer classes so that each class, as a whole, would receive the same percentage increase as the other classes) or an increase that called for differential increases amongst customer classes (identifying the differential increases), whether his rate design was opposed, and whether his design was adopted.

Response:

TAWC objects to this question on the grounds that this question is overly broad, unduly burdensome, and not relevant to this proceeding. Without waiving these objections, TAWC provides the following response. Mr. Herbert specializes in cost of service studies and has appeared before regulatory bodies across the country as an expert in this field. Attached to his testimony is a substantial list of docket (case) numbers where he has appeared as a witness, and this testimony and cost of service studies appear on the various regulatory web sites for those cases.

The following table shows the name of the American Water affiliate, year of study and whether the proposed rate design was based on an across-the-board increase or was based on class specific increases.

<u>Company</u>	<u>Year of Study</u>	<u>Proposed Rate Design</u>
Arizona American	2008	Class Specific
Illinois American	2009	Class Specific
Iowa American	2009	Class Specific
Kentucky American	2007	Across the Board
	2010	Class Specific
Missouri American	2006	Across the Board
	2008	Class Specific
	2009	Class Specific
New Jersey American	2006	Class Specific
	2008	Class Specific
	2010	Class Specific
New Mexico American	2006	Class Specific
Ohio American	2007	Class Specific
	2009	Class Specific
Pennsylvania American	2007	Class Specific
	2009	Class Specific
Virginia American	2008	Class Specific
	2010	Class Specific
West Virginia American	2007	Across the Board
	2010	Across the Board

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **John Watson/Michael A. Miller**

Question:

30. Please provide a tabulation of projected capital investment dollars, for each of the Fiscal Years 2002 through 2010, identifying the dollar amount of investment actually expended in each of those years and whether the Company invested or failed to invest the amount it projected would be invested.

Response:

The Company objects to this question on the grounds that some of the information requested is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. Without waiving the objections, the Company would note that its capital spending plan in any given year, as with any Company or utility, is a dynamic process with many factors that can change, such as, field conditions not evident in the planning and design phase, changes in priorities as unexpected events occur which require more or less money be spent on a particular project, weather during the construction period and the financial condition of the Company, the Company's ability to attract capital to fund the planned construction, and timing and results of rate cases, all of which can change the timing of capital projects. The following table provides the actual versus plan spend for the requested period and as is evident in the table in some years the Company spends more than planned and some years less than planned. The Company also incorporates its response to TN-CAPD-01-SUPPLEMENTAL-Q62 as part of its response to this request.

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>
2002	5,505,147	6,950,000	1,444,853
2003	6,666,090	5,953,076	(713,014)
2004	8,072,329	9,036,111	963,782
2005	14,762,462	11,332,278	(3,430,184)
2006	15,756,347	16,561,000	804,653
2007	11,401,255	12,001,220	599,965
2008	9,393,558	10,579,799	1,186,241
2009	5,208,935	7,466,747	2,257,812
2010*	8,479,776	8,642,755	162,979
	76,766,123	79,880,231	3,114,108

* 2010 is YTD September

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **John Watson/Michael A. Miller**

Question:

31. Please provide a copy of every advertisement (print; audio; video; electronic) issued or placed during the test year by the Company and/or on behalf of the Company by American Water Affiliate that allocates costs to Tennessee American. For each advertisement, please provide a breakdown of costs relative to the advertisement by account and indicate how much of the cost of the advertisement has been included in the Company's revenue requirement. Please indicate any allocation of advertising costs from any Affiliate and the account where those costs are booked. Please indicate if the Company has a classification method for the various types/functions of advertising and, if so, indicate the classification of each advertisement provided.

Response:

The Company objects to this question on the grounds that it is overly broad, unduly burdensome, and in part requests information that is not relevant nor reasonably calculated to lead to the discovery of admissible evidence. Please see the attached documents identified as TN-CMA-01-Q31-ATTACHMENT that details the advertising paid for by TAWC with copies of the ads that could be located by category. All advertising was charged to account 575030.16. Only conservation and information type ads, which totaled \$9,739 in the historical test year, were included in the Company's revenue requirement. Any advertising expense allocated from an American Water Affiliate was eliminated as detailed on the working papers provided in response to TN-TRA-01-Q13, identified as TRA-01-Q013-MANAGEMENT FEES, pages 1 and 11 of 12.

Conservation

INVOICE



Invoice #:
Invoice Date:
Contract #:
Page:

IN-1090312866
03/29/2009
71290
1

\$ 600.00
NSY

Advertiser: TN AMERICAN WATER CO DIRECT
P.O. BOX 6338
CHATTANOOGA, TN 37401

A26SPEC04

Station(s): InterActive

Advertiser: TN AMERICAN WATER CO DIRECT
Product: ECO EXPO GREEN GUIDE
Estimate #: GREEN GUIDE INSERTION
Agency Client Code:
Buyer Name:

Salesperson(s): REBECCA CRUZ
Terms: NET 30

Inv #1 IN1090312866 3/29/09

Date	Quantity	Unit Price	Rate
03/29/09	1 @	\$600.00	\$600.00

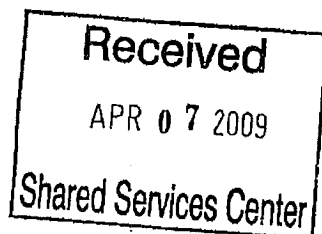
CHATTANOOGA HAS FUN.COM; ECO EXPO GREEN GUIDE INSERTION-APRIL 7, 2009

Remit To:
BREWER INTERACTIVE
423-242-7656
1305 CARTER STREET
CHATTANOOGA, TN 37402

Invoice Totals
Gross Amount:
NET 30 Net Amount:

\$600.00
\$600.00

260221.575030.16
TJ29



Informational

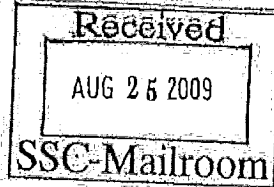
CHATTANOOGA MAGAZINE

50342407 DC

INVOICE

\$ 1100.00

WSY


 Date: August 3, 2009
 INVOICE # CM 4441

TO

 Kim Dalton AR6 SPEC04
 Tennessee American
 Water Company
 PO Box 6338
 Chattanooga, TN 37401

Salesperson	Insertion No.	Delivery Date	Payment Terms	Due Date
Sally Cole	1 of 1	08/03/2009	Net 30	09/02/2009

Name	Description	Qty.	Unit Price	Discount	Total
4-page business profile	4-page business profile 2010 Planner	1	\$1,100.00		\$1,100.00

Total Discount: \$0.00

260221.575030.16

TS 29

 Subtotal: \$1,100.00
 Sales Tax: \$0.00
 Total: \$1,100.00

Thank you for your business! Please put Invoice No. on check to insure proper credit.

Make all checks payable to Chattanooga Magazine
 6131 Airways Blvd.
 Chattanooga, TN 37421
 Phone 423-892-1328 Fax 423-648-7748

50342407 (W)

CHATTANOOGA

MAGAZINE

A26 SEC 02

INVOICE

NBK

 Date: Jan. 21, 2010
 INVOICE # CM 4572

TO
 Kim Dalton
 Tennessee American
 Water Company
 PO Box 6338
 Chattanooga, TN 37401

Salesperson	Insertion No.	Delivery Date	Payment Terms	Due Date
Sally Cole	1 of 1	01/21/2010	Net 30	02/20/2010

Name	Description	Qty	Unit Price	Discount	Total
4-page business profile	4-page business profile paid half of \$2200 (\$1100 on 8/7/2009), \$1100 remaining on bill 2010 Planner	1	\$1,100.00		\$1,100.00

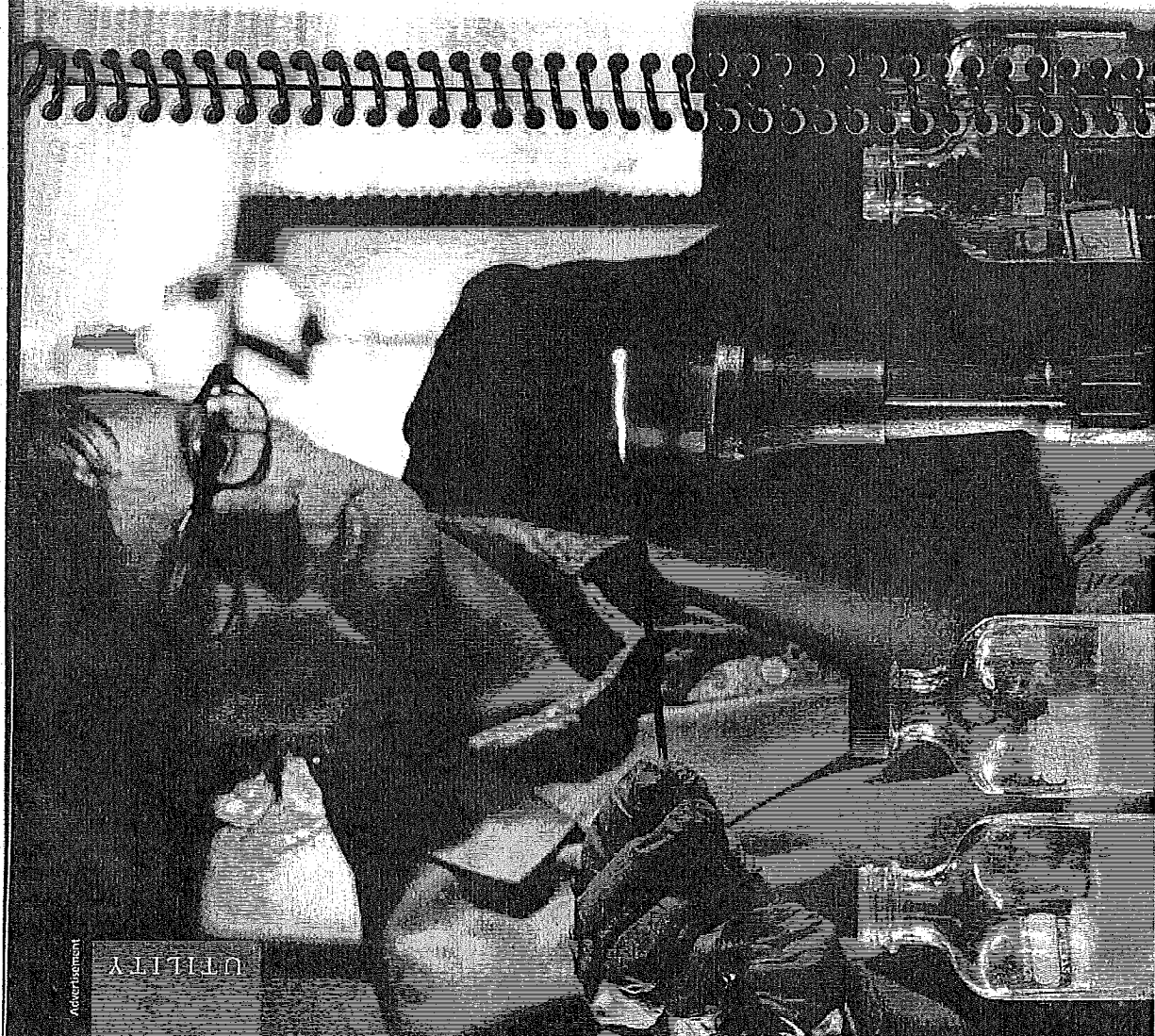
Total Discount: \$0.00

 260221.575030.16
 TJ 29

 Subtotal: \$1,100.00
 Sales Tax: \$0.00
 Total: \$1,100.00

Thank you for your business! Please put Invoice No. on check to insure proper credit.

