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January 21, 2011

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 01/21/11

**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 you will find an original and five (5) copies of Tennessee American Water Company's Responses to the City of Chattanooga's Second Discovery Requests to Petitioner Tennessee American Water Company. 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

January 21, 2011

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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*)
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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 RESPONSES TO THE CITY OF
CHATTANOOGA'S SECOND DISCOVERY REQUESTS TO
PETITIONER TENNESSEE AMERICAN WATER COMPANY**

The Tennessee American Water Company ("TAWC") hereby responds as follows to the City of Chattanooga's ("COC") Second Discovery Requests to Petitioner 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 "document," "communication," "explain," "identify," "non-regulated company," "non-regulated service," "Schumaker &

Company,” and “Baryenbruch,” 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.

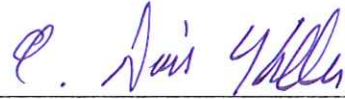
(7) TAWC objects to each request to the extent it seeks information outside TAWC’s custody or control.

(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,



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
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Patrick Baryenbruch/Michael A. Miller

Other Participating Employees: Patrick L. Baryenbruch/George Conroy/Michael A. Miller

Question:

1. For purposes of this request please refer to Mr. *Baryenbruch's Exhibit 3*. Please provide the title, base pay rate, fully loaded labor rate, and hours worked for each person whose hours are shown in Exhibit 3. *Identify* all employees of *AWWSC* that were not included in Exhibit 3 and *Explain* why they were excluded.

Response:

Please see the attached document labeled as TN-COC-02-Q1-ATTACHMENT for a listing of AWWSC employees, labor rates and associated hours charged to Tennessee American that are contained in Mr. Baryenbruch's Exhibit 3. Also included is a listing of AWWSC employees that were not included in the Baryenbruch Exhibit 3. These employees were excluded because they did not allocate any time to Tennessee American during the 12 month period ended March 2010.

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 3000002 Dir Corp Accounting | 42.96 | \$ 77.57 | \$ 116.84 |
| 3000003 Mgr Financial Modeling & Evals | 35.60 | 64.90 | 97.76 |
| 3000003 Sr Mgr Corporate Dev | 4.57 | 64.95 | 97.84 |
| 3000006 Chief Water Technology Officer | 1.79 | 186.75 | 281.31 |
| 3000006 President AW Services | 38.62 | 205.28 | 309.22 |
| 3000047 Dir Res & Environ Excellence | 45.07 | 77.26 | 116.38 |
| 3000055 Dir Rates | 6.30 | 78.14 | 117.71 |
| 3000071 Spec Business App Supp ITS (N) | 47.10 | 37.08 | 55.86 |
| 3000104 Financial Analyst III (Rates) | 19.07 | 42.05 | 63.35 |
| 3000114 Intmd Accountant Tax | 46.19 | 27.27 | 41.08 |
| 3000126 Sr Mgr Rates | 34.73 | 74.11 | 111.63 |
| 3000126 Mgr Rates & Regulations | 16.25 | 74.11 | 111.64 |
| 3000129 Specialist Water Quality | 15.10 | 29.17 | 43.93 |
| 3000129 Specialist Business Svcs WQ | 31.03 | 29.50 | 44.44 |
| 3000131 Financial Analyst III (Rates) | 76.18 | 35.74 | 53.83 |
| 3000171 Sr Lab Analyst | 19.74 | 27.50 | 41.42 |
| 3000171 Chemist III | 29.14 | 27.77 | 41.83 |
| 3000175 Mgr Chemistry | 48.79 | 41.37 | 62.32 |
| 3000188 Mgr Production ITS | 22.87 | 48.72 | 73.39 |
| 3000195 Team Lead Computer Oper ITS | 25.15 | 30.71 | 46.26 |
| 3000195 Supvr Computer Opns ITS | 16.95 | 33.08 | 49.83 |
| 3000197 Sr Specialist Business Svcs | 43.30 | 40.03 | 60.30 |
| 3000198 Spec Business App Supp ITS (N) | 47.98 | 35.21 | 53.04 |
| 3000201 Sr Accountant Tax | 37.54 | 45.46 | 68.48 |
| 3000202 Mgr QA/QC Water Quality | 48.88 | 40.13 | 60.45 |
| 3000234 Enterprise Architect ITS | 40.93 | 61.80 | 93.09 |
| 3000260 Sr Engr Design | 22.51 | 50.80 | 76.51 |
| 3000364 Sr Drafter CAD Design | 27.14 | 29.28 | 44.11 |
| 3000370 Mgr Engineering | 41.20 | 60.38 | 90.96 |
| 3000457 Financial Analyst II (Rates) | 49.88 | 37.29 | 56.17 |
| 3000457 Sr Analyst Financial | 20.08 | 38.75 | 58.37 |
| 3000487 Practice Lead Engineering | 85.60 | 52.43 | 78.98 |
| 3000493 Mgr Benefits | 41.98 | 53.85 | 81.11 |
| 3000502 Sr Spec Computer Supp ITS (N) | 5.35 | 39.84 | 60.02 |
| 3000502 Lead Specialist Support ITS | 39.92 | 39.88 | 60.07 |
| 3000528 Exec Asst (N) | 0.08 | 27.20 | 40.96 |
| 3000555 Dir Engineering - Construction | 31.82 | 64.15 | 96.64 |
| 3000559 Sr Mgr Compliance (Region) | 0.90 | 69.94 | 105.36 |
| 3000559 Dir Accounting | 10.80 | 69.94 | 105.36 |
| 3000559 Dir Accounting (SSC) | 33.21 | 70.46 | 106.13 |
| 3000821 Sr Dir Engineering (Corp) | 45.12 | 79.26 | 119.39 |
| 3000822 Sr Engr Design | 8.50 | 47.26 | 71.18 |
| 3001285 Sr Engr Construction | 10.32 | 51.87 | 78.13 |
| 3001286 Mgr Eng-Enterprise Capital Prg | 44.68 | 57.62 | 86.79 |
| 3001296 VP Operations Services Reg | 9.77 | 105.25 | 158.53 |
| 3001296 VP Operations Services AWE | 36.72 | 105.33 | 158.66 |
| 3001300 VP Finance & Accounting | 42.30 | 110.06 | 165.78 |
| 3001616 Lab Analyst (N) | 19.74 | 23.83 | 35.90 |
| 3001616 Chemist I (N) | 29.14 | 24.04 | 36.21 |
| 3001904 Sr Engr Construction | 7.41 | 46.62 | 70.23 |
| 3001952 Lab Analyst (N) | 19.92 | 23.66 | 35.64 |
| 3001952 Chemist I (N) | 29.16 | 23.76 | 35.79 |
| 3001971 Lead Specialist Supp ITS (N) | 0.16 | 36.17 | 54.48 |
| 3001971 Lead Specialist Support ITS | 7.47 | 36.58 | 55.11 |
| 3002235 VP Investor Relations | 20.90 | 100.52 | 151.41 |
| 3002332 Dir Comp & Benefits | 37.91 | 91.87 | 138.39 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|--|
| 3000049 Specialist Opns (N) |
| 3000060 Dir Operational Risk Mgmt |
| 3000060 Dir Oprtnl Risk Mgmt (AZ&CA) |
| 3000160 Director, Information Services |
| 3000187 Admin Asst (N) |
| 3000258 Mail Room Clerk (N) |
| 3000561 Exec Asst to EMT (N) |
| 3000629 Director, Training & Employee |
| 3001283 Exec Asst (N) |
| 3002229 Admin Asst (N) |
| 3002446 Assistant Oprtnl Risk Mgt (N) |
| 3002531 Princ Analyst Rates |
| 3003256 Exec Asst (N) |
| 3011642 Exec Asst to EMT (N) |
| 3011911 Specialist Accts Payable (N) |
| 3014912 Dir Cust & Oper Support |
| 3014914 Regional Dir External Affairs |
| 3015761 Sr Mailroom Coord (N) |
| 3015787 President(Non Reg Business) |
| 3016298 Dir Customer Relations |
| 3016354 Mgr Major Customer Accts |
| 3016358 Mgr Operations Support FRCC |
| 3016358 Supvr Regional Support |
| 3016672 Spec Bill/Pymt Collection (N) |
| 3016672 Specialist Operations (N) |
| 3016881 Analyst Premise QA (N) |
| 3017076 Administrator FRCC System (N) |
| 3017161 Admin Asst (N) |
| 3017170 Analyst Premise QA (N) |
| 3017474 Maint Tech (N) |
| 3017513 Mail Room Clerk (N) |
| 3017575 Exec Asst to EMT (N) |
| 3017581 Coordinator FRCC |
| 3017725 Team Lead Tax Res & Spec Proj |
| 3017735 Mgr Opns Security |
| 3017861 Admin Asst (N) |
| 3017996 Regional Svc Support Rep (N) |
| 3018081 Specialist Contract Accts (N) |
| 3018081 Specialist Operations (N) |
| 3018478 Dir Comm & EA (State) |
| 3018484 Sr Developer ITS |
| 3018485 Mail Room Clerk (N) |
| 3018488 Financial Analyst II (Rates) |
| 5010145 President (Large States) |
| 5010145 Regional President |
| 9000074 Mgr Billing/Collection & Pymt |
| 9000096 Specialist Human Resources (N) |
| 9000201 Mgr Business Performance |
| 9000273 Regional Svc Support Rep (N) |
| 9000286 Regional Svc Support Rep (N) |
| 9000295 Mgr FRCC |
| 9000309 Supvr Meter Mgmt |
| 9000399 Coordinator FRCC |
| 9000414 Administrator Capital Program |
| 9000414 Sr Administrator Captl Prgm |
| 9008001 Sr Spec Computer Supp ITS (N) |

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 3002435 Sr Analyst Cash Management | 40.50 | 27.93 | 42.07 |
| 3002816 Dir Engineering - Tech Svcs | 32.84 | 62.82 | 94.63 |
| 3002902 Team Lead Appl Dev ITS | 31.93 | 48.88 | 73.63 |
| 3003152 Lab Analyst (N) | 19.74 | 21.26 | 32.02 |
| 3003152 Chemist I (N) | 29.21 | 21.46 | 32.33 |
| 3003220 Sr Computer Operator ITS (N) | 47.78 | 21.50 | 32.38 |
| 3003254 Sr Specialist Network Security | 42.10 | 37.96 | 57.18 |
| 3003344 VP & Counsel Reg Prgrms | 2.46 | 149.02 | 224.48 |
| 3003344 SVP General Counsel & Secty | 26.80 | 149.04 | 224.49 |
| 3003367 VP Shared Services | 42.96 | 99.71 | 150.19 |
| 3003459 VP & Counsel Reg Prgrms | 42.51 | 89.38 | 134.63 |
| 3003460 Sr Spec Computer Supp ITS (N) | 41.69 | 34.93 | 52.62 |
| 3003463 Specialist Payroll (N) | 22.85 | 21.23 | 31.98 |
| 3003464 Specialist Cash Management (N) | 51.20 | 21.01 | 31.65 |
| 3012250 Sr Analyst Cash Management | 24.08 | 35.03 | 52.77 |
| 3014575 Exec Secretary (N) | 42.58 | 22.46 | 33.83 |
| 3014656 Spec Business App Supp ITS (N) | 45.51 | 40.35 | 60.77 |
| 3014691 Sr Data Architect ITS | 5.22 | 49.69 | 74.85 |
| 3014901 Dir Rates | 544.39 | 77.85 | 117.27 |
| 3014906 Mgr Rates | 204.50 | 44.27 | 66.69 |
| 3015077 Lead Computer Operator ITS (N) | 42.06 | 27.97 | 42.14 |
| 3015388 Project Mgr ITS | 3.50 | 44.54 | 67.08 |
| 3015490 Financial Analyst III (FP&A) | 22.36 | 41.01 | 61.77 |
| 3015490 Princ Analyst Financial | 20.60 | 48.57 | 73.16 |
| 3015763 Sr Developer ITS | 38.81 | 37.60 | 56.64 |
| 3015900 Mgr Application Dev ITS | 36.25 | 60.89 | 91.72 |
| 3015919 Mgr Rates | 426.00 | 50.07 | 75.41 |
| 3016028 Dir Insurance & Risk Mgt | 31.87 | 63.60 | 95.80 |
| 3016075 Sr Lab Analyst | 19.74 | 28.51 | 42.95 |
| 3016075 Chemist III | 29.14 | 28.79 | 43.37 |
| 3016077 Sr Lab Analyst | 2.13 | 50.77 | 76.48 |
| 3016132 Sr Engr Planning | 11.10 | 41.92 | 63.15 |
| 3016148 Sr Scientist Environmental | 48.15 | 45.83 | 69.03 |
| 3016238 Specialist Performance (N) | 46.13 | 23.50 | 35.40 |
| 3016239 Collection Liaison | 37.29 | 26.84 | 40.42 |
| 3016241 Specialist Business Svcs | 15.01 | 30.18 | 45.46 |
| 3016241 Sr Specialist Business Svcs | 31.03 | 32.04 | 48.26 |
| 3016243 Sr Spec Educ & Staff Dev | 46.13 | 28.31 | 42.64 |
| 3016244 Sr Spec Computer Supp ITS (N) | 40.86 | 32.29 | 48.64 |
| 3016296 Spec Midrange Server ITS (N) | 47.47 | 41.09 | 61.89 |
| 3016350 Specialist Performance (N) | 46.13 | 22.72 | 34.23 |
| 3016351 CSR-3 Billing Specialist | 38.12 | 15.60 | 23.50 |
| 3016378 Analyst Traffic & Scheduling | 46.13 | 23.58 | 35.51 |
| 3016445 CSR-4 Billing Tech Coord | 47.25 | 19.79 | 29.81 |
| 3016448 CSR-3 Speciality Desk Rep | 47.27 | 15.85 | 23.87 |
| 3016450 CSR-3 Billing Specialist | 46.92 | 15.52 | 23.38 |
| 3016454 CSR-4 Billing Tech Coord | 46.27 | 17.34 | 26.12 |
| 3016456 Team Supvr Billing | 46.13 | 24.68 | 37.18 |
| 3016460 Sr Analyst Financial | 46.13 | 38.13 | 57.43 |
| 3016462 Lead Specialist Supp ITS (N) | 47.28 | 46.50 | 70.05 |
| 3016498 CSR-4 Billing Tech Coord | 52.43 | 18.35 | 27.65 |
| 3016509 CSR-4 Billing Tech Coord | 44.75 | 17.70 | 26.66 |
| 3016513 Lead Specialist Supp ITS (N) | 0.90 | 35.28 | 53.14 |
| 3016513 Lead Specialist Support ITS | 44.95 | 38.14 | 57.44 |
| 3016514 CSR-3 Billing Specialist | 1.75 | 15.74 | 23.71 |
| 3016514 CSR-2 Billing Specialist | 43.08 | 16.15 | 24.33 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|---|
| 9008297 Regional Dir Finance |
| 9008521 Sr Specialist Maint Service(N) |
| 9013481 President (Large States) |
| 9013481 SVP Western Division |
| 9014119 Coordinator FRCC |
| 9015412 Mgr Controls (SCADA) |
| 9015417 Sr Engineering Project Manager |
| 10000225 Dir Finance (w/Rates-Lg State) |
| 10000231 Mgr Engineering |
| 10000234 Dir Wtr Qlty & Envrn Cmpl (Lg) |
| 10000238 Sr Specialist Maint Service(N) |
| 10000244 VP Operations (Large) |
| 10000258 Exec Asst (N) |
| 10007785 Mgr Controls (SCADA) |
| 10007786 Mgr Loss Control |
| 10008299 Dir Govt Affairs (State) |
| 10009809 Mgr Ext Affairs (State) |
| 10017723 Sr Mgr Business Dev |
| 11000055 Mgr Ext Affairs (State) |
| 13000002 Dir Cust & Oper Support |
| 14004683 Dir Maintenance |
| 17000066 Mgr Communication & CSR |
| 17000066 Mgr Int Comm (State) |
| 17000093 Regional Svc Support Rep (N) |
| 17003252 Mgr Maint |
| 17003373 Regional President |
| 17003398 Exec Asst to EMT (N) |
| 17003410 Regional Dir HR |
| 17003423 Mgr Property |
| 17003468 Dir Engineering (Large) |
| 17003475 Exec Asst (N) |
| 17003480 VP Operations (Large) |
| 17003501 Dir Maintenance |
| 17003512 Coordinator FRCC |
| 17003518 President (Large States) |
| 17003518 VP Operations (Large) |
| 17003524 Admin Asst (N) |
| 17003534 Mgr Engineering |
| 17003587 Dir Finance Division |
| 17003587 Regional Dir Finance |
| 17003590 Mgr Cust Comm (State) |
| 17003597 Exec Asst (N) |
| 17003606 Princ Analyst Financial |
| 17003619 Mgr Human Resources |
| 17003624 Paralegal (N) |
| 17007200 Dir Wtr Qlty & Envrn Cmpl (Lg) |
| 17007262 Mgr Health & Safety |
| 17007262 Sr Specialist ORM |
| 17008207 SERP/SRP Payment (Retirees) |
| 17008709 Financial Analyst III (Region) |
| 17009049 Dir Rates |
| 17009480 Mgr Ext Affairs (State) |
| 18503108 Receptionist (N) |
| 18505015 Mgr Loss Control |
| 18505980 Dir External Affairs |
| 18506819 Supt Opns II |

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 3016520 CSR-3 Billing Specialist | 46.80 | 15.53 | 23.39 |
| 3016521 CSR-3 Billing Specialist | 46.77 | 15.51 | 23.37 |
| 3016523 Spec Educ & Staff Dev (N) | 48.02 | 20.95 | 31.56 |
| 3016656 CSR-3 Billing Specialist | 1.77 | 17.42 | 26.24 |
| 3016656 CSR-2 Billing Specialist | 45.29 | 17.76 | 26.76 |
| 3016666 Spec Educ & Staff Dev (N) | 47.16 | 21.29 | 32.07 |
| 3016667 Analyst QA (N) | 46.13 | 22.26 | 33.52 |
| 3016668 CSR-3 Collections Rep | 43.25 | 15.68 | 23.62 |
| 3016671 Specialist Performance (N) | 41.13 | 20.12 | 30.31 |
| 3016673 CSR-4 Billing Tech Coord | 48.65 | 18.22 | 27.44 |
| 3016674 Team Supvr Billing | 46.13 | 19.55 | 29.45 |
| 3016678 Mgr Billing & Collections | 39.40 | 39.69 | 59.79 |
| 3016680 CSR-4 Billing Tech Coord | 45.33 | 17.46 | 26.29 |
| 3016685 CSR-3 Billing Specialist | 31.50 | 15.57 | 23.46 |
| 3016687 Specialist Performance (N) | 45.88 | 22.48 | 33.87 |
| 3016770 Clerk Documentation (N) | 49.34 | 16.60 | 25.01 |
| 3016771 CSR-4 Time Critical Tech Coord | 57.27 | 18.78 | 28.29 |
| 3016775 CSR-2 Collections Rep | 20.54 | 14.59 | 21.98 |
| 3016776 CSR-3 Call Handling Rep | 42.87 | 16.82 | 25.34 |
| 3016788 Analyst Traffic & Scheduling | 46.13 | 23.17 | 34.90 |
| 3016791 CSR-4 Time Critical Tech Coord | 59.96 | 17.91 | 26.98 |
| 3016852 CSR-3 Billing Specialist | 12.53 | 15.68 | 23.61 |
| 3016852 CSR-2 Billing Specialist | 30.88 | 16.12 | 24.29 |
| 3016856 CSR-3 Call Handling Rep | 45.30 | 17.79 | 26.79 |
| 3016858 CSR-3 Call Handling Rep | 43.56 | 17.76 | 26.75 |
| 3016859 CSR-3 Billing Specialist | 46.14 | 17.86 | 26.90 |
| 3016860 CSR-3 Billing Specialist | 46.22 | 16.85 | 25.38 |
| 3016861 CSR-3 Billing Specialist | 42.42 | 16.56 | 24.94 |
| 3016862 Specialist Performance (N) | 33.54 | 20.06 | 30.22 |
| 3016864 CSR-3 Collections Rep | 24.35 | 15.52 | 23.38 |
| 3016866 Sr Analyst Financial | 46.13 | 35.57 | 53.58 |
| 3016869 CSR-3 Call Handling Rep | 46.92 | 16.42 | 24.73 |
| 3016870 CSR-3 Billing Specialist | 32.86 | 15.53 | 23.40 |
| 3016875 CSR-3 Billing Specialist | 45.36 | 15.99 | 24.09 |
| 3016883 Supvr Billing Group | 41.16 | 30.73 | 46.29 |
| 3016884 Spec Network Servr AIX ITS (N) | 47.45 | 42.79 | 64.46 |
| 3016922 CSR-3 Collections Rep | 49.14 | 15.98 | 24.06 |
| 3016926 CSR-2 Call Handling Rep | 50.54 | 14.35 | 21.62 |
| 3016929 CSR-3 Billing Specialist | 39.40 | 18.97 | 28.57 |
| 3016930 CSR-3 Billing Specialist | 52.39 | 17.38 | 26.18 |
| 3016931 CSR-3 Billing Specialist | 49.02 | 19.05 | 28.70 |
| 3016948 Dir Accounting (SSC) | 46.75 | 73.81 | 111.18 |
| 3017079 Supvr Business Services CSC | 40.28 | 27.51 | 41.44 |
| 3017079 Supvr Business Services IDA | 2.65 | 28.34 | 42.68 |
| 3017081 CSR-3 Collections Rep | 38.03 | 17.74 | 26.72 |
| 3017083 CSR-3 Billing Specialist | 46.17 | 15.56 | 23.44 |
| 3017085 CSR-3 Billing Specialist | 47.32 | 18.01 | 27.13 |
| 3017086 CSR-3 Call Handling Rep | 46.96 | 17.43 | 26.26 |
| 3017088 CSR-2 Billing Specialist | 34.57 | 15.42 | 23.23 |
| 3017088 CSR-3 Billing Specialist | 2.21 | 24.62 | 37.08 |
| 3017089 Team Supvr Billing | 46.13 | 22.65 | 34.12 |
| 3017092 CSR-3 Billing Specialist | 25.91 | 15.68 | 23.62 |
| 3017162 Sr Specialist Business Svcs | 46.13 | 27.36 | 41.21 |
| 3017165 Team Supvr Collections | 46.13 | 21.12 | 31.82 |
| 3017169 Intmd Financial Analyst | 46.09 | 28.14 | 42.39 |
| 3017173 CSR-3 Billing Specialist | 47.74 | 15.81 | 23.82 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|---|
| 18507272 Mgr Facilities |
| 18507361 Princ Analyst Rates |
| 18700890 Exec Asst (N) |
| 22000088 Financial Analyst III (Rates) |
| 22003527 Dir Engineering (Large) |
| 23000761 Mgr Controls (SCADA) |
| 23000761 Sr Engr Controls (SCADA) |
| 23001296 Exec Asst to EMT (N) |
| 24006857 Operations Support Rep II (N) |
| 24006889 Operations Support Rep II (N) |
| 24007208 Financial Analyst II (Rates) |
| 24007249 Financial Analyst I (Rates) |
| 24007330 Financial Analyst I (FP&A) |
| 24007530 Supvr Ops Process Support |
| 24007585 Financial Analyst III (Rates) |
| 24013971 Mgr Cust Comm (State) |
| 27000004 President (Medium States) |
| 27000109 Exec Asst (N) |
| 50008319 Princ Analyst Rates |
| 50008440 Supvr FRCC |
| 50012119 Engr Controls (SCADA) |
| 50012119 Sr Specialist Maint Service(N) |
| 50022818 Accountant (N) |
| 50028299 HR Generalist |
| 50031242 Dir Operational Risk Mgmt |
| 50031366 Financial Analyst II (FP&A) |
| 50031735 Exec Asst (N) |
| 50037332 Coordinator FRCC |
| 50037453 Office Manager (N) |
| 50054619 Regional Svc Support Rep (N) |
| 50057221 Admin Asst (N) |
| 50067376 Mgr Human Resources |
| 50075867 Lead Specialist Support ITS |
| 50080941 Financial Analyst II (FP&A) |
| 50081018 Mgr Project Finance (BD) |
| 50085682 Specialist Accts Payable (N) |
| 50085725 Mgr Building Services |
| 50086864 Analyst Cash Management |
| 50087113 Lead Specialist Supp ITS (N) |
| 50088030 Regional Dir HR |
| 50088030 Sr Mgr Human Resources |
| 50089917 Exec Asst (N) |
| 50094715 Admin Asst (N) |
| 50098256 Coordinator FRCC |
| 50101778 Exec Asst to EMT (N) |
| 50108289 Exec Asst (N) |
| 50111360 Admin Asst (N) |
| 50112416 Sr Specialist Maint Service(N) |
| 50115000 Exec Asst (N) |
| 50115035 Sr Specialist Maint Service(N) |
| 50122293 Clerk General Service (N) |
| 50130562 Clerk General Service (N) |
| 50130562 Clerk General Service CSC (N) |
| 50137039 Coordinator FRCC |
| 50137045 Receptionist (N) |
| 50142990 Regional Dir Business Dev |

