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December 15, 2010

Via Hand-Delivery

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

filed electronically in docket office on 12/15/10

**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:

At the request of Paul Green I am enclosing an original and five (5) copies of a revised attachment to Tennessee American Water Company's Response to TRA-02 Question 136, that includes the month of September 2011. This material is also 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 15, 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*)

TENNESSEE AMERICAN WATER COMPANY
Docket No. 10-00189
Tennessee Regulatory Authority Staff Data Request No. 2

Responsible Witness: **Sheila Miller**

RATE BASE

Question:

136. Reference Exhibit No. 1, Schedule 2, pg. 1 of 3. Provide the 13 month dates used to calculate the average and include workpapers with the calculations for the following:
- a. Line 26 (Accumulated Amortization of Utility Plant Capital Lease;
 - b. Line 30 (Customer Advances for Construction);
 - c. Line 32 (Contributions in Aid of Construction);
 - d. Line 34 (Unamortized Investment Tax Credit); and
 - e. Line 36 (Utility Plant Acquisition Adjustment).

Response:

See attached working papers identified as TN-TRA-02-Q136-ATTACHMENT. December 2010 through December 2011 is the period used to calculate the 13 month average for the rate base items above. There is a calculation error for item e. Utility Plant Acquisition Adjustment. Fourteen months was included in the average which understated this item by \$312.

December 15, 2010 Supplemental Response:

See attached a correct document for the above referenced workpapers, identified as TN-TRA-02-Q136-SUPPLEMENTAL ATTACHMENT. The original attachment excluded the month of September 2011 on pages 3, 9, 11, and 13. The totals do not change.

TN-TRA-02-Q136-SUPPLEMENTAL ATTACHMENT
Page 1 of 16
TENNESSEE-AMERICAN WATER COMPANY

120	ACCUMULATED AMORTIZATION - CAPITAL LEASE		
	BALANCE @	3/31/10	1,254,728
	ADD:		
	PROVISION		132,542
	13 MONTH AVERAGE BALANCE AT 12/31/11	12/31/2011	<u>1,387,269</u>

Balance at 3/31/10	1,254,728
April 10	1,263,564
May 10	1,272,400
June 10	1,281,236
July 10	1,290,072
August 10	1,298,908
September 10	1,307,744
October 10	1,316,580
November 10	1,325,417
December 10	1,334,253
January 11	1,343,089
February 11	1,351,925
March 11	1,360,761
April 11	1,369,597
May 11	1,378,433
June 11	1,387,269
July 11	1,396,105
August 11	1,404,941
September 11	1,413,778
October 11	1,422,614
November 11	1,431,450
December 11	<u>1,440,286</u>
13 month average	1,387,269

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS
FORECASTED T.Y.: December-11
BASE TEST YEAR: March-10

SUMMARY OF CHANGES IN CUSTOMER ADVANCES AND CIAC

JDE Account	AWW Acct	DESCRIPTION	Balance @ Mar-10	Apr-2010	May-2010	Jun-2010	Jul-2010	Aug-2010	Sep-2010	Oct-2010	Nov-2010	Dec-2010	Jan-2011
252120	252110	ADV FOR CONST - NT EXT	5,765,732	\$	15,500	\$	15,500	\$	15,500	\$	15,500	\$	15,500
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	219,037	0	0	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	41,848	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(2,396)
252230		ADV FOR CONST- TAX SERVICES	165,986	0	0	0	0	0	0	0	0	0	0
252170		ADV FOR CONST-NT WIP	0	0	0	0	0	0	0	0	0	0	0
252270		ADV FOR CONST-TAX WIP	0	0	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER ADVANCES	\$ 6,196,602	\$ 13,573	\$ 13,573	\$ 13,573	\$ 13,573	\$ 13,573	\$ 13,573	\$ 13,573	\$ 13,573	\$ 13,573	\$ 10,729
		See cell G149, G223, G22											
271110	271110	CIAC - NT - MAINS	4,005,733	\$	35,654	\$	35,654	\$	35,654	\$	35,654	\$	35,654
271120	271120	CIAC - NT - EXT DEP	1,918,323	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	5,367
271130	271130	CIAC - NT - SERVICES	492,556	0	0	0	0	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS	95,036	0	0	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	690,774	0	0	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	1,234,752	0	0	0	0	0	0	0	0	0	0
271210	271710	CIAC - TAX - MAINS	1,749,643	21,274	21,274	21,274	21,274	21,274	21,274	21,274	21,274	21,274	21,743
271220	271710	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	1,495,344	0	0	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	100,640	0	0	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRANTS	188,122	0	0	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	(98,914)	0	0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(2,426,202)	(14,899)	(14,961)	(15,024)	(15,086)	(15,148)	(15,211)	(15,274)	(15,336)	(15,398)	(15,464)
		TOTAL CIAC	\$ 9,445,807	\$ 45,021	\$ 44,959	\$ 44,896	\$ 44,834	\$ 44,772	\$ 44,709	\$ 44,646	\$ 44,584	\$ 44,522	\$ 47,300