Make all checks payable to Chattanooga Magazine
 6131 Airways Blvd.
 Chattanooga, TN 37421
 Phone 423-892-1328 Fax 423-648-7748



The Delivering of Drinking Water

THE CONVENIENCE OF DRINKING WATER DELIVERED DIRECTLY TO THE HOME HAS BEEN A FACT OF LIFE IN CHATTANOOGA SINCE 1850, when pipes were installed to bring water from artesian wells to the homes of Chattanooga's 2,500 inhabitants.

In 1856 the area's first water company, Chattanooga Water Corporation, was established and in 1863 the Union Army took possession of the existing system. Under the direction of General Ulysses S. Grant, a steam boiler and pump were built at the foot of Pine Street to take water from the Tennessee River. Wooden storage tanks were built on the side of Cameron Hill and approximately 100 miles of pipe were laid to the Lookout Water Company. It supplied most of the city's water. A nine million gallon reservoir on Cameron Hill and a pumping station at the corner of Water and Pine Streets were erected. Water was pumped from the river to the reservoir, it then flowed into the distribution system by gravity. Water mains were installed and Chattanooga had its first fire protection service.

CHATTANOOGA WATER TIMELINE

- 1856 Chattanooga's first water company established
- 1863 Union forces seize water system, install first storage tanks
- 1868 First pumping station built
- 1892 Filtered water service begins
- 1973 Water provider becomes known as Tennessee American Water
- 2009 9-year recipient of the Director's Award by the Partnership for safe drinking water

consolidated to become the City Water Company of Chattanooga and rapid progress was made. A new pumping station was built at the mouth of Citico Creek, miles of water mains were installed and new storage facilities and filters were added. In 1892, Chattanooga became the second city in the south to have filtered water. The name was changed once again in 1973 to Tennessee American Water Company.

Many improvements have been made since the 1850s. Today, Tennessee American Water's system includes 1,280 miles of water main, 23 water storage tanks, 5,065 fire hydrants, 29 pumping stations and a 65 mgd award-winning water treatment facility ensuring that safe, reliable water service is available to the residents of Chattanooga.

Service

On any given day, a typical single-family home in Chattanooga will use approximately 70 gallons of water for daily activities, such as drinking, cooking and washing. When people turn on the faucet, they expect to have clean water they can drink or use at any time. Having access to safe, reliable water service is a cornerstone of our modern way of life. So just how does the water get from the Tennessee River to the tap?

Chattanooga's water comes from the Tennessee River

through watersheds, it picks up natural and manmade contaminants.

The untreated water in the river, while safe for recreational activities like swimming and fishing, does not meet Safe Drinking Water standards for human consumption set by the federal government; therefore, consuming water straight from the Tennessee River is not recommended.

The Safe Drinking Water Act (SDWA) is the federal law that imposes regulations on the quality of drinking water which water suppliers must adhere to. The United States Environmental Protection Agency (USEPA) is responsible for administering the SDWA. Tennessee American Water ensures that the drinking water our customers receive is as good as, or better than, EPA standards. We are regulated by the US EPA and the Tennessee Department of Environment and Conservation (TDEC).

To ensure the water collected from the Tennessee River is free of contaminants and meets stringent water quality standards set by the US Environmental Protection Agency, Tennessee American Water must employ a complex water treatment process that involves clarification and filtration.

TENNESSEE AMERICAN WATER TODAY

- 1,280 miles of water main
- 23 Water Storage Tanks
- Over 5,000 fire hydrants
- 29 pumping stations
- 65 mgd treatment facility

Quality

From the moment water is collected from the Tennessee River at Tennessee American Water's treatment plant on Citico Drive the process of creating quality water for its customers begins. Everyday Tennessee American Water tests the water before and after it is treated to ensure it meets USEPA and TDEC standards. In the treatment facility, water does through

bottom of the sedimentation vessel.

4. Filtration - Following sedimentation, the clarified water passes through filters containing fine sand and granular activated carbon to remove very small particles and unpleasant taste and odor-causing compounds.

5. Final Chemical Treatment - Following filtration, and before water is distributed to customers, the water is treated with approved chemicals in accordance with state and federal regulations. Chlorine is added as a disinfectant for the water during distribution; fluoride is added for dental health; and corrosion control chemicals are added to help prevent corrosion of home plumbing.

6. Storage - Water is placed in a closed tank or reservoir to be used in meeting the constantly changing water needs of the community.

Once the water is treated, Tennessee American Water will either store the water in a variety of elevated and ground storage tanks or it is immediately delivered to homes and businesses.

Tennessee American Water has been an active participant in the Partnership for Safe Water program from the American Water Works Association (AWWA). The Partnership's mission is to "improve the quality of drinking water delivered to customers of public water supplies by optimizing system operations." Tennessee American Water's Citico treatment facility has received the Director's Award for the last nine years for the facilities' adherence to the high operating standards of the Partnership. The commitment to producing the highest quality water available, strenuous attention to controlling costs, and human necessity makes water service the most valuable utility service available to the citizens of Chattanooga.

Value

Investor-owned utilities are closely regulated by public utility commissions. They are the subject of a long, open and transparent process and in the end, the rates are set by the regulator. This formal process for hearing rate requests includes informing the public, intervention by interested parties, presentation of evidence and hearings, testimony and rebuttal, orders from administrative law judges and rights to appeal.

A main driver of increasing rates is capital investment, or the money water providers need to repair and upgrade the water supply infrastructure.

Replacing aging infrastructure is a challenge the whole water industry faces. The EPA estimates that approximately \$335 billion of capital spending will be necessary between 2007 and 2026 to replace aging infrastructure and to comply with quality standards to ensure quality water systems across the United States. In addition, another \$300 to \$400 billion will be required for wastewater.

American Water is committed to consistently providing customers with high-quality drinking water, as well as reliable water and wastewater services. For the foreseeable future, the company estimates it will invest nearly a billion dollars annually to replace aging infrastructure.

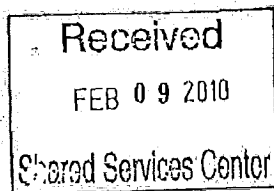
Even though there is a significant cost to bring water to customers' taps, water is typically the cheapest commodity in the American household. To put this in perspective, in most of the states American Water serves, the water costs about or is less than one penny per gallon. Compared with other utilities or bottled water, it is a great value.

Tennessee American Water Aldrich Units



creative
co-op

www.creativeco-op.com



Creative Co-op LLC

28 Front Street
Exeter, NH 03833P. 603.658.1600
F. 603.658.1601

Federal Tax ID #80-0032907

January 30, 2010

Tennessee American Water
P.O. Box 5608
Cherry Hill, NJ 08034Attention: David Barney
Workbasket #A28MGR04

INVOICE #3307

INVOICE

Project Reference	Name	Amount Due	Terms
AMER0500.136	Divestiture Bill Insert	\$300.00	Upon receipt

Project Details:

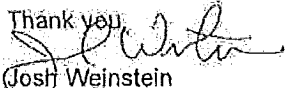
This invoice is for the creation of a new bill insert based directly on an existing bill insert for Tennessee American Water.

AMER0500.136 TN Divestiture

This project included:

- Print management
- Layout and design of the insert
- Mechanical preparation of files and electronic delivery to the vendor

Thank you


Josh Weinstein

Harperprints**Invoice**

Remit to: Harperprints
 FSC # SGS-COC-007087
 One Industry Drive
 Post Office Box 1596
 Henderson NC 27536

Received

FEB 09 2010

Bill to:

Tennessee American Water
 PO Box 5608
 Cherry Hill NJ 08034

Shared Services Center

3600

Invoice Number:

204987

Invoice Date:

1/26/2010

Page:

1 of 1

Terms:

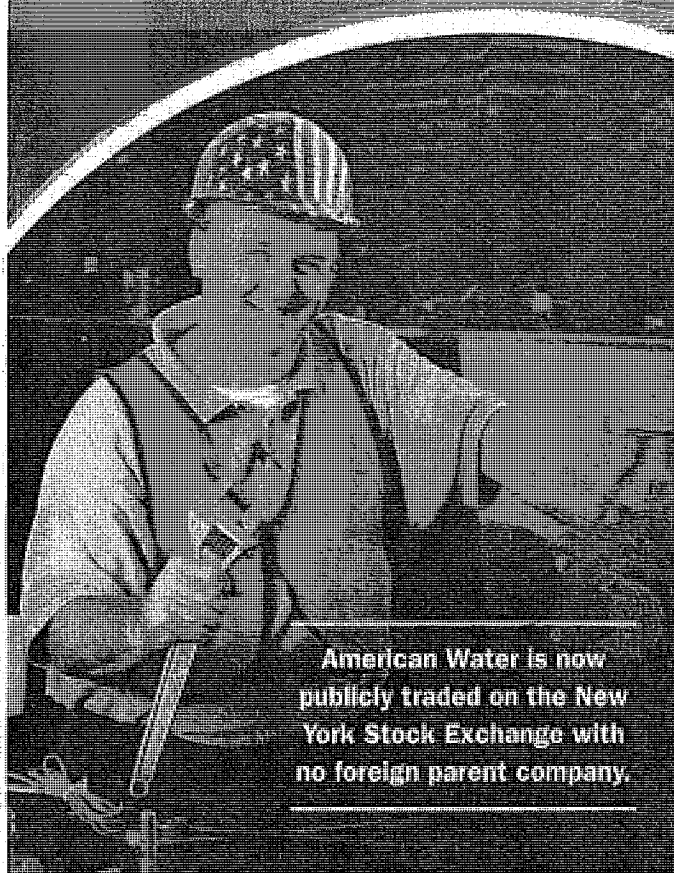
30 days

50339163

A26/PC TAX 68.12 Amt 947.12

Quantity	Description	Amount
	Job: 132699 Salesperson: Richards, Dick Purchase Order: Customer Order: Date Shipped: 1/26/2010 Ship to:	
80,000	Divestiture Inserts Tennessee AM267i	879.00
	Subtotal:	879.00
	Sales Tax Payable:	68.12
	Job Total:	947.12
	Invoice Total:	947.12

**Proud to be 100%
American Water**



American Water is now
publicly traded on the New
York Stock Exchange with
no foreign parent company.