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 3017245 Specialist Performance (N) | 50.90 | 20.60 | 31.03 |
| 3017248 CSR-3 Billing Specialist | 39.23 | 18.01 | 27.12 |
| 3017266 CSR-3 Call Handling Rep | 47.69 | 16.41 | 24.72 |
| 3017323 Sr Developer ITS | 1.53 | 38.11 | 57.41 |
| 3017323 Sr Developer ITS (PA) (N) | 34.58 | 38.74 | 58.35 |
| 3017395 Intmd Accountant | 98.36 | 25.42 | 38.29 |
| 3017405 Financial Analyst II (FP&A) | 42.87 | 31.81 | 47.92 |
| 3017416 Sr Analyst Support Srvcs (N) | 46.68 | 36.76 | 55.37 |
| 3017483 Team Supvr Billing | 45.80 | 20.52 | 30.91 |
| 3017489 CSR-4 Collections Tech Coord | 53.39 | 20.51 | 30.90 |
| 3017490 Mgr Call Handling | 46.30 | 40.63 | 61.21 |
| 3017498 CSR-4 Customer Service Spec | 6.08 | 16.86 | 25.39 |
| 3017500 CSR-2 Billing Specialist | 52.38 | 18.46 | 27.80 |
| 3017501 CSR-4 Billing Tech Coord | 44.66 | 17.35 | 26.13 |
| 3017503 Specialist Cash Management (N) | 47.73 | 17.66 | 26.60 |
| 3017504 Sr Accountant | 5.94 | 36.11 | 54.39 |
| 3017512 Supvr HR/Payroll Rptg & Cntrl | 45.89 | 39.05 | 58.83 |
| 3017514 Sr Analyst Cash Management | 10.67 | 32.06 | 48.29 |
| 3017515 Trainer/Documenter ITS | 44.62 | 30.71 | 46.26 |
| 3017515 Training Administrator ITS | 6.27 | 31.53 | 47.49 |
| 3017573 Supvr Supply Chain Procrmnt | 46.75 | 32.99 | 49.69 |
| 3017574 Sr Construction Insp (PA/NJ) | 0.54 | 37.67 | 56.74 |
| 3017576 Mgr Supply Chain Performance | 46.75 | 46.15 | 69.51 |
| 3017587 CSR-3 Call Handling Rep | 47.74 | 15.73 | 23.70 |
| 3017589 Team Supvr Call Handling | 46.59 | 24.12 | 36.34 |
| 3017603 Analyst HR (N) | 35.54 | 30.33 | 45.69 |
| 3017723 Supvr Payroll Processing | 46.38 | 37.38 | 56.31 |
| 3017735 Mgr Process | 15.10 | 36.88 | 55.56 |
| 3017735 Mgr Quality CSC | 16.87 | 36.88 | 55.56 |
| 3017835 Mgr Financial Reporting | 39.55 | 48.21 | 72.62 |
| 3017837 Team Lead Accounts Payable | 21.76 | 29.90 | 45.03 |
| 3017840 Financial Analyst III (FP&A) | 0.89 | 40.73 | 61.35 |
| 3017840 Team Lead FA/JC | 45.58 | 40.88 | 61.58 |
| 3017841 Specialist Accts Payable (N) | 41.35 | 17.38 | 26.18 |
| 3017850 Specialist Performance (N) | 51.44 | 20.54 | 30.93 |
| 3017854 Specialist Performance (N) | 47.97 | 19.96 | 30.07 |
| 3017868 CSR-4 Time Critical Tech Coord | 61.27 | 18.36 | 27.65 |
| 3017916 CSR-3 Time Critical Rep | 61.29 | 16.27 | 24.50 |
| 3017919 CSR-3 Billing Specialist | 46.02 | 15.56 | 23.44 |
| 3017920 Specialist Performance (N) | 34.34 | 19.83 | 29.87 |
| 3017921 CSR-4 Billing Tech Coord | 41.86 | 17.53 | 26.40 |
| 3017927 Team Supvr Call Handling | 46.59 | 23.57 | 35.50 |
| 3017928 Specialist Performance (N) | 47.60 | 20.00 | 30.12 |
| 3017930 CSR-4 Customer Service Spec | 44.59 | 17.44 | 26.26 |
| 3017934 Sr Accountant Tax | 44.59 | 42.96 | 64.71 |
| 3017937 Accountant (N) | 35.51 | 22.30 | 33.59 |
| 3017943 Specialist Payroll (N) | 27.40 | 18.63 | 28.06 |
| 3017945 CSR-3 Call Handling Rep | 51.22 | 16.27 | 24.51 |
| 3017979 Specialist Accts Payable (N) | 49.42 | 18.67 | 28.12 |
| 3017980 Team Lead Benefits | 41.98 | 34.23 | 51.57 |
| 3017982 Sr Specialist Benefits (N) | 42.94 | 26.10 | 39.31 |
| 3017987 Supvr Floor (N) | 47.19 | 18.63 | 28.07 |
| 3017992 CSR-2 Billing Specialist | 46.35 | 15.44 | 23.26 |
| 3017993 CSR-4 Customer Service Spec | 27.24 | 17.93 | 27.01 |
| 3017995 CSR-2 Collections Rep | 46.64 | 16.01 | 24.11 |
| 3017998 CSR-2 Billing Specialist | 48.17 | 16.86 | 25.40 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|---|
| 50147436 Coordinator FRCC |
| 50147436 Regional Svc Support Rep (N) |
| 50151153 Regional Dir Finance |
| 50164869 Mgr Project Finance (BD) |
| 50165986 Dir Finance (w/Rates-Lg State) |
| 50165986 Dir FP&A |
| 50166410 Dir Rates |
| 50168957 Dir Engineering (Large) |
| 50169004 Intmd Accountant |
| 50169004 Sr Accountant |
| 50171161 Mgr Int Comm (State) |
| 50173538 Administrator Capital Program |
| 50173538 Sr Administrator Captl Prgm |
| 50180192 Regional General Counsel |
| 50183139 Admin Support Rep (N) |
| 50184769 Specialist Human Resources (N) |
| 50185970 Mgr FP&A |
| 50188948 Mgr Building Services |
| 50190148 Sr Project Mgr Engr |
| 50192519 Corp Counsel III Regional |
| 50193712 Analyst QA (N) |
| 50196432 Mgr Rates |
| 50200015 Admin Support Rep (N) |
| 50200149 Sr Accountant |
| 50200171 Sr Project Engr |
| 50200223 Dir Rates |
| 50200822 Engineering Tech (N) |
| 50200822 Sr Engineering Tech |
| 50201213 Corp Counsel III Regional |
| 50208967 Sr Engr |
| 50212324 Mgr Human Resources |
| 50214812 Coordinator FRCC |
| 50214816 Coordinator FRCC |
| 50216198 Financial Analyst III (FP&A) |
| 50217359 Exec Asst to EMT (N) |
| 50218925 Sr Mgr Compliance (Region) |
| 50219015 Coordinator FRCC |
| 50220274 Receptionist (N) |
| 50222330 Financial Analyst II (Rates) |
| 50229793 Sr Accountant |
| 50229839 Exec Asst to EMT (N) |
| 50233829 Spec Business Process Perf (N) |
| 50233858 Analyst Contracts Admin (N) |
| 50235164 Sr Accountant |
| 50235165 Team Lead GA |
| 50235803 Intern |
| 50235803 Spec Ext Affairs (State) |
| 50237913 Intern |
| 50243261 Financial Analyst II (FP&A) |
| 50243640 Sr Analyst Treasury |
| 50245584 Dir Finance AWE |
| 50249000 Admin Asst (N) |
| 50251274 Legal Secy (N) |
| 50252729 Mgr Training & Development |
| 50255278 Admin Asst (N) |
| 50255327 Accountant (N) |

Tennessee-American Water Company Rate Case
Docket # 10-00189
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Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|-----------------------|---------------------|-----------------------------|
| 3018005 Specialist Performance (N) | 46.80 | 19.01 | 28.64 |
| 3018006 CSR-4 Billing Tech Coord | 49.27 | 17.70 | 26.66 |
| 3018007 CSR-3 Billing Specialist | 47.47 | 15.99 | 24.08 |
| 3018008 CSR-3 Call Handling Rep | 42.31 | 16.51 | 24.87 |
| 3018015 Accountant (N) | 6.34 | 21.04 | 31.70 |
| 3018016 Sr Specialist HR Data Mgmt (N) | 1.34 | 22.61 | 34.06 |
| 3018016 Sr Specialist Payroll (N) | 13.51 | 22.63 | 34.09 |
| 3018018 Specialist Cash Management (N) | 49.77 | 19.39 | 29.20 |
| 3018059 Team Lead Accounts Payable | 45.75 | 29.13 | 43.89 |
| 3018061 Analyst Procurement Business | 42.97 | 25.70 | 38.71 |
| 3018062 Business Liaison | 28.43 | 45.95 | 69.22 |
| 3018069 CSR-3 Billing Specialist | 45.98 | 15.52 | 23.38 |
| 3018070 Analyst QA (N) | 46.13 | 19.83 | 29.87 |
| 3018180 Specialist Opns & Perf Rptg(N) | 46.13 | 24.12 | 36.33 |
| 3018190 Specialist Client Supp I (N) | 45.71 | 20.41 | 30.74 |
| 3018192 Analyst Business ITS | 3.66 | 27.78 | 41.84 |
| 3018192 Analyst Business ITS (PA) (N) | 28.81 | 27.91 | 42.04 |
| 3018195 Supt FRCC | 72.94 | 30.37 | 45.75 |
| 3018202 Team Supvr Billing | 46.13 | 20.24 | 30.49 |
| 3018483 Sr Developer ITS | 2.70 | 42.06 | 63.35 |
| 3018483 Sr Developer ITS (PA) (N) | 30.59 | 42.37 | 63.82 |
| 3018484 Sr Developer ITS (PA) (N) | 17.61 | 45.05 | 67.85 |
| 3018540 Specialist QA/QC | 48.88 | 28.95 | 43.61 |
| 9000082 Specialist Performance (N) | 46.37 | 23.39 | 35.23 |
| 9000266 Specialist Performance (N) | 46.93 | 30.00 | 45.19 |
| 9000272 Clerk Accounting (N) | 48.88 | 17.65 | 26.58 |
| 9000304 CSR-3 Call Handling Rep | 48.84 | 17.60 | 26.52 |
| 9000405 CSR-4 Billing Tech Coord | 52.95 | 18.38 | 27.69 |
| 9004446 Team Lead IT Regional Supp (N) | 0.20 | 48.69 | 73.34 |
| 9004446 Team Lead IT Regional Support | 11.03 | 48.99 | 73.80 |
| 9006556 Environ Auditor/Scientist | 23.64 | 38.98 | 58.71 |
| 9007798 CSR-4 Billing Tech Coord | 50.42 | 18.13 | 27.31 |
| 9011505 Sr Specialist ORM | 162.60 | 26.30 | 39.62 |
| 9015109 Mgr Chemistry | 48.88 | 37.73 | 56.84 |
| 9015384 Sr Specialist Business Svcs | 45.23 | 33.53 | 50.50 |
| 9015798 CSR-2 Collections Rep | 41.04 | 15.69 | 23.64 |
| 9015913 CSR-3 Billing Specialist | 13.69 | 15.78 | 23.77 |
| 9015913 CSR-2 Billing Specialist | 34.29 | 15.82 | 23.84 |
| 9015917 CSR-4 Customer Service Spec | 25.21 | 19.19 | 28.90 |
| 10000225 Dir Accounting (SSC) | 2.16 | 74.67 | 112.47 |
| 10000225 Dir Accounting | 13.50 | 74.67 | 112.47 |
| 10007785 Dir Maintenance | 148.35 | 47.44 | 71.47 |
| 12000035 Mgr Int Comm (State) | 302.47 | 41.82 | 63.00 |
| 12000052 SVP Eastern Division | 46.49 | 120.17 | 181.01 |
| 12000085 Sr Analyst Business Reporting | 41.66 | 42.69 | 64.31 |
| 12000143 Mgr Customer Advocacy | 84.96 | 37.68 | 56.76 |
| 12000143 Mgr Operations Support FRCC | 42.24 | 38.78 | 58.41 |
| 12000159 Spec Bill/Pymt Collection (N) | 121.18 | 21.78 | 32.81 |
| 12006173 Sr Specialist Maint Service(N) | 478.68 | 31.69 | 47.74 |
| 14000147 Team Lead Rates | 36.99 | 48.86 | 73.61 |
| 17000087 Mgr O&M | 39.13 | 63.21 | 95.22 |
| 17000095 Team Lead IT Regional Support | 0.25 | 42.63 | 64.21 |
| 17000095 Team Lead IT Regional Supp (N) | 0.09 | 42.67 | 64.27 |
| 17000430 Mgr Procurement | 160.52 | 52.89 | 79.67 |
| 17002622 Specialist Performance (N) | 46.61 | 21.37 | 32.19 |
| 17002636 Team Supvr Call Handling | 46.56 | 24.26 | 36.54 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|---|
| 50256301 Corp Counsel III Regional |
| 50266177 Operations Support Rep I (N) |
| 50269627 Sr Mgr Rates |
| 50269805 Regional General Counsel |
| 50271974 Sr Engr |
| 50273031 Analyst Accounts Payable (N) |
| 50273960 Princ Analyst Financial |
| 50273960 Sr Mgr Compliance (Region) |
| 50279309 Mgr Human Resources |
| 50279329 Supvr Wtr Qlty & Envrn Cmpl |
| 50281546 Exec Asst (N) |
| 50284083 Paralegal (N) |
| 50284147 Specialist Accts Payable (N) |
| 50284189 Maint Tech (N) |
| 50284202 Mgr Procurement |
| 50284288 Financial Analyst II (Rates) |
| 50285478 Sr Accountant |
| 50285921 Sr Accountant |
| 50290478 Sr Accountant |
| 50291954 Assoc Paralegal (N) |
| 50295622 Intmd Accountant |
| 50301233 Sr Accountant |
| 50302478 Exec Asst (N) |
| 50305129 Mgr Contract Opns |
| 50305306 Specialist ORM (N) |
| 50305344 VP Operations Services AWE |
| 50314461 Sr Specialist ORM |
| 50314544 Engineer |
| 50314544 Engineering Tech (N) |
| 50320666 Mgr NonRevenue Water |
| 50320707 Mgr Rates |
| 50321867 Coordinator FRCC |
| 50322904 Dir FP&A |
| 50323979 Financial Analyst II (Rates) |
| 50325431 Mgr Ext Affairs (State) |
| 50325431 Mgr Int Comm (State) |
| 50326923 Drafter CAD (N) |
| 50327919 Mgr Accounting |
| 50327919 Mgr Accounting (SSC) |
| 50333201 Sr Accountant |
| 50335968 Mgr Rates |
| 50341538 Corp Counsel II |
| 50342341 Financial Analyst II (Region) |
| 50343492 Dir FP&A |
| 50344492 Specialist Human Resources (N) |
| 50345804 Financial Analyst III (Rates) |
| 50345812 Supvr FRCC |
| 50349620 Coordinator FRCC |
| 50349623 Coordinator FRCC |
| 50350554 Mail Room Clerk (N) |
| 50354416 Project Mgr |
| 50356448 Financial Analyst III (Region) |
| 50356452 HR Generalist |
| 50357458 Financial Analyst I (Rates) |
| 50358627 Financial Analyst II (Rates) |
| 50358709 HR Generalist |

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 17003412 Mgr Procurement | 1.69 | 54.47 | 82.05 |
| 17003513 Sr Spec Computer Supp ITS (N) | 14.84 | 33.98 | 51.19 |
| 17003593 Lab Analyst (N) | 19.88 | 24.64 | 37.12 |
| 17003593 Chemist I (N) | 29.16 | 24.78 | 37.33 |
| 17007105 CSR-3 Call Handling Rep | 9.55 | 19.36 | 29.16 |
| 17007195 WAN/LAN Administrator ITS (N) | 9.33 | 47.32 | 71.29 |
| 17009339 Specialist Performance (N) | 46.79 | 25.59 | 38.55 |
| 17010878 Lab Analyst (N) | 19.76 | 25.90 | 39.02 |
| 17010878 Chemist I (N) | 29.14 | 26.11 | 39.32 |
| 18502615 Mgr Business Development ITS | 45.89 | 53.74 | 80.95 |
| 18504493 Dir Infrastructure & Opns ITS | 39.01 | 73.16 | 110.20 |
| 18504590 VP Planning & Reporting | 33.94 | 105.30 | 158.61 |
| 18504602 Princ Analyst Treasury Svcs | 32.45 | 52.31 | 78.80 |
| 18505461 Mgr O&M | 28.30 | 47.61 | 71.72 |
| 18505488 Dir Supply Chain | 46.75 | 72.66 | 109.45 |
| 18505787 Dir Accounting | 6.21 | 84.95 | 127.95 |
| 18505787 Dir Accounting (SSC) | 33.25 | 85.57 | 128.90 |
| 18505824 Sr Project Mgr ITS | 31.02 | 70.16 | 105.69 |
| 18506085 Mgr O&M | 47.72 | 56.82 | 85.59 |
| 18506114 Analyst Payroll | 12.78 | 29.07 | 43.78 |
| 18506114 Specialist Payroll Tax (N) | 34.57 | 29.30 | 44.14 |
| 18506755 Analyst Cash Management | 83.35 | 26.91 | 40.53 |
| 18506915 Analyst Procurement (N) | 46.89 | 23.05 | 34.72 |
| 18507002 Specialist Accts Payable (N) | 47.72 | 18.31 | 27.57 |
| 18507125 Mgr Financial Reporting | 38.32 | 46.77 | 70.46 |
| 18507133 Project Mgr | 46.75 | 45.02 | 67.82 |
| 18507352 Analyst Business Performance | 46.62 | 43.90 | 66.13 |
| 18507379 Financial Analyst III (Rates) | 11.38 | 45.31 | 68.25 |
| 18507395 Sr Analyst Financial | 39.26 | 40.30 | 60.71 |
| 18507441 Team Lead JDE (ITS) | 46.75 | 43.98 | 66.24 |
| 18507504 Specialist Client Supp II (N) | 46.36 | 33.60 | 50.61 |
| 18507512 Dir Govt Affairs (Corp) | 41.14 | 72.40 | 109.06 |
| 18507643 Sr Mgr Rates | 47.15 | 55.39 | 83.43 |
| 18507766 Supvr Benefits Service Center | 41.98 | 42.13 | 63.45 |
| 18507782 Specialist Client Supp II (N) | 45.64 | 31.31 | 47.16 |
| 18507838 Mgr Planning Performance ITS | 12.24 | 57.19 | 86.14 |
| 18507918 Project Mgr ITS | 11.70 | 44.15 | 66.51 |
| 18507926 Spec Business App Supp ITS (N) | 3.52 | 32.39 | 48.80 |
| 18507926 Spec Business App Supp ITS | 16.30 | 32.55 | 49.03 |
| 18508195 Analyst Accounts Payable (N) | 47.22 | 22.20 | 33.43 |
| 18508241 Specialist Cash Management (N) | 50.34 | 20.98 | 31.61 |
| 18508671 Team Lead Accounts Payable | 46.75 | 35.01 | 52.74 |
| 18508700 Sr Specialist Payroll (N) | 46.40 | 22.25 | 33.51 |
| 18508751 Financial Analyst III (Rates) | 26.04 | 45.39 | 68.38 |
| 18508822 Analyst Accounts Payable (N) | 47.01 | 24.15 | 36.37 |
| 18508945 Business Liaison | 60.54 | 41.57 | 62.62 |
| 18553746 Spec Midrange Server ITS (N) | 47.84 | 35.98 | 54.20 |
| 18611053 Team Lead Appl Dev ITS | 31.99 | 43.45 | 65.45 |
| 18613500 Mgr Appl Admin & Security ITS | 40.82 | 48.79 | 73.50 |
| 18623214 Financial Analyst I (Rates) | 96.70 | 24.37 | 36.71 |
| 18648403 Analyst Cash Management | 46.75 | 24.78 | 37.33 |
| 18674530 Sr Specialist Network Security | 42.03 | 41.34 | 62.27 |
| 18678039 Technical Lead Mobile ITS | 59.87 | 56.17 | 84.62 |
| 18690011 Engr Design | 16.18 | 38.20 | 57.54 |
| 18709966 Dir External Comm | 41.14 | 63.93 | 96.30 |
| 18722108 Dir Cust & Oper Support | 39.40 | 84.28 | 126.95 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|---|
| 50358840 Corp Counsel III |
| 50359773 Sr Accountant |
| 50362055 Mgr Training & Development |
| 50362080 Sr Accountant |
| 50363444 Specialist Human Resources (N) |
| 50365723 Financial Analyst II (Rates) |
| 50366762 Sr GIS Technician (N) |
| 50366830 Sr Specialist Cross Connect(N) |
| 50366969 Receptionist (N) |
| 50370384 Corp Counsel III Regional |
| 50374277 Admin Asst (N) |
| 50376818 Analyst Procurement Business |
| 50377972 Coordinator FRCC |
| 50377972 Regional Service Support Repre |
| 50379371 Dir Finance Division |
| 50379371 Regional Dir Finance |
| 50379455 Regional Service Support Repre |
| 50381519 Specialist Support ITS (N) |
| 50383142 Financial Analyst I (Region) |
| 50383167 Paralegal (N) |
| 50395992 Intmd Accountant |
| 50395995 Mgr Cust Comm (State) |
| 50397017 Admin Asst (N) |
| 50397137 Team Lead GA |
| 50397138 Sr Accountant |
| 50401276 Mgr Ext Affairs (State) |
| 50402713 Mail Room Clerk (N) |
| 50404109 Financial Analyst I (FP&A) |
| 50404109 Financial Analyst II (FP&A) |
| 50404179 Legal Secretary (N) |
| 50405352 HR Generalist |
| 50406249 Legal Secy (N) |
| 50407243 Dir Engineering (Large) |
| 50408165 Receptionist (N) |
| 50408188 Legal Secy (N) |
| 50408226 Mgr FP&A |
| 50408310 Facilities Svcs Asst (N) |
| 50409460 CSR-1 Call Handling Rep |
| 50409494 Intmd Accountant |
| 50411410 Corp Counsel III Regional |
| 50412350 Sr Mgr Rates |
| 50413304 HR Asst (N) |
| 50413306 Intern |
| 50413374 Sr Accountant |
| 50414405 Intern (N) |
| 50414456 Corp Counsel III Regional |
| 50415618 Financial Analyst II (FP&A) |
| 50415618 Financial Analyst III (FP&A) |
| 50419119 Exec Asst (N) |
| 50421208 Sr Specialist ORM |
| 50422258 Sr Mgr Business Dev |
| 50423579 Admin Asst (N) |
| 50425758 Mgr Int Comm (State) |
| 50429629 Financial Analyst III (Rates) |
| 50432075 Intmd Accountant |
| 50433324 Specialist Engrg (N) |

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
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Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 18732824 Mgr Service Quality | 46.75 | 56.87 | 85.66 |
| 22004830 Mgr Business Services | 46.13 | 57.68 | 86.89 |
| 24006612 Sr Specialist Business Svcs | 46.13 | 39.33 | 59.24 |
| 24006857 Operations Support Rep I (N) | 1.60 | 20.38 | 30.69 |
| 24006857 Regional Svc Support Rep (N) | 40.82 | 20.38 | 30.70 |
| 24006865 Regional Svc Support Rep (N) | 33.98 | 19.61 | 29.54 |
| 24006865 Operations Support Rep I (N) | 0.56 | 19.72 | 29.70 |
| 24006865 Operations Support Rep II (N) | 0.56 | 19.72 | 29.70 |
| 24006889 Operations Support Rep I (N) | 1.00 | 20.40 | 30.73 |
| 24006889 Regional Svc Support Rep (N) | 21.28 | 20.43 | 30.78 |
| 24006892 Coordinator FRCC | 339.80 | 24.33 | 36.65 |
| 24006893 Regional Svc Support Rep (N) | 26.72 | 19.57 | 29.47 |
| 24006893 Operations Support Rep I (N) | 1.00 | 19.70 | 29.67 |
| 24006893 Coordinator FRCC | 5.01 | 19.72 | 29.70 |
| 24006936 Coordinator FRCC | 4.18 | 23.22 | 34.98 |
| 24006952 Operations Support Rep II (N) | 0.56 | 20.38 | 30.71 |
| 24006952 Regional Svc Support Rep (N) | 36.90 | 20.39 | 30.71 |
| 24006952 Operations Support Rep I (N) | 1.50 | 20.40 | 30.73 |
| 24006988 Operations Support Rep II (N) | 0.56 | 20.38 | 30.71 |
| 24006988 Operations Support Rep I (N) | 1.36 | 20.39 | 30.72 |
| 24006988 Regional Svc Support Rep (N) | 28.10 | 20.39 | 30.72 |
| 24007005 Analyst Premise QA (N) | 191.31 | 21.68 | 32.66 |
| 24007006 Regional Svc Support Rep (N) | 5.01 | 20.38 | 30.71 |
| 24007022 Analyst Premise QA (N) | 7.93 | 21.74 | 32.75 |
| 24007034 Coordinator FRCC | 2.23 | 22.83 | 34.38 |
| 24007267 Analyst Business ITS | 7.68 | 29.94 | 45.10 |
| 24007267 Analyst Business ITS (PA) (N) | 21.43 | 29.97 | 45.14 |
| 24007290 Dir Process & Systems Mgmt | 32.68 | 79.51 | 119.77 |
| 24007293 Lead Computer Operator ITS (N) | 31.47 | 28.45 | 42.86 |
| 24007293 Specialist Corrspondnce ITS (N) | 15.29 | 28.68 | 43.21 |
| 24007332 Regional General Counsel | 0.84 | 91.43 | 137.72 |
| 24007334 Mgr Rates | 4.18 | 49.46 | 74.50 |
| 24007338 Mgr Major Customer Accts | 1.95 | 35.00 | 52.72 |
| 24007368 Dir Customer Relations | 74.05 | 44.45 | 66.96 |
| 24007385 Mgr Billing/Collection & Pymt | 1.67 | 36.05 | 54.30 |
| 24007396 Sr Spec Computer Supp ITS (N) | 53.98 | 32.64 | 49.17 |
| 24007401 Sr Dir Maintnc & SCADA Svcs | 46.11 | 77.38 | 116.56 |
| 24007408 Paralegal (N) | 0.07 | 31.61 | 47.61 |
| 24007445 Dir Accounting | 13.50 | 73.78 | 111.13 |
| 24007445 Dir Accounting (SSC) | 32.92 | 74.13 | 111.66 |
| 24007474 Mgr Customer Advocacy | 48.38 | 33.79 | 50.90 |
| 24007483 Lead Specialist Supp ITS (N) | 5.31 | 72.25 | 108.83 |
| 24007519 Admin Support Rep (N) | 11.00 | 20.39 | 30.71 |
| 24007529 Exec Asst (N) | 19.00 | 25.82 | 38.89 |
| 24007543 Mgr O&M | 46.13 | 65.57 | 98.77 |
| 24011747 Mgr Regional Client Rel ITS | 36.01 | 62.30 | 93.84 |
| 24017842 Mgr Engineering (Medium/Small) | (0.70) | 48.10 | 72.46 |
| 24018333 Team Lead IT Regional Supp (N) | 44.03 | 36.89 | 55.57 |
| 26000062 Sr Specialist SCADA (N) | 1,224.50 | 31.81 | 47.92 |
| 28007541 Dir Business Development | 4.09 | 71.39 | 107.54 |
| 28007583 Team Lead IT Regional Supp (N) | 1.39 | 42.31 | 63.74 |
| 28007583 Team Lead IT Regional Support | 105.80 | 42.84 | 64.53 |
| 28007707 Lead Specialist Supp ITS (N) | 0.85 | 43.39 | 65.35 |
| 28007707 Lead Specialist Support ITS | 2.97 | 43.52 | 65.56 |
| 28007828 Financial Analyst III (Rates) | 358.03 | 38.30 | 57.69 |
| 28007851 Team Lead Reporting ITS | 40.20 | 46.50 | 70.04 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|---|
| 50434554 Financial Analyst II (Rates) |
| 50437071 Financial Analyst III (FP&A) |
| 50437990 Financial Analyst III (FP&A) |
| 50438144 Sr Accountant |
| 50438151 Analyst Project |
| 50439255 Mgr Business Dev |
| 50448527 Accountant (N) |
| 50452237 Coordinator FRCC |
| 50457167 Financial Analyst II (Rates) |
| 50459685 Specialist Accts Payable (N) |
| 50476675 Clerk General Service CSC (N) |
| 50480256 Admin Asst (N) |
| 50487286 Mgr Internal Comm (Bus Trans) |
| 50488207 Mgr Human Resources |
| 50490763 Mgr Innovation Development |
| 50493789 Exec Asst (N) |
| 50493803 Exec Asst (N) |
| 50496509 Mgr Finance (State) |
| 50500952 Receptionist (N) |
| 50500953 Receptionist (N) |
| 50502025 Sr Specialist Maint Service(N) |
| 50503783 Regional Dir Finance |
| 50505102 Mgr ERP Training (Bus Trans) |
| 50506225 Drafter CAD (N) |
| 50507866 Sr Mgr Finance (w/Rates-State) |
| 50510329 Sr Project Mgr Engr |
| 50510408 Admin Asst - Staff Supp (N) |
| 50517650 Receptionist (N) |
| 50517652 Mail Room Clerk (N) |
| 50520737 Specialist Human Resources (N) |

