

David Killion

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February 16, 2011

VIA HAND DELIVERY

filed electronically in docket office on 02/16/11

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

Re:

Docket No. 10-00189: 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

Dear Chairman Freeman:

Enclosed please find an original and five (5) sets of copies of Tennessee American Water Company's Notice of Filing of Supplemental Revised Accounting Exhibits and Work Papers.

Please file the original and four copies of this material and stamp the additional copy as "filed." Then please return the stamped copy 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.

Sincerely

David Killion

Enclosure

CC:

Mr. Paul Greene (w/enclosure)

Mr. Pat Murphy (w/enclosure)

Mr. David Foster, Chief of Utilities Division (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) Chairman Mary Freeman February 14, 2011 Page 2

David C. Higney, Esq. (w/ enclosure)
Henry M. Walker, Esq. (w/ enclosure)
Michael A. McMahan, Esq. (w/ enclosure)
Valerie L. Malueg, Esq. (w/ enclosure)
Frederick L. Hitchcock, Esq. (w/ enclosure)
Harold L. North, Jr., Esq. (w/ enclosure)
Mark Brooks, Esq. (w/ enclosure)
Scott H. Strauss, Esq. (w/ enclosure)
Katharine M. Mapes, Esq. (w/ enclosure)
Donald L. Scholes, Esq. (w/ enclosure)

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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 Docket No. 10-00189

NOTICE OF FILING OF SUPPLEMENTAL REVISED ACCOUNTING EXHIBITS AND WORK PAPERS

Tennessee American Water Company ("TAWC") hereby provides this notice of filing of its supplemental revised accounting exhibits and work papers. The Tennessee Regulatory Authority, through Mr. Paul Green, has requested that TAWC provide supplemental revised accounting exhibits and work papers that reflect any revisions noted in TAWC's pre-filed rebuttal testimony. Per the Authority's request, the supplemental revised accounting exhibits and work papers contained in this filing were sent to Mr. Green on February 15, 2011. Accordingly, TAWC is now giving notice of the filing of the attached supplemental revised accounting exhibits and work papers. The native versions of all revised accounting exhibits and work papers are included on an enclosed compact disk.

Respectfully submitted this 16th day of February, 2011.

C. Nais Ills

R. Dale Grimes (#006332)

E. Steele Clayton (#017298)

C. David Killion (#026412)

BASS, BERRY & SIMS PLC

150 Third Ave. South, Suite 2800

Nashville, TN 37201

(615) 742-6200

Attorneys for Tennessee American Water Company

: Twelve Months Ended: March 31 Revised Exhibit No. 1, Scher
Test Year: Twelve Months Ended: March 31, 201

Overall Financial Summary

Tennessee Regulatory Authority Company: Tennessee-American Water Company Case No:

Proposed <u>Test Year</u>	\$120,173,523	3,271,861	2.720%	8.380%	10,070,541	6,798,680	1.67319346	11,375,507
Reference to Supporting <u>Exhibit</u>	Exhibit 1, Schedule 2	Exhibit 2, Schedule 1		Exhibit 3, Schedule 1				
Description	Rate Base	Operating Income at Attrition Year Present Rates	Eamed Rate of Retum	Rate of Return	Required Operating Income	Operating Income Deficiency	Gross Revenue Deficiency Factor	Revenue Deficiency

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Test Year: Twelve Months Ended: March 31, 2010 Revised Exhibit No. 1, Schedule 2 Page 1 of 3

Computation of Attrition Year Rate Base

Tennessee Regulatory Authority Company: Tennessee-American Water Company Case No:

Additions	Footnote <u>Reference</u>	Per Books Rate Base @ 3/31/10	Adjustments	Rate Base 13 mo average @ 12/31/11
Utility Plant in Service (UPIS)	(1)	\$210,372,273	\$16,012,217	\$226,384,490
Construction Work in Progress	(2)	3,109,318	354,257	3,463,575
Utility Plant Capital Lease		1,590,500	0	1,590,500
Deferred Maintenance	(3)	0	0	
Limited-Term Utility Plant - Net	(4)	0	0	0
Working Capital		1,933,896	0	1,933,896
Total Additions		217,005,986	16,366,475	233,372,461
Deductions				
Accumulated Provision for Depreciation UPIS	(5)	66,599,948	5,978,096	72,578,044
RWIP		(o)	0	(0)
Accumulated Amortization of Utility Plant Capital Lease	(9)	1,254,728	132,542	1,387,269
Deferred Income Taxes	(2)	20,631,368	2,006,689	22,638,057
Customer Advances for Construction	(8)	6,196,602	187,001	6,383,603
Contributions in Aid of Construction	(6)	9,445,807	685,305	10,131,112
Unamortized Investment Tax Credit	(10)	30,769	(3,870)	26,899
Utility Plant Acquisition Adjustment	(11)	63,623	(699'6)	53,954
Total Deductions		104,222,844	8,976,094	113,198,939
Rate Base		112,783,142	7,390,381	120,173,523

e Base	
Year Rat	ootnotes
Attrition	Œ

FOOTNOTE	NOTE	DESCRIPTION	AMOUNT
(1)		Net Additions to UPIS through December 31, 2011 (13 month average)	\$16,012,217
(2)		Adjustment to CWIP through December 31, 2011 (13 month average)	354,257
(2)		Adjustment to Deferred Maintenance	0
(4)		Adjustment to Limited -Term Utility Plant - Net	0
(5)		Adjustment to Accumulated Provision for Depreciation of UPIS	5,978,096
(9)		Adjustment to Accumulated Amortization of Utility Plant - Capital Lease	132,542
(2)		Adjustment to Deferred Income Taxes	2,006,689
(8)		Change in Customer Advances	187,001
(6)		Change in Contributions in Aid of Construction	685,305
(10)		Change in Unamorized Investment Tax Credit	(3,870)
(11)		Adjustment to Utility Plant Acquisition Adjustment	(699'6)

Supplemental Revised Accounting Exhibits per Company Rebuttal Testimony Page 4 of 37

	Test Year: Twelve Months Ended: March 31, 2010	Exhibit No. 1, Schedule 2	Page 3 of 3	
o po				

13 month average	In Service	@ 12/31/11	0 20 000	144,499	47,382	4,266,507	7,40b,035 1 694 ANR	524.049	394,768	312,642	654,998	489,123	003,034	5.909.060	119,296	420,932	12,612,181	8 510 563	3,477,221	2,571	680,784	2,039,803	5,349,391	67.319.898	9,816,243	27,318,258	22,657,563	5,098,755	0	17,907	11,757,828	8,538,535	591.338	319,777	603,486	353,178	431,702	3,535,059	177,213	14,222	15,284	1,204,633	1,308,188	261,215	452,786	1 290 439	419,542	287,053	517,256	90,325	4,918	226,384,490
Net Additions to	Outity Plant in Service		SO	3400,000	SOS	5355,510	55,458,750 SO	3 S	SOS	SO	SO	os c	G 5	S417.004	SO	SO	\$13,048	5280 556	OS	OS	SO	SOS	\$379,454	(343,034) S4 259 645	OS CONTRACTOR	\$2,953,902	\$2,218,612	5898,220 S0	os S	OS	\$1,085,180	5694,258	5116 699	5219,227	SO	\$26,226	S22.492	OS	SO	S S	3 5	\$258,567	5394,703	\$104,020	S. 8	S146 321	\$31,000	OS.	SS :	\$12.368	SOS	20,976,668
	2011	Net Additions	\$0	nnn'neze So	OS.	S37,003	\$244.108 Sn	6 6	: S	SO	SO	S	7.00	\$173 430	SO	SO	\$6,524	5175 000	SOS	SO	SO	SO	5329,454	(341,138)	OS OS	51,043,596	51,193,441	\$510,208 \$0	S OS	os S	5603,368	5390,191	540 359	\$181,650	SO	\$23,826	26.982	SOS	SO	SO	J. 57	\$37.100	\$234,800	\$106,720	20	50	521.500	OS	SO	S0 S6 684	SO	8,252,940
	2010	Sub	SO	000'n128	SS	5318,507	55,214,642	8 5	S 07	S	SO	So	2, 0	5243 574	OS .	os	\$6,524	5214,000	SS	S	SO	OS :		(35,936)				5388,012 Sn	3 S	; ₅ ,	\$481,812	5304,067	08 08 08 08 08	537,577	SO	\$2,400 50	515 500	OS .	SO	S, 8	3, 5	\$221.467	\$159,903	(\$2,700)	S 8	S5B 477	59.500	OS .	OS:	S0 S5 684	50°55	12,723,728
	to contain		Organization	Land & Land Kights Comprehensive Planning Study	SS Structures	Pumping Structures	Water Treatment Structures	T & D Structures	Office Structures	Stores , Shop, & Garage Structures	Miscellaneous Structures	Lakes, Rivers, & Other Intakes	Supply Mains	Flactor Pumping Fourinment	Deisel Pumping Equipment	Other Pumping Equipment	Water Treatment Equipment	Granular Activated Carbon	T & D Reservoirs & Standoipes-Painting	Ground Level Facilities	Clearwells	T & D Mains not Classified	T & D Mains - Mains (4" or less)	& U Mains - Mains (6" - 6") T.S. D Mains - Mains (6" - 10")	T & D Mains - Mains (10" - 16")	T & D Mains - Mains (12" or More)	Services	Meters Meters	Meters - Plastic Case	Meters - rem rd	Meter Installations	Hydrants	Other P/E SS	Computer & Peripheral Equipment	Computer & Mainframe Equipment	Computer & Periph Personal	Computer & Penph Other Computer Software	Computer Software Mainframe	Computer Software Personal	Computer Software Other	Data Handiing Equipment	Light Tracks	Heavy Trucks	Automobiles	Transportation-Other	Stores Equipment Took Short & Cambridge	Tools, Shop, & Galage Equipment	Power Operated Equipment	Communication Equipment	Communication Equipment-Telephone Miscellaneous Equipment	miscellaneous Equipment Other Tangible Plant	Total Plant in Service
	Account	Number	301000	339600	304100	304200	304300	304301	304600	304700	304800	306000	309000	311200	311300	311500	320100	320200	330003	330300	330400	331001	331100	331200	331300	331350	333000	334100	334130	334131	334200	335000	339200	340200	340210	340220	340230	340310	340320	340330	340400	341100	341200	341300	341400	342000	344000	345000	346100	346200	348000	
Line	<u>8</u> -	- 12	ю.	4 ռ	,	9	۰ م		, =	Έ	12	Ē.	74	G 75	: 1	18	E :	2 5	5 25		23	24	52	3 5	78	53	30	ا ا	35 34	. se	36	37	e e	8 4	41	45	64 44	. 5	46	47	8 6	2 5	5.	25	8	አ <u>የ</u>	2 23	22	28	29	8 2	62