140 Christopher Lane, Harleysville, PA 19438-2034
(215) 513-1600 • Fax (215) 513-1840

REMIT TO: Alcom Printing Group Inc.
P.O. Box 570
Harleysville, PA 19438-0570

SOLD TO: TN AMERICAN WATER COMPANY
C/O AMERICAN WATER SHARED SERVICES CTR
PO BOX 5608-KIM DALTON #A26SPEC04
CHERRY HILL NJ 08034

Invoice No. : 36002
Invoice Date : 3/11/2010
Customer No. : 000000651100
Job Number : 33795
Customer PO :
Salesperson : Maria Kennedy

INVOICE

50109292
AMT 2626.56

QUANTITY	DESCRIPTION	UNIT PRICE	PRICE
81.150	"CHATTANOOGA" CCR - MARCH 2010 AW743i PWS ID: TN0000107 Change to Tennessee version Additional to paper band 101 bundles @ \$30/bundle		2,304.66 25.00 90.90
<div style="text-align: center;"> </div>			
PLEASE REFER TO INVOICE NUMBER AND JOB NUMBER ON ALL CORRESPONDENCE.			Sub Total 2,420.56
Terms: NET 30 DAYS			Tax 0.00
SERVICE CHARGE OF 1% PER MONTH (18% PER YEAR) CHARGED ON PAST DUE INVOICES.			Postage and/or Freight 206.00
			Deposit 0.00
			Total 2,626.56



797 East Lancaster Avenue
Suite 14
Downingtown, PA 19335

RECEIVED

DEC 17 2009

SSC-MAILROOM

Invoice

Date	Invoice #
12/15/2009	6580

Bill To:

Tennessee American Water
Accounts Payable Department
PO Box 5608
Cherry Hill, NJ 08034

Remit To:

Windrunner Advertising
797 East Lancaster Avenue
Suite 14
Downingtown, PA 19335

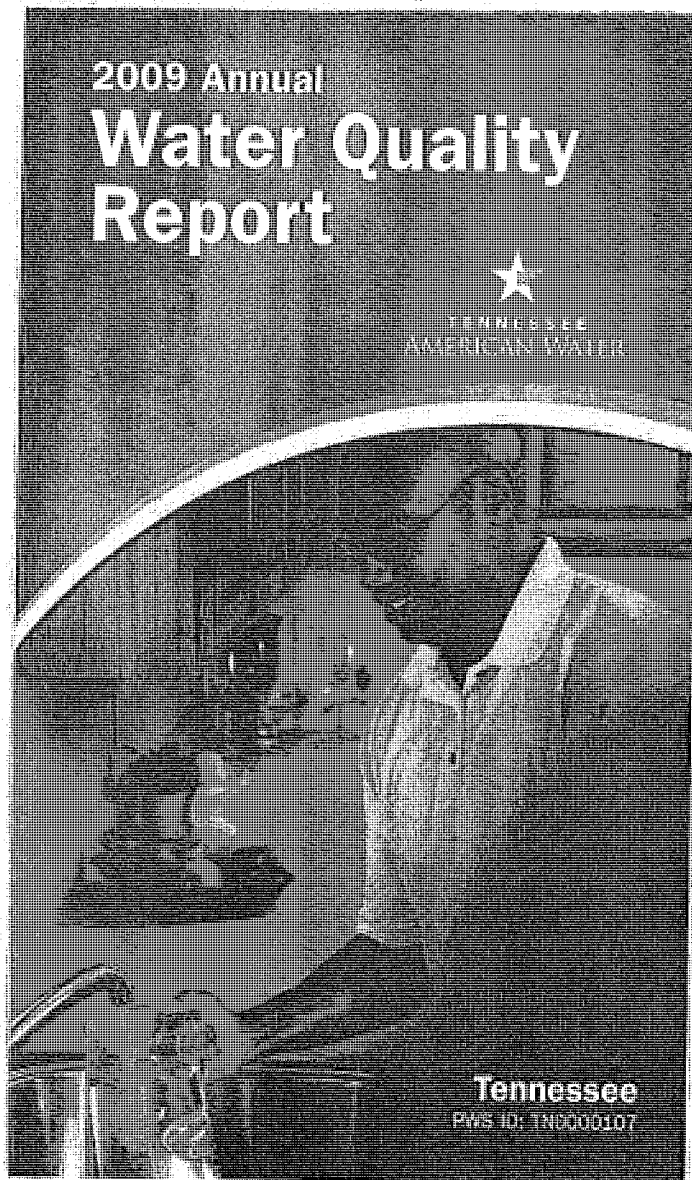
Attention: Kim Dalton

NA
50106950
9
ANT 237.50

Job No.	Purchase Order	Vendor Number	District No.	Workbasket	Terms	Due Date
AW-CCR-TN-09				A26SPEC04		1/15/2010
Description						Amount
2009 CCR - TENNESSEE - INITIAL BILLING (1)						
50% of Standard "per CCR" fee (\$475.00)						237.50
Invoice covers the following system: Chattanooga-TN0000107 Out-of-state sale, exempt from sales tax						0.00
Initial payment is due to Windrunner Advertising by 1/15/10						
Total						\$237.50

Phone #: 610-518-6620

Fax #: 610-518-6624



Harperprints**Invoice****Received**

FEB 09 2010

Remit to: Harperprints

FSC # SGS-COC-007087

One Industry Drive

Post Office Box 1596

Henderson NC 27536

Bill to:

Tennessee American Water
PO Box 5608
Cherry Hill NJ 08034

Shared Services Center

3600

Invoice Number:

204991

Invoice Date:

1/28/2010

Page:

1 of 1

Terms:

30 days

50339163
Add POC
TAX 71.38
AMT 992.38

Quantity	Description	Amount
	Job: 132702 Salesperson: Richards, Dick Purchase Order: Customer Order: Date Shipped: 1/28/2010 Ship to:	
80,000	Web Self-Serve Bill Inserts Tennessee AM273i	921.00
	Subtotal:	921.00
	Sales Tax Payable	71.38
	Job Total:	992.38
	Invoice Total:	992.38

SAVE YOURSELF THE TRIP

Pay your bill online using My H2O Online



TENNESSEE
AMERICAN WATER

Pay your bill online

American Water has offered 24-hour service for your convenience for years. Now, we're making around-the-clock service even simpler with our new self-service website **My H2O Online**. Why make a special trip to pay your bill in person, when you can pay your bill electronically:

Sign up for our Automatic Payment Program

Sign up for Automatic Payment, and your bill will be paid on time, every time, directly from your checking or savings account on the date it is due. You'll still receive a copy of your bill well before the due date, so you will have time to ask any questions before payment. And it's totally free! To sign up, visit **My H2O Online**.

Pay online using your credit card

With My H2O Online, you can also pay your bill online with a credit card.

Here's what else you can do on My H2O Online

Turning water service on/off: Turning your residential water service to your home on and off has never been easier. With My H2O Online, you can set up your account if you are a new customer. You can even look for an available time that works best for you. Likewise, you can arrange to have your water service turned off if you are moving. Make sure to allow a few days before you want service stopped. This will enable us to take a final and accurate meter reading and ensure that you are only charged for water used.

Manage your account: You'll be able to change your mailing address or add a second person on your water service account. You can also update your phone number(s) so that we have your current contact information and know how to reach you.

View your bill: Log on and check your account balance. You can even view your account history and your usage history.



For more information

If you have questions about the site or forget your password, we are just a phone call away. Contact our Customer Service Center at 1-866.736.6420

Our customer service representatives are available 24/7 to assist you.

Sign Up Today!

Signing up is easy. All you need is the address where you receive service and your account number, and **My H2O Online** takes care of the rest. Even if you have service at more than one property, you only need one **My H2O Online** account to manage them all.

Why wait any longer. Visit **My H2O Online** today to start managing your water service account online at: www.amwater.com/myh2o

WE CARE ABOUT WATER. IT'S WHAT WE DO.