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50008684 Sr Accountant | 6.61 | 28.48 | 42.90 |
| 50011032 Sr Analyst Cash Management | 46.75 | 31.09 | 46.84 |
| 50011669 Sr Computer Operator ITS (N) | 48.99 | 26.51 | 39.94 |
| 50015219 CSR-4 Collections Tech Coord | 48.59 | 17.87 | 26.93 |
| 50015291 Mgr Educ Dev & Quality | 42.59 | 32.59 | 49.09 |
| 50015291 Mgr Educ & Staff Development | 3.54 | 33.37 | 50.27 |
| 50015337 Spec Business App Supp ITS (N) | 46.47 | 38.96 | 58.68 |
| 50019698 CSR-4 Customer Service Spec | 45.57 | 19.87 | 29.93 |
| 50019701 CSR-3 Call Handling Rep | 68.28 | 20.15 | 30.35 |
| 50019719 CSR-3 Billing Specialist | 48.45 | 15.74 | 23.72 |
| 50019724 Analyst QA (N) | 46.43 | 20.01 | 30.14 |
| 50019728 CSR-3 Billing Specialist | 56.11 | 17.54 | 26.41 |
| 50019729 CSR-3 Collections Rep | 45.32 | 15.75 | 23.72 |
| 50019730 CSR-3 Billing Specialist | 46.54 | 15.54 | 23.40 |
| 50019732 Team Supvr Call Handling | 29.28 | 22.52 | 33.92 |
| 50019732 Team Supvr Billing | 16.27 | 22.74 | 34.25 |
| 50021275 CSR-3 Billing Specialist | 49.99 | 15.98 | 24.07 |
| 50021279 CSR-3 Collections Rep | 45.30 | 15.57 | 23.46 |
| 50021281 Specialist Escalation CSC (N) | 48.40 | 17.78 | 26.78 |
| 50025540 CSR-3 Time Critical Rep | 56.29 | 18.13 | 27.31 |
| 50025544 CSR-3 Collections Rep | 38.49 | 16.30 | 24.56 |
| 50025608 Dir Entrprse Arch Security ITS | 5.17 | 115.20 | 173.52 |
| 50025997 CSR-3 Billing Specialist | 48.02 | 19.41 | 29.24 |
| 50026038 CSR-3 Billing Specialist | 48.99 | 16.01 | 24.11 |
| 50026042 Specialist Escalation CSC (N) | 48.31 | 22.05 | 33.21 |
| 50026050 CSR-3 Billing Specialist | 47.89 | 15.86 | 23.88 |
| 50026052 CSR-3 Billing Specialist | 45.86 | 15.94 | 24.01 |
| 50026056 Team Supvr Collections | 46.13 | 22.05 | 33.21 |
| 50027563 Specialist Human Resources (N) | 47.70 | 19.88 | 29.94 |
| 50027566 CSR-3 Billing Specialist | 48.10 | 18.20 | 27.42 |
| 50027572 Analyst QA (N) | 48.75 | 18.79 | 28.30 |
| 50027581 CSR-3 Billing Specialist | 45.10 | 15.70 | 23.64 |
| 50027582 Team Supvr Call Handling | 5.33 | 21.62 | 32.57 |
| 50027582 Supvr Call Handling Group | 41.08 | 25.31 | 38.13 |
| 50027598 Supvr Billing Group | 35.52 | 31.54 | 47.51 |
| 50027598 Mgr Billing | 10.61 | 34.05 | 51.29 |
| 50027600 CSR-2 Billing Specialist | 14.21 | 14.55 | 21.91 |
| 50027600 CSR-3 Billing Specialist | 34.36 | 15.90 | 23.95 |
| 50027601 CSR-2 Billing Specialist | 45.95 | 16.32 | 24.59 |
| 50027607 CSR-2 Billing Specialist | 34.07 | 15.35 | 23.12 |
| 50027607 CSR-3 Billing Specialist | 13.66 | 15.90 | 23.95 |
| 50028532 Sr HR Generalist | 10.80 | 34.03 | 51.25 |
| 50028816 Engineer | 1.37 | 31.43 | 47.35 |
| 50028816 Project Mgr Engr | 28.27 | 34.87 | 52.52 |
| 50028931 Project Mgr | 42.82 | 41.45 | 62.43 |
| 50029314 Team Supvr Call Handling | 15.01 | 19.13 | 28.81 |
| 50031334 Sr Administrator CMMS | 5.95 | 46.62 | 70.23 |
| 50031364 President Regulated Operations | 44.96 | 216.34 | 325.87 |
| 50031364 President & COO Regulated Opns | 1.79 | 223.55 | 336.73 |
| 50031457 Sr Proposal Manager | 3.61 | 49.24 | 74.17 |
| 50031457 Proposal Writer | 3.96 | 64.61 | 97.33 |
| 50031711 Supvr Accounting (SSC) | 62.62 | 34.18 | 51.49 |
| 50031723 Dir Marketing | 2.24 | 86.50 | 130.29 |
| 50031723 Dir Business Development | 21.06 | 87.01 | 131.07 |
| 50033137 Sr Strategic Buyer | 46.75 | 31.86 | 48.00 |
| 50033303 CSR-4 Collections Tech Coord | 47.75 | 17.72 | 26.69 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 50037332 CSR-3 Time Critical Rep | 24.46 | 17.27 | 26.02 |
| 50037426 Financial Analyst III (FP&A) | 42.96 | 40.72 | 61.34 |
| 50037458 CSR-3 Collections Rep | 41.16 | 16.71 | 25.17 |
| 50038982 CSR-3 Speciality Desk Rep | 23.16 | 19.89 | 29.96 |
| 50039533 Analyst HR (N) | 47.68 | 26.94 | 40.59 |
| 50039566 CSR-3 Collections Rep | 44.67 | 15.61 | 23.52 |
| 50039568 Team Supvr Call Handling | 47.17 | 25.42 | 38.30 |
| 50041231 Dir Operational Risk Mgmt | 141.49 | 44.54 | 67.09 |
| 50041705 Specialist Ldrshp & Staff Dev | 13.50 | 39.72 | 59.83 |
| 50041705 Mgr Educ & Staff Development | 33.16 | 40.05 | 60.32 |
| 50042202 CSR-3 Billing Specialist | 45.99 | 15.65 | 23.58 |
| 50043241 CSR-3 Collections Rep | 51.01 | 16.14 | 24.31 |
| 50043338 Dir Entrpse Security Opns ITS | 0.90 | 65.06 | 97.99 |
| 50043338 Dir Client Servcs Support ITS | 37.76 | 70.11 | 105.60 |
| 50043493 Specialist Performance (N) | 47.24 | 19.71 | 29.69 |
| 50043538 Collection Liaison | 43.11 | 22.91 | 34.51 |
| 50043568 CSR-3 Billing Specialist | 47.01 | 15.52 | 23.38 |
| 50043621 CSR-3 Collections Rep | 42.67 | 16.63 | 25.05 |
| 50043646 CSR-3 Billing Specialist | 48.04 | 15.74 | 23.71 |
| 50043733 CSR-2 Billing Specialist | 48.62 | 14.09 | 21.23 |
| 50044112 Analyst Payroll | 11.79 | 32.12 | 48.38 |
| 50044112 Intmd Accountant | 0.54 | 32.12 | 48.39 |
| 50044112 Accountant Payroll (N) | 20.12 | 66.65 | 100.40 |
| 50045486 CSR-2 Billing Specialist | 39.13 | 15.47 | 23.31 |
| 50045514 CSR-3 Billing Specialist | 42.66 | 16.03 | 24.14 |
| 50047652 CSR-1 Call Handling Rep | 48.49 | 12.45 | 18.75 |
| 50047670 CSR-2 Billing Specialist | 14.95 | 13.63 | 20.53 |
| 50047670 CSR-3 Billing Specialist | 30.62 | 15.58 | 23.47 |
| 50047677 Team Supvr Call Handling | 46.23 | 20.00 | 30.13 |
| 50048096 Analyst Project | 37.22 | 33.76 | 50.85 |
| 50048096 Exec Asst to EMT (N) | 5.74 | 34.27 | 51.62 |
| 50048770 Analyst Traffic & Scheduling | 46.13 | 21.04 | 31.69 |
| 50048833 CSR-2 Billing Specialist | 32.77 | 13.84 | 20.85 |
| 50048833 CSR-3 Billing Specialist | 14.24 | 15.82 | 23.82 |
| 50048842 CSR-4 Customer Service Spec | 46.98 | 17.46 | 26.30 |
| 50050705 CSR-3 Time Critical Rep | 62.40 | 16.05 | 24.18 |
| 50052706 Lab Analyst (N) | 19.74 | 24.26 | 36.55 |
| 50052706 Chemist I (N) | 29.18 | 24.52 | 36.94 |
| 50053128 CSR-3 Billing Specialist | 2.02 | 18.34 | 27.62 |
| 50053128 CSR-2 Billing Specialist | 47.62 | 18.46 | 27.80 |
| 50053132 CSR-4 Customer Service Spec | 47.50 | 19.41 | 29.24 |
| 50053150 CSR-3 Call Handling Rep | 49.56 | 16.61 | 25.02 |
| 50054027 Team Supvr Call Handling | 46.53 | 20.64 | 31.10 |
| 50054113 CSR-3 Collections Rep | 49.11 | 18.34 | 27.62 |
| 50054125 CSR-3 Collections Rep | 52.12 | 18.58 | 27.99 |
| 50054135 CSR-2 Billing Specialist | 47.86 | 14.96 | 22.54 |
| 50054135 CSR-3 Collections Rep | 2.12 | 16.92 | 25.48 |
| 50054135 CSR-3 Billing Specialist | 1.13 | 17.39 | 26.20 |
| 50054136 CSR-3 Call Handling Rep | 50.25 | 18.49 | 27.86 |
| 50054157 CSR-3 Billing Specialist | 46.98 | 15.70 | 23.66 |
| 50054159 Team Supvr Billing | 13.54 | 19.60 | 29.52 |
| 50057144 CSR-4 Customer Service Spec | 47.04 | 17.42 | 26.24 |
| 50057171 CSR-2 Billing Specialist | 47.90 | 18.42 | 27.75 |
| 50057171 CSR-3 Collections Rep | 1.13 | 19.34 | 29.13 |
| 50057171 CSR-3 Billing Specialist | 2.25 | 19.34 | 29.14 |
| 50057254 CSR-2 Billing Specialist | 71.33 | 19.27 | 29.02 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50058246 CSR-4 Collections Tech Coord | 46.66 | 17.40 | 26.20 |
| 50062328 Specialist Cash Management (N) | 47.30 | 17.95 | 27.04 |
| 50062494 Maint Tech (N) | 48.92 | 16.47 | 24.82 |
| 50063939 Admin Asst (N) | 46.75 | 19.74 | 29.74 |
| 50064034 Team Lead Reporting & Analysis | 41.98 | 35.28 | 53.15 |
| 50064428 Mgr Technical JDE (ITS) | 36.94 | 59.36 | 89.42 |
| 50066677 Team Supvr Call Handling | 46.53 | 20.53 | 30.92 |
| 50066678 CSR-2 Billing Specialist | 45.80 | 13.98 | 21.06 |
| 50066678 CSR-3 Billing Specialist | 1.77 | 15.68 | 23.62 |
| 50066678 CSR-3 Collections Rep | 0.88 | 15.68 | 23.62 |
| 50066681 CSR-3 Speciality Desk Rep | 51.64 | 16.44 | 24.77 |
| 50069140 CSR-3 Call Handling Rep | 20.08 | 15.58 | 23.47 |
| 50069219 Mgr Application Dev ITS | 11.39 | 54.72 | 82.43 |
| 50071066 CSR-3 Call Handling Rep | 36.51 | 15.74 | 23.71 |
| 50074024 Analyst Cash Management | 38.93 | 28.08 | 42.30 |
| 50074024 Sr Analyst Cash Management | 6.75 | 30.91 | 46.56 |
| 50074146 Mgr Cash - Corp Treas | 29.45 | 42.93 | 64.66 |
| 50074203 CSR-2 Billing Specialist | 55.38 | 14.87 | 22.40 |
| 50074759 Specialist QA/QC | 48.88 | 30.28 | 45.61 |
| 50074994 CSR-3 Call Handling Rep | 61.55 | 18.08 | 27.24 |
| 50075088 CSR-2 Billing Specialist | 47.00 | 16.58 | 24.97 |
| 50075099 Mgr Financial Reporting | 38.65 | 44.96 | 67.72 |
| 50077092 Specialist Performance (N) | 54.14 | 21.00 | 31.63 |
| 50077094 CSR-2 Billing Specialist | 37.69 | 13.76 | 20.72 |
| 50077116 CSR-3 Call Handling Rep | 38.58 | 16.46 | 24.79 |
| 50077256 Mgr Cash | 53.07 | 46.29 | 69.73 |
| 50078247 Mgr Regional Client Rel ITS | 33.88 | 52.60 | 79.23 |
| 50079164 Mgr FA/JC | 39.40 | 43.40 | 65.37 |
| 50079284 Team Lead Data ITS | 0.90 | 48.44 | 72.97 |
| 50079284 Team Lead IT Regional Supp (N) | 49.42 | 50.91 | 76.69 |
| 50080217 Analyst Payroll | 14.99 | 27.78 | 41.85 |
| 50080217 Accountant Payroll (N) | 31.65 | 40.95 | 61.68 |
| 50081138 CSR-3 Billing Specialist | 46.25 | 15.65 | 23.58 |
| 50081209 CSR-3 Call Handling Rep | 53.41 | 17.11 | 25.77 |
| 50083286 CSR-3 Call Handling Rep | 45.33 | 15.64 | 23.56 |
| 50083360 CSR-3 Call Handling Rep | 46.68 | 15.71 | 23.67 |
| 50084609 Team Lead GA | 42.68 | 39.45 | 59.42 |
| 50085664 Sr Specialist Network Security | 42.59 | 35.54 | 53.54 |
| 50085706 Spec Business App Supp ITS (N) | 8.10 | 43.78 | 65.94 |
| 50085706 Spec Business App Supp ITS | 38.40 | 43.96 | 66.21 |
| 50085802 Specialist Support ITS (N) | 38.08 | 29.58 | 44.55 |
| 50085804 Specialist Client Supp II (N) | 44.87 | 29.43 | 44.33 |
| 50086863 Project Mgr ITS | 10.08 | 47.11 | 70.96 |
| 50087002 Chemist I (N) | 2.44 | 22.18 | 33.41 |
| 50087002 Lab Analyst (N) | 19.83 | 22.23 | 33.48 |
| 50087002 Chemist II | 19.33 | 23.94 | 36.06 |
| 50087113 Lead Specialist Support ITS | 14.51 | 36.42 | 54.85 |
| 50087119 Specialist Escalation CSC (N) | 47.60 | 21.75 | 32.76 |
| 50087120 Specialist Support ITS (N) | 25.20 | 26.82 | 40.41 |
| 50087129 CSR-3 Billing Specialist | 46.33 | 15.75 | 23.73 |
| 50087133 CSR-4 Time Critical Tech Coord | 60.12 | 18.19 | 27.40 |
| 50087138 CSR-2 Billing Specialist | 48.55 | 16.56 | 24.94 |
| 50089917 Specialist Engrg (N) | 12.55 | 23.66 | 35.64 |
| 50090809 Specialist Support ITS (N) | 16.00 | 25.54 | 38.47 |
| 50090814 Spec Business App Supp ITS (N) | 5.85 | 41.00 | 61.76 |
| 50090814 Spec Business App Supp ITS | 25.78 | 41.00 | 61.76 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50090814 Sr Developer ITS (PA) (N) | 0.94 | 41.02 | 61.79 |
| 50090843 CSR-4 Time Critical Tech Coord | 60.89 | 17.88 | 26.93 |
| 50090855 CSR-4 Customer Service Spec | 58.41 | 19.17 | 28.88 |
| 50090868 CSR-3 Collections Rep | 45.18 | 15.71 | 23.67 |
| 50090873 CSR-2 Billing Specialist | 45.50 | 13.74 | 20.70 |
| 50093089 Sr Analyst Business Reporting | 44.33 | 37.28 | 56.16 |
| 50093441 CSR-2 Billing Specialist | 48.99 | 14.01 | 21.10 |
| 50095946 Sr Developer ITS | 0.34 | 43.73 | 65.88 |
| 50095946 Sr Developer ITS (PA) (N) | 20.98 | 46.58 | 70.16 |
| 50096900 CSR-4 Customer Service Spec | 54.36 | 18.45 | 27.79 |
| 50096921 CSR-3 Time Critical Rep | 59.10 | 16.35 | 24.63 |
| 50096928 CSR-4 Billing Tech Coord | 43.15 | 17.38 | 26.18 |
| 50097960 Sr Accountant | 1,200.07 | 29.59 | 44.58 |
| 50098114 CSR-3 Speciality Desk Rep | 14.04 | 16.34 | 24.62 |
| 50098137 CSR-3 Call Handling Rep | 33.81 | 15.77 | 23.75 |
| 50098140 CSR-3 Billing Specialist | 45.80 | 15.51 | 23.37 |
| 50098166 CSR-3 Call Handling Rep | 54.54 | 16.61 | 25.02 |
| 50098237 CSR-3 Collections Rep | 41.17 | 15.85 | 23.88 |
| 50098239 CSR-2 Billing Specialist | 47.20 | 13.77 | 20.74 |
| 50098297 Analyst Cash Management | 7.17 | 27.51 | 41.44 |
| 50098297 Sr Analyst Cash Management | 39.58 | 28.06 | 42.27 |
| 50099158 Sr Accountant | 1.44 | 30.78 | 46.36 |
| 50099168 CSR-2 Billing Specialist | 45.06 | 13.76 | 20.72 |
| 50099169 CSR-2 Billing Specialist | 45.64 | 14.15 | 21.32 |
| 50099170 CSR-4 Customer Service Spec | 31.52 | 17.39 | 26.20 |
| 50099172 CSR-3 Call Handling Rep | 55.53 | 17.43 | 26.26 |
| 50099175 CSR-2 Billing Specialist | 45.92 | 13.76 | 20.72 |
| 50099225 CSR-3 Call Handling Rep | 47.16 | 15.73 | 23.69 |
| 50099250 CSR-2 Billing Specialist | 19.27 | 14.50 | 21.84 |
| 50099253 CSR-4 Customer Service Spec | 49.03 | 17.54 | 26.41 |
| 50100190 CSR-4 Customer Service Spec | 43.74 | 17.72 | 26.69 |
| 50101249 HR Asst (N) | 24.49 | 19.90 | 29.97 |
| 50101249 Specialist Human Resources (N) | 24.44 | 21.87 | 32.94 |
| 50101308 CSR-1 Call Handling Rep | 52.29 | 12.85 | 19.36 |
| 50101335 CSR-3 Billing Specialist | 47.30 | 15.56 | 23.44 |
| 50101867 Project Mgr ITS | 5.04 | 72.02 | 108.48 |
| 50102794 CSR-3 Billing Specialist | 1.34 | 18.44 | 27.77 |
| 50102796 CSR-3 Time Critical Rep | 50.11 | 16.60 | 25.00 |
| 50103204 CSR-3 Call Handling Rep | 48.75 | 15.87 | 23.90 |
| 50104088 CSR-2 Billing Specialist | 57.32 | 17.78 | 26.79 |
| 50104098 Analyst Traffic & Scheduling | 34.40 | 19.58 | 29.49 |
| 50105755 CSR-2 Billing Specialist | 24.61 | 13.68 | 20.61 |
| 50105768 Sr Accountant Tax | 46.75 | 37.30 | 56.19 |
| 50105941 Analyst Traffic & Scheduling | 46.13 | 21.60 | 32.53 |
| 50107203 Specialist Support ITS (N) | 38.07 | 25.12 | 37.84 |
| 50108020 CSR-3 Collections Rep | 25.33 | 16.11 | 24.26 |
| 50109267 Specialist Escalation CSC (N) | 46.47 | 18.04 | 27.18 |
| 50110679 CSR-2 Billing Specialist | 19.54 | 13.62 | 20.52 |
| 50110679 Spec Bill/Pymt Collection (N) | 1.81 | 17.42 | 26.24 |
| 50110680 Specialist Performance (N) | 47.94 | 19.83 | 29.88 |
| 50110714 CSR-3 Billing Specialist | 48.20 | 15.83 | 23.85 |
| 50110726 CSR-2 Billing Specialist | 49.33 | 14.05 | 21.16 |
| 50110729 CSR-3 Call Handling Rep | 52.64 | 17.40 | 26.21 |
| 50113865 Team Supvr Billing | 46.13 | 19.61 | 29.54 |
| 50113909 Analyst Traffic & Scheduling | 41.69 | 19.62 | 29.55 |
| 50113919 CSR-2 Collections Rep | 52.32 | 14.41 | 21.71 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
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|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
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Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50113938 Specialist Performance (N) | 50.24 | 20.30 | 30.58 |
| 50114004 CSR-4 Customer Service Spec | 28.22 | 17.35 | 26.13 |
| 50114015 Computer Operator ITS (N) | 10.08 | 17.91 | 26.97 |
| 50114015 Sr Computer Operator ITS (N) | 38.32 | 20.15 | 30.36 |
| 50114048 Computer Operator ITS (N) | 47.77 | 16.27 | 24.50 |
| 50116459 Specialist Accounting (N) | 46.56 | 19.77 | 29.78 |
| 50122292 Training Asst (N) | 46.13 | 15.95 | 24.02 |
| 50122296 CSR-2 Billing Specialist | 46.92 | 14.33 | 21.59 |
| 50122342 Team Supvr Call Handling | 46.66 | 21.66 | 32.63 |
| 50122433 Specialist Business Svcs | 46.13 | 22.33 | 33.63 |
| 50122437 CSR-3 Speciality Desk Rep | 65.69 | 17.64 | 26.57 |
| 50122438 Team Supvr Call Handling | 46.33 | 20.36 | 30.66 |
| 50122457 Specialist Escalation CSC (N) | 46.89 | 17.44 | 26.27 |
| 50125810 Mgr Collections | 46.13 | 36.90 | 55.58 |
| 50125811 CSR-3 Call Handling Rep | 22.26 | 15.51 | 23.37 |
| 50125879 CSR-2 Billing Specialist | 51.06 | 15.91 | 23.97 |
| 50126003 CSR-1 Call Handling Rep | 12.34 | 11.17 | 16.82 |
| 50126015 CSR-3 Speciality Desk Rep | 36.63 | 16.22 | 24.44 |
| 50126349 Team Supvr Call Handling | 46.56 | 19.56 | 29.46 |
| 50126639 CSR-2 Call Handling Rep | 27.96 | 15.88 | 23.92 |
| 50126639 CSR-3 Call Handling Rep | 13.15 | 16.40 | 24.70 |
| 50126647 CSR-2 Billing Specialist | 49.12 | 14.04 | 21.16 |
| 50126648 CSR-2 Billing Specialist | 28.14 | 13.82 | 20.82 |
| 50129700 Sr Spec Computer Supp ITS (N) | 2.31 | 35.18 | 52.99 |
| 50130525 CSR-2 Billing Specialist | 46.97 | 14.02 | 21.12 |
| 50130542 CSR-2 Call Handling Rep | 36.78 | 13.89 | 20.92 |
| 50130558 CSR-4 Customer Service Spec | 53.54 | 18.44 | 27.77 |
| 50130559 CSR-2 Call Handling Rep | 3.65 | 14.09 | 21.23 |
| 50130561 CSR-2 Billing Specialist | 39.83 | 13.78 | 20.76 |
| 50130784 CSR-4 Time Critical Tech Coord | 22.47 | 17.94 | 27.02 |
| 50130784 Coordinator FRCC | 0.56 | 20.67 | 31.14 |
| 50130786 CSR-2 Call Handling Rep | 9.64 | 13.64 | 20.54 |
| 50131871 Team Lead Domino Admin ITS (N) | 45.41 | 42.39 | 63.86 |
| 50135604 Specialist Accts Payable (N) | 48.78 | 16.37 | 24.66 |
| 50135639 Sr Dir Operational Risk Mgmt | 45.43 | 78.15 | 117.72 |
| 50135657 Sr Developer ITS | 35.66 | 40.34 | 60.77 |
| 50137060 CSR-2 Billing Specialist | 38.49 | 13.85 | 20.86 |
| 50138108 Specialist Accts Payable (N) | 47.11 | 16.82 | 25.34 |
| 50138198 Analyst Procurement Business | 51.84 | 24.52 | 36.94 |
| 50138198 Strategic Buyer | 45.89 | 27.88 | 42.00 |
| 50138216 Spec HP Openview Config ITS | 43.29 | 31.05 | 46.77 |
| 50138250 Sr Strategic Buyer | 46.75 | 34.23 | 51.56 |
| 50139422 Analyst Supply Chain Bus Perf | 46.75 | 28.33 | 42.67 |
| 50139425 Benefits Administrator | 41.98 | 31.89 | 48.04 |
| 50140811 Sr Developer ITS | 0.36 | 37.39 | 56.32 |
| 50140811 Sr Developer ITS (PA) (N) | 33.06 | 39.31 | 59.22 |
| 50142995 Mgr Procurement | 39.40 | 44.53 | 67.07 |
| 50144183 Sr Mgr Business Dev | (8.21) | 65.14 | 98.13 |
| 50145186 Spec Business App Supp ITS | 32.74 | 40.78 | 61.43 |
| 50145186 Spec Business App Supp ITS (N) | 6.39 | 40.78 | 61.43 |
| 50146191 Sr Strategic Buyer | 46.66 | 40.86 | 61.54 |
| 50147438 CSR-2 Billing Specialist | 47.99 | 15.73 | 23.70 |
| 50147894 Mgr Procurement Category | 46.75 | 50.86 | 76.62 |
| 50149931 Sr Strategic Buyer | 46.75 | 33.16 | 49.94 |
| 50149932 Mgr Procurement Category | 46.75 | 53.70 | 80.89 |
| 50157519 Coord Procurement Change | 35.64 | 36.17 | 54.48 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50162507 Chief Ethics & Compliance Off | 43.01 | 85.64 | 129.01 |
| 50162509 Dir HR Strategies & Solutions | 41.98 | 74.44 | 112.14 |
| 50164863 Sr Specialist Benefits (N) | 43.17 | 23.95 | 36.08 |
| 50164869 Sr Mgr Fin Eval & Analysis | 5.34 | 64.76 | 97.54 |
| 50166407 Mgr Human Resources | 3.55 | 38.46 | 57.93 |
| 50166427 Mgr Engineering | 39.40 | 50.60 | 76.22 |
| 50167608 Team Lead Tax Accounting | 45.91 | 37.43 | 56.37 |
| 50168889 Sr Engr Infrastructure | 3.31 | 54.55 | 82.17 |
| 50168889 Practice Lead Engineering | 13.05 | 56.49 | 85.09 |
| 50168889 Practice Lead Water Infrastruc | 27.69 | 56.99 | 85.85 |
| 50171161 Mgr Corporate Responsibility | 37.18 | 56.93 | 85.75 |
| 50171195 Team Lead Cash Management | 45.94 | 33.56 | 50.55 |
| 50171197 HR Generalist | 38.02 | 29.45 | 44.36 |
| 50171197 Sr HR Generalist | 3.96 | 32.45 | 48.88 |
| 50171199 Sr Internal Auditor | 42.96 | 43.98 | 66.25 |
| 50172171 HR Generalist | 46.13 | 30.02 | 45.22 |
| 50172198 Corp Counsel III Regional | 9.27 | 73.23 | 110.30 |
| 50174686 Mgr Fleet Supply Chain | 27.90 | 51.06 | 76.92 |
| 50176149 Regional Svc Support Rep (N) | 29.62 | 19.60 | 29.53 |
| 50176149 Operations Support Rep I (N) | 1.00 | 19.70 | 29.67 |
| 50176149 Operations Support Rep II (N) | 1.31 | 19.72 | 29.70 |
| 50176161 Sr Spec Educ & Staff Dev | 46.06 | 25.99 | 39.15 |
| 50178396 Spec Comm Voice/Video ITS | 0.68 | 35.33 | 53.22 |
| 50178396 Voice Administrator ITS (N) | 40.13 | 37.09 | 55.87 |
| 50180178 Lab Analyst (N) | 19.89 | 19.98 | 30.09 |
| 50180178 Chemist I (N) | 5.64 | 20.17 | 30.38 |
| 50180178 Chemist II | 23.50 | 21.75 | 32.76 |
| 50180242 VP & Treasurer | 45.43 | 108.16 | 162.93 |
| 50181342 CSR-3 Call Handling Rep | 46.72 | 13.82 | 20.81 |
| 50181343 CSR-2 Call Handling Rep | 46.05 | 14.95 | 22.53 |
| 50181344 CSR-3 Call Handling Rep | 46.45 | 14.54 | 21.90 |
| 50181794 Analyst Traffic & Scheduling | 46.13 | 20.12 | 30.30 |
| 50181795 CSR-3 Call Handling Rep | 42.97 | 13.71 | 20.65 |
| 50181798 Team Supvr Call Handling | 43.79 | 19.81 | 29.85 |
| 50181800 Team Supvr Call Handling | 46.59 | 19.61 | 29.53 |
| 50184754 Sr Spec Educ & Staff Dev | 45.88 | 26.29 | 39.60 |
| 50185975 Supvr Floor (N) | 47.91 | 18.94 | 28.53 |
| 50187268 Training Asst (N) | 46.16 | 18.51 | 27.88 |
| 50187298 CSR-2 Billing Specialist | 49.67 | 14.10 | 21.24 |
| 50188822 CSR-2 Call Handling Rep | 16.14 | 13.48 | 20.31 |
| 50188829 CSR-3 Call Handling Rep | 27.97 | 14.19 | 21.38 |
| 50188840 CSR-3 Call Handling Rep | 50.74 | 14.75 | 22.21 |
| 50188937 CSR-3 Call Handling Rep | 23.63 | 15.02 | 22.63 |
| 50188942 Analyst Traffic & Scheduling | 9.81 | 19.65 | 29.60 |
| 50188945 Team Supvr Call Handling | 46.72 | 19.74 | 29.74 |
| 50188957 Analyst Support Services (N) | 46.75 | 27.81 | 41.89 |
| 50190040 HR Generalist | 46.13 | 26.20 | 39.47 |
| 50190167 CSR-3 Call Handling Rep | 58.51 | 14.93 | 22.48 |
| 50190173 HR Generalist | 43.82 | 26.09 | 39.30 |
| 50190186 Sr Data Architect ITS | 38.70 | 43.49 | 65.51 |
| 50190205 Team Supvr Call Handling | 46.72 | 19.74 | 29.73 |
| 50192306 Analyst Support Services (N) | 46.17 | 26.94 | 40.57 |
| 50192441 CSR-2 Call Handling Rep | 47.49 | 15.19 | 22.88 |
| 50192441 CSR-3 Call Handling Rep | 3.74 | 17.66 | 26.60 |
| 50192456 CSR-4 Customer Service Spec | 66.04 | 20.00 | 30.13 |
| 50192469 CSR-4 Customer Service Spec | 47.24 | 18.18 | 27.38 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
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Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50192484 CSR-4 Customer Service Spec | 49.12 | 17.97 | 27.07 |
| 50192487 CSR-2 Billing Specialist | 48.70 | 15.47 | 23.30 |
| 50192488 CSR-4 Customer Service Spec | 1.20 | 17.21 | 25.92 |
| 50192507 CSR-3 Speciality Desk Rep | 54.37 | 16.53 | 24.91 |
| 50192521 Specialist HRIS (N) | 21.19 | 19.82 | 29.85 |
| 50193708 CSR-3 Call Handling Rep | 57.59 | 15.24 | 22.96 |
| 50193711 CSR-3 Call Handling Rep | 41.71 | 13.68 | 20.61 |
| 50193713 CSR-3 Call Handling Rep | 51.09 | 14.83 | 22.34 |
| 50193714 CSR-3 Call Handling Rep | 40.46 | 14.38 | 21.67 |
| 50193717 CSR-3 Call Handling Rep | 49.64 | 14.27 | 21.49 |
| 50193722 Team Supvr Call Handling | 44.77 | 19.52 | 29.40 |
| 50193724 CSR-2 Call Handling Rep | 50.80 | 13.81 | 20.80 |
| 50193728 CSR-3 Call Handling Rep | 45.88 | 14.16 | 21.33 |
| 50193730 Analyst QA (N) | 46.63 | 17.50 | 26.36 |
| 50193841 Analyst QA ITS | 1.04 | 31.70 | 47.75 |
| 50193841 Analyst QA ITS (PA) (N) | 24.54 | 33.21 | 50.03 |
| 50194878 CSR-3 Call Handling Rep | 50.14 | 14.46 | 21.79 |
| 50194935 Techl Mgr Commercial WW Proj | 12.76 | 61.39 | 92.47 |
| 50196385 Coordinator FRCC | 7.80 | 22.29 | 33.57 |
| 50196563 Analyst Research | 2.82 | 22.77 | 34.29 |
| 50196563 Sr Analyst Research | 45.99 | 25.09 | 37.79 |
| 50197686 Mgr Training & Development | 4.06 | 47.01 | 70.81 |
| 50197686 Sr OD Consultant | 37.92 | 48.33 | 72.80 |
| 50198714 Mgr Environ Compliance/Stwdshp | 46.66 | 49.52 | 74.59 |
| 50198748 Sr Mgr Corporate Dev | 23.03 | 62.03 | 93.44 |
| 50198892 Specialist Business Svcs | 14.21 | 22.52 | 33.93 |
| 50198892 Team Supvr Call Handling | 32.51 | 22.63 | 34.09 |
| 50198894 Analyst QA (N) | 45.71 | 17.62 | 26.54 |
| 50198898 Team Supvr Call Handling | 43.66 | 19.89 | 29.96 |
| 50198913 Analyst QA (N) | 47.33 | 17.61 | 26.53 |
| 50198931 CSR-3 Call Handling Rep | 10.46 | 13.46 | 20.27 |
| 50198932 CSR-1 Call Handling Rep | 18.82 | 13.15 | 19.80 |
| 50198934 CSR-3 Call Handling Rep | 47.92 | 13.70 | 20.64 |
| 50198935 Supvr Call Handling Group | 46.72 | 25.77 | 38.82 |
| 50198939 CSR-4 Technical Coordinator | 49.52 | 17.05 | 25.69 |
| 50198940 CSR-1 Call Handling Rep | 15.48 | 13.30 | 20.04 |
| 50198948 Team Supvr Call Handling | 44.68 | 19.58 | 29.49 |
| 50198949 CSR-3 Call Handling Rep | 53.43 | 14.15 | 21.31 |
| 50198951 CSR-4 Technical Coordinator | 48.81 | 15.12 | 22.78 |
| 50198953 CSR-1 Call Handling Rep | 58.71 | 14.85 | 22.36 |
| 50198954 CSR-1 Call Handling Rep | 41.21 | 13.29 | 20.01 |
| 50198955 CSR-1 Call Handling Rep | 60.14 | 14.36 | 21.64 |
| 50198958 Team Supvr Call Handling | 46.72 | 19.50 | 29.37 |
| 50198960 Team Supvr Call Handling | 46.72 | 19.56 | 29.47 |
| 50198962 CSR-1 Call Handling Rep | 0.21 | 81.27 | 122.42 |
| 50198963 CSR-1 Call Handling Rep | 36.10 | 13.19 | 19.87 |
| 50198987 Team Supvr Call Handling | 46.72 | 18.99 | 28.60 |
| 50198991 Supvr Call Handling Group | 46.72 | 26.24 | 39.52 |
| 50198998 CSR-1 Call Handling Rep | 58.42 | 14.35 | 21.61 |
| 50199001 Team Supvr Call Handling | 5.33 | 19.93 | 30.02 |
| 50199001 Supvr Call Handling Group | 41.14 | 26.69 | 40.21 |
| 50200009 Sr HR Generalist | 46.13 | 31.37 | 47.25 |
| 50200813 Financial Analyst III (FP&A) | 1.39 | 38.96 | 58.68 |
| 50201159 Sr Engr Environmental | 46.26 | 52.78 | 79.51 |
| 50201217 Specialist Support ITS (N) | 47.94 | 27.14 | 40.89 |
| 50202870 Sr Spec Educ & Staff Dev | 45.38 | 27.37 | 41.23 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