Net Additions to Utility Plant in Service & 13 P From End of Test Year to End of Forecas

> hessee Regulatory Authority Dany: Tennessee-American Water Company

Amount	284,235	pplies 254,110	ulatory Expenses 1,228,535	Debt Expense 460,845	d Debits 280,983	000'886	3,496,708		1,562,812	1,562,812	1 033 806
<u>Item</u>	Prepaid Taxes	Materials & Supplies	Deferred Regulatory Expenses	Unamortized Debt Expense	Other Deferred Debits	Lead - Lag Study	Total	Less:	Incidental Collections	Total	Morbino Cocital Boardrow

Tennessee Regulatory Authority Company: Tennessee-American Water Company Case No:

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Test Year: Twelve Months Ended: March 31, 2010 Revised Exhibit No. 1, Schedule 3 Page 2 of 6	Amount	37,296,455	102,182					987,732	987,732	000.886																	
	Days				43.53	33.86	9.67													-							
Computation of Working Capital Lead/Lag Study Company: Tennessee-American Water Company Case No: Line	No. 1 1 Description	3 4 Net Operating Funds	5 6 Average Daily Operating Funds 7	Composite Average Days Interval Between:	s 10 10 (A) Date Service Furnished and Date Collections Deposited	11 12 (B) Date Expenses Incurred and Date of Payment 13	14 (C) Net Interval	15 Operating Funds Advanced .	14 Lead/Lag Study Capital	19 20 Use	22	23	25	26	2/	29	33	32	33	33	36	36	39	40	42	43	45

lays Interval between Date Expenses red and Date of Payment

Composite Average Day	rage Day
are incu	are incurre
Tennessee Regulatory Authority	
Company: Tennessee-American Water Company	
Case No:	

nnessee Regulatory Authority mpany: Tennessee-American Water Company se No:	are incurred and Date of Payment y	f Payment	Test Year: Twe	Test Year: Twelve Months Ended: March 31, 2010 Revised Exhibit No. 1, Schedule 3 Page 3 of 6
Line <u>No.</u> 7 2	Description	Amount	Post Payment or (Lead) <u>Days</u>	<u>Dollar Days</u>
© 4 ч ч ч ч г г г г г г г г г г г г г г г	Payrolls Charged to Expense - Hourly Payrolls Charged to Expense - Salary Payrolls Charged to Expense - Salary Purchased Water Fuel and Power Charges Chemicals Charges Group Insurance OPEE's Pensions Regulatory Expense Fundamence Other than Group Maintenance Expense Amortizations Cother Operating Expenses Total O & M Expenses Total O & M Expenses Payroll Taxes, Other than income Payroll Property Tax Fronchise Tax Unitin Tax Gross Receipts Tax Fir Current Coross Receipts Tax Fir Current Fir Current Coross Receipts Tax Fir Current Coross	3,674,972 1,858,687 50,962 2,511,238 1,069,389 194,993 5,226,034 1,174,215 2,062,140 847,388 485,904 847,388 485,904 847,687 4,877,687 4,877,687 4,877,687 4,877,680 117,779 529,961 (716,850) (154,482) 1,182,255 3,917,656 6,9,080 (714,875) 37,296,455	17.08 17.08 36.44 23.64 13.51 (11.97) (1.197) (1.163) (1.63)	62,768,518 31,746,371 1,857,055 70,415,101 25,279,992 14,553,432 (62,555,632) (14,654,751) (1,913,130) (3,31,289) 64,942,309 (19,436,151) (290,952) 0 24,138,284 0 6,928,245 674,810,363 14,163,375 31,446,993 (71,417,597) (21,247,434) (4,578,846) 0 333,314,172 3,152,120 1,252,810,683
45 47 48 49 50				

Average Days Interval between Number of Days
From Date Services are Furnished to Date Collections are Received

Test Year: Twelve Months Ended: March 31, 2010 Exhibit No. 1, Schedule 3 Page 4 of 6

ennessee Regulatory Authority	pany: Tennessee-American Water Company	: No:
Tennesse	Сотрапу:	Case No:

<u>Dollar Days</u>	501,946,743 (79,171,053) 422,775,690				
Median Service Days	14.74 (45.63)	11.82	4.38	27.33	43.53
Revenues <u>Amount</u>	34,044,254 1,735,066 35,779,320	n Service Days	Number of Days between the Reading Date and the Date the Bills are Issued	Number of Days between the Billed Date and the Date the Bills are paid	Total Average Days' Interval between Number of Days from Date Services are Fumished to Date Collections are Received
	Revenues less private fire Private Fire billed in advance Total	Average Median Service Days	Number of Days between the the Date the Bills are Issued	Number of Days between the Date the Bills are paid	Total Average Days' Interval by Days from Date Services are F Date Collections are Received

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Notes: private fire Quarterly is billed in advance All monthly customers are billed in arrears

	Water Сот	
Tennessee Regulatory Authority	Tennessee-American	
nnessee	mpany:	
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End of Month	Amount	347,613	402,814	377,802	368,124	318,939	296,762	. 333,712	344,398	321,963	301,488	342,557	325,265	335,827	4,417,262	339,789
En	Date	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Total	Average Balance

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-	Water Company	
Tennessee Regulatory Authorit	Tennessee-American \	
Tennessee	Company: 7	- N

End of Month	Amount	72,819	37,813	44,500	41,302	54,837	51,015	80,838	52,586	18,040	38,256	66,200	482,800	72,819	1,113,825	
	Date	Mar-09	Apr-09	May-09	90-unf	Jul-09	Ang-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Totai	

Average Balance

Statement of Income Per Books for the Test Year and for the Attrition Year under both Present and Proposed Rates