GREATER CHATT PUBLIC TV CORP 50450609
 7540 BONNYSHIRE DRIVE
 CHATTANOOGA, TN 37416
 Phone: (423) 702-7800 Fax: (423) 702-7823

INVOICE

INVOICE NO. 7637

\$440.00

BILLING PHONE: (423) 755-7613

BILLING FAX:

NSY

ACCT. NO.: TENNES

SOLD TO: TENNESSEE AMERICAN WATER COMPANY
 ATTN: KIM DALTON 126 SPEC 04
 1101 BROAD STREET
 CHATTANOOGA, TN 37402

SHIP TO: TENNESSEE AMERICAN WATER COMPANY
 ATTN: KIM DALTON
 1101 BROAD STREET
 CHATTANOOGA, TN 37402

Inv# 7637 7/1/09

SALES NO.	PURCHASE ORDER NO.	SHIP VIA	SALES- PERSON	DATE SHIPPED	TERMS	INVOICE DATE
5				07/01/2009	DUE UPON RECEIPT	07/01/2009
QUANTITY ORDERED	QUANTITY SHIPPED	BACK ORDERED	ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1	0	UW	FUNDING FOR: LIQUID ASSETS NOVA 260221.575030.16 TG06 RECEIVED JUL 16 2009 SSC-MAILROOM	440.00	440.00
					SALES AMOUNT	440.00
					TAXABLE TOTAL	0.00
					SALES TAX	0.00
					FREIGHT	0.00
Thank You					TOTAL	440.00

GREATER CHATT PUBLIC TV CORP
7540 BONNYSHIRE DRIVE
CHATTANOOGA, TN 37416
Phone: (423) 702-7800 Fax: (423) 702-7823

INVOICE

V# 50450609
INV NO. 7611

BILLING PHONE: (423) 755-7613

BILLING FAX:

NSX \$440.00

ACCT. NO.: TENNES

SOLD TO: TENNESSEE AMERICAN WATER COMPANY

ATTN: KIM DALTON

1101 BROAD STREET

CHATTANOOGA, TN 37402

SHIP TO: TENNESSEE AMERICAN WATER COMPANY

ATTN: KIM DALTON

1101 BROAD STREET

CHATTANOOGA, TN 37402

SALES NO.	PURCHASE ORDER NO.		SHIP VIA	SALES- PERSON	DATE SHIPPED	TERMS	INVOICE DATE
5					06/01/2009	DUE UPON RECEIPT	06/01/2009
QUANTITY ORDERED	QUANTITY SHIPPED	BACK ORDERED	ITEM NO.	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
1	1	0	0W	FUNDING FOR: "LIQUID ASSETS" NOVA		440.00	440.00
260221.575030.16 TG06							
<div>RECEIVED</div> <div>JUN 15 2009</div> <div>SSC-MAILROOM</div>						SALES AMOUNT	440.00
						TAXABLE TOTAL	0.00
						SALES TAX	0.00
						FREIGHT	0.00
						TOTAL	440.00

Thank You

GREATER CHATT PUBLIC TV CORP

7540 BONNYSHIRE DRIVE

CHATTANOOGA, TN 37416

Phone: (423) 702-7800 Fax: (423) 702-7823

\$ 440.00 INVOICE

INVOICE NO. 7587

BILLING PHONE: (423) 755-7613

BILLING FAX:

ACCT. NO.: TENNES

SOLD TO: TENNESSEE AMERICAN WATER COMPANY

ATTN: KIM-DALTON

1101 BROAD STREET

CHATTANOOGA, TN 37402

SHIP TO: TENNESSEE AMERICAN WATER COMPANY

ATTN: KIM DALTON

1101 BROAD STREET

CHATTANOOGA, TN 37402

SALES NO.	PURCHASE ORDER NO.		SHIP VIA	SALES PERSON	DATE SHIPPED	TERMS	INVOICE DATE
8				ADC	05/01/2009	DUE UPON RECEIPT	05/01/2009
QUANTITY ORDERED	QUANTITY SHIPPED	BACK ORDERED	ITEM NO.	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
1	1	0	UW	FUNDING FOR: "LIQUID ASSETS" NOVA		440.00	440.00
<p>260221.57503016</p> <p>TEGOL</p> <p>RECEIVED</p> <p>MAY 13 2009</p> <p>SSC-MAILROOM</p>							
						SALES AMOUNT	440.00
						TAXABLE TOTAL	0.00
						SALES TAX	0.00
						FREIGHT	0.00
Thank You						TOTAL	440.00

windrunner
advertising
797 East Lancaster Avenue
Suite 14
Downingtown, PA 19335

56106956
pc
Received
MAY 21 2009
Shared Services Center

\$ 515.00
NSY

Invoice

Date	Invoice #
5/19/2009	6253

Bill To:

Tennessee American Water,
Accounts Payable Department
PO Box 5608
Cherry Hill, NJ 08034

Attention: David Barney

Remit To:

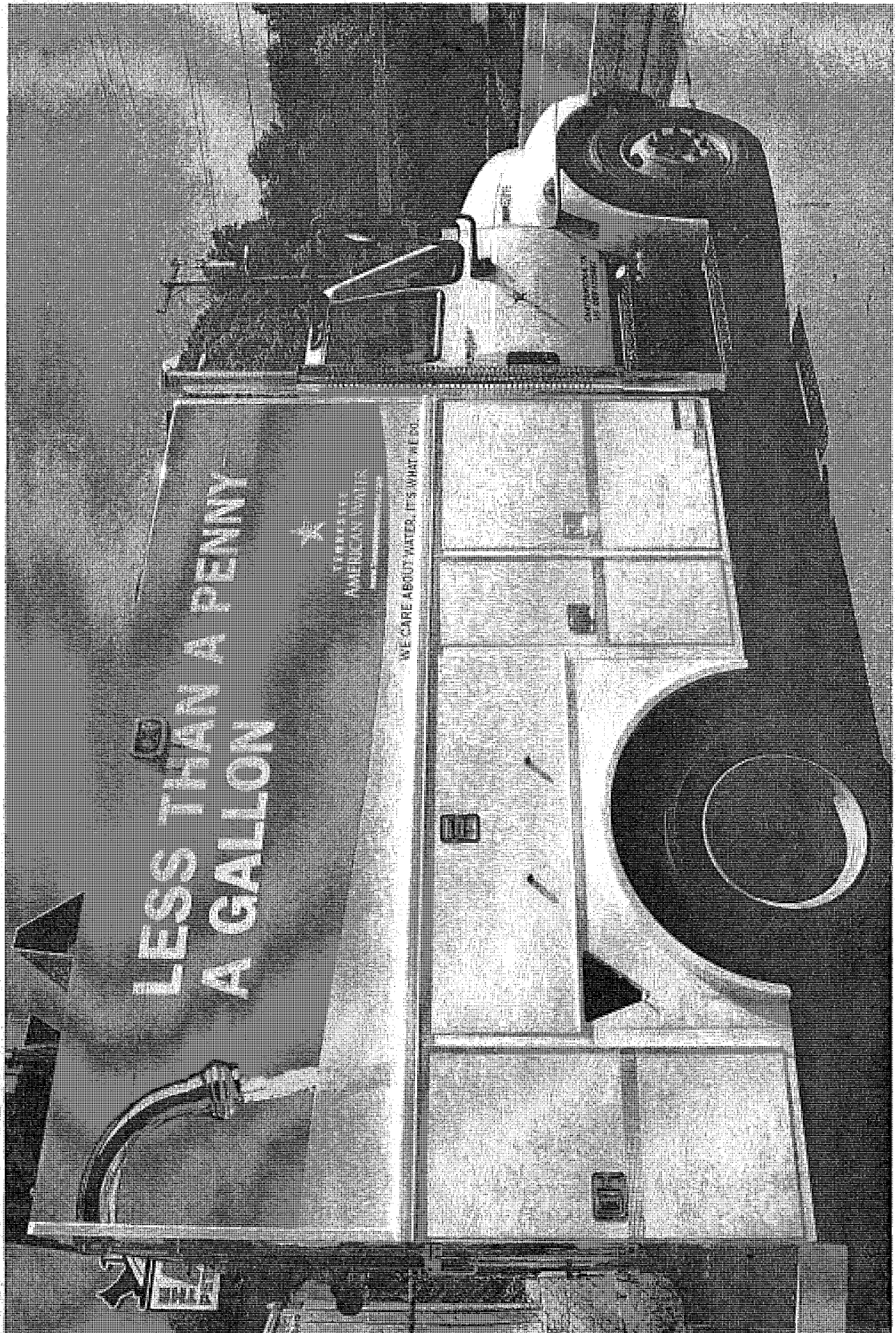
Windrunner Advertising
797 East Lancaster Avenue
Suite 14
Downingtown, PA 19335

Inv# 6253 5/19/09 A27MGR02

Job No.	Purchase Order	Vendor Number	District No.	Workbasket	Terms	Due Date
AW-TN-1081				A27MGR02	Net 30	6/18/2009
Description						Amount
TENNESSEE TRUCK DECAL						
Graphic Design/Production						155.00
- Create new truck decal based on existing art (provided) - per estimate.						
2 Additional Rounds of Revisions						275.00
- Photoshop to make water pitcher image more opaque						
- Replace pitcher with new image of faucet (provided)						
Project Coordination						85.00
Total						\$515.00

Phone #: 610-518-6620

Fax #: 610-518-6624



Promotional

GREATER CHATT PUBLIC TV CORP

7540 BONNYSHIRE DRIVE

CHATTANOOGA, TN 37416

Phone: (423) 702-7800 Fax: (423) 702-7823

INVOICE

INVOICE NO. 7646

\$100.00

WSX

BILLING PHONE: (423) 755-7613

BILLING FAX:

ACCT. NO.: TENNES

SOLD TO: TENNESSEE AMERICAN WATER COMPANY

ATTN: KIM DALTON

1101 BROAD STREET

CHATTANOOGA, TN 37402

SHIP TO: TENNESSEE AMERICAN WATER COMPANY

ATTN: KIM DALTON

1101 BROAD STREET

CHATTANOOGA, TN 37402

Inv# 7646 7/1/09

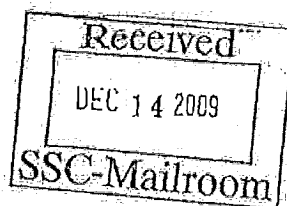
SALES NO.	PURCHASE ORDER NO.	SHIP VIA	SALES PERSON	DATE SHIPPED	TERMS	INVOICE DATE
14				07/01/2009	DUE UPON RECEIPT	07/01/2009

QUANTITY ORDERED	QUANTITY SHIPPED	BACK ORDERED	ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1	0	UW	FUNDING FOR: CAPITOL FOURTH	100.00	100.00
				260221.575030.16		
				T606		
				RECEIVED		
				JUL 16 2009		
				SSC-MAILROOM		