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS
FORECASTED T.Y.: December-11
BASE TEST YEAR: March-10

SUMMARY OF CHANGES IN CUSTOMER ADVANCES AND CIAC

JDE Account	AAW Acct	DESCRIPTION	Feb-2011	Mar-2011	Apr-2011	May-2011	Jun-2011	Jul-2011	Aug-2011	Sep-2011	Oct-2011	Nov-2011	Dec-2011	TOTAL
252120	252110	ADV FOR CONST - NT EXT	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	6,066,732
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0	0	0	0	219,037
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(0)
252230		ADV FOR CONST - TAX SERVICES	0	0	0	0	0	0	0	0	0	0	0	165,986
252270		ADV FOR CONST-TAX WIP	0	0	0	0	0	0	0	0	0	0	0	0
252270		ADV FOR CONST-TAX WIP	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER ADVANCES	\$ 10,729	\$ 10,729	\$ 10,729	\$ 10,729	\$ 10,729	\$ 10,729	\$ 10,729	\$ 10,729	\$ 10,729	\$ 12,560	\$ 13,125	\$ 6,451,754
See cell G149, G223, G22														
271110	271110	CIAC - NT - MAINS	35,654	35,654	35,654	35,654	35,654	35,654	35,654	35,654	35,654	35,654	35,654	4,754,467
271120	271120	CIAC - NT - EXT DEP	5,367	5,367	5,367	5,367	5,367	5,367	5,367	5,367	5,367	5,367	5,367	2,009,655
271130	271200	CIAC - NT - SERVICES	0	0	0	0	0	0	0	0	0	0	0	492,556
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0	0	0	0	95,036
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0	0	0	0	690,774
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0	0	0	0	1,234,752
271210	271170	CIAC - TAX - MAINS	21,743	21,743	21,743	21,743	21,743	21,743	21,743	21,743	21,743	21,743	21,743	2,202,020
271220	271170	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0	0	0	0	1,495,344
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	0	0	0	0	0	100,640
271250	271470	CIAC - TAX - HYDRANTS	0	0	0	0	0	0	0	0	0	0	0	188,122
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0	0	0	0	(98,914)
272000	272100	DEPRECIATION CONTR. PROPERTY	(15,826)	(15,594)	(15,660)	(15,725)	(15,791)	(15,856)	(15,921)	(15,987)	(16,051)	(16,117)	(16,183)	(2,752,416)
		TOTAL CIAC	\$ 47,256	\$ 47,170	\$ 47,104	\$ 47,039	\$ 46,973	\$ 46,908	\$ 46,843	\$ 46,777	\$ 46,713	\$ 46,647	\$ 46,581	\$ 10,412,036

TENNESSEE-AMERICAN WATER COMPANY
 SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS
 FORECASTED T.Y.: December-11
 BASE TEST YEAR: March-10