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City of Chattanooga
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Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50202917 Lab Analyst (N) | 19.74 | 19.29 | 29.06 |
| 50202917 Chemist I (N) | 29.14 | 19.46 | 29.31 |
| 50205658 Strategic Buyer | 46.75 | 39.95 | 60.18 |
| 50209009 Sr Engr Construction | 339.72 | 47.40 | 71.39 |
| 50210429 CSR-1 Call Handling Rep | 9.63 | 13.18 | 19.86 |
| 50210444 Clerk Sample Custody I (N) | 50.78 | 13.65 | 20.56 |
| 50210463 CSR-3 Call Handling Rep | 34.54 | 13.48 | 20.30 |
| 50210464 CSR-1 Call Handling Rep | 49.78 | 13.45 | 20.27 |
| 50210465 CSR-1 Call Handling Rep | 73.09 | 15.26 | 22.99 |
| 50210535 CSR-1 Call Handling Rep | 44.39 | 15.17 | 22.85 |
| 50210562 CSR-3 Call Handling Rep | 76.17 | 15.87 | 23.91 |
| 50210569 CSR-1 Call Handling Rep | 42.21 | 13.32 | 20.06 |
| 50210572 CSR-1 Call Handling Rep | 44.06 | 13.59 | 20.47 |
| 50210573 CSR-1 Call Handling Rep | 35.82 | 13.15 | 19.81 |
| 50210585 CSR-1 Call Handling Rep | 48.31 | 14.00 | 21.09 |
| 50210589 Supvr Call Handling Group | 47.63 | 26.17 | 39.41 |
| 50212276 CSR-4 Technical Coordinator | 48.43 | 15.44 | 23.26 |
| 50212326 CSR-1 Call Handling Rep | 14.51 | 13.14 | 19.80 |
| 50212327 Team Supvr Call Handling | 46.72 | 19.61 | 29.55 |
| 50212330 CSR-1 Call Handling Rep | 50.69 | 13.48 | 20.30 |
| 50212335 Team Supvr Call Handling | 46.66 | 19.77 | 29.79 |
| 50212417 CSR-1 Call Handling Rep | 49.37 | 13.81 | 20.80 |
| 50214915 CSR-1 Call Handling Rep | 50.88 | 13.56 | 20.42 |
| 50214919 CSR-1 Call Handling Rep | 56.84 | 14.27 | 21.50 |
| 50214928 CSR-1 Call Handling Rep | 21.27 | 13.35 | 20.11 |
| 50214932 CSR-1 Call Handling Rep | 50.00 | 13.53 | 20.39 |
| 50214934 CSR-1 Call Handling Rep | 55.15 | 14.04 | 21.14 |
| 50216176 Dir HR | 40.12 | 69.88 | 105.26 |
| 50217612 CSR-1 Call Handling Rep | 43.37 | 13.34 | 20.09 |
| 50217632 CSR-1 Call Handling Rep | 39.76 | 12.85 | 19.36 |
| 50217638 CSR-1 Call Handling Rep | 52.16 | 13.72 | 20.67 |
| 50217646 CSR-3 Call Handling Rep | 18.09 | 13.07 | 19.69 |
| 50217661 CSR-1 Call Handling Rep | 49.23 | 13.41 | 20.20 |
| 50217694 Sr HR Generalist | 41.74 | 39.31 | 59.21 |
| 50218969 Sr Accountant | 27.84 | 29.96 | 45.12 |
| 50220130 Dir PMO ITS | 6.66 | 69.18 | 104.20 |
| 50220138 HR Project Asst (N) | 23.69 | 27.87 | 41.99 |
| 50220138 Learning & Dvlpmnt Consultant | 19.25 | 30.11 | 45.36 |
| 50220148 Mgr Energy Supply Chain | 46.75 | 46.21 | 69.61 |
| 50220274 Coordinator FRCC | 77.64 | 21.40 | 32.24 |
| 50222352 Mgr Compensation | 41.98 | 59.11 | 89.04 |
| 50224367 Sr OD Consultant | 41.98 | 62.09 | 93.52 |
| 50224685 Mgr CSC Opns & Performance | 9.63 | 43.58 | 65.65 |
| 50224685 Mgr Traffic Scheduling CSC | 31.03 | 43.78 | 65.95 |
| 50229837 Specialist Cash Management (N) | 46.76 | 17.20 | 25.91 |
| 50231145 Analyst Payroll | 12.60 | 31.94 | 48.11 |
| 50231145 Accountant Payroll (N) | 5.13 | 32.10 | 48.35 |
| 50231145 Sr Accountant Payroll | 21.29 | 56.06 | 84.45 |
| 50231146 Sr Accountant | 34.86 | 29.88 | 45.00 |
| 50233802 Sr Analyst PMO ITS | 6.79 | 45.93 | 69.18 |
| 50233830 Specialist Performance (N) | 49.79 | 19.27 | 29.02 |
| 50233843 CSR-4 Technical Coordinator | 39.76 | 15.53 | 23.39 |
| 50234996 CSR-1 Call Handling Rep | 37.08 | 13.44 | 20.24 |
| 50234998 CSR-1 Call Handling Rep | 28.97 | 13.33 | 20.09 |
| 50235003 Receptionist (N) | 5.97 | 12.68 | 19.10 |
| 50235006 CSR-1 Call Handling Rep | 56.37 | 14.51 | 21.85 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
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Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
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Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50235071 Specialist Support ITS (N) | 46.64 | 27.75 | 41.80 |
| 50235090 Supvr Floor (N) | 26.68 | 17.81 | 26.82 |
| 50235096 CSR-3 Time Critical Rep | 19.71 | 16.18 | 24.38 |
| 50235170 Spec Educ & Staff Dev (N) | 47.13 | 19.89 | 29.96 |
| 50235172 CSR-2 Call Handling Rep | 42.94 | 14.78 | 22.26 |
| 50235174 CSR-4 Customer Service Spec | 43.61 | 18.19 | 27.40 |
| 50235184 CSR-3 Time Critical Rep | 21.90 | 16.34 | 24.61 |
| 50235185 CSR-4 Customer Service Spec | 51.12 | 18.16 | 27.36 |
| 50239353 Sr Specialist Benefits (N) | 43.47 | 23.85 | 35.92 |
| 50239365 Analyst Accounts Payable (N) | 46.97 | 20.70 | 31.17 |
| 50240579 Specialist Accounting (N) | 48.65 | 19.28 | 29.04 |
| 50240657 Mgr Call Handling | 46.72 | 37.32 | 56.22 |
| 50240681 CSR-3 Call Handling Rep | 57.27 | 14.71 | 22.16 |
| 50240684 CSR-1 Call Handling Rep | 53.21 | 14.19 | 21.38 |
| 50240688 CSR-1 Call Handling Rep | 48.34 | 13.44 | 20.25 |
| 50240693 CSR-1 Call Handling Rep | 53.19 | 14.13 | 21.28 |
| 50244425 Specialist Cash Management (N) | 48.25 | 17.55 | 26.43 |
| 50244430 Dir Internal Controls | 42.96 | 76.27 | 114.89 |
| 50245580 Engr Environmental | 42.93 | 42.80 | 64.47 |
| 50247296 Analyst Accounts Payable (N) | 46.92 | 20.99 | 31.61 |
| 50248959 Analyst Procurement Business | 42.27 | 28.00 | 42.17 |
| 50248959 Strategic Buyer | 4.48 | 29.91 | 45.05 |
| 50249148 CSR-1 Call Handling Rep | 17.55 | 13.18 | 19.86 |
| 50249151 CSR-1 Call Handling Rep | 39.63 | 13.49 | 20.32 |
| 50249958 Project Mgr ITS | 20.60 | 47.43 | 71.45 |
| 50249965 CSR-1 Call Handling Rep | 5.41 | 13.13 | 19.77 |
| 50249967 CSR-1 Call Handling Rep | 20.11 | 13.52 | 20.36 |
| 50249970 CSR-1 Call Handling Rep | 29.88 | 13.70 | 20.64 |
| 50249971 CSR-1 Call Handling Rep | 49.40 | 13.49 | 20.32 |
| 50250239 CSR-1 Call Handling Rep | 49.56 | 14.05 | 21.16 |
| 50250300 CSR-3 Time Critical Rep | 69.23 | 17.18 | 25.88 |
| 50251095 CSR-3 Collections Rep | 41.08 | 16.21 | 24.42 |
| 50251097 Coordinator FRCC | 107.57 | 20.25 | 30.50 |
| 50251098 CSR-2 Billing Specialist | 44.70 | 13.79 | 20.77 |
| 50251099 CSR-2 Collections Rep | 47.85 | 14.10 | 21.24 |
| 50251108 Trainer/Documenter ITS | 20.70 | 29.12 | 43.86 |
| 50251174 CSR-2 Call Handling Rep | 49.13 | 14.35 | 21.62 |
| 50251207 Mgr Financial Perf Plng & Rptg | 44.05 | 60.30 | 90.82 |
| 50251217 Collections/Compliance Rep (N) | 30.59 | 17.84 | 26.88 |
| 50251221 CSR-3 Call Handling Rep | 37.11 | 14.26 | 21.48 |
| 50251232 CSR-2 Billing Specialist | 35.67 | 14.30 | 21.54 |
| 50251232 CSR-3 Billing Specialist | 14.55 | 15.87 | 23.91 |
| 50252569 Analyst Procurement Business | 35.20 | 26.89 | 40.51 |
| 50254073 Regional Svc Support Rep (N) | 49.85 | 19.52 | 29.40 |
| 50254073 Operations Support Rep I (N) | 2.56 | 19.66 | 29.62 |
| 50254106 Coordinator FRCC | 13.41 | 22.56 | 33.98 |
| 50254116 Specialist Payroll (N) | 31.55 | 21.52 | 32.42 |
| 50255343 Sr Specialist Benefits (N) | 42.93 | 23.84 | 35.90 |
| 50255349 Sr Specialist Benefits (N) | 43.26 | 23.37 | 35.20 |
| 50256298 Mgr Human Resources | 32.24 | 46.80 | 70.49 |
| 50257556 Accountant (N) | 57.80 | 21.17 | 31.89 |
| 50257564 Analyst Accounts Payable (N) | 46.97 | 21.83 | 32.88 |
| 50257565 Intmd Accountant | 27.84 | 23.56 | 35.49 |
| 50258567 Mgr Call Handling | 46.46 | 39.12 | 58.93 |
| 50263313 Counsel (SEC) | 41.67 | 72.60 | 109.36 |
| 50263359 Analyst Payroll | 12.60 | 28.22 | 42.51 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
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Docket # 10-00189
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Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50263359 Specialist Payroll Tax (N) | 34.38 | 49.02 | 73.85 |
| 50266099 Coordinator FRCC | 157.49 | 19.90 | 29.98 |
| 50266099 Supvr FRCC | 127.20 | 24.47 | 36.87 |
| 50266177 Regional Svc Support Rep (N) | 9.54 | 18.93 | 28.51 |
| 50266177 Operations Support Rep II (N) | 0.56 | 19.11 | 28.78 |
| 50267294 Sr Lab Tech (N) | 25.74 | 18.38 | 27.68 |
| 50267294 Chemist I (N) | 23.50 | 19.63 | 29.57 |
| 50269627 Mgr Project Finance (BD) | 5.00 | 54.01 | 81.36 |
| 50269629 Dir Labor & Employee Relations | 41.98 | 87.04 | 131.11 |
| 50269681 Sr Internal Auditor IT | 42.96 | 42.45 | 63.94 |
| 50270528 Specialist Client Supp I (N) | 35.51 | 23.78 | 35.82 |
| 50270557 Sr Developer ITS | 0.05 | 40.89 | 61.59 |
| 50270557 Sr Developer ITS (PA) (N) | 29.23 | 42.33 | 63.77 |
| 50270791 Sr Developer ITS | 30.45 | 39.67 | 59.76 |
| 50271912 Spec Network Servr AIX ITS (N) | 42.54 | 52.26 | 78.72 |
| 50271984 Sr Lab Analyst | 19.74 | 28.30 | 42.63 |
| 50271984 Chemist III | 29.14 | 28.59 | 43.06 |
| 50275398 Specialist Accts Payable (N) | 48.88 | 18.08 | 27.23 |
| 50275439 Sr Developer ITS | 27.41 | 44.99 | 67.77 |
| 50275454 CSR-1 Call Handling Rep | 14.98 | 13.38 | 20.15 |
| 50275456 CSR-1 Call Handling Rep | 21.61 | 12.79 | 19.26 |
| 50275459 CSR-4 Technical Coordinator | 35.64 | 16.75 | 25.23 |
| 50275464 CSR-1 Call Handling Rep | 49.66 | 12.93 | 19.47 |
| 50275469 CSR-1 Call Handling Rep | 49.30 | 12.96 | 19.51 |
| 50276499 CSR-1 Call Handling Rep | 57.98 | 14.71 | 22.16 |
| 50276526 CSR-1 Call Handling Rep | 2.30 | 12.84 | 19.35 |
| 50276529 CSR-3 Call Handling Rep | 42.69 | 13.96 | 21.02 |
| 50277448 Team Supvr Call Handling | 46.72 | 20.35 | 30.65 |
| 50277472 Sr Analyst Accts Payable (N) | 47.64 | 26.24 | 39.52 |
| 50277570 CSR-2 Call Handling Rep | 29.68 | 13.99 | 21.07 |
| 50277577 CSR-2 Call Handling Rep | 51.10 | 14.35 | 21.61 |
| 50277580 CSR-4 Customer Service Spec | 48.65 | 17.77 | 26.77 |
| 50277581 CSR-3 Collections Rep | 48.00 | 15.82 | 23.83 |
| 50277582 CSR-2 Billing Specialist | 32.93 | 13.81 | 20.80 |
| 50277681 CSR-2 Call Handling Rep | 6.08 | 12.86 | 19.37 |
| 50279015 CSR-4 Customer Service Spec | 54.79 | 18.56 | 27.96 |
| 50279309 Regional Dir HR | 175.34 | 109.60 | 165.08 |
| 50280447 Benefits Administrator | 27.34 | 30.00 | 45.18 |
| 50280459 Accountant (N) | 5.51 | 22.30 | 33.60 |
| 50282622 Mgr Corp Consolidated Fin Rptg | 42.96 | 49.89 | 75.15 |
| 50282850 CSR-1 Call Handling Rep | 17.30 | 20.60 | 31.02 |
| 50282853 CSR-1 Call Handling Rep | 12.96 | 12.17 | 18.33 |
| 50284018 CSR-1 Call Handling Rep | 23.64 | 12.75 | 19.21 |
| 50284062 Supvr Floor (N) | 46.93 | 17.39 | 26.19 |
| 50284064 CSR-1 Call Handling Rep | 33.52 | 12.68 | 19.10 |
| 50284071 CSR-1 Call Handling Rep | 49.18 | 13.20 | 19.88 |
| 50284081 CSR-2 Call Handling Rep | 60.36 | 15.56 | 23.44 |
| 50284085 CSR-4 Technical Coordinator | 49.61 | 15.54 | 23.41 |
| 50284086 CSR-3 Call Handling Rep | 15.75 | 13.32 | 20.06 |
| 50284124 CSR-1 Call Handling Rep | 44.62 | 12.97 | 19.54 |
| 50284177 CSR-1 Call Handling Rep | 39.66 | 13.06 | 19.67 |
| 50285458 Sr Spec Computer Supp ITS (N) | 10.94 | 33.14 | 49.92 |
| 50285474 Admin Asst (N) | 42.57 | 21.11 | 31.79 |
| 50285804 VP Business Transformation | 14.40 | 115.39 | 173.81 |
| 50285834 Mgr Accounting Standards | 42.96 | 48.50 | 73.05 |
| 50287886 CSR-3 Speciality Desk Rep | 15.90 | 18.64 | 28.08 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 50287892 CSR-2 Billing Specialist | 40.05 | 13.75 | 20.72 |
| 50287900 CSR-2 Collections Rep | 47.76 | 14.02 | 21.12 |
| 50287901 CSR-2 Call Handling Rep | 43.55 | 13.99 | 21.08 |
| 50287902 CSR-3 Speciality Desk Rep | 38.40 | 16.03 | 24.15 |
| 50287980 CSR-1 Call Handling Rep | 50.85 | 13.04 | 19.64 |
| 50287987 CSR-1 Call Handling Rep | 48.54 | 13.10 | 19.73 |
| 50287990 CSR-1 Call Handling Rep | 6.30 | 11.45 | 17.24 |
| 50287996 CSR-1 Call Handling Rep | 50.06 | 13.09 | 19.71 |
| 50289377 CSR-1 Call Handling Rep | 51.22 | 13.17 | 19.84 |
| 50289381 Team Supvr Call Handling | 46.72 | 19.49 | 29.36 |
| 50289477 CSR-3 Call Handling Rep | 16.38 | 13.43 | 20.22 |
| 50289478 CSR-1 Call Handling Rep | 50.88 | 13.39 | 20.16 |
| 50289510 Sr Accountant | 42.96 | 32.96 | 49.65 |
| 50289591 Analyst Payroll | 1.17 | 29.11 | 43.85 |
| 50289591 Specialist Payroll Tax (N) | 6.03 | 56.03 | 84.40 |
| 50290609 Sr Accountant | 3.24 | 33.00 | 49.71 |
| 50290616 Administrator Capital Program | 46.73 | 29.31 | 44.15 |
| 50291850 Mgr General Tax | 43.17 | 42.94 | 64.68 |
| 50291850 Mgr FP&A | 11.46 | 47.23 | 71.14 |
| 50293021 Specialist Support ITS (N) | 189.11 | 29.73 | 44.78 |
| 50293021 Sr Spec Computer Supp ITS (N) | 189.71 | 33.74 | 50.83 |
| 50294239 Analyst Accounts Payable (N) | 46.75 | 20.94 | 31.54 |
| 50295373 Mgr Business Planning | 42.92 | 56.16 | 84.60 |
| 50295456 CSR-3 Call Handling Rep | 48.27 | 13.64 | 20.54 |
| 50295466 CSR-1 Call Handling Rep | 9.29 | 12.70 | 19.13 |
| 50295495 CSR-1 Call Handling Rep | 53.04 | 13.98 | 21.05 |
| 50295499 CSR-1 Call Handling Rep | 50.90 | 13.36 | 20.12 |
| 50295500 Supvr Floor (N) | 47.94 | 17.46 | 26.30 |
| 50295539 Sr Analyst Research | 47.18 | 32.70 | 49.26 |
| 50295540 Internal Auditor IT | 33.94 | 33.97 | 51.16 |
| 50295540 Sr Internal Auditor IT | 9.02 | 36.65 | 55.20 |
| 50296466 Analyst Accounts Payable (N) | 46.03 | 21.67 | 32.64 |
| 50296468 CSR-1 Call Handling Rep | 52.36 | 13.97 | 21.05 |
| 50296585 CSR-1 Call Handling Rep | 52.54 | 13.44 | 20.24 |
| 50296589 Sr Project Mgr GIS | 21.75 | 46.19 | 69.57 |
| 50296619 CSR-1 Call Handling Rep | 50.34 | 13.73 | 20.68 |
| 50296657 Sr Strategic Buyer | 46.75 | 39.83 | 60.00 |
| 50296723 Specialist Client Supp I (N) | 44.53 | 20.72 | 31.22 |
| 50297652 Mgr Financial Eval & Analysis | 42.74 | 45.87 | 69.09 |
| 50297664 Administrator Capital Program | 32.35 | 29.14 | 43.89 |
| 50297720 Supvr Accounting (SSC) | 36.85 | 35.61 | 53.65 |
| 50297724 CSR-2 Billing Specialist | 46.64 | 13.82 | 20.81 |
| 50297725 CSR-3 Time Critical Rep | 55.93 | 16.92 | 25.49 |
| 50297726 CSR-3 Time Critical Rep | 58.97 | 16.30 | 24.55 |
| 50297739 CSR-2 Call Handling Rep | 49.43 | 14.13 | 21.29 |
| 50297742 CSR-2 Billing Specialist | 45.71 | 13.83 | 20.83 |
| 50300150 Analyst Procurement (N) | 46.75 | 19.06 | 28.71 |
| 50300204 Intmd Accountant | 4.03 | 29.51 | 44.45 |
| 50300204 Sr Accountant | 31.04 | 29.82 | 44.92 |
| 50300261 Mgr Physical Security Div | (0.36) | 37.47 | 56.44 |
| 50301229 Supvr Payroll Tax & Acctg | 45.95 | 35.71 | 53.78 |
| 50301234 Analyst QA ITS | 46.75 | 29.62 | 44.62 |
| 50302387 Admin Asst (N) | 41.53 | 19.29 | 29.05 |
| 50302416 VP Communications | 41.14 | 157.21 | 236.80 |
| 50302475 Mgr Employee Svcs | 46.75 | 46.79 | 70.47 |
| 50302498 Analyst Project | 33.28 | 23.12 | 34.83 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50302535 Sr Accountant Tax | 46.75 | 41.30 | 62.21 |
| 50303423 Mgr Internal Audit | 0.83 | 60.08 | 90.51 |
| 50303423 Dir Financial Services | 43.52 | 60.83 | 91.62 |
| 50303482 CSR-1 Call Handling Rep | 46.15 | 12.66 | 19.06 |
| 50303492 CSR-2 Call Handling Rep | 41.05 | 13.85 | 20.86 |
| 50304310 CSR-1 Call Handling Rep | 41.21 | 12.31 | 18.54 |
| 50304324 CSR-3 Call Handling Rep | 45.44 | 14.22 | 21.42 |
| 50304325 CSR-1 Call Handling Rep | 23.87 | 12.36 | 18.61 |
| 50305022 VP Customer Svc | 46.13 | 85.16 | 128.28 |
| 50305142 Sr Analyst Risk Mgmt | 42.96 | 48.84 | 73.57 |
| 50305144 Sr Mgr Physical Security | 41.01 | 49.75 | 74.94 |
| 50305144 Sr Mgr Opns Security | 3.58 | 50.89 | 76.66 |
| 50305173 Mgr Procurement Opns | 46.75 | 60.00 | 90.38 |
| 50310029 CSR-1 Call Handling Rep | 7.98 | 12.35 | 18.60 |
| 50310030 CSR-1 Call Handling Rep | 58.58 | 13.46 | 20.28 |
| 50310063 CSR-1 Call Handling Rep | 46.39 | 12.65 | 19.05 |
| 50310116 CSR-1 Call Handling Rep | 41.23 | 12.51 | 18.84 |
| 50310460 Sr Internal Auditor | 42.96 | 44.42 | 66.91 |
| 50311177 CSR-2 Call Handling Rep | 46.74 | 14.08 | 21.21 |
| 50311188 CSR-4 Customer Service Spec | 55.73 | 18.81 | 28.33 |
| 50314488 Team Supvr Call Handling | 46.66 | 20.74 | 31.24 |
| 50315421 Team Lead Cash Management | 44.46 | 35.92 | 54.10 |
| 50315424 Accountant Tax (N) | 6.67 | 26.77 | 40.33 |
| 50315424 Intmd Accountant General Tax | 39.74 | 29.66 | 44.68 |
| 50316396 Mgr Internal Control IT | 42.96 | 56.18 | 84.62 |
| 50317535 Sr Accountant | 41.76 | 27.48 | 41.39 |
| 50317566 Analyst Accounts Payable (N) | 45.47 | 21.65 | 32.61 |
| 50317568 Strategic Buyer | 46.08 | 29.72 | 44.77 |
| 50318715 Dir Advertising & Marketing | 41.14 | 68.84 | 103.70 |
| 50318719 Engr Environmental | 27.92 | 38.82 | 58.47 |
| 50319749 Analyst QA ITS | 28.96 | 29.49 | 44.41 |
| 50319759 Spec Network Servr AIX ITS (N) | 43.23 | 51.69 | 77.87 |
| 50319768 Accountant Payroll (N) | 3.58 | 29.27 | 44.10 |
| 50319768 Analyst Payroll | 12.60 | 29.28 | 44.10 |
| 50319768 Specialist Payroll Tax (N) | 31.37 | 34.08 | 51.33 |
| 50319784 CSR-3 Speciality Desk Rep | 56.46 | 16.93 | 25.51 |
| 50319790 CSR-1 Call Handling Rep | 45.02 | 12.70 | 19.14 |
| 50319810 Team Supvr Call Handling | 27.17 | 21.24 | 32.00 |
| 50319813 Mgr General Tax | 14.40 | 55.69 | 83.89 |
| 50319816 CSR-2 Billing Specialist | 45.91 | 13.75 | 20.71 |
| 50319820 Analyst QA (N) | 46.13 | 18.21 | 27.44 |
| 50319827 CSR-2 Call Handling Rep | 48.23 | 14.03 | 21.14 |
| 50319828 CSR-3 Time Critical Rep | 52.46 | 16.76 | 25.24 |
| 50319831 CSR-3 Time Critical Rep | 62.36 | 16.33 | 24.60 |
| 50320557 CSR-1 Call Handling Rep | 8.65 | 12.62 | 19.01 |
| 50320571 Team Supvr Call Handling | 46.72 | 19.29 | 29.05 |
| 50320577 CSR-3 Call Handling Rep | 44.40 | 13.15 | 19.81 |
| 50320612 Dir Maintenance | 2.56 | 68.33 | 102.92 |
| 50320613 Specialist Accts Payable (N) | 30.81 | 17.40 | 26.21 |
| 50320654 CSR-3 Call Handling Rep | 32.60 | 13.60 | 20.48 |
| 50320656 CSR-3 Call Handling Rep | 2.05 | 24.83 | 37.40 |
| 50320693 CSR-3 Call Handling Rep | 61.81 | 15.31 | 23.06 |
| 50320710 CSR-1 Call Handling Rep | 20.74 | 12.91 | 19.45 |
| 50320712 CSR-1 Call Handling Rep | 49.55 | 12.80 | 19.28 |
| 50320730 CSR-1 Call Handling Rep | 51.97 | 13.31 | 20.04 |
| 50321879 Dir Business Performance Rptg | 42.84 | 77.32 | 116.47 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50322904 Dir Accounting | 1.80 | 74.44 | 112.14 |
| 50323974 Specialist Human Resources (N) | 49.08 | 20.32 | 30.61 |
| 50323977 Specialist Engrg (N) | 24.99 | 25.28 | 38.08 |
| 50323977 Sr Engineering Tech | 19.96 | 26.92 | 40.54 |
| 50323981 Project Engr | 26.79 | 37.09 | 55.86 |
| 50323983 Financial Analyst III (FP&A) | 42.96 | 41.83 | 63.00 |
| 50324050 Mgr Advertising | 41.14 | 45.08 | 67.90 |
| 50325108 Analyst Business ITS | 21.57 | 33.43 | 50.36 |
| 50325147 Intmd Accountant | 32.16 | 25.57 | 38.52 |
| 50325156 Dir Financial Services | 38.89 | 74.15 | 111.69 |
| 50325170 Brand Manager | 41.14 | 43.91 | 66.15 |
| 50325820 Sr Specialist HR Data Mgmt (N) | 41.29 | 20.43 | 30.78 |
| 50325820 Sr Specialist Payroll (N) | 5.43 | 21.15 | 31.86 |
| 50325856 Analyst Procurement Business | 46.75 | 25.46 | 38.35 |
| 50325873 Intmd Accountant | 27.84 | 24.71 | 37.22 |
| 50325933 Marketing Assistant (N) | 31.63 | 16.96 | 25.54 |
| 50325935 Mgr Physical Security Div | 41.03 | 42.55 | 64.09 |
| 50325935 Mgr Opns Security | 1.87 | 43.80 | 65.97 |
| 50326971 Accountant (N) | 5.67 | 23.15 | 34.87 |
| 50326971 Intmd Accountant | 0.11 | 25.71 | 38.73 |
| 50328933 Analyst Business ITS | 26.53 | 32.58 | 49.07 |
| 50328938 Regional Svc Support Rep (N) | 49.01 | 18.43 | 27.76 |
| 50328938 Operations Support Rep I (N) | 0.56 | 18.61 | 28.03 |
| 50328938 Operations Support Rep II (N) | 0.56 | 18.61 | 28.03 |
| 50328948 Intmd Accountant Tax | 37.79 | 29.86 | 44.98 |
| 50328948 Team Lead Tax Accounting | 8.96 | 34.29 | 51.65 |
| 50329035 Corp Counsel III Regional | 330.28 | 58.40 | 87.96 |
| 50329829 Mgr Corp Development | 23.30 | 46.55 | 70.11 |
| 50329833 Clerk Documentation (N) | 49.46 | 14.16 | 21.33 |
| 50330957 Sr Developer ITS | 39.57 | 39.78 | 59.91 |
| 50331042 Legal Secy (N) | 234.75 | 20.66 | 31.12 |
| 50331055 CSR-3 Time Critical Rep | 54.15 | 17.17 | 25.86 |
| 50331062 Team Supvr Call Handling | 9.60 | 20.96 | 31.58 |
| 50331066 CSR-3 Time Critical Rep | 25.72 | 15.88 | 23.92 |
| 50331069 CSR-2 Call Handling Rep | 49.91 | 14.05 | 21.16 |
| 50331080 CSR-1 Call Handling Rep | 16.58 | 12.08 | 18.20 |
| 50331080 CSR-2 Call Handling Rep | 22.29 | 14.32 | 21.57 |
| 50331081 CSR-3 Speciality Desk Rep | 41.85 | 16.24 | 24.46 |
| 50331087 CSR-2 Call Handling Rep | 47.78 | 14.47 | 21.79 |
| 50331981 CSR-3 Speciality Desk Rep | 48.35 | 15.96 | 24.04 |
| 50331982 CSR-2 Call Handling Rep | 47.98 | 13.99 | 21.07 |
| 50332082 Sr Accountant | 108.01 | 30.08 | 45.30 |
| 50332087 Spec Network Servr AIX ITS (N) | 42.34 | 40.88 | 61.57 |
| 50332094 WAN/LAN Administrator ITS (N) | 20.13 | 39.17 | 59.00 |
| 50334551 Analyst QA ITS | 21.07 | 29.99 | 45.18 |
| 50334667 Enterprise Architect ITS | 35.93 | 59.98 | 90.35 |
| 50335865 Team Lead FA/JC | 46.35 | 38.47 | 57.95 |
| 50336934 Team Lead Appl Dev ITS | 42.81 | 43.09 | 64.91 |
| 50336939 Specialist Payroll (N) | 47.26 | 17.63 | 26.56 |
| 50336941 WAN/LAN Administrator ITS (N) | 17.97 | 39.55 | 59.57 |
| 50337323 CSR-3 Time Critical Rep | 4.00 | 17.70 | 26.65 |
| 50338072 Corp Counsel III (Contract) | 42.96 | 77.75 | 117.11 |
| 50338076 Spec Middleware Supp-Citrix(N) | 46.87 | 40.42 | 60.89 |
| 50338081 CSR-1 Call Handling Rep | 0.60 | 12.12 | 18.25 |
| 50338081 CSR-2 Call Handling Rep | 40.46 | 14.06 | 21.18 |
| 50338086 CSR-3 Time Critical Rep | 58.06 | 16.20 | 24.41 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50338153 Corp Counsel III | 25.34 | 73.79 | 111.15 |
| 50338153 Employment & Labor Law Counsel | 8.86 | 75.49 | 113.71 |
| 50338171 CSR-3 Time Critical Rep | 58.86 | 15.96 | 24.04 |
| 50338176 CSR-3 Speciality Desk Rep | 46.86 | 15.75 | 23.73 |
| 50339421 CSR-2 Call Handling Rep | 49.77 | 14.09 | 21.23 |
| 50340378 Regional Svc Support Rep (N) | 22.40 | 18.39 | 27.69 |
| 50340378 Coordinator FRCC | 1.11 | 18.82 | 28.35 |
| 50340389 Financial Analyst III (Rates) | 485.75 | 30.15 | 45.41 |
| 50341591 Analyst Procurement (N) | 46.89 | 17.33 | 26.10 |
| 50341602 Corp Counsel III Regional | 13.89 | 62.79 | 94.57 |
| 50342449 Sr Accountant Tax | 46.75 | 35.89 | 54.06 |
| 50342549 Dir Tax | 46.75 | 87.17 | 131.31 |
| 50343492 Regional Dir Finance | 14.16 | 74.52 | 112.25 |
| 50343492 Dir Finance Division | 141.36 | 86.98 | 131.02 |
| 50343508 Mgr Quality Assurance ITS | 31.21 | 51.78 | 77.99 |
| 50343550 Regional Dir Finance | 47.46 | 80.00 | 120.50 |
| 50343550 Dir Financial Compliance | 14.28 | 81.26 | 122.41 |
| 50344460 Engr Planning | 22.24 | 38.95 | 58.67 |
| 50344466 Analyst Cash Management | 42.09 | 24.94 | 37.57 |
| 50344468 Team Lead Appl Dev ITS | 41.00 | 44.96 | 67.72 |
| 50345342 Analyst Premise QA (N) | 122.20 | 19.87 | 29.92 |
| 50345374 CSR-3 Call Handling Rep | 53.34 | 14.07 | 21.19 |
| 50345377 CSR-3 Call Handling Rep | 0.01 | 13.51 | 20.36 |
| 50345380 CSR-3 Call Handling Rep | 49.20 | 13.75 | 20.71 |
| 50345385 CSR-3 Call Handling Rep | 74.45 | 16.30 | 24.55 |
| 50345768 Mgr Internal Comm (Corp) | 41.14 | 34.14 | 51.42 |
| 50345812 Team Supvr Call Handling | 23.09 | 20.95 | 31.55 |
| 50346905 Team Lead FA/JC | 46.53 | 34.51 | 51.98 |
| 50348193 Enterprise Architect ITS | 34.13 | 58.25 | 87.74 |
| 50348220 Coordinator FRCC | 120.12 | 21.65 | 32.62 |
| 50349442 CSR-3 Speciality Desk Rep | 7.75 | 16.82 | 25.33 |
| 50349598 CSR-3 Call Handling Rep | 57.12 | 14.52 | 21.87 |
| 50349601 CSR-3 Call Handling Rep | 49.96 | 14.17 | 21.34 |
| 50349604 CSR-3 Call Handling Rep | 50.98 | 14.03 | 21.13 |
| 50349605 CSR-1 Call Handling Rep | 13.64 | 12.35 | 18.61 |
| 50349612 CSR-1 Call Handling Rep | 55.06 | 13.10 | 19.73 |
| 50349613 CSR-4 Technical Coordinator | 48.17 | 15.24 | 22.96 |
| 50349616 CSR-3 Call Handling Rep | 60.44 | 14.63 | 22.04 |
| 50349619 CSR-3 Collections Rep | 52.48 | 16.30 | 24.55 |
| 50349620 CSR-3 Time Critical Rep | 30.09 | 17.21 | 25.92 |
| 50349623 CSR-3 Time Critical Rep | 23.63 | 15.89 | 23.93 |
| 50349630 CSR-4 Technical Coordinator | 54.05 | 15.77 | 23.75 |
| 50349654 CSR-3 Time Critical Rep | 49.46 | 15.97 | 24.05 |
| 50349657 CSR-1 Call Handling Rep | 9.34 | 12.15 | 18.29 |
| 50349657 CSR-2 Call Handling Rep | 4.53 | 17.11 | 25.77 |
| 50350549 Coordinator Corp Comm | 41.14 | 24.18 | 36.43 |
| 50350552 CSR-3 Speciality Desk Rep | 41.18 | 16.28 | 24.52 |
| 50350553 CSR-1 Call Handling Rep | 37.95 | 12.26 | 18.47 |
| 50352084 Dir FP&A | 35.08 | 64.70 | 97.46 |
| 50353175 Analyst Procurement Business | 16.64 | 26.33 | 39.65 |
| 50354410 Specialist Accts Payable (N) | 27.08 | 18.08 | 27.23 |
| 50354420 Intern | 10.37 | 10.00 | 15.07 |
| 50355345 CSR-3 Call Handling Rep | 31.73 | 13.71 | 20.65 |
| 50355350 CSR-3 Call Handling Rep | 59.42 | 14.95 | 22.52 |
| 50355359 CSR-3 Call Handling Rep | 62.16 | 15.12 | 22.78 |
| 50356357 Analyst Accounts Payable (N) | 47.29 | 22.14 | 33.34 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
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|----------------------|