SALES AMOUNT	100.00
TAXABLE TOTAL	0.00
SALES TAX	0.00
FREIGHT	0.00
TOTAL	100.00

Thank You

creative
co-op



Creative Co-op LLC
28 Front Street
Exeter, NH 03833

www.creativeco-op.com

P. 603.658.1600
F. 603.658.1601

PLEASE NOTE NEW ADDRESS

Federal Tax ID #80-0032907

November 30, 2009

Tennessee American Water
P.O. Box 5608
Cherry Hill, NJ 08034

Attention: David Barney
Workbasket #A28MGR04

INVOICE #3199

INVOICE

Project Reference	Name	Amount Due	Terms
AMER0707	Banner for Local Event	\$225.00	Upon receipt

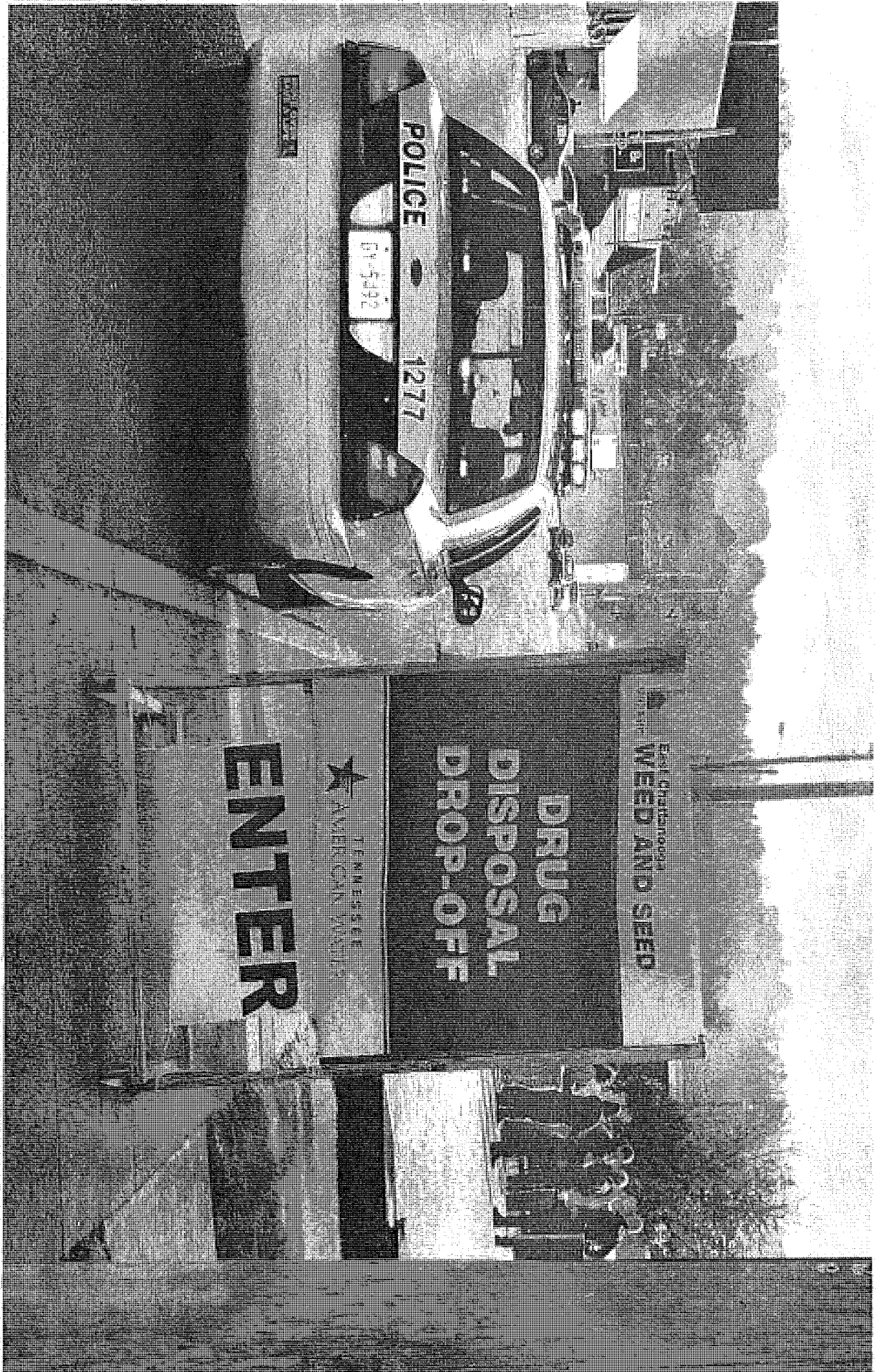
Project Details:

This invoice is for the creation of a new banner design for Tennessee American Water.
This project included:

- Account service and project management
- Layout and design of the banner
- Creation of a high-res PDF of final artwork and electronic delivery to David Barney for production coordination

Thank you,

Josh Weinstein



Image

AGC of East Tennessee
101 West 21st Street
Chattanooga, TN 37408
423/265-1111

50456170
DC

Invoice

DATE	INVOICE #
7/24/2009	37438

BILL TO
Tennessee American Water Attention: Kim Dalton P. O. Box 6338 Chattanooga, TN 37401

\$ 525.00
NSX

A26Spec04

Inv# 37438 7/24/09

P.O. NO.	TERMS
	Due on receipt

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
2 BC Color	2 Business Card - Color Tennessee Sales Tax	1	525.00 9.25%	525.00 0.00
<p>26022100030 575030.16</p> <p>NO Record of payment</p> <p>RECEIVED SEP 15 2009 SSC-MAILROOM</p>				
Total				\$525.00

PLEASE RETURN REMITTANCE COPY WITH PAYMENT





Allegra Print & Imaging
6242 Perimeter Drive
Chattanooga, TN 37421
Phone: (423) 855-1777
Fax: (423) 855-5063
www.allegrachat.com

50337218 DC

\$ 311.14
SX 26.34

Invoice	
No. 44770	Date: 07/07/09

Ship To:

see notes

Kimberly Dalton A26 SPEC 04
Tennessee American Water Co.
P.O. Box 6338
1101 Broad Street
Chattanooga TN 37401

Fax: 423-755-7636

Acct.No	Ordered By	Phone	P.O. No	Prepared By	Sales Rep	Ship Via
854	Kimberly Dalton	423-755-7613		Charity	Jennifer	OurTruck
Quantity	Description					Price
1	<div>Sign - TN Poster (19 orig-sq ft/set)</div> <div>Paper WF Vinyl-cal wh gloss rem 54" wide (19 Origs 1 --> 1)</div> <div>260201, 575030.16</div> <div>TG13</div> <div>RECEIVED</div> <div>JUL 16 2009</div> <div>SSC-MAILROOM</div> <div>Thank you for the order.</div>					284.80
					Subtotal	284.80
					Shipping	0.00
					Postage	0.00
					Tax	SX 26.34
					TOTAL	311.14
					Paid	0.00
					BALANCE	311.14
					Terms	Net 30 Days
Received by: _____					Date: ____/____/____	

Please pay from this invoice

Allegra Print & Imaging • 6242 Perimeter Drive • Chattanooga TN 37421 • (423) 855-1777

(print# 1)

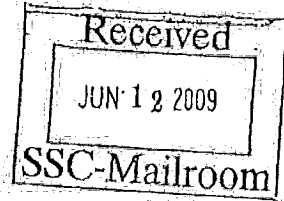
A QUALITY ACHIEVEMENT

Tennessee American Water is 100% compliant
in meeting federal and state water quality standards.

In Tennessee, American Water is proud to provide the highest
water quality in the state. We're proud about the quality
of our drinking water every day. So you can have to

WE CARE ABOUT WATER. IT'S WHAT WE DO.
www.tawc.com





26000308

Invoice

Chattanooga State Marketing Dept. 26000308
c/o Patty Brown, Marketing & Communications Director
4501 Amnicola Highway, CBIH-221
Chattanooga, TN 37406
Email: patty.brown@chattanoogaestate.edu

Invoice # 10-0003

Date: June 3, 2009

Billed To:

Kimberly Dalton
TN American Water Company
1101 Broad St. PO Box 6338, Chattanooga, TN 37401
423-755-7613
kdalton@amwater.com

A26 SPEC04

260221.575030.16
TJ29

Sponsorship Description:

Student Handbook Sponsorship
For one half-page black & white TN American Water ad
in student handbook

Amount

\$500.00

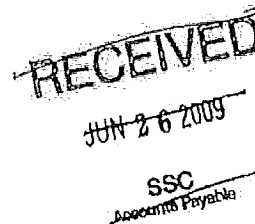
Total due

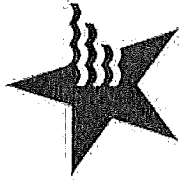
\$500.00

Please make your check out to **Chattanooga State**. Send this form and your payment to
Patty Brown at the address above.

We appreciate your support!!

Patty Brown
Director, Marketing & Communications Dept.