JDE Account	AWW Account	DESCRIPTION	Balance @ Mar-2010	Balance @ Apr-2010	Balance @ May-2010	Balance @ Jun-2010	Balance @ Jul-2010	Balance @ Aug-2010	Balance @ Sep-2010	Balance @ Oct-2010	Balance @ Nov-2010	Balance @ Dec-2010	Balance @ Jan-2011	Balance @ Feb-2011
252120	252110	ADV FOR CONST - NT EXT	\$ 5,769,732	\$ 5,765,232	\$ 5,800,732	\$ 5,816,232	\$ 5,831,732	\$ 5,847,232	\$ 5,862,732	\$ 5,878,232	\$ 5,893,732	\$ 5,909,232	\$ 5,922,357	\$ 5,935,482
252130	252200	ADV FOR CONST - NT SERVICES	-	0	0	0	0	0	0	0	0	0	0	0
252140	252200	ADV FOR CONST - NT Meters	-	0	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037
252160	252500	ADV FOR CONST - NT OTHER	-	0	0	0	0	0	0	0	0	0	0	0
252220	271400	ADV FOR CONST - TAX EXT	41,848	39,921	37,994	36,067	34,140	32,213	30,286	28,359	26,432	24,505	22,109	19,713
252230	252230	ADV FOR CONST - TAX SERVICES	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986
TOTAL CUSTOMER ADVANCES			\$ 6,196,602	\$ 6,210,175	\$ 6,223,748	\$ 6,237,321	\$ 6,250,894	\$ 6,264,467	\$ 6,278,040	\$ 6,291,613	\$ 6,305,186	\$ 6,318,759	\$ 6,329,488	\$ 6,340,217
271110	271110	CIAC - NT - MAINS	4,005,733	\$ 4,041,387	\$ 4,077,041	\$ 4,112,695	\$ 4,148,349	\$ 4,184,003	\$ 4,219,657	\$ 4,255,311	\$ 4,290,965	\$ 4,326,619	\$ 4,362,273	\$ 4,397,927
271120	271120	CIAC - NT - EXT DEP	1,918,323	1,921,315	1,924,307	1,927,299	1,930,291	1,933,283	1,936,275	1,939,267	1,942,259	1,945,251	1,948,243	1,951,235
271130	271200	CIAC - NT - SERVICES	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556
271140	271300	CIAC - NT - Meters	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036
271150	271400	CIAC - NT - HYDRANTS	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774
271160	271500	CIAC - NT - OTHER	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752
271210	271710	CIAC - TAX - MAINS	1,749,643	1,770,916	1,792,190	1,813,464	1,834,738	1,856,012	1,877,286	1,898,560	1,919,834	1,941,107	1,962,380	1,984,583
271220	271710	CIAC - TAX - EXT DEP	-	0	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344
271240	271310	CIAC - TAX - Meters	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640
271250	271470	CIAC - TAX - HYDRANTS	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122
271260	271570	CIAC - TAX - OTHER	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)
272000	272100	DEPRECIATION CONTR. PROPERTY	(2,426,202)	(2,441,101)	(2,456,062)	(2,471,066)	(2,486,172)	(2,501,320)	(2,516,531)	(2,531,805)	(2,547,141)	(2,562,539)	(2,578,003)	(2,593,531)
TOTAL CIAC			\$ 9,445,807	\$ 9,490,827	\$ 9,535,786	\$ 9,580,662	\$ 9,625,516	\$ 9,670,388	\$ 9,715,260	\$ 9,759,643	\$ 9,804,227	\$ 9,848,748	\$ 9,893,269	\$ 9,943,284

TENNESSEE-AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS
FORECASTED T.Y.: December-11
BASE TEST YEAR: March-10