Tennessee-American Water Company Rate Case
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City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50356462 Regional Svc Support Rep (N) | 71.62 | 18.77 | 28.27 |
| 50356462 Coordinator FRCC | 1.11 | 18.89 | 28.46 |
| 50356462 Operations Support Rep I (N) | 5.00 | 18.90 | 28.47 |
| 50357466 Spec Business App Supp ITS (N) | 4.50 | 47.51 | 71.56 |
| 50357466 Spec Business App Supp ITS | 35.41 | 47.92 | 72.18 |
| 50357507 Sr Engr Construction | 23.01 | 49.34 | 74.32 |
| 50359776 Spec Business App Supp ITS (N) | 8.10 | 40.39 | 60.84 |
| 50359776 Spec Business App Supp ITS | 38.65 | 40.61 | 61.17 |
| 50360982 Analyst QA ITS | 29.43 | 30.63 | 46.13 |
| 50362144 HR Generalist | 38.02 | 27.06 | 40.76 |
| 50362144 Sr HR Generalist | 3.96 | 30.75 | 46.32 |
| 50362641 Sr Accountant Tax | 6.30 | 38.50 | 57.99 |
| 50362641 Intmd Accountant Tax | 40.45 | 38.50 | 57.99 |
| 50363548 Specialist Income Tax (N) | 50.03 | 23.84 | 35.91 |
| 50363586 Team Lead IT Regional Supp (N) | 40.04 | 47.87 | 72.11 |
| 50363900 Sr Developer ITS | 1.69 | 34.50 | 51.97 |
| 50365708 CSR-1 Call Handling Rep | 1.59 | 17.02 | 25.64 |
| 50365745 CSR-3 Speciality Desk Rep | 4.73 | 15.69 | 23.63 |
| 50365760 CSR-3 Speciality Desk Rep | 49.34 | 15.91 | 23.96 |
| 50365790 Specialist HRIS (N) | 47.47 | 19.84 | 29.88 |
| 50365795 CSR-3 Speciality Desk Rep | 59.08 | 17.70 | 26.66 |
| 50365799 CSR-1 Call Handling Rep | 21.20 | 12.23 | 18.42 |
| 50365799 CSR-2 Call Handling Rep | 26.95 | 14.04 | 21.15 |
| 50365800 CSR-3 Speciality Desk Rep | 42.32 | 17.44 | 26.28 |
| 50365805 CSR-3 Speciality Desk Rep | 63.53 | 17.69 | 26.65 |
| 50365813 Sr Accountant | 27.84 | 30.41 | 45.80 |
| 50365817 CSR-1 Call Handling Rep | 41.13 | 12.29 | 18.51 |
| 50365817 CSR-2 Call Handling Rep | 3.59 | 14.70 | 22.15 |
| 50366765 CSR-1 Call Handling Rep | 48.01 | 12.35 | 18.61 |
| 50366779 Analyst Business ITS | 21.82 | 33.42 | 50.34 |
| 50366796 CSR-3 Speciality Desk Rep | 42.28 | 16.64 | 25.07 |
| 50366867 CSR-1 Call Handling Rep | 15.98 | 12.11 | 18.25 |
| 50366899 CSR-1 Call Handling Rep | 15.32 | 12.28 | 18.49 |
| 50366906 Sr Accountant Tax | 17.10 | 49.03 | 73.86 |
| 50366969 Assistant Oprtnl Risk Mgt (N) | 0.63 | 17.83 | 26.85 |
| 50366973 Team Lead Tax Compliance | 46.75 | 57.29 | 86.29 |
| 50366974 Financial Analyst II (FP&A) | 41.32 | 28.39 | 42.76 |
| 50366975 Sr Accountant Tax | 46.75 | 43.22 | 65.11 |
| 50367867 Sr Analyst Compensation | 41.98 | 39.86 | 60.04 |
| 50367873 CSR-1 Call Handling Rep | 23.80 | 12.72 | 19.16 |
| 50367882 CSR-1 Call Handling Rep | 49.98 | 12.63 | 19.03 |
| 50367883 CSR-1 Call Handling Rep | 25.32 | 13.76 | 20.72 |
| 50367884 CSR-1 Call Handling Rep | 40.72 | 12.40 | 18.68 |
| 50367885 CSR-1 Call Handling Rep | 38.74 | 12.45 | 18.75 |
| 50367928 CSR-1 Call Handling Rep | 52.58 | 13.39 | 20.17 |
| 50367929 CSR-1 Call Handling Rep | 61.88 | 13.45 | 20.25 |
| 50367942 CSR-3 Call Handling Rep | 72.64 | 14.86 | 22.38 |
| 50367950 CSR-1 Call Handling Rep | 45.45 | 12.63 | 19.03 |
| 50369105 Spec Business App Supp ITS (N) | 46.52 | 38.73 | 58.33 |
| 50369122 Tax Asst (N) | 46.80 | 17.62 | 26.54 |
| 50370230 Financial Analyst II (Rates) | 12.84 | 31.88 | 48.03 |
| 50370386 Financial Analyst III (FP&A) | 38.45 | 47.91 | 72.17 |
| 50371627 Database Administrator ITS (N) | 42.06 | 47.40 | 71.39 |
| 50371641 Sr Developer ITS | 1.44 | 38.93 | 58.64 |
| 50371641 Sr Developer ITS (PA) (N) | 38.39 | 39.65 | 59.73 |
| 50372978 Sr Mgr Compliance (Region) | 32.17 | 57.92 | 87.25 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50372988 Financial Analyst III (FP&A) | 42.96 | 38.36 | 57.78 |
| 50372998 Sr Analyst Compensation | 6.74 | 40.02 | 60.29 |
| 50373036 Spec Business App Supp ITS (N) | 6.73 | 36.96 | 55.67 |
| 50373036 Spec Business App Supp ITS | 33.75 | 36.96 | 55.67 |
| 50375601 Environ Auditor/Scientist | 20.94 | 32.59 | 49.10 |
| 50375864 Analyst Payroll | 5.65 | 26.27 | 39.58 |
| 50375864 Accountant Payroll (N) | 20.15 | 41.68 | 62.78 |
| 50376817 Engr Construction | 12.64 | 39.36 | 59.29 |
| 50376835 CSR-1 Call Handling Rep | 43.87 | 12.08 | 18.20 |
| 50376844 CSR-1 Call Handling Rep | 18.36 | 12.05 | 18.15 |
| 50376857 CSR-1 Call Handling Rep | 49.05 | 12.14 | 18.28 |
| 50376858 CSR-1 Call Handling Rep | 50.47 | 12.25 | 18.45 |
| 50376867 CSR-1 Call Handling Rep | 48.17 | 12.09 | 18.22 |
| 50376886 CSR-3 Call Handling Rep | 0.12 | 12.87 | 19.39 |
| 50376903 Team Supvr Call Handling | 46.72 | 19.56 | 29.46 |
| 50380800 VP & Controller | 44.72 | 112.02 | 168.73 |
| 50380815 Admin Asst (N) | 32.00 | 19.23 | 28.96 |
| 50380815 Specialist ORM (N) | 113.16 | 21.87 | 32.95 |
| 50380834 Paralegal Securities (N) | 6.56 | 33.51 | 50.48 |
| 50380834 Specialist SEC Compliance | 36.34 | 33.72 | 50.79 |
| 50381111 Specialist Corporate Comm | 41.14 | 31.36 | 47.24 |
| 50382129 Mgr Project Finance (BD) | 14.41 | 35.27 | 53.13 |
| 50383027 Sr Developer ITS | 13.86 | 38.94 | 58.66 |
| 50383035 Enterprise Arch Midrange Syst | 33.63 | 62.69 | 94.43 |
| 50383043 Sr Accountant | 4.34 | 29.68 | 44.71 |
| 50383269 Sr Analyst Intrnl Cntl-Fin Rpt | 42.96 | 38.77 | 58.40 |
| 50383273 Mgr Accounts Payable | 37.58 | 47.54 | 71.61 |
| 50385745 Specialist Support ITS (N) | 2.85 | 25.39 | 38.24 |
| 50387574 VP Human Resources | 41.98 | 112.99 | 170.21 |
| 50387614 Mgr Financial Reporting | 65.59 | 44.47 | 66.99 |
| 50387627 CIO & VP ITS | 39.00 | 112.99 | 170.19 |
| 50389385 CSR-1 Call Handling Rep | 53.09 | 12.65 | 19.05 |
| 50389389 CSR-3 Call Handling Rep | 18.38 | 14.09 | 21.22 |
| 50389389 Coordinator FRCC | 120.12 | 21.63 | 32.59 |
| 50389398 CSR-1 Call Handling Rep | 8.85 | 11.99 | 18.06 |
| 50389400 CSR-3 Call Handling Rep | 56.66 | 13.94 | 21.00 |
| 50389401 CSR-3 Call Handling Rep | 40.65 | 13.25 | 19.96 |
| 50389402 CSR-1 Call Handling Rep | 59.28 | 12.99 | 19.56 |
| 50389403 CSR-3 Call Handling Rep | 61.47 | 14.52 | 21.88 |
| 50389406 CSR-1 Call Handling Rep | 50.25 | 12.17 | 18.33 |
| 50389407 CSR-1 Call Handling Rep | 43.96 | 11.96 | 18.01 |
| 50389411 CSR-3 Call Handling Rep | 41.75 | 14.08 | 21.21 |
| 50389440 CSR-1 Call Handling Rep | 55.57 | 12.65 | 19.05 |
| 50391777 CSR-3 Call Handling Rep | 50.17 | 13.32 | 20.06 |
| 50392608 Spec Business App Supp ITS (N) | 46.67 | 30.58 | 46.07 |
| 50392847 Analyst HR (N) | 46.44 | 30.48 | 45.92 |
| 50392849 Intern | 5.27 | 13.00 | 19.58 |
| 50392851 Financial Analyst III (FP&A) | 0.90 | 41.56 | 62.60 |
| 50393897 Financial Analyst III (FP&A) | 55.69 | 38.67 | 58.24 |
| 50393897 Mgr Project Finance (BD) | 32.38 | 46.51 | 70.05 |
| 50394053 Mgr Cust Comm (State) | 46.75 | 39.82 | 59.98 |
| 50395077 Analyst Research | 6.86 | 27.31 | 41.14 |
| 50395812 Analyst Procurement (N) | 46.84 | 18.81 | 28.33 |
| 50395896 Financial Analyst III (FP&A) | 0.08 | 37.20 | 56.03 |
| 50395960 Mgr Ext Affairs (State) | 14.05 | 43.27 | 65.17 |
| 50395960 Dir Comm & EA (State) | 252.86 | 71.11 | 107.11 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 50395986 Spec Middleware Supp ITS (N) | 41.15 | 41.26 | 62.14 |
| 50395988 Data Architect ITS | 39.99 | 35.69 | 53.76 |
| 50395989 Lead Specialist Supp ITS (N) | 46.69 | 45.74 | 68.90 |
| 50395990 Mgr Enterprise Servers ITS | 13.37 | 59.12 | 89.05 |
| 50395993 Analyst Procurement Business | 46.75 | 25.59 | 38.55 |
| 50396017 Specialist Sec Syst Supp (N) | 40.82 | 24.35 | 36.68 |
| 50396017 Specialist Opns Sec Systems (N) | 3.83 | 25.75 | 38.79 |
| 50396021 Specialist Sec Syst Supp (N) | 41.61 | 24.60 | 37.06 |
| 50396021 Specialist Opns Sec Systems (N) | 3.70 | 25.99 | 39.15 |
| 50397041 Team Supvr Call Handling | 55.22 | 19.68 | 29.64 |
| 50397043 CSR-1 Call Handling Rep | 46.29 | 12.40 | 18.67 |
| 50397047 CSR-1 Call Handling Rep | 52.10 | 13.47 | 20.29 |
| 50397051 CSR-1 Call Handling Rep | 18.29 | 13.55 | 20.41 |
| 50397051 Team Supvr Call Handling | 31.50 | 19.23 | 28.96 |
| 50397750 CSR-1 Call Handling Rep | 43.55 | 12.31 | 18.54 |
| 50397750 CSR-2 Call Handling Rep | 3.66 | 13.50 | 20.33 |
| 50398066 CSR-1 Call Handling Rep | 13.23 | 17.61 | 26.53 |
| 50398100 Sr Mgr Compliance (Region) | 135.61 | 66.63 | 100.36 |
| 50399047 Specialist HRIS (N) | 1.25 | 19.67 | 29.63 |
| 50399048 Admin Asst (N) | 21.97 | 17.65 | 26.58 |
| 50399048 Specialist HRIS (N) | 24.83 | 17.68 | 26.63 |
| 50399062 Team Supvr Call Handling | 28.42 | 19.87 | 29.93 |
| 50399062 Analyst Traffic & Scheduling | 17.71 | 20.23 | 30.48 |
| 50399065 CSR-3 Speciality Desk Rep | 58.50 | 17.72 | 26.69 |
| 50399127 Intern | 5.05 | 12.01 | 18.09 |
| 50399167 Sr Accountant Tax | 46.75 | 39.65 | 59.73 |
| 50399168 Lab Tech (N) | 12.78 | 13.84 | 20.85 |
| 50401258 Specialist Physical Security | (1.99) | 24.18 | 36.42 |
| 50401258 Specialist Opns Security | 0.18 | 25.17 | 37.91 |
| 50401267 Sr Mgr Business Dev | 461.50 | 56.51 | 85.13 |
| 50401268 Mgr Internal Audit | 42.96 | 65.09 | 98.05 |
| 50401270 Dir Strategy & Arch ITS | 38.52 | 84.44 | 127.19 |
| 50401362 Engr Design | 7.08 | 38.72 | 58.32 |
| 50402247 Dir HR | 41.98 | 77.56 | 116.83 |
| 50403171 Admin Asst (N) | 366.23 | 19.93 | 30.03 |
| 50404178 Water Quality Technician (N) | 31.74 | 20.56 | 30.96 |
| 50404678 Mgr Investor Relations | 21.52 | 47.40 | 71.40 |
| 50405205 Team Lead Tax Regltry Acctng | 46.75 | 51.75 | 77.96 |
| 50405236 CSR-1 Call Handling Rep | 48.09 | 12.35 | 18.60 |
| 50405258 CSR-1 Call Handling Rep | 43.76 | 12.30 | 18.53 |
| 50405260 CSR-1 Call Handling Rep | 45.66 | 12.42 | 18.71 |
| 50405273 Specialist Payroll (N) | 26.50 | 18.35 | 27.64 |
| 50405277 CSR-1 Call Handling Rep | 48.26 | 12.29 | 18.51 |
| 50405288 Analyst Accounts Payable (N) | 46.48 | 20.97 | 31.59 |
| 50405291 Sr Accountant Tax | 34.51 | 43.02 | 64.80 |
| 50406143 Financial Analyst II (FP&A) | 1,824.64 | 30.32 | 45.68 |
| 50407245 Project Mgr ITS | 14.23 | 51.99 | 78.31 |
| 50407315 Career Level Project Mgr ITS | 0.47 | 52.00 | 78.33 |
| 50407315 Project Mgr ITS | 31.69 | 52.00 | 78.33 |
| 50408163 Engr Construction | 16.39 | 29.87 | 44.99 |
| 50408298 Specialist Accounting (N) | 19.54 | 20.35 | 30.66 |
| 50408298 Accountant (N) | 28.12 | 21.74 | 32.75 |
| 50408306 Sr Accountant | 27.76 | 27.68 | 41.70 |
| 50409428 Analyst Capital Cmpl (Region) | 14.96 | 32.75 | 49.33 |
| 50409455 CSR-1 Call Handling Rep | 30.30 | 12.06 | 18.17 |
| 50409456 CSR-1 Call Handling Rep | 42.13 | 12.22 | 18.41 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50409462 Team Supvr Call Handling | 46.72 | 18.99 | 28.60 |
| 50409464 CSR-1 Call Handling Rep | 0.89 | 4.72 | 7.11 |
| 50409465 CSR-1 Call Handling Rep | 47.93 | 12.22 | 18.40 |
| 50409466 CSR-1 Call Handling Rep | 35.84 | 12.34 | 18.59 |
| 50409467 CSR-1 Call Handling Rep | 58.57 | 12.98 | 19.55 |
| 50409471 CSR-3 Call Handling Rep | 57.94 | 13.99 | 21.08 |
| 50409484 CSR-1 Call Handling Rep | 27.90 | 12.10 | 18.22 |
| 50409485 CSR-1 Call Handling Rep | 50.00 | 12.23 | 18.42 |
| 50409490 CSR-1 Call Handling Rep | 43.29 | 12.34 | 18.59 |
| 50410492 Mgr Accounting | 2.70 | 46.16 | 69.54 |
| 50410492 Mgr Accounting (SSC) | 33.25 | 46.41 | 69.91 |
| 50410555 Intmd Accountant Tax | 46.75 | 32.90 | 49.55 |
| 50411320 CSR-1 Call Handling Rep | 47.66 | 12.45 | 18.76 |
| 50411322 CSR-1 Call Handling Rep | 49.73 | 12.56 | 18.92 |
| 50411324 CSR-1 Call Handling Rep | 43.76 | 12.44 | 18.74 |
| 50411347 CSR-1 Call Handling Rep | 2.08 | 12.00 | 18.08 |
| 50411368 CSR-1 Call Handling Rep | 39.05 | 12.39 | 18.66 |
| 50411369 CSR-3 Call Handling Rep | 1.99 | 15.67 | 23.60 |
| 50411376 CSR-1 Call Handling Rep | 5.24 | 11.71 | 17.64 |
| 50411415 CSR-3 Call Handling Rep | 52.61 | 13.93 | 20.99 |
| 50411421 CSR-3 Call Handling Rep | 29.86 | 13.50 | 20.34 |
| 50411426 CSR-1 Call Handling Rep | 48.52 | 12.98 | 19.55 |
| 50411429 CSR-3 Call Handling Rep | 60.37 | 14.38 | 21.66 |
| 50411431 CSR-3 Call Handling Rep | 69.03 | 14.60 | 22.00 |
| 50411448 CSR-3 Call Handling Rep | 55.92 | 13.73 | 20.68 |
| 50411480 Computer Operator ITS (N) | 10.20 | 15.42 | 23.23 |
| 50411481 Web Master ITS | 11.77 | 48.67 | 73.31 |
| 50411481 Lead Specialist Supp ITS (N) | 7.34 | 49.83 | 75.06 |
| 50411481 Lead Programmer Analyst ITS | 4.66 | 51.07 | 76.93 |
| 50412272 Lead Clerk Sample Custody (N) | 45.60 | 15.12 | 22.78 |
| 50412286 Team Lead FA/JC | 46.75 | 39.16 | 58.99 |
| 50412396 Dir Core Business Systems ITS | 30.65 | 85.16 | 128.28 |
| 50414379 Mgr Cust Comm (State) | 364.38 | 39.91 | 60.11 |
| 50414501 Clerk Documentation (N) | 36.50 | 13.61 | 20.50 |
| 50415562 Analyst Procurement Business | 45.86 | 25.99 | 39.15 |
| 50415562 Analyst Supply Chain Bus Perf | 0.90 | 26.56 | 40.01 |
| 50415566 Sr Engr Planning | 8.36 | 44.46 | 66.96 |
| 50415610 Mgr Training & Development | 1.62 | 48.03 | 72.35 |
| 50415680 Dir Laboratory | 48.88 | 71.29 | 107.38 |
| 50415705 Tax Asst (N) | 36.99 | 18.19 | 27.40 |
| 50415708 Lead Specialist Supp ITS (N) | 0.90 | 41.50 | 62.51 |
| 50415708 Lead Specialist Support ITS | 41.48 | 41.65 | 62.74 |
| 50416636 Accountant (N) | 48.46 | 21.52 | 32.42 |
| 50416637 Sr Accountant | 6.30 | 31.99 | 48.19 |
| 50416744 Sr Accountant | 6.78 | 31.39 | 47.28 |
| 50416867 Financial Analyst II (FP&A) | 42.71 | 36.29 | 54.67 |
| 50417707 Specialist Network Security | 2.25 | 35.60 | 53.62 |
| 50417707 Sr Specialist Network Security | 40.50 | 38.17 | 57.49 |
| 50417711 Mgr Human Resources | 25.06 | 64.41 | 97.03 |
| 50418787 CSR-1 Call Handling Rep | 51.50 | 12.65 | 19.06 |
| 50418810 CSR-1 Call Handling Rep | 6.11 | 12.19 | 18.37 |
| 50418811 CSR-1 Call Handling Rep | 23.55 | 12.35 | 18.60 |
| 50418814 CSR-1 Call Handling Rep | 39.61 | 12.44 | 18.73 |
| 50418815 CSR-1 Call Handling Rep | 41.46 | 12.92 | 19.47 |
| 50418898 CSR-1 Call Handling Rep | 42.28 | 12.83 | 19.32 |
| 50418902 CSR-1 Call Handling Rep | 17.99 | 12.51 | 18.84 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50418905 CSR-1 Call Handling Rep | 3.30 | 14.84 | 22.35 |
| 50418910 CSR-3 Speciality Desk Rep | 54.06 | 16.92 | 25.49 |
| 50418920 Database Administrator ITS (N) | 47.57 | 45.21 | 68.10 |
| 50418994 CSR-3 Call Handling Rep | 40.83 | 13.49 | 20.32 |
| 50419041 CSR-3 Call Handling Rep | 19.66 | 13.60 | 20.48 |
| 50419050 CSR-3 Call Handling Rep | 53.33 | 13.81 | 20.81 |
| 50419055 CSR-3 Call Handling Rep | 50.30 | 14.13 | 21.28 |
| 50419062 CSR-3 Call Handling Rep | 17.77 | 13.95 | 21.01 |
| 50419069 CSR-3 Call Handling Rep | 3.21 | 13.58 | 20.45 |
| 50419070 CSR-1 Call Handling Rep | 34.97 | 11.97 | 18.03 |
| 50419071 CSR-3 Call Handling Rep | 69.20 | 14.80 | 22.29 |
| 50419072 CSR-3 Call Handling Rep | 45.10 | 14.39 | 21.67 |
| 50419074 CSR-3 Call Handling Rep | 15.25 | 13.98 | 21.06 |
| 50419078 CSR-3 Call Handling Rep | 66.54 | 14.89 | 22.43 |
| 50419081 CSR-1 Call Handling Rep | 37.28 | 13.10 | 19.74 |
| 50419083 CSR-3 Call Handling Rep | 5.83 | 12.64 | 19.04 |
| 50419084 CSR-3 Call Handling Rep | 60.98 | 14.29 | 21.52 |
| 50419085 CSR-3 Call Handling Rep | 13.19 | 13.62 | 20.51 |
| 50419113 CSR-1 Call Handling Rep | 7.70 | 11.56 | 17.41 |
| 50419119 Admin Asst (N) | 10.63 | 17.47 | 26.32 |
| 50420131 Engineer | 40.46 | 27.01 | 40.69 |
| 50420133 Supvr FRCC | 45.52 | 25.37 | 38.21 |
| 50420233 Mgr Application Dev ITS | 36.96 | 61.04 | 91.95 |
| 50422219 Engineer | 9.40 | 26.35 | 39.69 |
| 50423540 CSR-1 Call Handling Rep | 52.71 | 12.42 | 18.70 |
| 50423548 CSR-1 Call Handling Rep | 1.17 | 11.84 | 17.84 |
| 50423551 CSR-1 Call Handling Rep | 32.16 | 12.05 | 18.15 |
| 50423553 CSR-1 Call Handling Rep | 0.91 | 10.67 | 16.07 |
| 50423554 CSR-1 Call Handling Rep | 51.93 | 12.39 | 18.66 |
| 50423555 CSR-1 Call Handling Rep | 45.32 | 12.21 | 18.39 |
| 50423557 CSR-1 Call Handling Rep | 40.34 | 12.17 | 18.33 |
| 50423559 CSR-1 Call Handling Rep | 28.78 | 12.08 | 18.19 |
| 50423560 CSR-1 Call Handling Rep | 40.06 | 12.22 | 18.41 |
| 50423561 CSR-1 Call Handling Rep | 59.52 | 13.00 | 19.58 |
| 50423564 CSR-1 Call Handling Rep | 46.17 | 12.41 | 18.69 |
| 50423568 CSR-1 Call Handling Rep | 53.27 | 12.52 | 18.86 |
| 50424629 Sr Analyst Intrnl Cntl-Fin Rpt | 42.96 | 42.77 | 64.43 |
| 50424631 Administrator Capital Program | 5.40 | 35.11 | 52.89 |
| 50424631 Project Mgr Captl Prgm | 38.38 | 35.25 | 53.10 |
| 50424745 Analyst Payroll | 13.50 | 21.94 | 33.05 |
| 50424745 Accountant (N) | 2.33 | 45.14 | 67.99 |
| 50424794 Spec Comm Voice/Video ITS | 0.74 | 39.72 | 59.83 |
| 50424794 Voice Administrator ITS (N) | 35.59 | 41.29 | 62.20 |
| 50425759 Sr Internal Auditor IT | 42.96 | 40.16 | 60.50 |
| 50425918 Analyst Intrl Ctrl Fncl Rptng | 42.96 | 32.83 | 49.45 |
| 50425924 Specialist Accts Payable (N) | 7.18 | 18.45 | 27.78 |
| 50425927 Sr Accountant | 33.43 | 33.47 | 50.42 |
| 50425928 Lab Analyst (N) | 19.74 | 20.38 | 30.69 |
| 50425928 Chemist I (N) | 29.14 | 20.56 | 30.97 |
| 50425957 CSR-1 Call Handling Rep | 51.84 | 12.39 | 18.66 |
| 50425958 CSR-1 Call Handling Rep | 53.74 | 12.46 | 18.76 |
| 50425960 CSR-1 Call Handling Rep | 60.79 | 13.27 | 20.00 |
| 50425961 CSR-1 Call Handling Rep | 51.22 | 12.31 | 18.54 |
| 50425962 CSR-1 Call Handling Rep | 28.55 | 12.45 | 18.75 |
| 50425965 CSR-1 Call Handling Rep | 50.34 | 12.33 | 18.57 |
| 50425967 CSR-1 Call Handling Rep | 2.04 | 10.82 | 16.30 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