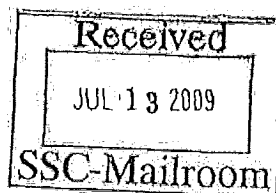


T E N N E S S E E
A M E R I C A N W A T E R

WE CARE ABOUT WATER. IT'S WHAT WE DO.

www.tennesseeamwater.com

Windrunner
advertising
797 East Lancaster Avenue
Suite 14
Downingtown, PA 19335



50106950 pc
Invoice

Date	Invoice #
7/10/2009	6353

50106950
pc

Bill To:

Tennessee American Water
Accounts Payable Department
PO Box 5608
Cherry Hill, NJ 08034

Attention: David Barney

\$230.00
NSX

Remit To:

Windrunner Advertising
797 East Lancaster Avenue
Suite 14
Downingtown, PA 19335

Inv# 6353		7/10/09		A27MGR02		
Job No.	Purchase Order	Vendor Number	District No.	Workbasket	Terms	Due Date
AW-TN-1074				A27MGR02	Net 30	8/9/2009
Description						Amount
TENNESSEE AIRPORT "IMAGE" POSTER - REVISION						
Graphic Design/Production						185.00
- Request to change format of "Quality" poster from portrait to landscape						
- Includes file prep						
Client Services & Coordination						45.00
Total						\$230.00

Phone #: 610-518-6620

Fax #: 610-518-6624

Chattanooga Metropolitan Airport Authority

1001 Airport Road
Suite 14
Chattanooga, TN 37421

Invoice

Date	Invoice #
11/30/2009	9211

Bill To:
TENNESSEE AMERICAN WATER COMPANY P.O. BOX 6338 CHATTANOOGA, TN 37401 attn: Kim Dalton

Ship To:

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			11/30/2009			
Quantity	Item Code	Description	Price Each	Amount		
1	ADVERTISING	Quarterly advertising billing - November 09 thru January 2010	2,400.00	2,400.00		
Vendor # 50133950 #2400.00 260221.575030.16 - T G 13 V.B. Sleaf - A26 SEC 82 12/9/09						
				RECEIVED DEC 11 2009 SSC-MAILROOM		
				Total	\$2,400.00	

Chattanooga Metropolitan Airport Authority

1001 Airport Road
Suite 14
Chattanooga, TN 37421

Invoice

50133950 DC
\$ 2400.00
NSF

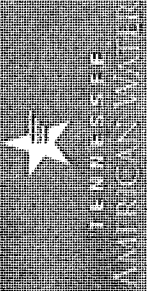
Date	Invoice #
8/31/2009	8880

Bill To
TENNESSEE AMERICAN WATER COMPANY P.O. BOX 6338 CHATTANOOGA, TN 37401 attn: Kim Dalton
Tnx # 8880 8/31/09

Ship To
A24, Spc 04

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			8/31/2009			
Quantity	Item Code	Description			Price Each	Amount
1	ADVERTISING	Quarterly advertising billing - August thru October 2009			2,400.00	2,400.00
					RECEIVED	
					OCT 15 2009	
					SSC-MAILROOM	
					Total	\$2,400.00

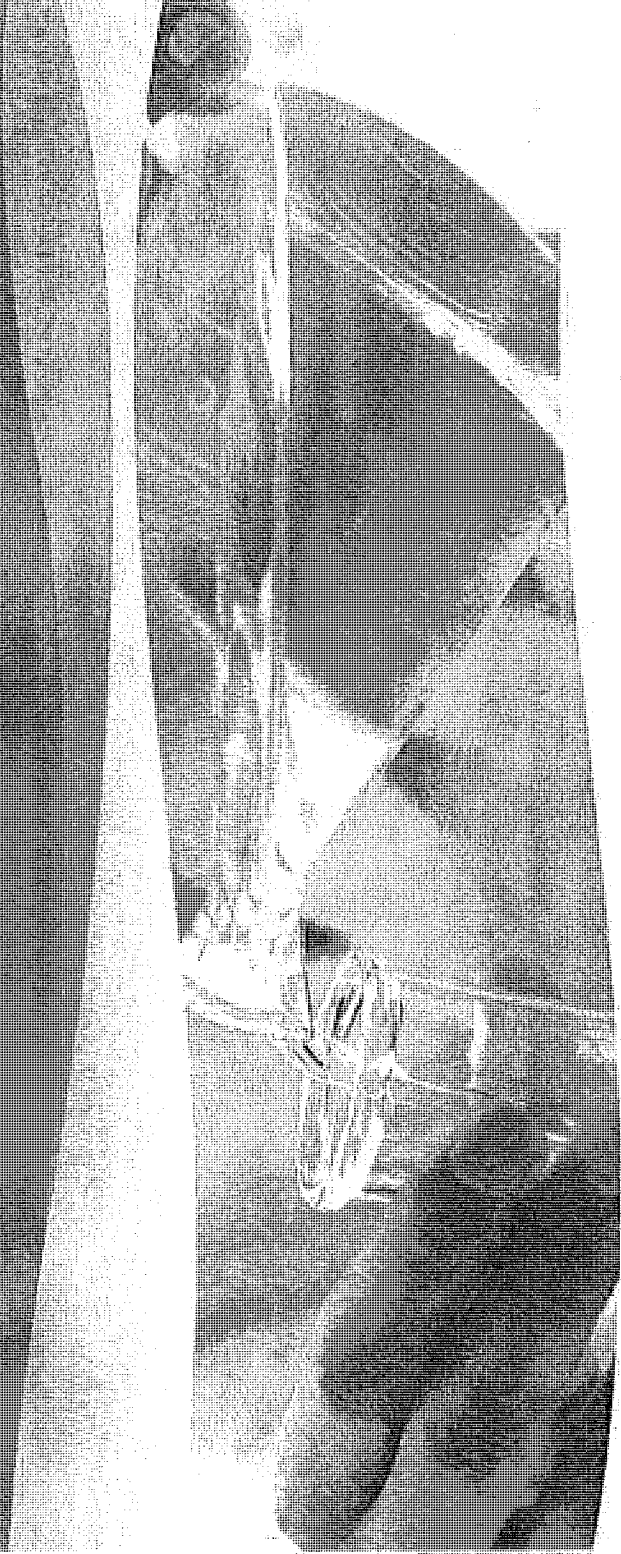
P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			5/31/2009			
Quantity	Item Code	Description			Price Each	Amount
1	ADVERTISING	Quarterly advertising billing - May thru July 2009 260221.575030.16 TG13			2,400.00	2,400.00
					Total	\$2,400.00



A QUALITY ACHIEVEMENT

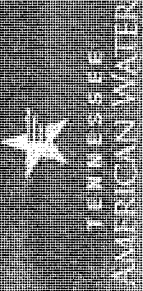
Tennessee American Water is 100% compliant
in meeting federal and state water quality standards.

At Tennessee American Water, we conduct more than 5,800
water quality tests each year. We think about the quality
of your drinking water every day...so you don't have to.



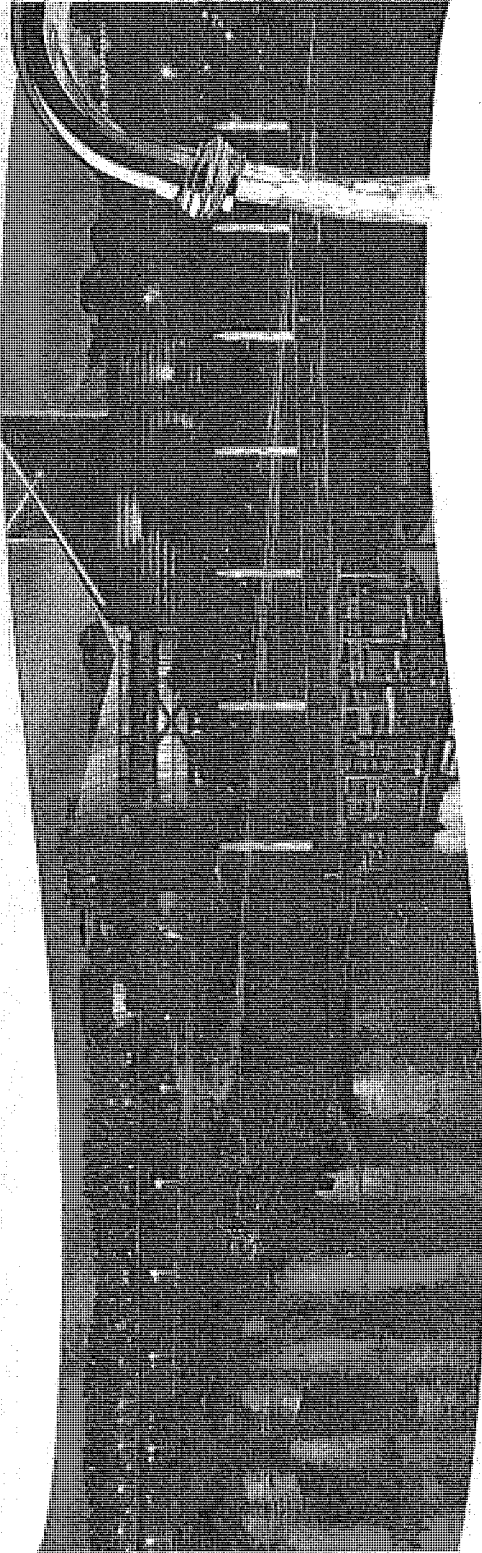
WE CARE ABOUT WATER. IT'S WHAT WE DO.

www.tawc.com



FROM RIVER TO TAP...

WE'RE THERE FOR YOU 24 HOURS A DAY, 7 DAYS A WEEK. We treat and deliver 39 million gallons of water each day. We have a strong commitment to investing in our infrastructure, and—like a good neighbor—we help our communities by supporting local organizations, environmental initiatives and low-income assistance programs.



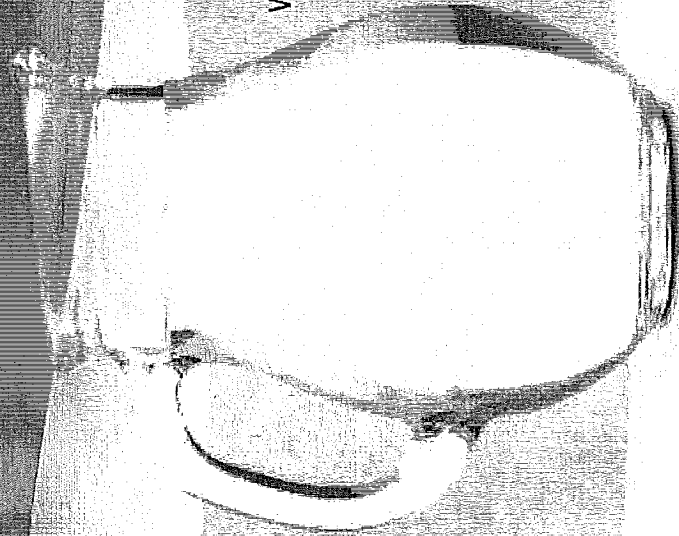
WE CARE ABOUT WATER. IT'S WHAT WE DO.

www.tawc.com



GREAT AMERICAN VALUE

LESS THAN A PENNY A GALLON



When you consider the many uses for water—drinking, cooking, cleaning, bathing and fire protection, among others—Tennessee American Water provides tremendous value. And we're proud to deliver that value to homes and businesses day after day.