JDE Account	AWW Account	DESCRIPTION	Balance @ Mar-2011	Balance @ Apr-2011	Balance @ May-2011	Balance @ Jun-2011	Balance @ Jul-2011	Balance @ Aug-2011	Balance @ Sep-2011	Balance @ Oct-2011	Balance @ Nov-2011	Balance @ Dec-2011	Average Balance
252120	252110	ADV FOR CONST - NT EXT	\$ 5,948,607	\$ 5,961,732	\$ 5,974,857	\$ 5,987,582	\$ 6,001,107	\$ 6,014,232	\$ 6,027,357	\$ 6,040,482	\$ 6,053,507	\$ 6,066,732	\$ 5,987,962
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037	219,037
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0	0	0	0
252220	252200	ADV FOR CONST - TAX EXT	17,317	14,921	12,525	10,129	7,733	5,337	2,941	545	(0)	(0)	\$ 10,598
252230	252230	ADV FOR CONST - TAX SERVICES	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986	165,986	\$ 165,986
TOTAL CUSTOMER ADVANCES			\$ 6,350,946	\$ 6,361,675	\$ 6,372,404	\$ 6,383,133	\$ 6,393,862	\$ 6,404,591	\$ 6,415,320	\$ 6,426,049	\$ 6,436,629	\$ 6,451,754	\$ 6,393,503
271110	271110	CIAC - NT - MAINS	\$ 4,435,581	\$ 4,469,235	\$ 4,504,889	\$ 4,540,543	\$ 4,576,197	\$ 4,611,851	\$ 4,647,505	\$ 4,683,159	\$ 4,718,813	\$ 4,754,467	\$ 4,540,543
271120	271120	CIAC - NT - EXT DEP	1,961,352	1,966,719	1,972,086	1,977,453	1,982,820	1,988,187	1,993,554	1,998,921	2,004,288	2,009,655	\$ 1,977,453
271130	271200	CIAC - NT - SERVICES	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556	492,556	\$ 492,556
271140	271300	CIAC - NT - METERS	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	\$ 95,036
271150	271400	CIAC - NT - HYDRANTS	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774	690,774	\$ 690,774
271160	271500	CIAC - NT - OTHER	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	\$ 1,234,752
271210	271710	CIAC - TAX - MAINS	2,006,335	2,026,078	2,049,821	2,071,554	2,093,306	2,115,049	2,136,792	2,158,535	2,180,277	2,202,020	\$ 2,071,554
271220	271720	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	1,495,344	\$ 1,495,344
271240	271310	CIAC - TAX - METERS	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640	100,640	\$ 100,640
271250	271470	CIAC - TAX - HYDRANTS	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	\$ 188,122
271260	271570	CIAC - TAX - OTHER	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	\$ (98,914)
272000	272100	DEPRECIATION CONTR. PROPERTY	(2,609,125)	(2,624,795)	(2,640,510)	(2,656,301)	(2,672,157)	(2,688,078)	(2,704,065)	(2,720,116)	(2,736,233)	(2,752,416)	\$ (2,656,755)
TOTAL CIAC			\$ 9,990,454	\$ 10,037,557	\$ 10,084,596	\$ 10,131,569	\$ 10,178,476	\$ 10,225,319	\$ 10,272,096	\$ 10,318,809	\$ 10,365,455	\$ 10,412,036	\$ 10,131,112

272000 272100 DEPRECIATION CONTR. PROPERTY

272100 DEPRECIATION CONTR. PROPERTY

272100 DEPRECIATION CONTR. PROPERTY

272000	272100	DEPRECIATION CONTR. PROPERTY
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[illegible]

JDE Account	ANW Acct	DESCRIPTION	Reserved	Apr-2010	May-2010	Jun-2010	Jul-2010	Aug-2010	Sep-2010	Oct-2010	Nov-2010	Dec-2010	Jan-2011	Feb-2011
			(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(5,836) \$	(5,836) \$
252120	252110	ADV FOR CONST - NT EXT												
252130	252200	ADV FOR CONST - NT SERVICES												
252140	252400	ADV FOR CONST - NT METERS												
252150	252300	ADV FOR CONST - NT HYDRANTS												
252220	252500	ADV FOR CONST - NT OTHER												
		ADV FOR CONST - TAX EXT											(469)	(469)
		TOTAL CUSTOMER ADVANCES	- \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(2,992) \$	(5,836) \$	(5,836) \$
271110	271110	CIAC - NT - MAINS	\$	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	5,367	5,367
271120	271120	CIAC - NT - EXT DEP												
271130	271200	CIAC - NT - SERVICES												
271140	271300	CIAC - NT - METERS												
271150	271400	CIAC - NT - HYDRANTS												
271160	271500	CIAC - NT - OTHER												
271210	271711	CIAC - TAX - MAINS											469	469
271220	271711	CIAC - TAX - EXT DEP												
271230	271210	CIAC - TAX - SERVICES												
271240	271310	CIAC - TAX - METERS												
271250	271470	CIAC - TAX - HYDRATXS												
271260	271570	CIAC - TAX - OTHER												
272000	272100	DEPRECIATION CONTR. PROPERTY												
			- \$	2,992 \$	2,992 \$	2,992 \$	2,992 \$	2,992 \$	2,992 \$	2,992 \$	2,992 \$	2,992 \$	5,836 \$	5,836 \$