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|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50425968 CSR-1 Call Handling Rep | 65.03 | 13.51 | 20.35 |
| 50425971 CSR-1 Call Handling Rep | 57.73 | 13.01 | 19.60 |
| 50425974 CSR-1 Call Handling Rep | 56.30 | 12.79 | 19.27 |
| 50425975 CSR-1 Call Handling Rep | 19.28 | 11.88 | 17.90 |
| 50425978 CSR-1 Call Handling Rep | 50.71 | 12.46 | 18.77 |
| 50425979 CSR-1 Call Handling Rep | 38.27 | 12.31 | 18.54 |
| 50425980 CSR-1 Call Handling Rep | 24.66 | 12.55 | 18.91 |
| 50425981 CSR-1 Call Handling Rep | 13.96 | 12.11 | 18.24 |
| 50425989 Sr Engr Design | 12.71 | 53.89 | 81.17 |
| 50425991 Accountant (N) | 34.17 | 21.97 | 33.10 |
| 50425991 Intmd Accountant | 88.98 | 25.09 | 37.79 |
| 50427184 Sr Specialist Benefits (N) | 43.00 | 23.72 | 35.73 |
| 50428124 Lab Analyst (N) | 19.74 | 18.81 | 28.34 |
| 50428124 Chemist I (N) | 29.28 | 19.17 | 28.88 |
| 50428147 Regional Svc Support Rep (N) | 68.51 | 17.15 | 25.83 |
| 50428147 Coordinator FRCC | 4.45 | 19.31 | 29.08 |
| 50428152 Exec Asst (N) | 143.23 | 22.59 | 34.03 |
| 50428167 Database Administrator ITS (N) | 47.55 | 41.84 | 63.02 |
| 50428295 CSR-1 Call Handling Rep | 45.55 | 12.41 | 18.69 |
| 50428303 CSR-1 Call Handling Rep | 60.91 | 13.24 | 19.95 |
| 50428304 CSR-1 Call Handling Rep | 13.89 | 12.32 | 18.55 |
| 50428305 CSR-1 Call Handling Rep | 55.64 | 12.86 | 19.38 |
| 50428308 CSR-1 Call Handling Rep | 7.57 | 12.19 | 18.36 |
| 50428313 CSR-1 Call Handling Rep | 57.85 | 13.01 | 19.60 |
| 50428317 CSR-1 Call Handling Rep | 48.99 | 12.17 | 18.34 |
| 50428320 CSR-1 Call Handling Rep | 63.35 | 13.43 | 20.22 |
| 50428325 CSR-1 Call Handling Rep | 48.77 | 12.75 | 19.21 |
| 50428326 CSR-1 Call Handling Rep | 60.92 | 13.26 | 19.98 |
| 50428327 CSR-1 Call Handling Rep | 54.43 | 13.05 | 19.66 |
| 50428328 CSR-1 Call Handling Rep | 55.90 | 12.80 | 19.28 |
| 50428331 CSR-1 Call Handling Rep | 62.34 | 13.47 | 20.29 |
| 50428335 CSR-1 Call Handling Rep | 45.99 | 13.32 | 20.06 |
| 50428337 CSR-1 Call Handling Rep | 46.37 | 12.34 | 18.59 |
| 50428339 CSR-1 Call Handling Rep | 28.39 | 12.77 | 19.24 |
| 50428340 CSR-1 Call Handling Rep | 52.70 | 12.54 | 18.90 |
| 50428343 CSR-1 Call Handling Rep | 19.54 | 12.44 | 18.73 |
| 50428344 CSR-1 Call Handling Rep | 1.64 | 11.84 | 17.83 |
| 50428351 CSR-1 Call Handling Rep | 56.07 | 12.74 | 19.20 |
| 50428355 Mgr Human Resources | 4.06 | 44.26 | 66.67 |
| 50429620 Mgr Accounting | 13.62 | 43.61 | 65.69 |
| 50429620 Mgr Accounting (SSC) | 33.25 | 44.00 | 66.27 |
| 50429624 Lab Analyst (N) | 19.74 | 24.28 | 36.58 |
| 50429624 Chemist I (N) | 5.64 | 24.60 | 37.05 |
| 50429624 Chemist II | 23.50 | 26.22 | 39.49 |
| 50429653 Financial Analyst III (FP&A) | 22.27 | 44.49 | 67.01 |
| 50429727 Mgr FP&A | 89.09 | 48.08 | 72.42 |
| 50429804 Sr Lab Analyst | 19.74 | 25.74 | 38.78 |
| 50429804 Chemist III | 29.14 | 25.99 | 39.15 |
| 50430854 Financial Analyst III (Region) | 135.61 | 38.02 | 57.27 |
| 50431025 Exec Secretary (N) | 46.72 | 20.99 | 31.62 |
| 50433328 Mgr Business Systems Support | 46.48 | 46.38 | 69.86 |
| 50433360 Dir Internal Comm | 34.91 | 58.82 | 88.60 |
| 50433363 Intern | 3.50 | 10.02 | 15.10 |
| 50434673 Intmd Accountant Tax | 46.75 | 26.59 | 40.05 |
| 50435619 Mgr Telecomm ITS | 33.58 | 48.25 | 72.68 |
| 50436632 Sr Specialist Benefits (N) | 43.17 | 23.48 | 35.36 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50437048 Coordinator Contract Mgt | 46.75 | 32.48 | 48.93 |
| 50437053 Specialist Web Groupware ITS | 46.75 | 45.98 | 69.27 |
| 50437054 Lab Tech (N) | 25.45 | 14.88 | 22.42 |
| 50437054 Sr Lab Tech (N) | 23.50 | 16.83 | 25.35 |
| 50437062 Project Mgr ITS | 39.87 | 48.47 | 73.01 |
| 50437062 Master Project Mgr PMO ITS | 3.27 | 54.51 | 82.11 |
| 50437064 Lab Tech (N) | 25.38 | 14.87 | 22.40 |
| 50437064 Sr Lab Tech (N) | 23.50 | 16.82 | 25.34 |
| 50437111 Mgr Process Design ITS | 0.72 | (0.00) | (0.00) |
| 50437991 Enterprise Architect ITS | 38.40 | 60.60 | 91.29 |
| 50438051 Mgr Process Design ITS | 43.27 | 43.95 | 66.20 |
| 50438106 CSR-1 Call Handling Rep | 53.39 | 13.55 | 20.41 |
| 50438113 CSR-1 Call Handling Rep | 52.85 | 13.17 | 19.84 |
| 50438117 CSR-1 Call Handling Rep | 47.20 | 12.90 | 19.44 |
| 50438119 CSR-1 Call Handling Rep | 1.67 | 11.84 | 17.83 |
| 50438120 CSR-1 Call Handling Rep | 5.49 | 11.08 | 16.68 |
| 50439217 CSR-1 Call Handling Rep | 50.46 | 13.16 | 19.83 |
| 50439221 CSR-1 Call Handling Rep | 43.72 | 12.70 | 19.12 |
| 50439222 CSR-1 Call Handling Rep | 51.65 | 12.81 | 19.29 |
| 50439223 CSR-1 Call Handling Rep | 5.19 | 11.88 | 17.90 |
| 50439230 CSR-1 Call Handling Rep | 5.51 | 12.13 | 18.28 |
| 50439245 CSR-1 Call Handling Rep | 5.66 | 11.93 | 17.97 |
| 50439250 CSR-1 Call Handling Rep | 52.05 | 12.89 | 19.41 |
| 50439271 CSR-1 Call Handling Rep | 48.11 | 12.55 | 18.90 |
| 50439272 CSR-1 Call Handling Rep | 10.38 | 11.75 | 17.70 |
| 50439279 CSR-1 Call Handling Rep | 1.47 | 7.02 | 10.57 |
| 50439317 CSR-1 Call Handling Rep | 6.20 | 12.55 | 18.91 |
| 50440349 Mgr Accounting (SSC) | 35.02 | 43.38 | 65.34 |
| 50441506 Intmd Accountant | 31.94 | 25.00 | 37.66 |
| 50441512 Sr Analyst Intrnl Cntl-Fin Rpt | 42.96 | 40.60 | 61.16 |
| 50441519 Coordinator FRCC | 6.95 | 19.27 | 29.03 |
| 50442450 Specialist Accounting (N) | 46.69 | 19.48 | 29.34 |
| 50442450 Accountant (N) | 332.92 | 22.16 | 33.38 |
| 50442586 Specialist Support ITS (N) | 0.70 | 26.44 | 39.82 |
| 50442588 Accountant Tax (N) | 47.61 | 25.41 | 38.28 |
| 50443021 Team Lead Tax Regltry Acctng | 39.58 | 44.31 | 66.75 |
| 50443203 Analyst QA ITS | 46.75 | 36.31 | 54.70 |
| 50443204 Spec Network Servr AIX ITS (N) | 39.02 | 38.73 | 58.35 |
| 50444295 Business Liaison | 21.15 | 50.73 | 76.42 |
| 50444298 Specialist Payroll (N) | 47.56 | 18.54 | 27.92 |
| 50444433 Specialist Client Supp I (N) | 45.57 | 19.88 | 29.95 |
| 50447558 Mgr Application Dev ITS | 41.54 | 63.03 | 94.94 |
| 50447669 Intern | 9.86 | 18.01 | 27.12 |
| 50448277 Analyst Materials ITS (N) | 46.54 | 23.17 | 34.90 |
| 50449162 Sr Internal Auditor IT | 33.08 | 39.74 | 59.87 |
| 50449965 Specialist Accts Payable (N) | 46.91 | 16.44 | 24.77 |
| 50450239 Intmd Accountant Tax | 29.25 | 30.25 | 45.57 |
| 50451155 Mgr Application Dev ITS | 44.27 | 62.85 | 94.68 |
| 50452236 Mgr Rates | 40.34 | 50.15 | 75.54 |
| 50454287 Sr Lab Tech (N) | 48.88 | 17.11 | 25.77 |
| 50455187 Asst Treasurer | 40.46 | 68.58 | 103.31 |
| 50455202 Intern | 13.26 | 12.99 | 19.56 |
| 50455214 SVP Corp Business Development | 23.21 | 134.60 | 202.75 |
| 50456143 Spec Educ & Staff Dev (N) | 45.78 | 24.20 | 36.45 |
| 50456146 Sr Analyst Financial | 0.83 | 43.30 | 65.22 |
| 50458765 Benefits Administrator | 41.66 | 29.93 | 45.09 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50458795 Specialist Accounting (N) | 47.00 | 19.36 | 29.16 |
| 50460429 Training Administrator ITS | 45.67 | 45.66 | 68.78 |
| 50465086 Intern | 3.48 | 12.99 | 19.57 |
| 50465100 VP Internal Audit | 40.48 | 91.92 | 138.46 |
| 50467006 Mgr External Affairs (Corp) | 37.97 | 41.09 | 61.89 |
| 50467795 Sr Analyst Support Svcs (N) | 43.13 | 31.50 | 47.45 |
| 50471486 Sr Accountant Tax | 42.25 | 33.89 | 51.05 |
| 50471511 Sr Analyst Financial | 42.05 | 37.67 | 56.75 |
| 50475608 Spec Network Servr AIX ITS (N) | 28.79 | 41.81 | 62.98 |
| 50475676 Corp Counsel II (Empl & Lbr) | 13.74 | 50.48 | 76.04 |
| 50476598 CSR-1 Call Handling Rep | 5.14 | 11.11 | 16.74 |
| 50476599 CSR-1 Call Handling Rep | 18.51 | 11.56 | 17.42 |
| 50476653 Database Administrator ITS (N) | 37.95 | 41.11 | 61.93 |
| 50476667 CSR-1 Call Handling Rep | 10.56 | 11.27 | 16.97 |
| 50476668 CSR-1 Call Handling Rep | 2.34 | 10.89 | 16.40 |
| 50476669 CSR-1 Call Handling Rep | 19.36 | 11.55 | 17.40 |
| 50476670 CSR-1 Call Handling Rep | 10.28 | 11.29 | 17.01 |
| 50476671 CSR-1 Call Handling Rep | 8.85 | 11.22 | 16.91 |
| 50476674 CSR-1 Call Handling Rep | 2.22 | 10.99 | 16.56 |
| 50476675 CSR-1 Call Handling Rep | 15.78 | 11.50 | 17.32 |
| 50476675 Clerk General Service (N) | 0.03 | 13.11 | 19.75 |
| 50476676 CSR-1 Call Handling Rep | 21.37 | 11.60 | 17.47 |
| 50477607 Sr Analyst Security ITS | 38.31 | 33.66 | 50.71 |
| 50477712 CSR-1 Call Handling Rep | 21.35 | 11.60 | 17.48 |
| 50477714 CSR-1 Call Handling Rep | 0.56 | 10.99 | 16.56 |
| 50478575 Sr Specialist Sec Syst Supp | 34.57 | 30.17 | 45.45 |
| 50478576 Intern (N) | 11.35 | 18.00 | 27.11 |
| 50478765 Intern | 4.14 | 9.98 | 15.03 |
| 50478766 Analyst Business ITS | 34.51 | 29.21 | 44.01 |
| 50479463 Exec Asst (N) | 0.66 | 22.83 | 34.38 |
| 50479523 Specialist Accounting (N) | 37.75 | 18.41 | 27.73 |
| 50479524 Specialist Accounting (N) | 36.36 | 18.90 | 28.47 |
| 50479540 Paralegal (Ethics/Cmpl/E&L)(N) | 33.98 | 35.41 | 53.35 |
| 50479542 CSR-1 Call Handling Rep | 5.77 | 10.74 | 16.18 |
| 50479543 CSR-1 Call Handling Rep | 5.13 | 10.73 | 16.17 |
| 50479544 CSR-1 Call Handling Rep | 2.22 | 10.63 | 16.01 |
| 50479546 CSR-1 Call Handling Rep | 23.13 | 11.19 | 16.85 |
| 50479548 CSR-1 Call Handling Rep | 8.11 | 10.84 | 16.33 |
| 50479549 CSR-1 Call Handling Rep | 3.80 | 10.71 | 16.13 |
| 50479551 CSR-1 Call Handling Rep | 22.71 | 11.17 | 16.82 |
| 50479552 CSR-1 Call Handling Rep | 4.45 | 10.74 | 16.18 |
| 50479553 CSR-1 Call Handling Rep | 4.94 | 10.74 | 16.17 |
| 50479555 CSR-1 Call Handling Rep | 4.57 | 10.72 | 16.15 |
| 50479557 CSR-1 Call Handling Rep | 0.67 | 10.63 | 16.01 |
| 50479558 CSR-1 Call Handling Rep | 4.90 | 10.74 | 16.17 |
| 50479559 CSR-1 Call Handling Rep | 26.52 | 11.41 | 17.19 |
| 50479561 CSR-1 Call Handling Rep | 22.66 | 11.17 | 16.83 |
| 50479563 CSR-1 Call Handling Rep | 0.89 | 10.63 | 16.01 |
| 50480252 Enterprise Arch Midrange Syst | 28.49 | 57.90 | 87.22 |
| 50480255 Database Administrator ITS (N) | 26.98 | 45.79 | 68.97 |
| 50480255 Lead Programmer Analyst ITS | 7.17 | 46.60 | 70.19 |
| 50480280 CSR-1 Call Handling Rep | 3.00 | 10.68 | 16.08 |
| 50480389 Dir Customer Relations | 141.36 | 53.99 | 81.32 |
| 50480397 Dir Learning & Org Development | 30.62 | 77.24 | 116.34 |
| 50481432 Exec Asst (N) | 141.01 | 21.80 | 32.83 |
| 50481528 Analyst QA ITS | 21.50 | 30.50 | 45.94 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---|--------------------------|------------------------|--------------------------------|
| 50481530 Intern | 8.64 | 10.00 | 15.06 |
| 50482365 Intern | 10.80 | 15.00 | 22.59 |
| 50482366 Mgr Appl Admin & Security ITS | 29.34 | 58.34 | 87.88 |
| 50482423 Engr Environmental | 28.62 | 36.46 | 54.92 |
| 50482425 Engineer | 15.72 | 26.09 | 39.30 |
| 50482529 Sr Developer ITS | 34.15 | 36.23 | 54.57 |
| 50483398 Mgr Internal Audit | 30.54 | 64.79 | 97.60 |
| 50483399 Mgr Billing/Collection & Pymt | 130.74 | 34.01 | 51.22 |
| 50484214 Team Lead IT Regional Supp (N) | 19.55 | 37.17 | 55.99 |
| 50484214 Team Lead IT Regional Support | 5.91 | 38.22 | 57.57 |
| 50484238 Intern | 3.65 | 13.08 | 19.70 |
| 50485090 Mgr FRCC | 35.40 | 51.38 | 77.40 |
| 50485188 Admin Asst (N) | 130.31 | 20.78 | 31.29 |
| 50485190 Coordinator FRCC | 125.08 | 21.54 | 32.45 |
| 50485192 Regional Svc Support Rep (N) | 129.62 | 15.88 | 23.91 |
| 50485194 Administrator FRCC System (N) | 125.08 | 21.54 | 32.45 |
| 50485196 Regional Svc Support Rep (N) | 21.95 | 15.99 | 24.09 |
| 50485197 Regional Svc Support Rep (N) | 135.31 | 16.19 | 24.38 |
| 50485200 Regional Svc Support Rep (N) | 61.33 | 16.36 | 24.64 |
| 50485200 Coordinator FRCC | 70.56 | 21.66 | 32.62 |
| 50485203 Regional Svc Support Rep (N) | 12.04 | 15.49 | 23.34 |
| 50485203 Analyst Premise QA (N) | 114.06 | 19.43 | 29.26 |
| 50485204 Regional Svc Support Rep (N) | 128.02 | 15.78 | 23.77 |
| 50485205 Coordinator FRCC | 125.08 | 21.54 | 32.45 |
| 50485206 Regional Svc Support Rep (N) | 135.41 | 16.21 | 24.42 |
| 50485207 Regional Svc Support Rep (N) | 135.71 | 16.21 | 24.42 |
| 50485208 Coordinator FRCC | 125.08 | 21.54 | 32.45 |
| 50485210 Regional Svc Support Rep (N) | 127.24 | 15.73 | 23.70 |
| 50485211 Coordinator FRCC | 125.08 | 21.54 | 32.45 |
| 50485215 Coordinator FRCC | 125.08 | 21.54 | 32.45 |
| 50485250 Regional Svc Support Rep (N) | 125.56 | 15.63 | 23.54 |
| 50485272 Regional Svc Support Rep (N) | 53.32 | 16.56 | 24.95 |
| 50485272 Coordinator FRCC | 70.56 | 21.66 | 32.62 |
| 50485334 Specialist Support ITS (N) | 10.99 | 24.76 | 37.30 |
| 50485335 Coordinator FRCC | 125.08 | 21.54 | 32.45 |
| 50486883 Mgr Application Dev ITS | 29.83 | 62.70 | 94.45 |
| 50487219 Mgr FP&A | 70.80 | 47.54 | 71.61 |
| 50487327 Mgr Human Resources | 27.04 | 44.10 | 66.43 |
| 50489528 Master Project Mgr PMO ITS | 14.01 | 67.31 | 101.39 |
| 50490243 Computer Operator ITS (N) | 28.83 | 20.01 | 30.14 |
| 50490244 Enterprise Architect ITS | 21.71 | 63.83 | 96.15 |
| 50490764 Intern | 15.92 | 15.01 | 22.61 |
| 50491467 Dir HR (CSC) | 26.59 | 67.29 | 101.37 |
| 50491512 Intern | 9.40 | 18.01 | 27.13 |
| 50491612 Career Level Project Mgr ITS | 11.85 | 45.67 | 68.79 |
| 50493791 Business Partner ITS | 10.86 | 41.83 | 63.01 |
| 50493821 Specialist Sales Support | 12.10 | 28.79 | 43.37 |
| 50494031 Intern | 3.96 | 9.98 | 15.03 |
| 50495191 Financial Analyst II (Rates) | 64.00 | 33.65 | 50.69 |
| 50495199 Analyst Compensation | 20.06 | 33.67 | 50.71 |
| 50496506 CSR-1 Call Handling Rep | 18.72 | 11.93 | 17.97 |
| 50496508 CSR-1 Call Handling Rep | 12.64 | 12.10 | 18.23 |
| 50496510 Sr Analyst Internal Control IT | 14.37 | 40.87 | 61.57 |
| 50496514 CSR-1 Call Handling Rep | 6.61 | 11.98 | 18.04 |
| 50496515 CSR-1 Call Handling Rep | 10.56 | 11.86 | 17.86 |
| 50496517 CSR-1 Call Handling Rep | 16.67 | 12.06 | 18.17 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|---------------------------------------|--------------------------|------------------------|--------------------------------|
| 50497458 CSR-1 Call Handling Rep | 15.67 | 11.85 | 17.84 |
| 50498439 Mgr Syst Maint & Perf ITS | 14.57 | 60.11 | 90.54 |
| 50498442 CSR-1 Call Handling Rep | 2.94 | 10.82 | 16.30 |
| 50498446 CSR-1 Call Handling Rep | 14.41 | 10.98 | 16.54 |
| 50498447 CSR-1 Call Handling Rep | 11.57 | 11.01 | 16.59 |
| 50498448 CSR-1 Call Handling Rep | 16.67 | 10.98 | 16.55 |
| 50498449 CSR-1 Call Handling Rep | 3.06 | 10.86 | 16.36 |
| 50498452 CSR-1 Call Handling Rep | 16.08 | 11.39 | 17.15 |
| 50499769 Specialist Accounting (N) | 25.06 | 21.09 | 31.77 |
| 50500780 CSR-1 Call Handling Rep | 1.10 | 10.99 | 16.56 |
| 50500781 CSR-1 Call Handling Rep | 0.78 | 10.99 | 16.56 |
| 50500782 CSR-1 Call Handling Rep | 12.43 | 11.27 | 16.98 |
| 50500783 CSR-1 Call Handling Rep | 13.15 | 11.28 | 16.99 |
| 50500784 CSR-1 Call Handling Rep | 12.77 | 11.27 | 16.98 |
| 50500785 CSR-1 Call Handling Rep | 4.04 | 11.00 | 16.57 |
| 50500786 CSR-1 Call Handling Rep | 14.79 | 11.29 | 17.01 |
| 50500787 CSR-1 Call Handling Rep | 3.90 | 10.99 | 16.56 |
| 50500788 CSR-1 Call Handling Rep | 0.44 | 10.99 | 16.56 |
| 50500789 CSR-1 Call Handling Rep | 13.04 | 11.29 | 17.00 |
| 50500791 CSR-1 Call Handling Rep | 13.47 | 11.28 | 16.99 |
| 50500792 CSR-1 Call Handling Rep | 13.38 | 11.28 | 16.98 |
| 50500793 CSR-1 Call Handling Rep | 12.83 | 11.26 | 16.97 |
| 50500795 CSR-1 Call Handling Rep | 10.22 | 11.22 | 16.90 |
| 50500796 CSR-1 Call Handling Rep | 12.47 | 11.26 | 16.97 |
| 50500797 CSR-1 Call Handling Rep | 12.73 | 11.27 | 16.98 |
| 50500798 CSR-1 Call Handling Rep | 1.68 | 10.99 | 16.55 |
| 50500852 CSR-1 Call Handling Rep | 10.58 | 10.83 | 16.32 |
| 50500854 CSR-1 Call Handling Rep | 11.89 | 10.89 | 16.40 |
| 50500855 CSR-1 Call Handling Rep | 11.75 | 10.89 | 16.40 |
| 50500856 CSR-1 Call Handling Rep | 13.08 | 10.89 | 16.40 |
| 50500857 CSR-1 Call Handling Rep | 11.45 | 10.87 | 16.38 |
| 50500858 CSR-1 Call Handling Rep | 4.66 | 10.64 | 16.03 |
| 50500861 CSR-1 Call Handling Rep | 13.39 | 10.89 | 16.41 |
| 50500862 CSR-1 Call Handling Rep | 4.70 | 10.65 | 16.05 |
| 50500864 CSR-1 Call Handling Rep | 12.60 | 10.89 | 16.41 |
| 50500867 CSR-1 Call Handling Rep | 7.38 | 10.73 | 16.16 |
| 50500869 CSR-1 Call Handling Rep | 13.03 | 10.89 | 16.41 |
| 50500872 CSR-1 Call Handling Rep | 12.11 | 10.89 | 16.40 |
| 50500874 CSR-1 Call Handling Rep | 12.92 | 10.89 | 16.40 |
| 50500875 CSR-1 Call Handling Rep | 10.62 | 10.84 | 16.33 |
| 50500877 CSR-1 Call Handling Rep | 13.44 | 10.89 | 16.41 |
| 50500883 CSR-1 Call Handling Rep | 12.24 | 10.88 | 16.39 |
| 50500885 CSR-1 Call Handling Rep | 13.79 | 10.89 | 16.41 |
| 50501953 CSR-1 Call Handling Rep | 13.27 | 10.90 | 16.41 |
| 50501954 CSR-1 Call Handling Rep | 13.60 | 10.90 | 16.42 |
| 50502009 Coordinator FRCC | 70.56 | 21.40 | 32.24 |
| 50502010 Regional Svc Support Rep (N) | 73.81 | 15.86 | 23.89 |
| 50502012 Regional Svc Support Rep (N) | 74.70 | 15.94 | 24.01 |
| 50502017 Coordinator FRCC | 70.56 | 21.40 | 32.24 |
| 50502028 Enterprise Infra Eng ITS | 16.10 | 57.69 | 86.90 |
| 50502444 Mgr Health & Wellness | 15.19 | 46.79 | 70.48 |
| 50502843 Regional Svc Support Rep (N) | 72.39 | 15.75 | 23.72 |
| 50506035 Business Partner ITS | 8.06 | 66.47 | 100.13 |
| 50507992 Sr Developer ITS | 12.01 | 48.10 | 72.45 |
| 50511442 Dir Operations II | 4.77 | 52.88 | 79.66 |
| 50511442 Dir CSC Operations | 5.30 | 52.88 | 79.66 |