Per Books Per	į		for the Attrition Year under both Present and Proposed Rates	under both Pres	ent and Proposed	l Rates	Ļ	London Turk	Mantha Budade	March 21 2040
Part	Case No:	regulatory Authonly Tennessee-American Water Company					=	Reiver	vised Exhibit No	. 2, Schedule 1 Page 1 of 1
2 257,570,846 (\$540, 27.2); \$37,726,346 (\$570, 27.2); \$37,726,456 \$11,375,507 \$46,71,395 correlation		Description	Adjustment Shown on Schedule No.	Per Books 12 Months Ended 3/31/10	Test Year Adjustments <u>Present Rates</u>	Normalized Test Year	Attrition Year <u>Adjustments</u>	Attrition Year at Present Rates	Adjustments for Proposed <u>Rates</u>	Attrition Year at Proposed <u>Rates</u>
3 22,529,507 (5,549) 22,529,507 (5,549) 22,529,507 4,477,607 0 4,477,607 4 4,621,068 (284,43) 4,325,613 65550 4,477,607 0 4,477,607 5 4,018,172 (21,22,787) 4,325,613 4,230,613 4,240,427 4,247,607 6 1,676,725 (1,174,145) 31,671,311 2,353,222 34,024,594 4,576,825 38,601,41 4,726,392 667,243 5,392,635 (2,120,773) 3,271,661 6,798,682 10,070,54 1,8 <td< td=""><td></td><td>Operating Revenues</td><td>2</td><td>\$37,570,848</td><td>(\$506,902)</td><td>\$37,063,946</td><td>\$232,509</td><td>\$37,296,455</td><td>\$11,375,507</td><td>\$48,671,962</td></td<>		Operating Revenues	2	\$37,570,848	(\$506,902)	\$37,063,946	\$232,509	\$37,296,455	\$11,375,507	\$48,671,962
4 4,078,106 (268,45) 4,328,613 555,614 4,877,687 0 4,877,687 0 4,877,687 0 4,876,726 0 4,232,613 55,302,282 4,367,961 4,576,625 3,377,861 4,576,625 3,367,473 4,877,861 4,576,625 3,377,861 4,576,625 10,070,54 4,725,332 667,243 5,392,635 (2,120,773) 3,271,861 6,798,682 10,070,54 4,725,332 667,243 5,392,635 (2,120,773) 3,271,861 6,798,682 10,070,54 1 4,540 0 0 0 0 0 0 0 1 1 1 1 0 0 0 0 0 0 0 4,6375 4,6375 0		Operation and Maintenance Expenses	ო	22,529,507	(5,549)	22,523,958	2,047,779	24,571,737	188,864	24,760,601
5 1,4718,157 522,645 4,270,802 (6,555) 4,547,471 0 4,584,247 0 4,584,281 4,584,281 4,587,891 4,588,891 4,588,891 4,588,891 4,588,891 4,588,892 10,070,548 4,588,891 4,588,891 10,070,548 4,588,891 10,070,548 4,588,891 10,070,548 <td< td=""><td></td><td>Depreciation and Amortization</td><td>4</td><td>4,621,066</td><td>(268,453)</td><td>4,352,613</td><td>525,074</td><td>4,877,687</td><td>0</td><td>4,877,687</td></td<>		Depreciation and Amortization	4	4,621,066	(268,453)	4,352,613	525,074	4,877,687	0	4,877,687
32,845,456 (1,174,145) 31,671,311 2,353,282 34,024,594 4,576,825 38,601,41 4,725,382 65,392,635 (2,120,773) 3,271,861 6,798,682 10,070,548 18 (18) 0 0 0 0 0 0 18 (18) 0 0 0 0 0 0 46,375 (46,375) 0 0 0 0 0 0 46,375 (46,375) 0 0 0 0 0 0 46,375 (46,375) 0 0 0 0 0 0 46,375 (46,375) 0 0 0 0 0 0 (17,559) 17,555 17,555 0 0 0 0 0 0 (17,559) 17,555 17,555 17,555 0 0 0 0 0 0 2,804,172 979,363 3,833,535 (2,120,773) <		Taxes, Other than Income Income Taxes	ល ល	4,018,157 1,676,725	252,645 (1,152,787)	4,270,802 523,938	(6,555) (213,015)	4,264,247 310,923	0 4,387,961	4,264,247 4,698,884
32,845,456 (1,174,145) 31,671,311 2,355,282 34,024,594 4,576,825 36,126,392 10,070,544 4,576,825 36,126,332 36,126,332 36,126,332 36,126,133 3,271,861 6,786,682 10,070,544<				•		•				
4,725,392 667,243 5,392,635 (2,120,773) 3,271,861 6,798,692 10,070,634 4,540 4,540 0		Total Operating Expenses		32,845,456	(1,174,145)	31,671,311	2,353,282	34,024,594	4,576,825	38,601,419
(4,540) (4,540) 0 <		Utility Operating Income		4,725,392	667,243	5,392,635	(2,120,773)	3,271,861	6,798,682	10,070,543
0 0		Other Income								
(4,540) 4,540 0 <th< td=""><td></td><td></td><td></td><td>_</td><td>C</td><td>_</td><td></td><td>C</td><td>_</td><td>_</td></th<>				_	C	_		C	_	_
(4,522) 4,522 0 <th< td=""><td></td><td>Income from M.S. Land Contract Work</td><td></td><td>(0.540)</td><td>4 540</td><td>•</td><td></td><td>-</td><td>•</td><td>· -</td></th<>		Income from M.S. Land Contract Work		(0.540)	4 540	•		-	•	· -
(4,522) 4,522 0 <th< td=""><td></td><td>Internet Income</td><td></td><td>(pt)'t)</td><td>ή,</td><td></td><td></td><td></td><td>0 =</td><td></td></th<>		Internet Income		(pt)'t)	ή,				0 =	
46,375 4,522 0		merest monte Gain/Loss on Sale of Property		2 0	(91)	0	0	0 0	0	0
(4,522) 4,522 0 <th< td=""><td></td><td></td><td></td><td>•</td><td>•</td><td>1</td><td>ı</td><td></td><td>1</td><td>•</td></th<>				•	•	1	ı		1	•
46,375 (46,375) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total Other Income		(4,522)	4,522	0	0	0	0	0
46,375 (46,375) 0 <										
46,375 (46,375) 0 0 0 0 0 46,375 (46,375) 0 0 0 0 0 0 (3,476) 3,476 0		Other Deductions Miscellanents Amortization		•	0	0	C	0	0	0
46,375 (46,375) 0 <		Miscellaneous Other Deductions		46.375	(46,375)		0	0	0	0
46,375 (46,375) 0 0 0 0 0 (3,476) 3,476 0 0 0 0 0 0 (17,555) 17,555 17,555 0 0 0 0 0 0 (21,031) 21,031 0				•						
(3,476) 3,476 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total Other Deductions		46,375	(46,375)	0	0	0	0	0
(3,476) 3,476 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>										
(3,476) 3,476 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		laxes Applicable to Other Income and Deductions		c	C	c	c	c	c	C
(3,47c) 3,47c 0 <th< td=""><td></td><td>General Laxes</td><td></td><td>0 1, 0</td><td></td><td>5 (</td><td>-</td><td>-</td><td>> 0</td><td>-</td></th<>		General Laxes		0 1, 0		5 (-	-	> 0	-
(21,031) 21,031 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		State Income Laxes		(3,476)		-	> '	יכ	- (- '
(21,031) 21,031 0 0 0 0 4,695,526 697,108 5,392,635 (2,120,773) 3,271,861 6,798,682 10,070,54 2,854,172 979,363 3,833,535 0 3,833,535 0 3,833,535 73,859 (73,859) 0 0 0 0 0 0 25,102 (25,102) 0 0 0 0 0 0 0 70,425 13,696 84,121 0 84,121 0 84,12 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Federal Income Taxes		(17,555)		5	-	0	o	o
4,695,526 697,108 5,392,635 (2,120,773) 3,271,861 6,798,682 10,070,54 2,854,172 979,363 3,833,535 0 3,833,535 0 3,833,535 73,899 (73,899) 0 0 0 0 0 25,102 (25,102) 0 0 0 0 70,425 13,696 84,121 0 84,121 0 84,12 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <		Total Taxes Applicable to Other Income and Deductions		(21 031)	21 031	0	0	0	0	0
2,854,172 979,363 3,833,535 0 3,833,535 0 3,833,535 0 73,859 (73,859) 0 0 0 0 0 70,425 13,696 84,121 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 3,023,558 894,098 3,917,656 0 3,917,656 0 3,917,656										
2,854,172 979,363 3,833,535 0 3,833,535 0 3,833,535 73,859 (73,859) 0 0 0 0 25,102 (25,102) 0 0 0 0 70,425 13,696 84,121 0 84,121 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 3,023,558 894,098 3,917,656 0 3,917,656 0 3,917,656		Income before Interest Charges		4,695,526	697,108	5,392,635	(2,120,773)	3,271,861	6,798,682	10,070,543
2,854,172 979,363 3,833,535 0 3,833,535 0 3,833,535 73,859 (73,859) 0 0 0 0 25,102 (25,102) 0 0 0 0 70,425 13,696 84,121 0 84,121 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 3,023,558 894,098 3,917,656 0 3,917,656 0 3,917,656										
7.3859 (7.3859) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Interest Charges		2 054 173	636 020	3 833 535	c	2 833 535	-	3 833 535
25,102 (25,102) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Interest on Long-1 attil Debt		73 850	73,850)		•		o C	000,000
70,425 13,956 84,121 0 84,121 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Americal of Long-Term Capital Lease		25 102	(25,102)) C				0 0
3,023,558 894,098 3,917,656 0 3,917,656 0 3,9		Interest on Charl Toma Dobt		70,425	13.606	RA 121	· c	84 121	· -	84 121
3,023,558 894,098 3,917,656 0 3,917,656 0		Other interest		C7t'0 -		71.15	0 0	0	0	0
3,023,558 894,098 3,917,656 0 3,917,656 0		Allowance for Borrowed Funds Used During Construction		0	0	0	0		0	0
		Total Interest Charges		3,023,558	894,098	3,917,656	0	3,917,656	0	3,917,656

Tennesse Company Case No:	Tennessee Regulatory Authority Company: Tennessee-American Water Company Case No:	Operating Reference for the Attrition	Operating Kevenues Fer books for the lest Year and for the Attrition Year under both Present and Proposed Rates	s for the lest Ye	ear and osed Rates		Test Year: Twelv	Test Year: Twelve Months Ended: March 31, 2010 Exhibit No. 2, Schedule 2 Page 1 of 1	s Ended: March 31, 2010 Exhibit No. 2, Schedule 2 Page 1 of 1
Line No.	Description	Per Books 12 Months Ended 3/31/10	Test Year Adjustments <u>Present Rates</u>	Nomalized Test Year	Attrition Year <u>Adjustments</u>	Attrition Year at Present Rates	Adjustments for Proposed <u>Rates</u>	Attrition Year at Proposed <u>Rates</u>	
- 2	Sales of Water							•	
w. 4 rυ ι	Metered Sales to General Customers Residential	\$15,613,436	(\$453,784)	\$15,159,652	\$83,545	\$15,243,197	\$4,220,880	\$19,464,077	
9 ~ 0	Commercial	11,512,840	(109,816)	11,403,023	131,323	11,534,346	\$3,214,388	14,748,734	
	Industrial	3,400,242	1,722	3,401,964	0	3,401,964	\$940,828	4,342,792	
2 = 5	Other Public Authorities	2,556,475	(222)	2,556,253	0	2,556,253	\$678,596	3,234,849	
5 E :	Sales for Resale	1,248,931	59,562	1,308,493	0	1,308,493	\$362,033	1,670,526	
<u>4</u> 10 1	Private Fire Service	1,721,772	0	1,721,772	13,294	1,735,066	479,784	2,214,850	
- 1-	Miscellaneous	0	0	0	0	0	0	0	
6 5	Total Sales of Water	36,053,695	(502,537)	35,551,158	228,162	35,779,320	9,896,509	45,675,829	
2 2 2 2	Other Operating Revenues								
3 25 25	Activity / New Service Fees	267,248	0	267,248	D	267,248	0	267,248	
3 2 2	Late Payment Penalty	317,926	(4,431)	.313,495	2,012	315,507	87,269	402,776	
3 8 6	Rents from Water Property	170,861	0	170,861	0	170,861	0	170,861	
38 5	Sewer Billing Revenues	424,667	0	424,667	2,335	427,002	0	427,002	
33 3	Miscellaneous	72,368	99	72,435	0	72,435	0	72,435	
34	Reconnection Fee	264,083	D	264,083	0	264,083	0	264,083	
36 37	Total Other Operating Revenues	1,517,153	(4,365)	1,512,788	4,347	1,517,135	87,269	1,604,404	
38	Total Operating Revenues	37,570,848	(506,902)	37,063,946	232,509	37,296,455	9,983,778	47,280,233	
Ç									