[illegible]

ACCOUNT
NUMBER

255.11	ACCUMULATED DEFERRED I.T.C.- 3 %		
	BALANCE AT	3/31/10	\$30,769
	LESS: AMORTIZATION		
	258 p/mo		
		258	(3,870) 21 months
	13 MONTH AVERAGE BALANCE AT	12/31/11	<u>26,899</u>

Balance at 3/31/10	30,769
April 10	30,511
May 10	30,253
June 10	29,995
July 10	29,737
August 10	29,479
September 10	29,221
October 10	28,963
November 10	28,705
December 10	28,447
January 11	28,189
February 11	27,931
March 11	27,673
April 11	27,415
May 11	27,157
June 11	26,899
July 11	26,641
August 11	26,383
September 11	26,125
October 11	25,867
November 11	25,609
December 11	<u>25,351</u>
13 month average	26,899

TENNESSEE-AMERICAN WATER COMPANY
UTILITY PLANT ACQUISITION ADJUSTMENT
@ 12/31/11

3/10	63,623	624
4/10	62,999	
5/10	62,375	
6/10	61,751	
7/10	61,128	
8/10	60,504	
9/10	59,880	
10/10	59,256	
11/10	58,633	
12/10	58,009	
1/11	57,385	
2/11	56,761	
3/11	56,138	
4/11	55,514	
5/11	54,890	
6/11	54,266	
7/11	53,643	
8/11	53,019	
9/11	52,395	
10/11	51,771	
11/11	51,148	
12/11	50,524	
corrected 13 month average		54,266

TENNESSEE-AMERICAN WATER COMPANY
UTILITY PLANT ACQUISITION ADJUSTMENT
@ 12/31/11

3/10	63,623	624
4/10	62,999	
5/10	62,375	
6/10	61,751	
7/10	61,128	
8/10	60,504	
9/10	59,880	
10/10	59,256	
11/10	58,633	
12/10	58,009	
1/11	57,385	
2/11	56,761	
3/11	56,138	
4/11	55,514	
5/11	54,890	
6/11	54,266	
7/11	53,643	
8/11	53,019	
9/11	52,395	
10/11	51,771	
11/11	51,148	
11/12	50,524	
12/12	49,900	53,954

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served by way of the method(s) indicated, on this the 15th day of December, 2010, upon the following:

☒ Hand-Delivery	Ryan McGehee, Esq.
☐ U.S. Mail	Mary L. White, Esq.
☐ Facsimile	Counsel for the Consumer Advocate
☐ Overnight	and Protection Division
☒ Email	OFFICE OF THE ATTORNEY GENERAL
	425 5th Avenue North, 2nd Floor
	Nashville, TN 37243-0491
☐ Hand-Delivery	David C. Higney, Esq.
☐ U.S. Mail	Counsel for Chattanooga Regional
☐ Facsimile	Manufacturers Association
☒ Overnight	GRANT, KONVALINKA & HARRISON, P.C.
☒ Email	633 Chestnut Street, 9th Floor
	Chattanooga, TN 37450
☒ Hand-Delivery	Henry M. Walker, Esq.
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☐ Facsimile	Manufacturers Association
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☒ Email	1600 Division Street, Suite 700
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☐ Hand-Delivery	Michael A. McMahan, Esq.
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