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

Tennessee-American Water Company Rate Case
Docket # 10-00189
City of Chattanooga
Second Discovery Requests to Petitioner
Response TN COC 02-Q1

Service Company Employees included in Baryenbruch Exhibit 3

Overhead Percentage 50.631%

| Employee # Job Title | Hours Billed To TNAWC | Avg Base Pay rate * | Fully Loaded Salary Rate ** |
|--|--------------------------|------------------------|--------------------------------|
| 50511484 Sr Developer ITS | 8.06 | 45.65 | 68.76 |
| 50511897 SVP General Counsel & Secty | 8.69 | 163.48 | 246.24 |
| 50512224 Intern (N) | 8.33 | 17.52 | 26.39 |
| 50512238 Analyst QA ITS | 9.86 | 38.45 | 57.92 |
| 50513019 Sr Accountant | 219.66 | 37.25 | 56.10 |
| 50513023 Specialist Client Supp I (N) | 7.80 | 21.78 | 32.81 |
| 50513036 Mgr Tax - Income | 7.53 | 64.90 | 97.76 |
| 50513037 Sr Developer ITS | 7.35 | 45.65 | 68.76 |
| 50516281 Analyst Business ITS | 5.38 | 28.85 | 43.46 |
| 50519030 Accountant (N) | 2.69 | 22.10 | 33.29 |
| 50519031 Intern | 1.10 | 15.01 | 22.62 |
| 50520762 Business Liaison (ITS) | 0.90 | 45.65 | 68.76 |
| Grand Total | 71,166.43 | | |
| Overhead Hours | 2,835.18 | | |
| Rounding Adjustment | (8.77) | | |
| Total Baryenbruch Exhibit 3 Hours | 73,992.84 | | |

* Average rate is a blended rate and includes effect of overtime, merit increases and promotions

** Fully loaded salary rate includes approximately 50.6% added to average rate for employee benefits

Service Company Employees Excluded from Exhibit 3
These employees had no billed hours to TNAWC

| Employee # Job Title |
|----------------------|
|----------------------|

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: George Conroy

Question:

2. In response to TRA 1-63, the Company stated that "AWWSC billed the non-regulated subsidiaries of *AWWC* \$18,283,334 in 2008 and \$19,856,914 in 2009." In response to COC 1-66, the data provided by the Company shows that *AWWSC* billed non-regulated subsidiaries of *AWWC* \$13,380,937 in 2008 and \$12,138,744 in 2009. Please *Explain* in detail the discrepancies between the two sets of data. Provide all *Workpapers* and supporting *Documents* used to develop this response.

Response:

Please see the enclosed CD and refer to the folder titled as TN-COC-02-Q2 and Excel document labeled as TN-COC-02-Q2-ATTACHMENT for a reconciliation of the two exhibits.

This file has been produced natively on the accompanying disk:

TN-COC-02-Q02-ATTACHMENT.xls

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Mike Miller

Other Participating Employees: George Conroy

Question:

3. For purposes of this request, please refer to the Company's response to IR 2-39 issued during the management audit conducted by *Schumaker & Company* in connection with Docket No. 0900086.
- (a) Please provide the password to permit full access to the spreadsheet, "TAWC Schumaker-02 -Q 39-ATTACHMENT 1.xls."
 - (b) Please provide the analogous information provided in the spreadsheet, "TAWC Schumaker-02-Q39-ATTACHMENT 1.xls" for 2006, 2007, 2008, and 2010. Please include any passwords, if applicable.
 - (c) Please ***Explain*** how the factors in the tab "formulas" are used and ***Explain*** to what expense account each of the factors is applied.
 - (d) Provide the ***Workpapers***, including all spreadsheets, that show how the ***AWWSC*** expenses are allocated to each affiliated company. Please provide this for 2006, 2007, 2008, and 2010. Please include any passwords, if needed to fully access the ***Workpapers***.

Response:

- (a) Neither Attachment 1 nor Attachment 2 previously supplied in the confidential Schumaker working papers provided in response to TN-COC-1-Q19 (Confidential) is password protected. The Company has been able to open both files provided to the City on CD. The Company is supplying the excel versions again to this response titled TN-COC-02-Q3-CONFIDENTIAL ATTACHMENT1.xls and TN-COC-02-Q3-CONFIDENTIAL ATTACHMENT

2.xls. If the City continues to experience problems in opening the file it could be related to their version of excel.

- (b) The AWWSC allocation formulas for 2009 and 2010 were previously supplied in response to TN-CMA-01-Q4(d)-ATTACHMENT 4. The 2006-2008 AWWSC allocation formulas are provided on the enclosed CD, refer to folder identified as TN-COC-02-Q3.
- (c) Each line of the file behind the “formulas” tab represents allocation formulas available to AWWSC employees or groups of employees for charging their time. These are referred to in the Schumaker Management Audit as Tier 2 formulas, which allocate to the regulated subsidiaries time that has not been charged directly to one or more regulated or non-regulated entities, and have been previously subjected to the TIER 1 allocations to determine the proper amount of charges for the non-regulated subsidiaries. These formulas are utilized to allocate common costs to more than one regulated subsidiary in accordance with the 1989 Service Company Agreement. Please see direct testimony of Michael A. Miller at Exhibit MAM-8 (the Schumaker Management Audit Report), at pages 46-48 of 143 for a further explanation of the allocation factor process.

Each transaction at AWWSC is charged to an object account number so that the total AWWSC revenues and expenses can be properly accounted for in the financial statements of AWWSC. Each transaction involving labor charges and Voucher/Invoices are directly charged as appropriate or charged by appropriate formula allocation to all or a group of companies. Each formula shown on the “formulas” tab is not tied to a specific object account number, but per the 1989 Service Company Agreement determines how much of each transaction charge is allocated to each regulated subsidiary. This entire process is explained in the Schumaker Management Audit provided as Exhibit MAM-8, on page 48 of 143 (Exhibit II-16).

This process is also explained in detail in the Accounting and Service Fee Billing Manual referenced in the Schumaker Audit confidential workpapers as IR-1-15 and IR-2-37. The AWWSC Accounting and Service Fee Billing Manual was also provided in response to TN-CMA-01-Q4-CONFIDENTIAL ATTACHMENT 3.

.

- (d) The Company objects to this question as being vague and ambiguous, overly broad, and unduly burdensome. Without waiving these objections, all working papers utilized by Schumaker were previously provided in response to TN-COC-1-Q19. Also see the response to subpart (c) above. This request has also been previously addressed in the response to TN-COC-1-Q76.

This file has been produced natively on the accompanying disk:

TN-COC-02-Q03-ATTACHMENT 1- 2006 Formula Allocation.xls

This file has been produced natively on the accompanying disk:

TN-COC-02-Q03-ATTACHMENT 2 - 2007 Formula Allocation.xls

This file has been produced natively on the accompanying disk:

TN-COC-02-Q03-ATTACHMENT 3 - 2008 Formula Allocation.xls

This file has been produced natively on the accompanying disk:

TN-COC-02-Q03-ATTACHMENT 4 - 2008 formula change for CSC effective 07 01 2008.xls

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: George Conroy, Paul Foran, Tom McKittrick, Douglas Anthony

Question:

4. For purposes of this request, please refer to the following statements made in *AWWC's* 2009 10-K:

"Our Homeowners Services Group currently has approximately 750,000 customer contracts in 16 of the states where we operate our Regulated Businesses. We intend to expand our service offering to the remaining key states in which we operate our Regulated Businesses as well as other viable territories.

*Building on the success of its Service Line Protection Programs, our Homeowner Services Group recently introduced LineSaver™, an exclusive program for municipalities and public water systems that is available across the country. The LineSaver™ program involves partnering with municipalities to offer our protection programs to homeowners serviced by the municipal system while providing an income opportunity to the municipality or public water system. We entered into our first LineSaver™ program partnership with the city of Trenton, New Jersey and are currently discussing partnerships with municipalities across the nation."*¹

- (a) Provide *AWWC's* business plans, strategic plans and any other current and forward-looking planning **Documents** for the LineSaver program.
- (b) Provide *AWWC's* business plans, strategic plans and any other current and forward-looking planning **Documents** concerning, relating to, or referring to *AWWC's* intention to expand its service offering to the remaining key states in which it operates its Regulated Businesses as well as other viable territories.
- (c) State the amount of expense from *AWWC* and *AWWSC* that were allocated or charged to the function of planning, building, and marketing of the programs identified in (a) and (b).

¹ American Water Works Company, 10-K, 2009, p. 19..

- (d) ***Identify*** the persons responsible for developing the business plans, strategic plans and any other current and forward-looking plans for the programs identified in (a) and (b).
- (e) Provide the amount of ***AWR*** revenue earned in 2005, 2006, 2007, 2008, 2009 and 2010.
- (f) Provide the amount of expenses charged to ***AWR*** by ***AWWSC*** in 2005, 2006, 2007, 2008, 2009 and 2010.
- (g) Provide the amount of expenses charged to ***AWR*** by ***AWWC*** or ***AWWSC*** in 2005, 2006, 2007, 2008, 2009 and 2010.
- (h) Provide the amount of ***AWR*** revenue earned in 2005, 2006, 2007, 2008, 2009 and 2010 for the services provided to ***TAWC*** customers.

Response:

The Company objects to this question on the grounds that the request is overly broad, unduly burdensome and seeks information that is neither relevant nor likely to lead to the discovery of admissible evidence. Without waiving the foregoing objections that apply to each and every subpart of this response, the Company responds as follows:

- (a) The LineSaver Program is a program offered by AWR, a non-regulated subsidiary of AWWC, to provide homeowner coverage for customer owned service lines of water and sewer customers of publicly held utilities that have no affiliated relationship to TAWC or any other AWW regulated subsidiary.
- (b) See the response to part (a) above.
- (c) None. This work was performed by employees of AWE/AWR.
- (d) The executive management team of AWE/AWR.

(e) See below.

| | |
|------|---------------------------------------|
| 2005 | Not public record |
| 2006 | \$33.0 million |
| 2007 | \$40.4 million |
| 2008 | \$47.5 million |
| 2009 | \$52.2 million |
| 2010 | Audited results are not yet available |

(f) The amount of expenses charged to AWR from the Service Company (AWWSC) in the years 2005 through 2010 is listed below.

**AWR Service Company Charges
2005 - 2010**

| Year | AWWSC Expenses |
|--------------|---------------------------|
| 2005 | 484,655 |
| 2006 | 478,221 |
| 2007 | 584,696 |
| 2008 | 189,154 |
| 2009 | 95,751 |
| 2010 | 113,961 |
| Total | 1,946,437 |

(g) The amount of expenses charged to AWR from the parent company (AWWC) in the years 2005 through 2010 is listed below. Please see response (g) above for the amounts charged by AWWSC.

**AWR Parent Company Charges
2005 - 2010**

| Year | AWWSC Expenses |
|--------------|---------------------------|
| 2005 | 1,162,878 |
| 2006 | 2,137,987 |
| 2007 | 678,897 |
| 2008 | 1,291,364 |
| 2009 | 174,600 |
| 2010 | 65,276 |
| Total | 5,511,002 |

- (h) The requested information has been previously requested in TN-COC-01-Q41, TN-CAPD-01-Q77, TN-CAPD-01-Q78, and TN-CAPD-01-Q79 to which the Company objected in part and provided partial responses. These requests have been satisfied in the first round of discovery. The Company renews those same objections made in the round 1 discovery responses identified above to this duplicative question.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: George Conroy

Question:

5. For purposes of this request, please refer to **AWWC's** 2009 10-K, p. 135, where it states:

"The Non-Regulated Businesses segment is comprised of non-regulated businesses that provide a broad range of non-regulated water and wastewater services and products including homeowner water and sewer line maintenance services, water and wastewater facility operations and maintenance services, granular carbon technologies and products for cleansing water and wastewater, wastewater residuals management services and water and wastewater facility engineering services."

- (a) Please provide for *each AWWC Non-Regulated Company* that is involved in the lines of business described above, for each water and wastewater system served by **AWWC's** non-regulated businesses, the number of customers served by each system for the years 2006, 2007, 2008, 2009, 2010, and as projected for 2011. Provide all **Workpapers** and supporting **Documents** used to develop this response.
- (b) Please state whether the number of customers provided in (a) is used to allocate **AWWSC** expenses to each of the **AWWC** nonregulated businesses that provide the services described in **AWWC's** 2009 10-K, p. 135. Provide this response for each "Non-Regulated Business" providing non-regulated services, including, without limitation, each company that provides each of the following lines of business: homeowner water and sewer line maintenance services, water and wastewater facility operations and maintenance services, granular carbon technologies and products for cleansing water and wastewater, wastewater residuals management services and water and wastewater facility engineering services.

Response:

- (a) The Company objects to this question on the grounds that the requested information is neither relevant nor likely to lead to the discovery of admissible evidence. The Company also objects on the grounds that the requested information is not in the possession of the Company in the format requested. Without waiving these objections, the Company's non-regulated subsidiaries provide services to a wide range of municipal and publicly held utilities, customer property (not the responsibility of regulated subsidiaries) and customers of publicly held utilities who have no affiliated relationship with TAWC and in many cases any other regulated subsidiary of AWWC. These services include contract operation, underground maintenance services, activated carbon for water treatment, residuals handling and disposal, customer owned service line protection and replacement, engineering, Design/Build/Operate ("DBO"), etc. The Company has determined that the customers served by the unaffiliated utilities who receive services from the non-regulated subsidiaries is not a driver or "cost causer factor" of AWWSC functions providing services to the non-regulated entities. For example, the costs of an O&M contract to operate only the water or wastewater treatment plant for an unaffiliated publicly held utility is not driven by the number of customers of that unaffiliated utility. The same would be true for the provision of activated carbon, underground main replacement, engineering services, etc. Therefore, as the AWWSC began providing limited services to the non-regulated subsidiaries and the fact that the non-regulated subsidiaries continued to retain their own call center, accounting, budgeting and many other functions performed by AWWSC for the regulated subsidiaries, cost causative allocators were developed that would properly and accurately allocate the appropriate level of AWWSC costs to the non-regulated subsidiaries. These allocations to properly allocate AWWSC costs to the non-regulated subsidiaries are referred to as Tier 1 allocations which were reviewed by and are described in detail in the Schumaker Management Audit Report. In fact the Tier 1 Allocations (which are cost causative based) were the basis for the Schumaker finding II-2 and recommendation II-2 that indicated that TAWC should undertake a study to

determine if in fact “cost causative” allocation factors closely approximate the customer based (Tier 2) allocations to the regulated subsidiaries receiving service from the AWWSC. The Company has undertaken the Study of cost causative allocations compared to customer based allocations to TAWC which has been provided in docket number 09-00086 and in the supplemental response to TN-CAPD-01-Part III-Q110 in this case.

- (b) The number of non-regulated customers is not used to allocate AWWSC expenses to each of the non-regulated subsidiaries.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: George Conroy/Tom McKittrick

Question:

6. Allocation Factors.

- (a) For each Tier One allocation factor, separate by account, please provide the total amount of expense each factor is used to allocate and the allocated amount for each subsidiary for the years 2006, 2007, 2008, 2009, the test year, the normalization period, and the attrition period. Provide all *Workpapers* and supporting *Documents* used to develop this response.
- (b) For each Tier Two allocation factor, separate by account, please provide the total amount of expense each factor is used to allocate and the allocated amount for each subsidiary for the years 2006, 2007, 2008, 2009, the test year, the normalization period, and the attrition period. Provide all *Workpapers* and supporting *Documents* used to develop this response.

Response:

- (a) The Company objects to this question on the grounds that the requested information is not maintained in the format requested and to generate the information in the format requested would be unduly burdensome and expensive. To comply with this request, the Company would be required to in effect duplicate the extensive detailed audit work performed pursuant to orders of the TRA by Schumaker/Work & Greer in this area, except it would now include not only the year 2009 but five additional years of data and would not be based on a scientifically determined sample of transactions but literally for millions of transactions. Without waiving these objections, please see the Company's response to TN-COC-02-Q3(c). As explained in the response to

TN-COC-02-Q3(c), the account number assigned to the AWWSC general ledger does not follow the allocated amount to each subsidiary. The enormous volume of transactions of AWWSC undoubtedly was the basis for the TRA's decision in its RFP and contract for the Management Audit filed in docket number 09-00086 to instruct the independent auditor (CPA) to use scientific audit sampling of these transactions to determine if the allocation process described in the 1989 Service Company Agreement and the AWWSC Accounting and Service Fee Manual was working as intended and was accurate from an accounting perspective. Please see the section III of the Schumaker Management Audit Report filed in this docket as Exhibit MAM-8 for the discussion of the auditing process Schumaker/Work & Greer utilized to test the allocation accounting process, internal (and SOX) controls around the allocation process, and their findings and recommendations in this area.

- (b) See the response to subpart (a) above.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: **Patrick Baryenbruch**

Other Participating Employees: **None**

Question:

7. Please provide all spreadsheets of Mr. ***Baryenbruch***, or provided to Mr. ***Baryenbruch***, under the directory P:/amwater/TN10/Report.

Response:

The one spreadsheet in this folder is being produced with this response, and is labeled TN-COC-02-Q7-ATTACHMENT. This spreadsheet is also included on the enclosed CD labeled as TN-COC-02-Q7-ATTACHMENT.xls.

Report Table

| Service Company Charges | 12 Months Ended March 31, 2010 |
|----------------------------------|-----------------------------------|
| Management Fees - O&M | \$ 5,008,401 |
| Management Fees - Capital | \$ 311,927 |
| Total Testable SC Charges | \$ 5,320,328 |

| 12 Months Ended Mar. 31, 2010 | | |
|--------------------------------------|---------------------|---------------|
| | Amount | Hours |
| Management and Professional Services | \$ 4,099,018 | 39,973 |
| Customer Account Services | \$ 1,120,113 | 29,545 |
| Field Resource Coordination | \$ 101,197 | 1,640 |
| Total Service Company Charges | \$ 5,320,328 | 71,158 |

| | 12 Months ended Mar 31, 2010 Svc. Co. Charges |
|------------------------------------|---|
| Testable Service Company charges | \$ 5,320,328 |
| Less: Capital charges | \$ (311,927) |
| Less: Non-A&G function O&M charges | |
| Engineering | \$ (10,568) |
| Operations | \$ (541,144) |
| Water Quality | \$ (97,262) |
| Net A&G/O&M-related charges | \$ 4,359,427 |
| TAWC customers | 74,475 |
| TAWC Cost Per Customer | \$ 59 |

| | |
|---------------------|---------------------|
| Capital Charges | \$ 311,927 |
| Non-A&G O&M Charges | |
| Engineering | \$ 10,568 |
| Operations | |
| Operations Function | \$ 443,882 |
| Regional FRCC | \$ 97,262 |
| Total Operations | \$ 541,144 |
| Water Quality | \$ 148,344 |
| Total | \$ 1,011,983 |

| Utility Company | 2009 Regulated Retail Service Company A&G Expenses | Regulated Retail Customers | Cost per Customer |
|--------------------|---|----------------------------------|----------------------|
| AEP | \$418,484,117 | 5,213,000 | \$ 80 |
| Allegheny | \$176,685,245 | 1,585,700 | \$ 111 |
| Alliant | \$149,116,475 | 1,395,189 | \$ 107 |
| Ameren | \$212,036,412 | 3,300,000 | \$ 64 |
| Black Hills | \$81,484,333 | 759,400 | \$ 107 |
| Centerpoint | \$119,304,604 | 5,300,000 | \$ 23 |
| Dominion | \$279,128,940 | 3,700,000 | \$ 75 |
| Duke | \$901,762,388 | 4,500,000 | \$ 200 |
| Energy East | \$89,580,962 | 2,973,000 | \$ 30 |
| Entergy | \$262,596,172 | 2,700,000 | \$ 97 |
| E-On | \$105,893,093 | 1,226,000 | \$ 86 |
| Exelon | \$537,633,122 | 5,886,000 | \$ 91 |
| FirstEnergy | \$255,874,712 | 4,500,000 | \$ 57 |
| Integrus | \$175,423,352 | 2,157,700 | \$ 81 |
| Nat Grid | \$1,314,902,105 | 6,700,000 | \$ 196 |
| NiSource | \$216,480,637 | 3,750,000 | \$ 58 |
| Northeast | \$269,948,801 | 2,095,000 | \$ 129 |
| PHI | \$215,465,623 | 1,946,000 | \$ 111 |
| Progress | \$186,256,921 | 3,100,000 | \$ 60 |
| PNM | \$87,998,259 | 729,700 | \$ 121 |
| SCANA | \$166,555,883 | 1,445,000 | \$ 115 |
| Southern Co | \$508,130,523 | 4,402,000 | \$ 115 |
| Unitil | \$21,115,280 | 169,600 | \$ 125 |
| Xcel | \$333,389,459 | 5,300,000 | \$ 63 |
| Group Total | \$7,085,247,416 | 74,833,289 | \$ 95 |

| | | 12 Months Ended March 31, 2010 Service Company Charges | | | | | 12 Months Ended March 31, 2010 Service Company Hours | | | | | | |
|--|--|--|-----------------------|-----------------------------|-----------------------|-------|--|----------|----------|-----------------------|-----------------------------|-----------------------|-------|
| | | Attorney | Management Consultant | Certified Public Accountant | Professional Engineer | Total | Location | Function | Attorney | Management Consultant | Certified Public Accountant | Professional Engineer | Total |
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| Charges By Function | Exclusions From Hourly Rate Calculation | | | |
|------------------------|---|------------------|-------------------|-------------------|
| | Contract Services | Travel Expenses | Computer HW/SW | Total |
| Accounting | \$ 49,641 | \$ 3,649 | \$ 2,646 | \$ 55,937 |
| Administration | \$ 9,743 | \$ 3,174 | \$ 130,234 | \$ 143,151 |
| Audit | \$ 6,793 | \$ 652 | \$ 422 | \$ 7,868 |
| Communications | \$ 9,698 | \$ 4,581 | \$ 991 | \$ 15,270 |
| Engineering | | \$ 158 | \$ 135 | \$ 293 |
| Finance | \$ 56,928 | \$ 7,774 | \$ 7,058 | \$ 71,760 |
| Human Resources | \$ 35,576 | \$ 7,411 | \$ 4,696 | \$ 47,684 |
| Information Technology | \$ 114,727 | \$ 14,041 | \$ 145,956 | \$ 274,724 |
| Legal | \$ 11,816 | \$ 1,529 | \$ 3,397 | \$ 16,742 |
| Operations | \$ 8,629 | \$ 28,678 | \$ 10,947 | \$ 48,254 |
| Rates & Revenue | \$ 8,157 | \$ 2,324 | \$ 791 | \$ 11,273 |
| Risk Management | \$ 651 | \$ 3,224 | \$ 804 | \$ 4,679 |
| Water Quality | \$ (10,135) | \$ 350 | \$ 13,137 | \$ 3,352 |
| Total | \$ 302,224 | \$ 77,545 | \$ 321,216 | \$ 700,985 |

| Outside Service Provider Category |
|-----------------------------------|
| Certified Public Accountant |
| Management Consultant |
| Certified Public Accountant |
| Management Consultant |
| Professional Engineer |
| Certified Public Accountant |
| Management Consultant |
| Certified Public Accountant |
| Attorney |
| Management Consultant, |
| Professional Engineer |
| Certified Public Accountant |
| Management Consultant |
| Professional Engineer |

| Recap By Outside Provider | Exclusions From Hourly Rate Calculation | | | |
|-----------------------------|---|------------------|-------------------|-------------------|
| | Contract Services | Travel Expenses | Computer HW/SW | Total |
| Attorney | \$ 11,816 | \$ 1,529 | \$ 3,397 | \$ 16,742 |
| Management Consultant | \$ 62,591 | \$ 40,905 | \$ 143,421 | \$ 246,916 |
| Certified Public Accountant | \$ 236,246 | \$ 28,441 | \$ 156,874 | \$ 421,561 |
| Professional Engineer | \$ (8,429) | \$ 6,670 | \$ 17,524 | \$ 15,765 |
| Total | \$ 302,224 | \$ 77,545 | \$ 321,216 | \$ 700,985 |

| Operations Split | Exclusions From Hourly Rate Calculation | | |
|-----------------------|---|-----------------|----------------|
| | Contract Services | Travel Expenses | Computer HW/SW |
| Management Consultant | \$ 6,923 | \$ 22,515 | \$ 6,695 |
| Professional Engineer | \$ 1,706 | \$ 6,162 | \$ 4,252 |
| | \$ 8,629 | \$ 28,678 | \$ 10,947 |

| Position | Tennessee Average |
|--------------------------------------|----------------------|
| Partners/Owners | 97% |
| Managers (6+ years experience) | 83% |
| Sr Associates (4-5 years experience) | 60% |
| Associates (1-3 years experience) | 19% |
| New Professionals | 6% |