Adjustment Number Number 1 Description 1 Operation and Maintenance Labor 2 Purchased Water 3 Fuel and Power								
Operation and Mi Purchased Water Fuel and Power		Per Books 12 Months Ended 3/31/10	Test Year Adjustments Present Rates	Normalized Test Year	Attrition Year <u>Adjustments</u>	Attrition Year at <u>Present Rates</u>	Adjustments for Proposed <u>Rates</u>	Attrition Year at Proposed <u>Rates</u>
Purchased Water Fuel and Power	aintenance Labor	\$5,167,248	\$334,498	\$5,501,746	\$178,553	\$5,680,299	\$0	\$5,680,299
Fuel and Power		\$46,840	0	46,840	4,122	50,962	0	50,962
		\$2,316,133	163,093	2,479,226	32,012	2,511,238	0	2,511,238
Chemicals		\$1,139,659	(75,405)	1,064,254	5,115	1,069,369	0	1,069,369
Waste Disposal		\$183,965	0	183,965	11,028	194,993	0	194,993
Management Fees	S	\$5,008,401	(46,230)	4,962,171	263,863	5,226,034	0	5,226,034
Group Insurance		\$2,043,181	(31,136)	2,012,045	237,354	2,249,399	0	2,249,399
Pensions		\$1,282,517	(178,694)	1,103,823	958,317	2,062,140	0	2,062,140
Regulatory Expense	nše	\$869,835	0	869,835	(22,467)	847,368	0	847,368
10 Insurance Other than Group	than Group	\$403,673	45,113	448,787	37,117	485,904	0	485,904
11 Customer Accounting	nting	\$836,303	3,348	839,651	17,627	857,278	0	857,278
12 Uncollectible Expense	ense	\$202,677	(8,343)	194,334	3,788	198,122	188,864	386,986
13 Rents		\$9,799	(1,093)	8,706	0	8,706	0	8,706
14 General Office Expense	xpense	\$210,461	(2,769)	207,691	10,241	217,933	0	217,933
15 Miscellaneous Expense	xpense	\$1,945,947	(252,769)	1,693,178	312,497	2,005,675	0	2,005,675
16 Other Maintenance Expense	ce Expense	\$1,042,628	44,838	1,087,466	22,851	1,110,317	0	1,110,317
17 Interest on Customer Deposits	mer Deposits	0	0	0	0	0	0	D
18 AFUDC		(\$179,759)	0	(179,759)	(24,241)	(204,000)	0	(204,000)
Total Operation and Maintenance	and Maintenance Expenses	22,529,507	(5,549)	22,523,958	2,047,779	24,571,737	188,864	24,760,601

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			(Sup	ple	me	ntal	Revised Accounting
: Ended: March 31, 2010 Exhibit No. 2, Schedule 4 Page 1 of 2	Attrition Year at Proposed <u>Rates</u>	\$4,961,531	0	106,033	0	(189,877)	100 110	4,077,000
Test Year: Twelve Months Ended: March 31, 2010 Exhibit No. 2, Schedule 4 Page 1 of 2	Adjustments for Proposed <u>Rates</u>	\$0	0	0	0	0	C	
Test Year: Twelv	Attrition Year at Present Rates	\$4,961,531	0	106,033	0	(189,877)	100 110	4,877,987
	Attrition Year <u>Adjustments</u>	\$536,919	0	0	0	(11,845)		525,074
ization Expenses	Normalized <u>Test Year</u>	\$4,424,612	0	106,033	0	(178,032)		4,352,813
eciation and Amort	Test Year Adjustments <u>Present Rates</u>	(\$247,478)	0	0	0	(20,975)		(5c4,895)
Summary of Adjustments to Depreciation and Amortization Expenses	Per Books 12 Months Ended 3/31/10	\$4,672,090	0	106,033	0	(157,057)		4,621,086
Water Company	Description	Depreciation Expense	Amortization of Utility Plant Acquisition Adjustment	Amortization of Utility Capital Lease	Amortization of Leased Alteration Expense	Amortization of Accumulated Depreciation on CIAC		
Regulatory Authority Tennessee-American	Adjustment Number <u>Reference</u>	-	7	е	4	5		

	2010 Iule 4 ? of 2			12.06% for new additions																														4.0% for new additions		7.03% for new additions							
	March 31, 30, 2, Sched	1		12.06% for																														4.0% for ne		7.03% for n							
	Test Year: Twelve Months Ended: March 31, 2010 Exhibit No. 2, Schedule 4 Page 2 of 2	Attrition Year Depreciation <u>Expense</u>	\$14,450 \$938 84,477		4,461	2,282	4,060	28,041	144,772 2,982	4,602	4,152	134,031	365,276	52,067	11,233	25,498	18	841,499	341,478	380,877	236,778	1,295	320,989	388	8,220 7,003	0 7 7 7 7	6,454	0 0	0	755	792	217,421	29,726		68,911		21,776	70,302	251 (189,877)	A 777 ESA		2.12%	
	Test Year: Twelve	New Depreciation <u>Rates</u>	10.00% 1.98% 1.98%	0.00%	1.13%	0.73%	0.83%	12.33%	2.50%	1.83%	2.45% 1.09%	30.31%	11.08%	2.74%	1.65%	125%	1.25%	1.25%	125%	1,11%	7.23%	7.23%	2.73%	4.68%	1.39% 2.19%	0.00%	2.19%	%00.0	0.00%	0.00%	1,39%	16.62%	11,38%	0.00%	6.89%	0.00%	4.21%	6.33%	5.10%				
		13 Month Avg. Depreciable Property at End of Attrition Year	144,499 47,382 4,265,507	1,694,608	394,768	312,642	489,123	227,422	5,909,060 119,296	251,454	169,477 12,612,181	442,199	3,477,221	1,900,254	680,784	2,039,803	1,458	67,319,897	27,318,258	22,657,562 5.098,755	3,274,936	17,907	11,757,829	8,526	591,337 319,777	603,486	294,721	431,702	177,213	15,222	55,208	1,204,633	261,215	43,785	1,290,439	287,053	517,256	1,110,618	4,918	202 603 506		860,965 1,590,500 227,974,990	
Expense				12.06%																						2.19%		1.83%	1.83%	1.83%				4.00%		7.03%				-)		
Attrition Year Provision for Depreciation Expense For Utility Plant in Service		Normalized Test Year Depreciation Expense	\$14,450 \$938 \$77,889	S87,488	S11,162 S4,461	52,282	\$4,060	511,292 528,041	\$137,317 \$2,982	\$4,602	\$4,152 \$137,380	569,167	5134,459 5385,276	552,067	S11,233	\$24,148	S66,978 S18	\$807,428	\$122,703 \$310,838	S234,033	\$236,778	S1.295	5300,415	\$399	S6,963 S3,979	. 20	56,454 S6,454	នូន	88	\$0 \$755	2167	\$156,850 \$187,843	\$29,099	532,782 S0	583,229	SO.	\$21,776	569,801	\$251 (178.032)	003 0707	4,246,360	2.02%	
rition Year Provis For Utility Pis	•	Depreciation Rat <u>e</u>	10.00% 1.98% 1.98%	4.11% 0.00%	2.13%	0.73%	0.83%	1.87%	2.45%	1.83%	2.45%	30.31%	2.08% 11.08%	2.74%	1.65%	125%	1.25%	1.25%	1.25%	1.11%	7.23%	7.23%	2.73%	4.68%	1.39%	0.00%	2.19%	0.00%	%00.0 0.00%	0.00%	1.39%	16.00%	11.38%	7.24%	6.89%	%00.0 0.00%	421%	6.33%	5.10%	'	В		
Att		Depreciable Property at 3/31/10	\$144,499 \$47,382 3,933,768	2,128,558 1,694,808	524,049 394,768	312,642	489,123	603,834 227,422	5,604,762	251,454	169,477 12,603,650	228,199	3,477,221	1,900,254	5,577	1,931,852	5,358,217	64,594,213	9,816,243	21,084,061	3,274,936	17.907	11,004,198	8,526	500,945	603,486	345,333	415,069	177,213	14,222	55,208	980,312	255,706	452,786 43,392	1,207,973	287,053	517,256	90,325 1,102,699	4,918		L///66//602	612,502 1,590,500 211,962,773	
	Tennessee Regulatory Authority Company: Tennessee-American Water Company	Account Description	Comprehensive Planning Study SS Structures Pumping Structures	Water Treatment Structures Water Treatment Structures-Depr	T&D Structures Office Structures		Miscellaneous Structures Lakes, Rivers, & Other Intakes	Supply Mains Power Generation Equipment	Electric Pumping Equipment	Other Pumping Equipment	Other Pumping Equuipment SS Water Treatment Equipment	Granular Activated Carbon	T&D Reservoirs & Standpipes T&D Reservoirs & Standpipes-Painting	Elevated Tanks & Standpipes	Ground Level Facilities Clearwells	T & D Mains not Classified	T & D Mains - Mains (4" or less) T & D Mains - Mains (6" - 8")	T & D Mains - Mains (6" - 10")	T & D Mains - Mains (10" - 16") T & D Mains - Mains (12" or More)	Services	Meters-Metal Case/Old Style	Meters - Plastic Case Meters.rem rdr	Meter installations	Hydrants Other P/E SS	Office Fumitute Computer & Peripheral Eminment	Computer & Mainframe Equipment	Computer & Periph Personal Computer & Periph Other	Computer Software	Computer Software Maintrame Computer Software Personal	Computer Software Other	Other Office Equipment	Light Trucks Heavy Toucks	Automobiles	Transportation-Other Stores Equipment	Tools, Shop, & Garage Equipment	Laboratory Equipment Power Operated Equipment	Communication Equipment	Communication Equipment-Tetephone Miscellaneous Equipment	Other Tangible Plant		Total Plant in Service	Land Cap Lease Asset Total UP	
	: Regulatory Tennessee-	Account	339600 304100 304200	304300 304301	304400	304700	306000	309000	311200	311500	311520	320200	330003	330100				331210			334110	334120	334200	339200	340100	340210	340220	340300	340310	340330	340500	341100	341300	341400	343000	345000	346100	346200	348000				
	Company:	Line	- 26	4 43	9 /	. up (n ₽	T 2	5 5	ī fā	16	B	£ 5	21	23 53	2.52	25 26	27.	28 23	8 8	32	8 8	5 8 8	3 8	38	8 9	1 4 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5	43	4 4	46	48	49	2.5	54 ES	12	ያ አ	25	8 8	20	8 8	2 4	3	