WE CARE ABOUT WATER. IT'S WHAT WE DO.

www.tawc.com

Institutional

De

Date	Invoice #
3/24/2009	70355

Bill To

Tennessee American Water Co
P. O. Box 5608
Cherry Hill, NJ 08034

\$ 980.00
NSX

			P.O. No.	Terms
				Due on receipt
Item	Description	Rate	Quantity	Amount
Standard Banner Ad	March 28, 2009 - March 27, 2010	980.00	1	980.00
Thank you for advertising with us.			Total	\$980.00

Phone #	Fax #
1-423-266-2325	1-706-820-1243

The Chattanooga.com
Chattanooga's source for breaking local news

News | Opinion | Sports | Happenings | Dining | Obituaries | Classifieds | Movies | Focus | Advertise

**New student registration
begins Nov. 22**

**Ask
Joe!**

November 10, 2010

Search

Obituaries

Amos Edward Wright Army Veteran Worked For DuPont For 37 Years

Amos Edward Wright, 82, of Chattanooga, Tennessee, died on Monday, November 8, 2010 at Cumberland Medical Center in Crossville, Tennessee. He was a veteran of the United States Army and was an avid fisherman and UT Vols fan. Amos retired from DuPont after 37 years of service. He was the son of the late Edward James Wright and Nola Beatrice Wright and was preceded in death by his wife, Carolyn ...

[Click here for more](#)

Mary Elizabeth Rice Retired From Winn Dixie Corporation

Mary Elizabeth Rice, 69, Chattanooga, died on Monday, Nov. 9, 2010, at her residence. She retired from Winn Dixie Corporation and was of the Baptist faith. She was preceded in death by her husband, Herbert Monroe Rice; parents, Thomas Paul Henry and Minnie Bell Youngblood; two sisters, Peggy Toelke and Judy Colvert. She is survived by her sons, Herbert and special daughter-in-law, Rhonda ...

[Click here for more](#)

Other Local Obituaries

- Counts, Ann Kennamer Farr
- Dean, Lucy
- Edmonds, J.E.
- Foust, Gregory
- Hamill, Betty Ellen
- Hart, Emily L. Harris
- Jones, Grover Cleveland Jr.
- Juntunen, John Emil
- Maler, Emma
- McGhee, Michael
- Nunn, Edward
- Patton, Belton G.
- Rogers, Earl L.
- Shipley, Richard "Leon"
- Smith, Albert Lee
- Stewart, Franklin "Frank"
- Watkins, Edward
- Wimberly, James G. Blaine
- Wynne, Doris Thacker
- Young, Jeane Ridge

All Obituaries... Area Obituaries...

GPS
GPS PRESCRIPTIONS

Minorhouse
Comprehensive Assisted Living
and Alzheimer's Care

HERB ADCOX
AUTOMOTIVE
SALES • SERVICE • PARTS

WWA
Are you the one who...
Private Service Lateral Program?

BELL
See Our Newest
One-Level Luxury
Townhomes

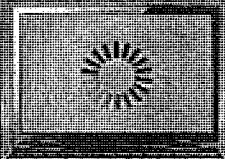
**Chattanooga's
PREMIERE
Gated Community**

**"We have a place for you"
First Baptist Church**
Downtown Chattanooga
423-265-2257

Professional Service
And Results
With Jay Robinson
Click Here

CASH FOR JUNK CARS
423-619-5035

**Stop
going
around
in circles**



Fi-Speed Internet
So fast, your
streaming
frustrations
are over.

efb Fiber Optics
-> Extra Fast

**Are you postmenopausal
and losing your
Sexual Desire?**
Find out About This Sexual Desire Research
Study for Postmenopausal Women.
It's a clinical research study evaluating a non-hormonal

Memorial Sports Medicine
Inspired medicine

Area Obituaries

- Crawley, Geraldine Rose Burchard (Graysville)
- Whaley, Glenda Sue (Decatur)
- Sands, Margaret G. (Dayton)
- Blackton, Paul John (Dalton)
- Minton, Susan Diane Vaughan (LaFayette)
- Bates, Georgia "Doc" Oувell (Benton)
- Rogers, Samuel "Sammy" James (Benton)
- Gallagher, Dorothy Lee "Dottie" (Pikeville)
- Fields, Clarice (Pikeville)
- Mahan, Nobel C. (Waleska, Ga.)
- Lehniger, Daniel Earl (Rocky Face)
- Wheat, Doris J. Daley (Cohutta)
- McGulre, James Paul (Cleveland)
- O'Neill, Dawn M. (Cleveland)
- Montgomery, Billy Randy (Dayton)
- Harvey, Robert Darwin "Little Man" (Graysville)
- McCarver, David J. (Dunlap)
- Ware, Jeffery Bradford (Undale, Ga.)

Breaking News

- Judge Sets \$100,000 Bond For Man Charged With Death Of Motorcyclist
 - City Council To Tighten Code On Private Wrecker Charges
 - Police Search For Air Conditioning Units Thieves
- ### Sports
- Friday Night Lights: McCallie-Baylor II
 - Lady Flames Soccer Seeks Third Consecutive National Title
 - Lee Volleyball Takes No. 1 Ranking Into Tournament Play
- ### Happenings
- No Room At Market Street Bridge For Fall, Winter Statues
 - Serial Killers, Serious Shift And Suffan Stevens
 - Hospice Of Chattanooga Offers Fifth Annual Holiday Hearts Event

**CHATTANOOGA
CHRISTIAN
SCHOOL**

Gault
ASSOCIATES, INC.

Court Ordered Foreclosure Auction
Thurs. Nov. 11th @ 100 PM
Held on-site: 141 New Lake Rd.
Spring City, TN
10 New Townhomes - TN#L 3945

**TENNESSEE
AMERICAN WATER**

December 4

CHATTANOOGA MAGAZINE

50342407

DC

INVOICE

\$995.00

WJX

Date: March 16, 2009

INVOICE # CM 4306

TO

Kim Dalton
Tennessee American
Water Company
PO Box 6338
Chattanooga, TN 37401

A26SPEC04

Salesperson	Insertion No.	Delivery Date	Payment Terms	Due Date
Sally Cole	1 of 1	03/16/2009	Net 30	04/15/2009

Name	Description	Qty.	Unit Price	Discount	Total
BC	Full page 4/color BC ad March/April 2009	1	\$995.00		\$995.00
Total Discount:				\$0.00	

260221.575030.16

TJ29

Subtotal:	\$995.00
Sales Tax:	\$0.00
Total:	\$995.00

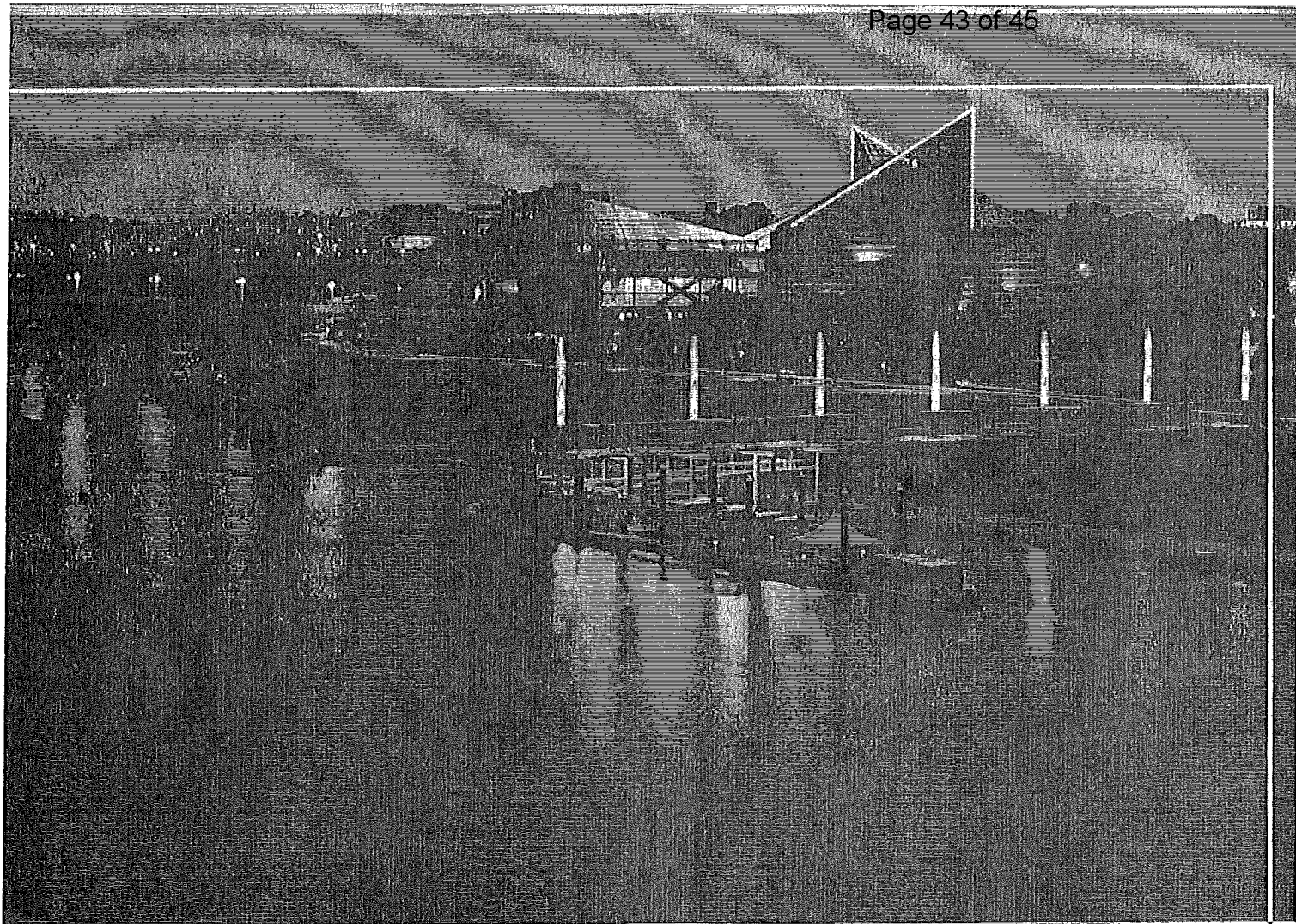
Thank you for your business! Please put Invoice No. on check to insure proper credit.