Source: AICPA's National PCPS/TSCPA Management of
an Accounting Practice Survey (2008)



Section II -- Customized Tables
Prepared for the Tennessee Society of CPAs
Private and Confidential

| | All Firms | All TN | Tennessee | | | All South Firms By Revenues | | | | | |
|-----------------|--------------|-----------|-----------|--------|-------|-----------------------------|----------|----------|----------|----------|-----|
| | | | Small | Medium | Large | <150K | 150-299K | 300-549K | 550-999K | 1M-1.99M | 2M+ |
| Number of firms | 2,722 | 49 | 23 | 13 | 13 | 171 | 199 | 166 | 159 | 150 | 146 |

Professional Staff -- Full Time

| Number of Staff | | | | | | | | | | | |
|-----------------------------|------|------|------|------|-------|------|------|------|------|------|-------|
| Partners/Owners (inc. PT) | 2.41 | 2.69 | 1.09 | 1.38 | 6.85 | 1.04 | 1.15 | 1.32 | 1.76 | 2.67 | 6.44 |
| Directors (11+ yrs exp) | 0.63 | 0.45 | 0.00 | 0.08 | 1.62 | 0.02 | 0.05 | 0.14 | 0.36 | 0.81 | 2.49 |
| Managers (6-10 yrs exp) | 1.22 | 1.59 | 0.00 | 0.46 | 5.54 | 0.01 | 0.07 | 0.18 | 0.53 | 1.17 | 5.38 |
| Sr Associates (4-5 yrs exp) | 1.39 | 1.22 | 0.09 | 0.31 | 4.15 | 0.01 | 0.04 | 0.30 | 0.52 | 1.27 | 6.06 |
| Associates (1-3 yrs exp) | 1.50 | 1.16 | 0.13 | 0.31 | 3.85 | 0.01 | 0.12 | 0.33 | 0.56 | 1.22 | 6.05 |
| New Professionals | 0.44 | 0.73 | 0.13 | 0.38 | 2.15 | 0.01 | 0.05 | 0.13 | 0.23 | 0.45 | 2.03 |
| Total Professionals | 7.60 | 7.86 | 1.43 | 2.92 | 24.15 | 1.10 | 1.47 | 2.39 | 3.96 | 7.60 | 28.45 |

% Who Are CPAs

| | | | | | | | | | | | |
|-----------------------------|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|
| Partners/Owners (inc. PT) | 98% | 97% | 96% | 100% | 97% | 99% | 98% | 97% | 99% | 98% | 99% |
| Directors (11+ yrs exp) | 82% | * | * | * | * | * | 80% | 70% | 83% | 83% | 90% |
| Managers (6-10 yrs exp) | 82% | 83% | * | 50% | 86% | * | 38% | 50% | 75% | 81% | 88% |
| Sr Associates (4-5 yrs exp) | 50% | 60% | * | * | 63% | * | 50% | 29% | 34% | 54% | 54% |
| Associates (1-3 yrs exp) | 17% | 19% | * | * | 22% | * | 17% | 20% | 9% | 17% | 18% |
| New Professionals | 4% | 6% | * | * | * | * | 10% | 9% | 8% | 6% | 1% |

| | Attorney | Management Consultant | Certified Public Accountant | Professional Engineer | Total |
|---|---------------|-----------------------|-----------------------------|-----------------------|--------------|
| Total management, professional & technical services charges | \$ 132,906 | \$ 1,030,160 | \$ 2,395,210 | \$ 540,742 | \$ 4,099,018 |
| Less: | | | | | |
| Contract services | \$ 11,816 | \$ 62,591 | \$ 236,246 | \$ (8,429) | \$ 302,224 |
| Travel expenses | \$ 1,529 | \$ 40,905 | \$ 28,441 | \$ 6,670 | \$ 77,545 |
| Computer hardware/software | \$ 3,397 | \$ 143,421 | \$ 156,874 | \$ 17,524 | \$ 321,216 |
| Net Service Charges (A) | \$ 116,164 | \$ 783,244 | \$ 1,973,648 | \$ 524,977 | \$ 3,398,033 |
| Total Hours (B) | 899 | 6,118 | 24,293 | 8,664 | 39,973 |
| Average Hourly Rate (A / B) | \$ 129 | \$ 128 | \$ 81 | \$ 61 | |

| 12 Months Ended March 31, 2010 | | | |
|--------------------------------|-----------------|------------------|--|
| Service Provider | Service Company | Outside Provider | Difference-- Service Co. Greater(Less) Than Outside |
| Attorney | \$ 129 | \$ 265 | \$ (136) |
| Management Consultant | \$ 128 | \$ 231 | \$ (103) |
| Certified Public Accountant | \$ 81 | \$ 108 | \$ (27) |
| Professional Engineer | \$ 61 | \$ 111 | \$ (50) |

| 12 Months Ended March 31, 2010 | | | |
|---|---|-------------------------------------|----------------------|
| Service Provider | Hourly Rate Difference-- Service Co. Greater(Less) Than Outside | Service Company Hours Charged | Dollar Difference |
| Attorney | \$ (136) | 899 | \$ (121,947) |
| Management Consultant | \$ (103) | 6,118 | \$ (630,010) |
| Certified Public Accountant | \$ (27) | 24,293 | \$ (650,038) |
| Professional Engineer | \$ (50) | 8,664 | \$ (436,675) |
| Service Company Less Than Outside Providers | | | \$ (1,838,669) |

Total Service Co Test Yr Mgmt/Prof Services Charges \$ 4,099,018
Percent Higher 45%

Additional Cost Associated With Overtime Hours

| | Hourly Rate Difference-- Service Co. Greater(Less) Than Outside | 5% Overtime Hours | Dollar Difference |
|-----------------------------|---|----------------------|----------------------|
| Attorney | \$ (136) | 45 | \$ (6,097) |
| Management Consultant | \$ (103) | 306 | \$ (31,500) |
| Certified Public Accountant | \$ (27) | 1,215 | \$ (32,502) |
| Professional Engineer | \$ (50) | 433 | \$ (21,834) |
| | | 1,999 | \$ (91,933) |

Service Company FTEs: SC Hours Billed 39,973
Hrs Per Year 1,500
FTEs 26.6

Cost of Adding a Professional Position To TAWC's Staff

| | Total |
|----------------------------------|--------------|
| New Positions' Salary | \$ 100,000 |
| Benefits (at 49.4%) | \$ 49,400 |
| Office Expenses (15.2%) | \$ 15,200 |
| Total Cost of Full Time Position | \$ 164,600 |
| Total Added Cost | |
| Rate Differential | \$ 1,838,669 |
| New Position | \$ 164,600 |
| Total | \$ 2,003,269 |

| <div> <div>P - Primarily Responsible</div> <div>S - Provides Support</div> </div> | Performed By: | | | | | |
|---|---------------|--------------------------------|-----------------|-----------------|------------------|--------------------------------------|
| | TAWC | American Water Service Company | | | | |
| | | Customer Call Center | Division Office | Shared Services | Corporate Office | IT Service Centers Belleville Lab |
| Water Company Function | | | | | | |
| Engineering and Construction Management | | | | | | |
| CPS Preparation | S | | | | P | |
| Five-Year System Planning | S | | | | P | |
| Engineering Standards & Policies Development | S | | | | P | |
| Project Design | | | | | | |
| Major Projects (e.g., new treatment plant) | S | | | | P | |
| Special Projects | P | | | | S | |
| Minor Projects (e.g., pipelines) | P | | | | | |
| Construction Project Management | | | | | | |
| Major Projects | S | | | | P | |
| Special Projects | S | | | | P | |
| Minor Projects | P | | | | | |
| Hydraulics Review | P | | | | S | |
| Developers Extensions | P | | | | | |
| Tank Painting | P | | | | S | |
| Water Quality and Purification | | | | | | |
| Water Quality Standards Development | S | | | | S | P |
| Research Studies | S | | | | S | P |
| Water Quality Program Implementation | P | | | | S | |
| Water Treatment Operations & Maintenance | P | | S | | S | |
| Compliance Sampling and Chemical Testing | S | | | | S | P |
| Sample Collection and Other Testing | S | | | | S | P |
| Transmission and Distribution | | | | | | |
| Preventive Maintenance Program Development | P | | | | | |
| System Maintenance | P | | | | | |
| Leak Detection | P | | | | | |
| Customer Service | | | | | | |
| Community Relations | P | | S | | S | |
| Customer Contact | S | P | S | | | |
| Call Processing | S | P | S | | | |
| Service Order Creation | S | P | S | | | |
| Service Order Processing | P | S | S | | | |
| Customer Credit | S | P | S | | | |
| Meter Reading | P | | | | | S |
| Customer Bill Preparation | | S | | | | P |
| Bill Collection | S | P | | | | S |
| Customer Payment Processing | S | | | P | | |
| Meter Standards Development | S | | S | | P | |
| Meter Testing, Maintenance & Replacement | P | | S | | | |

| <div> <div>P - Primarily Responsible</div> <div>S - Provides Support</div> </div> | Performed By: | | | | | |
|---|---------------|--------------------------------|-----------------|-----------------|------------------|--------------------------------------|
| | TAWC | American Water Service Company | | | | |
| | | Customer Call Center | Division Office | Shared Services | Corporate Office | IT Service Centers Belleville Lab |
| Water Company Function | | | | | | |
| Financial Management | | | | | | |
| Financial Planning | S | | P | | S | |
| Financings--Equity | | | | | P | |
| Financings--Long Term Debt & Preferred (Note A) | S | | P | | | |
| Short Term Lines of Credit Arrangements(Note A) | S | | P | | | |
| Investor Relations | | | S | | P | |
| Insurance Program Administration | S | | | | P | |
| Loss Control/Safety Program Administration | S | | P | | S | |
| Pension Fund Asset Management | | | | | P | |
| Cash Management/Disbursements | S | | | P | | |
| Internal Auditing | S | | S | | P | |
| Budgeting and Variance Reporting | | | | | | |
| Corporate Guidelines & Instructions | | | | | P | |
| Regional Guidelines & Instructions | | | P | | | |
| Budget Preparation | | | | | | |
| Revenue and O&M | P | | S | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| O&M | P | | S | | | |
| Depreciation and Interest Expense | S | | S | P | | |
| Budget Preparation--Service Company Charges | | S | P | S | S | S |
| Capital Budget Preparation--Projects | P | | | | S | |
| Capital Budget Preparation--Non-Project Work | P | | | | | |
| Prepare Monthly Budget Variance Report ("Budget/Plan Analysis") | p | | S | S | | |
| Prepare Capital Project Budget Status Report | P | | | S | | |
| Year-End Projections | P | | | S | | |
| Accounting and Taxes | | | | | | |
| Accounts Payable Accounting | S | | | P | | |
| Payroll Accounting | S | | | P | | |
| Work Order Accounting | S | | | P | | |
| Fixed Asset Accounting | S | | | P | | |
| Journal Entry Preparations--Billing Corrections | S | | | P | | |
| Journal Entry Preparation--All Others | S | | | P | | |
| Financial Statement Preparation | S | | | P | | |
| State Commission Reporting | S | | S | P | | |
| Income Taxes--State | | | | P | | |
| Income Taxes--Federal | | | | P | | |
| Property Taxes | S | | | P | | |
| Gross Receipts (Town) Taxes | S | | | P | | |

Note A: Financings and lines of credit are the responsibility of American Capital Corporation

| P - Primarily Responsible S - Provides Support | | Performed By: | | | | | |
|--|------|--------------------------------|-----------------|-----------------|------------------|--------------------|----------------|
| | | American Water Service Company | | | | | |
| | | Customer Call Center | Division Office | Shared Services | Corporate Office | IT Service Centers | Belleville Lab |
| Water Company Function | TAWC | | | | | | |
| Rates | | | | | | | |
| Rate Studies & Tariff Change Administration | S | | P | | | | |
| Rate Case Planning and Preparation | S | | P | | | | |
| Rate Case Administration | S | | P | | | | |
| Commission Inquiry Response | S | | P | | | | |
| Legal | | | P | | S | | |
| Purchasing and Materials Management – National (pipe, chemicals, meters, etc.) | | | | | | | |
| Specification Development | S | | S | S | P | | |
| Bid Solicitation | S | | | P | | | |
| Contract Administration | S | | | P | | | |
| Purchasing and Materials Management – State (state supplier service agreements) | | | | | | | |
| Specification Development | P | | | | S | | |
| Bid Solicitation | P | | | S | | | |
| Contract Administration | P | | | S | | | |
| Ordering | P | | | | | | |
| Inventory Management | P | | | S | | | |
| Human Resources Management | | | | | | | |
| Benefit Program Development | | | | | P | | |
| Benefits Program Administration | S | | | | P | | |
| Management Compensation Administration | | | | | P | | |
| Wage & Salary Program Design | | | | | P | | |
| Wage & Salary Administration | P | | S | | | | |
| Labor Relations - Wages | P | | S | | | | |
| Labor Relations - Benefits | | | | | P | | |
| Labor Relations - Work Rules | P | | S | | | | |
| Training Program Development | S | | S | | P | | |
| Training--Course Delivery | P | | S | | | | |
| Affirmative Action/EEO--Plan Development | P | | | | | | |
| Affirmative Action/EEO--Implementation | P | | | | | | |
| Information Systems Services | | | | | | | |
| Service Company Data Centers | | | | | | | |
| System Operations & Maintenance | | | | | | P | |
| Software Maintenance | | | | | | P | |
| Network Administration | S | | P | | | S | |
| PC Acquisition & Support | S | | P | | | S | |
| Help Desk | | | | S | | P | |

This file has been produced natively on the accompanying disk:

TN-COC-02-Q07-ATTACHMENT.xls

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: Tom McKittrick

Question:

8. Please ***Explain*** all differences between the draft versions of the "American Water Works Service Company, Inc. Accounting and Service Fee Billing Manual" included in your response to TNCOC-O1-Q19.

Response:

There were no material differences between the draft version of the Accounting and Service Fee Billing Manual and the version approved by the AWWSC Board of Directors.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: Robin Quinn

Question:

9. Please provide the versions of the "Accounting and Service Fee Billing Manual" used by *A WWSC* in each of the years 2004 to date.

Response:

The Accounting and Service Fee Manual in effect during 2009 through 2010 was provided in response to TN-COC-01-Q19. Please see the enclosed CD and folder titled TN-COC-02-Q9 for the versions of the manual that could be located that were used prior to 2009.

This file has been produced natively on the accompanying disk:

TN-COC-02-Q09-ATTACHMENT 1.doc

This file has been produced natively on the accompanying disk:

TN-COC-02-Q09-ATTACHMENT 2.doc

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: Tom McKittrick

Question:

10. Please describe the process by which any version of the "Accounting and Service Fee Billing Manual" will be further modified or revised, state the schedule for such revisions, and ***Identify*** the person or persons who will be responsible for such revisions.

Response:

The V.P. of Regulatory Programs and Director of Service Company FP&A (with assistance from other AWWSC employees) will be responsible for reviewing the AWWSC Accounting and Service Fee Billing Manual and the allocation formulas at least annually to determine if any changes are necessary, and provide the AWWSC Board of Directors any recommended changes that may be necessary or required for the Boards approval.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

11. Please ***Identify*** each ***Document*** that you anticipate you will rely on in support of the request(s) for relief, including any increase in rates, made by ***TAWC*** in TRA Docket No. 10-00189.

Response:

The Company objects to this question on the basis that it seeks the mental impressions of counsel for TAWC and is premature, given the procedural order set in this matter. The Company further objects to this question as being improper with respect to the identification of all impeachment evidence. Without waiving the foregoing objections, as to the Company's case in chief, the Company may rely on all testimony and testimony exhibits, and discovery responses and attachments provided in this docket to date. The Company is currently reviewing the testimony of the intervenors and will review the intervening parties' responses to the Company's discovery to determine additional information that may be relied upon.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

12. Please *Identify* all persons known to you who have or claim to have knowledge, information, or possess any document(s) that support your answer to the previous discovery request.

Response:

The Company objects to this question on the grounds that the requested information is overly broad and unduly burdensome. The identity of the Company's direct witnesses has been disclosed. In addition, the Company has identified other employees of TAWC and AWWSC that participated in responding to the voluminous discovery requests propounded by the City in this proceeding. In addition, Pat Shumaker, the TRA's expert witness, and Barry Uffelman have knowledge. Mr. Uffelman and Mr. James Warren may be rebuttal witnesses and if so, their rebuttal testimony will be filed in accordance with the procedural order in this case. Ms. Schumaker is the TRA's expert witness and the Company has moved the TRA either to call Ms. Schumaker to testify or to order that TAWC's calling of Ms. Schumaker will not compromise her independence.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

13. Please *Identify* any person you intend to call as a fact witness, the subject matter of the witness' testimony, the substance and basis of the facts to be testified to, the data, documents, materials or other information shown to, relied upon, created by or considered by the witness as part of this case, any exhibits to be used by the witness, a full resume for the witness, the compensation to be paid for the testimony, and a listing of any other cases in which the witness has testified at trial or by deposition.

Response:

The Company has previously supplied the engagement letters, expert reports and workpapers for its expert and other witnesses in previous discovery requests. In addition, per the agreement of the Company and the intervenors, communications with expert witnesses are not subject to discovery. Without waiving these objections, the Company has not made a determination of what additional experts it intends to call in rebuttal and will decide at that time if any additional engagement letters will be provided.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

14. Please *Identify* and produce any and all engagement letters, expert reports and work papers (including drafts) created by or provided to any expert or other witness.

Response:

The Company has previously supplied the engagement letters, expert reports and workpapers for its expert and other witnesses in previous discovery requests. In addition, per the agreement of the Company and the intervenors, communications with expert witnesses are not subject to discovery. Without waiving these objections, the Company has not made a determination of what additional experts it intends to call in rebuttal.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

15. Please produce in electronic media (Word, Excel, or other Microsoft Office compatible format) and in hard copy all work papers and other documents, created by or relied upon by all expert or fact witnesses of *TA WC*.

Response:

The Company objects to the extent this question seeks work product. In addition, per the agreement of the Company and the intervenors, communications with expert witnesses are not subject to discovery. Without waiving these objections, the Company has previously provided the workpapers and other documents relied upon by its experts and fact witnesses with its pre-filed testimony or in response to the voluminous discovery responses served, by the intervening parties. The Company will provide any workpapers relied upon by any rebuttal witnesses when it files its rebuttal testimony, the due date for which is February 8, 2011.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

16. Please *Identify* and produce any and all documentation, items, reports, data, communications, and evidence of any kind that *TA WC* intends to offer as evidence at the hearing or to refer to in any way at the hearing.

Response:

The Company objects to this request to the extent it seeks the mental impressions of the Company's attorneys regarding trial preparation. The Company also objects to this request as unduly burdensome and overbroad. Further, the Company can not know what documents it may use for impeachment or cross-examination until the intervenors' witnesses testify at the hearing. Without waiving these objections, the Company may rely on, among other things, any testimony or documents filed in this case.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

17. If you believe that the City of Chattanooga or any other Intervenor in this proceeding has made any admission or statement against interest that contradicts the position of the City or the other Intervenor, please state with specificity any and all admissions or statements against interest allegedly made by the City or the other Intervenor. For each such admission or statement against interest state:
- (a) The identity of the person making each admission or statement;
 - (b) The location where each admission or statement was made;
 - (c) The date and time each admission or statement was made;
 - (d) The identity of all persons present when each admission or statement was made; and
 - (e) Identify all ***Documents*** which refer or relate to each admission or statement and attach copies of said ***Documents*** hereto.

Response:

The Company continues to review the testimony of the intervening parties and will review the discovery responses of the intervening parties to the Company's discovery requests once received. Accordingly, at this time the Company cannot answer this question. The Company may file rebuttal testimony in accordance with the procedural order for this case and such testimony may be responsive to this request.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

18. Please ***Identify***, other than your attorneys, each person who provided information or participated in the preparation of the responses to each of these discovery requests, and for each such person specify the responses for which he or she provided information or participated in preparing.

Response:

The Company has responded to this question by listing such persons at the top of each response. In addition, see the Company's response to TN-COC-02-Q12.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

19. Please ***Identify*** all persons with whom you consulted prior to answering these discovery requests.

Response:

Other than consulting experts, whose identity is not discoverable the Tennessee Rules of Civil Procedure, until a decision is made by the Company that they will be called as trial witnesses, none. Without waiving this objection, please see the Company's response to TN-COC-02-Q12 and Q18.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

20. Please *Identify* all *Documents* reviewed by you to respond to these discovery requests.

Response:

The Company objects to this question on the grounds that the requested information is overly broad and unduly burdensome. Without waiving the previous objections, the Company provided documents responsive to each request as attachments to the respective discovery request response.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

21. Please produce all *Documents* identified or specified in your answers or responses to the discovery requests.

Response:

The Company provided the responsive documents as attachments to each discovery request response.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

22. Please provide all *Documents* reflecting any services provided by *TAWC* to *AWR* other than those described under Sections 6.1.1, 6.1.2, and 6.1.3 of the "Agreement for Support Services Between American Water Resources, Inc. and Tennessee American Water Company", dated May 1, 2004 (as it may have been amended or replaced subsequently) (the "*AWR Service Agreement*").

Response:

None.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller/John Watson

Other Participating Employees: None

Question:

23. Please provide copies of all Service Orders prepared or submitted by *TAWC* to *AWR* pursuant to the *AWR Service Agreement* or otherwise.

Response:

None.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

24. Please provide all *Workpapers* and *Documents* containing, referring to, relating to, or discussing information used or consulted in the preparation of the *Schumaker Report*.

Response:

The Company objects to this question on the grounds that it is vague and ambiguous and duplicative of previous requests. In addition, the Company cannot answer this request in part because the Company did not prepare the audit report that Schumaker prepared for the TRA. Accordingly, the Company cannot say with any certainty what documents Schumaker used or consulted in the preparation of its report other than what appears in the audit report and the workpapers. Without waiving the foregoing objections, please see the Company's responses to TN-COC-01-Q19-Q27.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

25. Please *Identify* Huron Consulting and describe the work completed by Huron Consulting for *TA WC* or any other *TAWC Parent or Affiliate*.

Response:

The Company objects to this question on the grounds that the requested information related to other AWWC regulated subsidiaries is neither relevant nor likely to lead to the discovery of admissible evidence. Without waiving this objection, Huron consulted with TAWC regarding the TAWC management audit ordered by the TRA.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

26. Please ***Identify*** all of the employees, officers, contractors, and subcontractors of Huron Consulting engaged in work completed by Huron Consulting for ***TAWC*** or any other ***TAWC Parent or Affiliate***.

Response:

The Company objects to this question on the grounds that it is overly broad and unduly burdensome, and seeks information not in the possession of the Company. The Company further objects on the grounds that the requested information relative to AWWC or other affiliates is neither relevant nor likely to lead to the discovery of admissible evidence. Without waiving the foregoing objections, please see the response to TN-COC-02-Q25. Mr. William Doherty and Mr. Michael Joyner discussed the TAWC management audit ordered by the TRA with Company personnel.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 10-00189
SECOND DISCOVERY REQUEST OF THE
CITY OF CHATTANOOGA**

Responsible Witness: Michael A. Miller

Other Participating Employees: None

Question:

27. Please produce all *Documents* created by or received by Huron Consulting, or any of its employees, officers, contractors, or subcontractors, containing, referring to, relating to, or discussing the *Schumaker Report*.

Response:

The Company objects to this request on the grounds that it seeks information that is protected from disclosure by the work product doctrine.

**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 Second Discovery Requests of the City of Chattanooga were prepared by me or under my supervision and are true and accurate to the best of my knowledge and information.

DATED this 21st day of January, 2011.

Michael A. Miller
(signature)

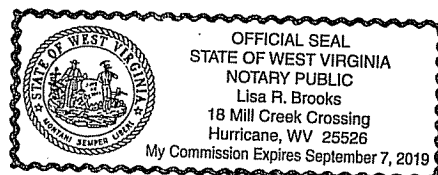
Michael A. Miller
(printed name)

Sworn to and subscribed before me this 21st day of January, 2011.

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 by way of the method(s) indicated, on this the 21st day of January, 2011, upon the following:

| | |
|---|---|
| <input checked="" type="checkbox"/> Hand-Delivery | Ryan McGehee, Esq. |
| <input type="checkbox"/> U.S. Mail | Mary L. White, Esq. |
| <input type="checkbox"/> Facsimile | Counsel for the Consumer Advocate |
| <input type="checkbox"/> Overnight | and Protection Division |
| <input checked="" type="checkbox"/> Email | OFFICE OF THE ATTORNEY GENERAL |
| | 425 5th Avenue North, 2nd Floor |
| | Nashville, TN 37243-0491 |
| | |
| <input type="checkbox"/> Hand-Delivery | David C. Higney, Esq. |
| <input type="checkbox"/> U.S. Mail | Counsel for Chattanooga Regional |
| <input type="checkbox"/> Facsimile | Manufacturers Association |
| <input checked="" type="checkbox"/> Overnight | GRANT, KONVALINKA & HARRISON, P.C. |
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| | Chattanooga, TN 37450 |
| | |
| <input checked="" type="checkbox"/> Hand-Delivery | Henry M. Walker, Esq. |
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| <input checked="" type="checkbox"/> Email | 1600 Division Street, Suite 700 |
| | Nashville, TN 37203 |
| | |
| <input type="checkbox"/> Hand-Delivery | Michael A. McMahan, Esq. |
| <input type="checkbox"/> U.S. Mail | Valerie L. Malueg, Esq. |
| <input type="checkbox"/> Facsimile | City of Chattanooga (Hamilton County) |
| <input checked="" type="checkbox"/> Overnight | OFFICE OF THE CITY ATTORNEY |
| <input checked="" type="checkbox"/> Email | 100 East 11 th Street, Suite 200 |
| | Chattanooga, TN 37402 |
| | |
| <input type="checkbox"/> Hand-Delivery | Frederick L. Hitchcock, Esq. |
| <input type="checkbox"/> U.S. Mail | Harold L. North, Jr., Esq. |
| <input type="checkbox"/> Facsimile | Counsel for City of Chattanooga |
| <input checked="" type="checkbox"/> Overnight | CHAMBLISS, BAHNER & STOPHEL, P.C. |
| <input checked="" type="checkbox"/> Email | 1000 Tallan Building |
| | Two Union Square |
| | Chattanooga, TN 37402 |

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