Tennessee Regulatory Authority Company: Tennessee-American Water Company	Authority \merican Water C	Сощрапу	Summary of Adj	Summary of Adjustments to Taxes Other than Income	s Other than Inc	отпе	Te	ist Year. Twelve Re	Test Year: Twelve Months Ended: March 31, 2010 Revised Exhibit No. 2, Schedule 5	ch 31, 2010 Schedule 5
Case No:										Page 1 of 1
	Adii etmont		Per Books	Test Year			Attrition	Adiustments	Attrition Year	
Line <u>No.</u>	Number Reference	<u>Description</u>	Ended 3/31/10	Adjustments Present Rates	Normalized Test Year	Attrition Year Adjustments	Year at Present Rates	for Proposed Rates	at Proposed Rates	
2 1	-	Property Taxes	\$2,380,025	\$242,895	\$2,622,920	\$177,123	\$2,800,043	\$0	\$2,800,043	
ω 4⊣	2	Other General Taxes	1,222,441	0	1,222,441	(197,011)	1,025,430	0	1,025,430	
က ကော၊	က	F.U.T.A. Taxes	5,004	181	5,185	0	5,185	0	5,185	
7 8	4	F. t. C. A. Taxes	385,198	22,558	407,756	13,333	421,089	0	421,089	
9 10	5	S.U.T.A. Taxes	25,489	(12,989)	12,500	0	12,500	0	12,500	
11		Total	4,018,157	252,645	4,270,802	(6,555)	4,264,247	0	4,264,247	
13 14										
1 6										
17										
18										
50 20										
21										
23 23										
25										
26	•									
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29 30										
31										
33										
34 25										
98 9										
37 38										
39 40										
14 4										
43										
44 45										

Attrition Year at Proposed <u>Rates</u>	\$2,943,980	572,649	1,071,951	186,671	(76,368)	0	0	4,698,884
Adjustments A for Proposed a Rates	53,660,830	727,131	0	o	0	0	0	4,387,961
Attrition Year at Present Rates	(5716,850)	(154,482)	1,071,951	186,671	(76,368)	0	o	310,923
Attrition Year <u>Adjustments</u>	(\$460,817)	(103,627)	223,110	128,318	0	0	0	(213,015)
Normalized Test Year	(\$256,033)	(50,855)	848,841	58,353	(76,368)	0	0	523.938
Test Year Adjustments Present Rates	(5341,441)	(179,642)	(584,986)	(64,705)	0	(113,953)	131,939	(1.152,787)
12 Months Ended 3/31/10	\$85,408	128,787	1,433,627	123,058	(76,368)	113,953	(131,939)	1.676.725

State Income Tax - Current

Amortization of ITC

dad: March 31, 2018 Ibit No. 2, Schadule 6 Page 2 of 2	Attrition Year Proposed Rates	<u>1</u> <u>State</u> ,962 \$48,671,962	,601 24,760,601 ,687 4,877,687				1				7,556 3,917,556	,887 6,152,887	1,320 759,320 1,563 3,939,563	1,771 10,851,771	6,671 6,671		6,961 6,961	,732 10,858,732										66'969)		(2,048,74	019 8,809,989 0	649 370 A AND GRO				381,448 87,863
Test Year Twelve Months Ended: March 31, 2010 Exhibit No. 2, Schedule G Page 2 of 2	A M	<u>Federal</u> \$48,671,962	24,760,601 4,877,587			l					3,917,556	6,152,887	759,320 3,939,563	10,851,77	ம்		ů	10,858,732												(1,874,713)	8,984,019 0	572,649 8411370		2,943,980	2,943,980	
۲	Attrition Year Present Rates	<u>State</u> S37,296,455	24,571,737 4,877,687			- 1					3,917,656	(645,795)	32,189 278,733	-334,872	6,671	340	6,961	(327,911)	0									0 (696,998)		(2,048,743)	(2,376,654)	(2 276 654)	1	(154,482)	(154,482)	87,863
	Attritio Presen	<u>Federal</u> S37,296,455	24,571,737	4,264,247 (154,482)	(716,850)	1,071,951 (76,368)	34,024,594				3,917,656	(645,795)	32,189 278,733	-334,872	6,671	340 (50)	6,961	(327,911)	0	00			0 0	(1,177,715)		0	0 0 0	0 (896,998) 0	. 0	(1,874,713)	(2,202,624)	(154,482)	(24) (040) (34)	(716,850)	(716,850)	381,448
on Current Rate for the ne Attrition Yeal	d Year tates	<u>State</u> \$37,063,946	22,523,958 4,352,613	4,270,802 (50,855)	(256,033)	648,841 (76,368)	31,671,311 5,392,635				3,917,656	1,474,979	7,498 516,440	1,998,917	6,671	340 (50)	6,961	2,005,878	0	00			00	(1,758,093) 0 0		00	000	0 (1,030,162) 0		(2,788,255)	(782,377)	(776, 782)	(195,577)	(50,855)	(50,855)	Def -ACRS prop
Computation of Current Federal and State Income Taxes Based on Current Rate for the Normalized and Attrition Years and Proposed Rates for the Attrition Year	Normalized Year Present Rates	<u>Federal</u> \$37,063,946	22,523,958 4,352,613	4.270,802 (50,855)	(256,033)	648,641 (76,368)	31,671,311 5,392,635				3,917,656	1,474,979	7,498 516,440	1,998,917	6,671	340	19619	2,005,878	0	0 0			00	(1,758,093)		00	001	0 (1,030,162) 0		(2,788,255)	(782,377)	(50,855)	(275,157)	(256,033)	(255,033)	
Current Federal and S and Attrition Years	est Year (ates	<u>State</u> S37,570,648	22,529,507 4,621,066	4,018,157 (201,711)	(380,986)	2,584,174 (76,368)	32,845,456 4,725,392	4,522	46,375	-21,031	2,954,478	1,741,049	116,430 1,539,264	3,396,743	6,671	(184,631) 340 (50)	(177,670)	3,219,073	17,782	(267,925)	(1,014,689)	417,444 (101,985)	(352,479)	(1,758,093) 125,312 (189,432)	16,543	(51,986) 0	(106,293)	67,144 (1,030,162) 194.031	13,043	(1,790,247)	1,428,826	499,035	190,726,1	125,311	125,311	
Computation of Nomaliz	Per Books Test Year Present Rates	<u>Federal</u> \$37,570,848	22,529,507 4,621,066	4,018,157 (201,711)	(986,038)	2,584,174 (76,368)	4,725,392	4,522	46,375	-21,031	2,954,478	1,741,049	116,430	3,396,743	6,671	(184,631) 340 (50)	(177,670)	3,219,073	17,782	(267,925)	24,857 (1,014,689)	(101,985)	(352,479)	(1,758,093) 125,312 (189,432)	16,543	(51,986) 0	(106,293)	67,144 (1,030,162) 194,031	13,043	(3,000,534)	218,539	100,645	6/0'661	67,855	67,855	
			xpense			реш	ŽLI.			er Income and Deduction:				1	is (Deductions): The state of t	Medicare subsidiary Lobbying Expenses Nondeductible Penaltie:	Total Permanent Differences		ences Contributions and Advance:	Book Over Tax Depreciation Book Over Tax Bad Debts	Amortization of Regulatory Assets - AFUDC Deferred Maintenance Expense	PEB Expense an Expense	Regulatory Pension Expense Miscellaneous Deferred Expense:	Tax Over Book Depreciation Cost of Removal AELIDC over Internet Canitalized for Taxes	Refund of Taxable Advance: Accrued Vacation Pay Expense	ent Losses ve Salvage	Miscellaneous Deferred Expense: Cost of Service Study	Repairs ense Expense	Cyperise on Study ciation in excess of federal	Total Temporary Differences	ne S∏			6.50% 35.00%		
Tennessee Regulatory Authority Company: Tennessee-American Waler Company Gase No:		<u>Description</u> Operating Revenues	Operation and Maintenance Expense: Depreciation and Amortizatior	Taxes, Other than Income State Income Taxes - Current	State income Taxes - Deterred Federal Income Taxes - Current	Federal Income Taxes - Defen Investment Tax Credit	Subtotal Total Income Before Deductions	Total Other Income	Total Other Deductions	Total Taxes Applicable to Other Income and Deduction	Total Interest Charges	Net Income	State Income Taxes Federal Income Taxes	Pretax income		618.006 Medicare su 618.008 Lobbying Ex 638.006 Nondeductit	Total Perma	Financial Taxable Income	je .		618.070 Deferred Ma		618.030 Regulatory F 618.032 Miscellaneor				36	- Pavement Repairs - Repair Expense			Federal Taxable Income Before SIT	Correction to books State Income Tax	i axadie income	Computation of Taxes: State Income Tax @ Federal Income Tax @	Total Current Income Tax	
Tennessee Regulato: Company: Tennesse Case No:	Line No.	- 2	20 4 rū	9 ~ (n on	D T !	t t 2	4 ti	o t :	5 5 5	3 7 8	188	55 26	28 24	3 30 53	3 8 3 3	36 23	386	. 4 . 4	42 43	4 1 4	5 6 4 5	49 50	25 ES ES	3 25 25	SS 25	92 S	2 15 23	3 23 33	56 99	68 89	3225	22:	4	. B2	00 1