Make all checks payable to Chattanooga Magazine
6131 Airways Blvd.
Chattanooga, TN 37421
Phone 423-892-1328 Fax 423-648-7748

RECEIVED

MAR 25 2009

SSC-MAILROOM



Water Quality is Essential.

It's easy to take water for granted.
And because so many do, we don't.

In Tennessee, we know that
water is a precious natural resource, and we
continually strive to find new and better ways to
treat and deliver water to our customers.

The Tennessee River belongs to us all.
Ensuring that Tennessee American Water
continues to provide quality water is our number one goal.

We care about water. It's what we do.

Visit us at www.tawc.com



T E N N E S S E E

CMC Publications, LLC

dba CityScope, HeathScope
and Business Trend Magazine

PO Box 4482

Chattanooga, TN 37405

Invoice

Date	Invoice #
11/14/2009	3319

Bill To
Tennessee American Waters Kim Dalton PO Box 6338 Chattanooga, TN 37401

P.O. No.	Terms	Project
	Net 15	

Quantity	Description	Rate	Amount
1	Full Page Ad Placement in the Chattanooga Area Chamber of Commerce Business to Business Directory 260221.575030.16 TJ29	2,200.00	2,200.00

RECEIVED

NOV 19 2009

SSC-MAILROOM

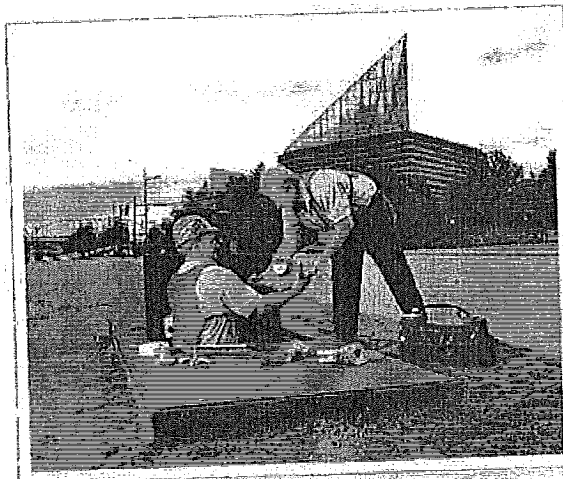
Thank you for advertising in the Chattanooga Area Chamber of Commerce Business to Business Directory.

Total

\$2,200.00

Phone #	Fax #	E-mail	Web Site
423-266-3440	423-266-9440	cmullinix@sceniccitymags.com	cityscopemag.com

FROM THE RIVER TO YOUR TAP



You may not see all that's involved to provide your water service.
Like the pumping and filtration systems that collect and treat
water from the Tennessee River...

Or the 1,300-miles of water pipelines that deliver high-quality,
reliable water service to your home and business for less
than a penny a gallon...

Or the water quality professionals that perform hundreds of
tests every day...

Or the facilities needed to protect your home or business in
the event of a fire...

What you do see is reliable water service 24 hours a day,
whenever you turn on your tap!

If you have any questions or need additional information
call: Kim Dalton at (423) 755-7613 or email her at
Kim.Dalton@amwater.com
www.tennesseeamwater.com



Not paid for at customer expense.

WE CARE ABOUT WATER. IT'S WHAT WE DO.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **John Watson/Michael A. Miller**

Question:

32. Please provide a tabulation relative to the Company for each type of advertising and cost for the test year and the past two years by the Company and/or on behalf of the Company by AWW, TAWC or any American Water Affiliate, identifying the bases for any statements implying that the Company's "customer" or "ratepayer" is not paying for advertising campaigns, specifically including, but not limited to, a detailed explanation of such claims relative to: (a) radio advertising over 2009 and 2010 in the Chattanooga SMSA; (b) any other radio advertising; (c) full-page, half-page, quarter-page or other advertisements in the Chattanooga Times Free Press; (d) advertising in periodicals 2009 and 2010 in the Chattanooga SMSA; (e) any outside vendors paid for such services or advertising; and (f) the removal or change in said advertisement as to whom is paying for the advertisement. Please include all memoranda, correspondence and communications relative to that advertising and cost.

Response:

The Company objects to this request on the grounds that the requested information is not relevant nor reasonably calculated to lead to the discovery of admissible evidence, and is overly broad, unduly burdensome, vague and ambiguous. Without waiving these objections, the advertising campaigns referenced above were paid by AWW, not allocated or charged to TAWC and were not included in the revenue requirement in this case. Any advertising expense of AWWSC was also eliminated from this case, see the working papers provided in response to TN-TRA-01-Q013, identified as TRA-01-Q013-MANAGEMENT FEES, pages 1 and 11 of 12, wherein advertising expense was eliminated from management fees for the historical test year.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **Michael A. Miller**

Question:

33. Concerning the Company's development of cash working capital included in rate base, please provide the following:
- a. A description of the purpose of including cash working capital in rate base.
 - b. Identify all previous Tennessee Regulatory Authority precedent for developing cash working capital in the manner proposed by the Company in this proceeding.
 - c. Please describe the purpose of a lead-lag study in estimating an appropriate amount of cash working capital for regulated utility operations.
 - d. Please provide a comparison of Tennessee-American's method for estimating an appropriate amount of cash working capital for Tennessee operations relative to the methodology used by affiliated AWW water utilities in other jurisdictions.

Response:

- a. Working cash represents the capital invested by the Company as generated by the lead/lag from the time revenue is generated until collected, and time expenses are incurred until they are paid. These timing differences are embedded in the capital structure of the Company. The purpose of including working cash in rate base is to appropriately recognize in rate base working cash so that the Company can recover the appropriate cost of that invested capital in rates.
- b. The Company objects to this request as being overly broad and unduly burdensome, and requires research that can be performed by the CMA. Without waiving these objections, the Company has performed a lead/lag study for this case and has determined its working cash consistently with the approach approved by the TRA in docket number 08-00039.

- c. The purpose is to determine the amount of days the Company has the use of revenue for expenses until the day the expense is paid for (lag) and the time between when revenue is recorded and when the cash from that revenue is received. The lead/lag days are then applied to the appropriate cost of service elements to determine the appropriate working cash requirement to include in rate base.
- d. The Company objects to this question on the grounds that the request is overly broad, unduly burdensome, requires research that can be performed by the CMA, and requests information not in the possession of TAWC in the format requested. Without waiving these objections, in rate cases filed this year for the regulated subsidiaries of AWW in the states of Virginia, West Virginia, and Kentucky, the working cash was prepared from a lead/lag study using the same methodologies as used in the TAWC lead/lag study. Mr. Miller has not researched the lead/lag studies filed in other jurisdictions for other AWW regulated subsidiaries.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
FIRST SET OF DATA REQUESTS OF THE
CHATTANOOGA MANUFACTURERS ASSOCIATION**

Responsible Witness: **Michael A. Miller**

Question:

34. Please provide complete copies of any and all documents (in native format, where applicable) referred to or relied upon in responding to any and all of CMA's, the City of Chattanooga (the "City), the Tennessee Attorney General's Consumer Advocate and Protection Division (the "CAPD"), the Tennessee Regulatory Authority Staff's and/or any other person or entity's discovery and data requests in this proceeding, and or in complying with the TRA's Minimum Filing Guidelines.

Response:

The Company objects to this request on the grounds that it is vague and ambiguous, overly broad and seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks privileged or work product documents. Without waiving these objections, the Company refers the CRMA to the documents produced by the Company to the TRA and intervenors in this matter.

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

**PETITION OF TENNESSEE AMERICAN)
WATER COMPANY TO CHANGE AND)
INCREASE CERTAIN RATES AND)
CHARGES SO AS TO PERMIT IT TO)
EARN A FAIR AND ADEQUATE)
RATE OF RETURN ON ITS PROPERTY)
USED AND USEFUL IN FURNISHING)
WATER SERVICE TO ITS CUSTOMERS)**

DOCKET NO. 10-00189

AFFIDAVIT

STATE OF WEST VIRGINIA

COUNTY OF KANAWHA

I, MICHAEL A. MILLER, Treasurer/Comptroller for Tennessee American Water Company, do hereby certify that the foregoing responses to the Supplemental Data Requests to the Chattanooga Regional Manufacturer's Association were prepared by me or under my supervision and are true and accurate to the best of my knowledge and information.

DATED this 30th day of November, 2010.

Michael A. Miller
(signature)

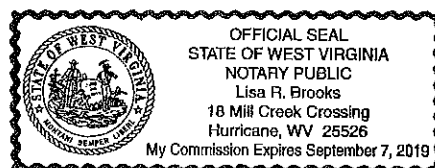
Michael A. Miller
(printed name)

Sworn to and subscribed before me this 30th day of November, 2010.

Lisa R. Brooks
NOTARY PUBLIC

My Commission Expires:

September 7, 2019



CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via the method(s) indicated, on this the 1st day of December, 2010, upon the following:

<input checked="" type="checkbox"/> Hand-Delivery	T. Jay Warner, Esq.
<input type="checkbox"/> U.S. Mail	Ryan McGehee, Esq.
<input type="checkbox"/> Facsimile	Mary L. White, Esq.
<input type="checkbox"/> Overnight	Counsel for the Consumer Advocate and Protection Division
<input checked="" type="checkbox"/> Email	Office of the Attorney General
	P.O. Box 20207
	Nashville, TN 37202
<input type="checkbox"/> Hand-Delivery	David C. Higney, Esq.
<input type="checkbox"/> U.S. Mail	Counsel for Chattanooga Regional Manufacturers Association
<input type="checkbox"/> Facsimile	Grant, Konvalinka & Harrison, P.C.
<input checked="" type="checkbox"/> Overnight	633 Chestnut Street, 9th Floor
<input checked="" type="checkbox"/> Email	Chattanooga, TN 37450
<input checked="" type="checkbox"/> Hand-Delivery	Henry M. Walker, Esq.
<input type="checkbox"/> U.S. Mail	Counsel for Chattanooga Regional Manufacturers Association
<input type="checkbox"/> Facsimile	Boult, Cummings, Conners & Berry, PLC
<input type="checkbox"/> Overnight	1600 Division Street, Suite 700
<input checked="" type="checkbox"/> Email	Nashville, TN 37203
<input type="checkbox"/> Hand-Delivery	Michael A. McMahan, Esq.
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