Test Year: Twelve Months Ended: March 31, 2010 Exhibit No. 3, Schedule 1 Page 1 of 1

Average Weighled Cost	0.07%	3.19%	0.06%	2.80% 2.26%	%&c &
Cost Rate	1.900%	6.200%	5.000%	11.500%	
Adjusted Capital	\$4,236,175	63,032,353	1,381,600	29,862,828 24,152,387	\$122 665 344
% of Total	3.453%	51.386%	1.126%	24.345% 19.690%	400 000%
13 Month Average Amount	\$ 4,236,175	63,032,353	1,381,600	29,862,828 24,152,387	C122 665 344
Class of Capital	Short-Term Debt	Long-Term Debt	Preferred Stock	Common Equity - Common Stock Retained Earnings	Total Canital

13 MONTH AVERAGE COST RATE

TENNESSEE AMERICAN WATER COMPANY LONG-TERM DEBT AVERAGING FOR FORECASTED PERIOD 13 MONTH AVERAGE

Test Year: Twelve Months Ended: March 31, 2010 Exhibit No. 3, Schedule 2 Page 1 of 1

							Page 1 of 1	
Debt Issue Type & Rate	13 Month Average	Cost Rate At Issue	Cost Rate	Forecasted Amort of Issuance Exp	Annualized Cost	Average Unamortized Issue Exp	Net Carrying Value	
GENERAL MORTGAGE BONDS								
Series 9.25% Series 7 84%	2,500,000	9.250%	9.310%	1,511	232,750	12,720	2,487,280	
Series 6.87%	313,846	6.870%	7.135%	833	22,393	192	313,654	
Series 5.39%	15,000,000	5.390%	5.439%	7,281	815,850	18,203	14,981,797	
Series 5.62%	19,000,000	5.620%	5.644%	4,557	1,072,360	39,951	18,960,049	
Series 6.00% Proposed 6.212%	9,000,000	6.000%	6.262%	12,651	563 580	359,498	10,290,502 8 912 625	
Proposed 6.612%	1,230,769	6.612%	6.693%	1,000	82,375	12,231	1,218,538	
Capital Lease	202,220	9.489%	9.489%	0	19,189	0	202,220	
TOTAL \$	63,596,835			\$ 34,596	\$ 3,909,331	\$ 564,482 \$	63,032,353	

TENNESSEE AMERICAN WATER COMPANY PREFERRED STOCK AVERAGING FOR FORECASTED PERIOD 13 MONTH AVERAGE

		5.	IS MONTH AVERAGE	ц	Test Year: Twelv	ve Months Ended:	March 31, 2010
						Exhibit No. 3, Schedule 3 Page 1 of 1	. 3, Schedule 3 Page 1 of 1
Debt Issue Type &	13 Month	Cost Rate	Cost Rate	Forecasted Amort of	Annualized	Average Unamortized	Net Carrying
Rate	Average	At Issue	@ Maturity	Issuance Exp	Cost	Issue Exp	Value
Cumulative 5% Series	1,381,600	5.000%	2,000%	0	080'69		1,381,600
TOTAL	\$ 1,381,600			· .	080'69 \$	<i>फ</i> '	1,381,600
13 MONTH AVERAGE COST RATE	ATE ==	5.000%					

Rates
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Current an
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ennessee Regulatory Authority			Attrition	Attrition Year Revenues at Current and Proposed Kates	nt and Proposed Kates			lest rear I we	lest rear i weive months Ending march 31, 2010 Exhibit No. 4. Schodulo 1	15 Ending March 31, 2010 Exhibit No. 4. Schodulo 1	
пттагу										t ampaire t	
ompany: Tennessee-American Water Company	Ų.									Page No. 1 of 1	
ase No. :											
Line											
No											
<u>-</u>	Per Book	Per Book	Normalized	Normalized	Current Rates	Attrition	Proposed Rates			Total Revenue	
2	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Total Revenue	Percent	
3 Class/Description	(CCF)	Revenues	(CCF)	Revenues	(CCF)	Revenues	(CCF)	Revenues	Difference	Change	$\overline{}$
4										•	ч
5 Residential	4,366,253	15,613,436	4,270,606	15,159,653	4,297,853	15,243,199	4,297,853	19,464,079	4,220,880	27.690%	۲۲
6 Commercial	3,900,531	11,512,840	3,897,353	11,403,023	3,933,111	11,534,347	3,933,111	14,748,735	3,214,388	27.868%	,,,
7 Industrial	2,561,716	3,400,242	2,561,716	3,401,964	2,561,716	3,401,964	2,561,716	4,342,792	940,828	27.655%	,,,
8 Other Public Authority	1,032,836	2,556,475	1,032,836	2,556,253	1,032,836	2,556,253	1,032,836	3,234,849	678,596	26.547%	
9 Other Water Utility	1,345,487	1,248,931	1,345,488	1,308,493	1,345,488	1,308,493	1,345,488	1,670,526	362,033	27.668%	
10 Private Fire Service	0	1,721,772	•	1,721,772	0	1,735,066	0	2,214,850	479,784	27.652%	···
11 Public Fire Service	•	(99)	•	0	0	0	0	•			
12 Subtotal	13,206,823	36,053,629	13,107,999	35,551,158	13,171,004	35,779,322	13,171,004	45,675,831	9,896,509	27.660%	,,
13											• •
14 Other Operating Revenues		1,517,219		1,512,788		1,517,135		1,604,404	87,269	5.752%	J.
15											-
16 Total		37,570,848		37,063,946		37,296,457		47,280,235	9,983,778	26.769%	• /
17											"

ANALYSIS OF REVENUES AT PER BOOKS, NORMALIZED, AND THE ATTRITION YEAR AT PRESENT AND PROPOSED RATES

Tennessee Regulatory Authority Residential Class Company : Tennessee-American Water Company

Case No.:

Attrition Year Revenues at Current and Proposed Rates

Page No. 1 of 13

Exhibit No 4, Schedule 2

Test Year Tweive Months Ending March 31, 2010

Supplemental Revised Accounting Exhibits per Company Rebuttal Testimony

Page 23 of 37 10,158,073 17,342,132 \$10,027,058 Revenues Attrition Year at Proposed Rates 4.120 2.530 1.892 1.445 0.943 232.18 3.427 2.789 2.342 1.840 77.40 123.83 232.18 386.98 773.97 77.40 123.83 386.98 773.97 ,238.33 1.180 5.017 ,238.33 Rates 22,812 74,197 128,124 15,806 727,858 3.5 26 207 114 2,540 20,853 1,403 218,183 2,294,987 1,546,547 3,906,524 59 Determinate 3,825 254,612 46,454 115 12,598 11,104 1,460 \$7,882,543 19,911 59,257 134 7,985,547 463,587 4,959,777 13,538,572 3,021 942,647 Revenues Attrition Year at Present Rates 0.753 4.131 2.939 2.055 1.701 97.35 182.53 304.23 608.47 0.202 3.207 2.015 1.506 1.151 60.85 304.23 60.85 182.53 .684 Rates 15,806 74,197 128,124 218,183 727,858 22,812 1,546,547 62,450 1,949 207 2,294,987 2,540 3,906,524 20 1,403 1,089 Billing 55,443 525,875 42,678 1,460 309,194 46,454 115 459,965 125,836 937,081 59,257 12,598 11,104 ,938,210 3,825 13,464,608 134 \$7,833,768 7,936,772 2.055 1.701 1.233 2.939 182.53 304.23 608.47 973.53 182.53 304.23 2.015 60.85 97.35 60.85 97.35 1.506 1.151 30.41 4.131 Normalized Rates 723,375 22,670 216,791 1,539,822 62,450 1,403 2 E ,949 207 2,277,055 3,881,867 720,015 59 Determinate Billing 957,066 459,965 5,216,032 309,194 12,598 125,836 3,825 13,742,430 42,678 545,860 46,454 19,911 59,257 11,104 7,936,772 9,157 1,460 34 3,021 \$7,833,768 Revenues 60.85 97.35 2.015 1,506 1,151 60.85 97.35 304.23 608.47 2.939 2.055 1.701 1.233 182.53 304.23 608.47 0.202 0.684 30.41 4.131 Per books Rates 723,375 22,670 73,629 132,138 15,806 221,629 62,450 20,711 1,626,452 2,540 1,403 31 720,015 1,089 1,949 207 2,277,055 3,968,497 5 Determinate Billing 450,000 Cubic Feet 1,000,000 Cubic Feet 43,500 Cubic Feet 450,000 Cubic Feet 400 Cubic Feet 6,100 Cubic Feet 1,000,000 Cubic Feet 1,500,000 Cubic Feet 400 Cubic Feet 6,100 Cubic Feet 43,500 Cubic Feet Lookout Mountain Amount Over 1,500,000 Cubic Feet Chattanooga Amount 6 - inch meter 8 - inch meter **Total Meters** Total Meters 6 - inch meter 3/4 - inch meter 3 - inch meter 4 - inch meter 8 - inch meter 5/8 - inch meter 3/4 - inch meter 1 - inch meter 11/2 - inch meter 2 - inch meter 3 - inch meter 4 - inch meter 5/8 - inch meter 1 - inch meter 1/2 - inch meter 2 - inch meter ookout Mountain Chattanooga All Over First Next Next Next First Next Next Next Next 를 위

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Exhibit No 4, Schedule 2 Test Year Twelve Months Ending March 31, 2010

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Attrition Year Revenues at Current and Proposed Rates

Supplemental Revised Accounting Exhibits per Company Rebuttal Testimony
Page 24 of 37 Page No. 2 of 13 370,345 467,501 Revenues Attrition Year at Proposed Rates 773.97 1.180 38.68 77.40 123.83 232.18 386,98 773.97 3.427 2.789 2.342 1.840 28.04 23.25 38.68 77.40 123.83 232.18 386.98 ,238.33 5.017 Rates 4,429 33,710 7,437 108,092 73,824 1,441 704 182,620 Determinate 40,210 64,626 260,894 1,649 17,411 1,169 412,298 715,051 Revenues Attrition Year at Present Rates 32.76 32.76 32.76 32.76 97.35 182.53 304.23 608.47 32.76 32.76 0.000 3.534 2.342 1.674 1.320 0.852 60.85 Rates 7,437 33,710 108,092 73,824 182,620 3,211 704 <u>‡</u> 1,441 Determinate Billing 47,215 17,411 64,626 39,896 259,773 711,040 47,215 1,169 1,649 409,722 Revenues 32.76 32.76 0.000 97.35 304.23 32.76 182.53 973.53 3.534 1,320 32.76 32.76 32.76 32.76 30.41 60.85 2.342 1.674 0.852 Normalized Rates 7,437 107,248 73,507 4. 3,211 33,499 181,459 33,461 Determinate Billing 47,215 17,411 64,626 39,896 274,086 725,353 408,553 1,169 409,722 1,649 Revenues 32.76 32.76 32.76 304.23 2.342 1.674 1.320 32.76 32.76 32.76 32.76 0.000 182.53 608.47 973.53 0.372 0.852 60.85 97.35 30.41 Per books Rates 107,248 77,557 185,509 7,437 33,499 3,211 1,4 704 <u>4</u>, Determinate Billing Company: Tennessee-American Water Company 6,100 Cubic Feet 43,500 Cubic Feet 400 Cubic Feet 400 Cubic Feet 6,100 Cubic Feet 43,500 Cubic Feet 450,000 Cubic Feet 1,000,000 Cubic Feet All Over 1,500,000 Cubic Feet 2.67 (100 CCF) 2.67 (100 CCF) Lone Oak Amount Lakeview Amount **Total Meters Total Meters** 1 1/2 - inch meter 3/4 - inch meter 8 - inch meter 3/4 - inch meter 1 - inch meter 1/2 - inch meter 2 - inch meter 3 - inch meter 6 - inch meter 8 - inch meter 5/8 - inch meter 1 - inch meter 2 - inch meter 3 - inch meter 4 - inch meter 6 - inch meter 5/8 - inch meter 4 - inch meter in Excess Volumetric Lakeview Lone Oak First Next Next First Next First Case No.:

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Tennessee Regulatory Authority Residential Class

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Attrition Year Revenues at Current and Proposed Rates

Ei.													
휟 -			Perbooks			Normalized		Attrition	Attrition Year at Present Rates	ates	Attrition	Attrition Year at Proposed Rates	i Rates
- (Diffina			Rilling			Billing			Billing		
3 6		Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues
4													
ĸ	Suck Creek												40 450
9	5/8 - inch meter	2,533	23.85	60,404	2,533	23.85	60,404	2,533	23.85	60,404	2,533	19.13	48,450
~	3/4 - inch meter	0	23.85	0	0	23.85	•		23.85	•		23.25	
œ	1 - inch meter	12	23.85	289	12	23.85	289	12	23.85	289	12	38.68	469
6	1 1/2 - inch meter	0	23.85	0	0	23.85	1		23.85	•	•	77.40	0
9	2 - inch meter	0	23.85	0	0	23.85	•		23.85	•	•	123.83	0
=	3 - inch meter	0	23.85	0	0	23.85	•	•	23.85	•		232,18	0
12	4 - inch meter	0	23.85	0	0	23.85	,	•	23.85	•	,	386.98	0
5	6 - inch meter	0	23.85	0	0	23.85	•	•	23.85	•		773.97	0
4	8 - inch meter	0	23.85	0	0	23.85	,	•	23.85	,		1,238.33	0
. rū	Total Meters	2,545	1	60,693	2,545		60,693	2,545		60,693	2,545		48,919
16				ı									
17	Volumetric												
~	First 2 (100 CCF)	4,681		0	4,681			4,681		•			
5	Next 10.67 (100 CCF)	8,712	3.444	30,004	8,712	3.444	30,004	8,712	3.444	30,004			
20	- -	1,665	2,583	4,301	1,665	2,583	4,301	1,665	2.583	4,301			
73											•		
23												,	0
23	First 400 Cubic Feet										162,8	1.100	SC / 5
74	Next 6,100 Cubic Feet										6,642) TU.C	33,320
55	Next 43,500 Cubic Feet		ı			1			ı		COL	3.421	200
56	Suck Creek Amount	15,058	1	94,998	15,058		94,998	15,058	ı	94,998	15,U58		166,28
27													40 607 080
28	Total Gross	4,398,130		15,584,473	4,302,612		15,272,353	4,329,822		15,325,894	4,329,822		06, 100, 61
53	Proration adjustment			0				,			1		24.7
문	Less: Correction & Allowances	37,685	l	113,625	37,685	1	113,625	37,685	1	c20,5LL	37,083		000,004
93	Net Amount	4,360,445		15,470,848	4,264,927		15,158,728	4,292,137		15,242,269			19,462,892
32	Net Amt. Per Revenue Summary	4,366,253	•	15,471,799	4,2	ı	15,159,653	4,2	•	15,243,199	4,2		19,464,079
33	Difference	(2,808)		(951)			(925)			(930)			(/8۲,۲)
34	Percent Difference	-0.1330%		-0.0061%	-0.1330%		-0.0061%	-0.1330%		-0.0061%	0.1330%		%L900'0-
33													

Tennessee Regulatory Authority Residential Class Company : Tennessee-American Wal Case No.:

Test Year Twelve Months Ending March 31, 2010 Exhibit No. 4, Schedule 2 Page No. 4 of 13

Attrition Year Revenues at Current and Proposed Rates

Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :

Revenues Bellings	1 -			Per books			Normalized		Attrition	Attrition Year at Present Rates	lates	Attrition	Attrition Year at Proposed Rates	ed Rates
Communication Communicatio						Billing			Billing			Billing		
Second Headers Seco			Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues
1,		meter	61,845	10.81	\$668,544	61,845	10.81	\$668,544	61,845	10.81	\$668,544		13.84	\$855,934
1,		meter	1,621	18.16	29,429	1,621	18.16	29,429	1,621	18.16	29,429		23.25	37,678
1.00 1.00		meter	16.816	30.22	508,178	16,816	30.22	508,178	17,718	30.22	535,437		38.68	685,331
2. Fund Invalidation 2. Fund I		meter	4.283	60.47	259.022	4,283	60.47	259,022	4,283	60.47	259,022		77.40	331,542
	-	meter	12,802	96.74	1.238,432	12.802	96.74	1,238,432	12,802	96.74	1,238,432	12,802	123.83	1,585,228
			472 472	181 40	85.651	472	181.40	85,651	472	181.40	85,651		232.18	109,628
c. Inchimited 4.0 60,450 51771 4.4 60,450 51772 4.4 60,450 51773 4.4 60,450 51773 4.4 60,450 51773 4.4 60,450 51773 4.4 77.347 7.4 77.347 7.4 77.347 7.4 77.347 7.4 77.347 7.4 77.347 7.4 77.347 7.4 77.347 7.4 <td></td> <td></td> <td>215</td> <td>5 COC</td> <td>27 447</td> <td>086</td> <td>302.34</td> <td>87 447</td> <td>289</td> <td>302.34</td> <td>87.447</td> <td></td> <td>386.98</td> <td>111,928</td>			215	5 COC	27 447	086	302.34	87 447	289	302.34	87.447		386.98	111,928
		ı meter	777	504.69	87.075	144	604 69	87.075	4	604.69	87,075		773.97	111,452
Volumetric Vol		I meter	<u> </u>	067.50	23.284	72	967.50	23,284	24	967.50	23,284		1,238.33	29,802
Volumentical Main Couple Feet 251,144 0.2011 25,460 251,144 0.2011 25,460 251,725 0.2011 25,460 251,144 0.2011 25,460 251,144 0.2011 25,460 251,142 0.2011 25,460 251,142 0.2011 25,460 251,142 0.2011 25,460 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 251,142 0.2011 25,400 25,4	•	Meters	98.296	3	2,987,062	98,296	1	2,987,062	99,198	•	3,014,321			3,858,523
Volumetric Vol								•						
First 400 Cubic Feet 261,144 0.201 22440 261,144 0.201 264,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 0.201 254,722 254,00 Cubic Feet 1,447 1,4201 1,247 1,124,722 1,144 1,142 1,142,722 1,144 1,142 1,142,722 1,144 1,142 1,142,722 1,144 1,142 1,142,722 1,144 1,142 1,142,722 1,144 1,142 1,142,722 1,144 1,142 1,142,722 1,144 1,144 1,144														
Next 6,100 Cubic Freet 1,122,627 3,164,480 1,124,627 3,164,480 1,124,627 3,164,480 1,124,627 3,164,480 1,124,627 3,164,480 1,124,627 3,164,480 1,124,627 3,164,480 1,124,627 3,164,480 1,124,627 3,164,482 1,124,627 1,149 1,149,222 7,144,220 7,144 1,457 1,149,228 7,144,220 7,144 1,457 1,149,228 7,144 1,457 1,149,222 7,144 1,457 1,149,228 7,144 1,457 1,149 1,149 1,149 1,149,228 7,144 1,457 1,149		400 Cubic Feet	261,144	0.201	52,490	261,144	0.201	52,490	264,752	0.201	53,215		0.283	74,925
Next 43,500 Cubic Feet 1,570,639 2,003 3,160,632 2,003 3,160,632 2,003 3,164,639 1,574,932 1,574,74 1,593,732 1,574,74 1,593,732 1,574,74 1,593,732 1,544,932 1,544,931 1,544,932<		6.100 Cubic Feet	1.182.457	3.187	3,768,489	1,182,457	3.187	3,768,489	1,214,027	3,187	3,869,103	1,214,027	4.120	5,001,790
Next 450,000 Cubic Feet 794,410 1,489,222 794,410 1,489,222 794,410 1,489,222 794,410 1,489,222 794,410 1,489,222 794,410 1,489,222 794,410 1,489 1,144 1,4801 1,567 1,144 1,4801 1,567 1,144 1,4801 1,567 1,144 1,4801 1,567 1,144 1,4801 1,567 1,144 1,4801 1,144 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 1,146 1,4801 <th< td=""><td></td><td>43.500 Cubic Feet</td><td>1.578.059</td><td>2.003</td><td>3,160,853</td><td>1,574,929</td><td>2.003</td><td>3,154,583</td><td>1,574,929</td><td>2.003</td><td>3,154,583</td><td>1,574,929</td><td>2.530</td><td>3,984,571</td></th<>		43.500 Cubic Feet	1.578.059	2.003	3,160,853	1,574,929	2.003	3,154,583	1,574,929	2.003	3,154,583	1,574,929	2.530	3,984,571
Next 1,000,000 Cubic Feet 1,576 1,144 14,501 1,2676 1,144 14,501 1,2676 1,144 14,501 1,2676 1,144 1,4501 1,2676 1,144 1,4501 1,2676 1,144 1,4501 1,2676 1,144 1,4501 1,2676 1,144 1,4501 1,2676 1,144 1,4501 1,2676 1,144 1,4501 1,2676 1,144 1,4501 1,2676 1,144 1,146,537 1,146,537 1,146,537 1,146,537 1,146,537 1,146,537 1,146,537 1,146,537 1,146,537 1,144 1,146,537		450.000 Cubic Feet	794.410	1,497	1,189,232	794,410	1.497	1,189,232	794,410	1.497	1,189,232	794,410	1.892	1,503,024
All Over 1,500 00 Cubic Feet 2,700 00 Cubic Feet 3,502,744	Next	1.000,000 Cubic Feet	12,676	1.144	14,501	12,676	1.144	14,501	12,676	1,144	14,501	12,676	1.445	18,317
Chatchanoga Amount 3,828,746 11,172,827 3,825,616 11,164,357 3,866,734 11,244,955 3,860,734 11,344,345 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,860,734 11,344,945 3,844,944,945 11,344,944 11,344,944 1	All Over	1.500.000 Cubic Feet	0	0.679	0	0	0.679	•	,	0.679	٠	•	0.943	
Lockout Nountialn Lockout Lock	Chatta	nooda Amount	3.828.746	•	11.172.627	3,825,616	J	11,166,357	3,860,794	1	11,294,955			14,441,150
12.14 12.1				•			ı			•				
5/8 - inch meter 5/8 - inch meter 5/8 - inch meter 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 12.14 7,747 6.38 7,747 7,747 7,747 7,747 7,747		ıntain												
1 1 1 1 1 1 1 1 1 1		ı meter	638	12.14	7,747	638	12.14	7,747	638	12.14	7,747		13.84	8,832
1-inch meter 230 30.22 6,954 230 30.22 6,954 240 30.22 7,256 240 2		ı meter	24	18.16	436	24	18.16	436	24	18.16	436		23.25	855
11/2 - inch meter 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.47 2,177 36 60.48		ı meter	230	30.22	6,954	230	30.22	6,954	240	30.22	7,256	••	38.68	9,287
2 - inch meter 95 96.74 9,203 95 96.74 9,203 95 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 meter	36	60.47	2,177	36	60.47	2,177	36	60.47	2,177		77.40	
3-inch meter 0 181.40 - - 181.40 - 181.40 - 2 4-inch meter 0 302.34 - <td></td> <td>ı meter</td> <td>95</td> <td>96.74</td> <td>9,203</td> <td>95</td> <td>96.74</td> <td>9,203</td> <td>95</td> <td>96.74</td> <td>9,203</td> <td></td> <td>123.83</td> <td>11,780</td>		ı meter	95	96.74	9,203	95	96.74	9,203	95	96.74	9,203		123.83	11,780
4 - Inch meter 0 302.34 - - 302.34 - 302.34 - 302.34 - 302.34 - 302.34 - 302.34 - 302.34 - 302.34 - 302.34 - 302.34 - 7 7 7 7 7 8 - 604.69 - - 604.69 - - 604.69 - - 604.69 - - 7 7 7 7 8 - - 604.69 - - 7 7 7 7 7 9 7.50 - - 7 7 7 7 7 7 8 7 9 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7		ı meter	0	181.40	0	0	181.40	,	•	181.40	•		232.18	
6 - inch meter 0 604.69 0 604.69 0 604.69 0 7 7 1,23 7 1,23 7 1,033 7 1,033 7 1,033 7 1,033 7 1,033 7 1,033 1,034 1,034 1,034 1,034 1,034		ı meter	0	302.34	0	0	302.34	•	•	302.34		,	386,98	
8 - Inch meter 0 967.50 0 967.50 0 1,233 1,034 1,034 2,176		ı meter	0	604.69	0	0	604.69	•		604.69	•	•	773.97	
Volumetric First 400 Cubic Feet 2,776 0,748 2,076 0,748 2,076 0,748 2,076 2,776 0,748 2,076 2,776 0,748 2,076 2,776 0,748 2,076 2,776 0,748 2,076 2,816 0,748 2,106 2,816 0,748 2,106 2,816 0,748 2,106 2,816 14,531 14,231 1		ı meter	0	967.50	0	0	967.50	-	,	967.50	-		1,238.33	
Volumetric First 400 Cubic Feet 2,776 0,748 2,776 0,748 2,076 2,816 0,748 2,106 2,816 0,748 2,106 2,816 15,576 4,105 63,338 15,576 2,816 0,748 2,106 2,816 15,576 4,105 63,338 15,576 14,531 14,231		i Meters	1,023		26,517	1023	•	26,517	1,033		26,819			33,243
Volumetric Volumetric Volumetric 2,776 2,076 2,776 0,748 2,076 2,816 0,748 2,106 2,816 4,105 63,338 14,537 14,231 2,821 4,136 4,136 4,136 4,136 4,136 4,136 14,231 4,136 14,231 4,136 14,231 4,136 14,231 4,136 14,231														
First 400 Cubic Feet 2,776 0,748 2,076 2,816													,	i
Next 6,100 Cubic Feet 15,249 4,105 62,596 15,249 4,105 62,596 15,776 4,105 63,938 15,876 Next 43,500 Cubic Feet 14,221 2,921 41,659 14,231 2,921 41,568 14,231 2,921 41,568 14,231 41,576 41,568 14,231 41,568 14,231 41,531 4		400 Cubic Feet	2,776	0.748	2,076	2,776	0.748	2,076	2,816	0.748	2,106		1.180	3,324 C
Next 43,500 Cubic Feet 14,221 2.921 41,659 14,231 2.921 41,668 14,231 4,158 14,231 Next 450,000 Cubic Feet 5,221 2.042 10,661 5,221 2.042 10,661 5,221 Next 1,000,000 Cubic Feet 0 1,691 0 1,891 1,691 All Over 1,500,000 Cubic Feet 0 1,225 0 0 1,225 1,225 All Over 1,500,000 Cubic Feet 0 1,225 - 1,225 - All Over 1,500,000 Cubic Feet 0 1,225 - 1,225 - All Over 1,500,000 Cubic Feet 0 1,225 - 1,225 - All Over 1,500,000 Cubic Feet 0 1,225 - - 1,45,09 37,476		6,100 Cubic Feet	15,249	4.105	62,596	15,249	4.105	62,596	15,576	4.105	63,938		,ru.e	
Next 450,000 Cubic Feet 5,221 2.042 10,661 5,221 2.042 2.042 2.042 2.042 2.042 2.042 2.042 2.042 2.042 2.042 2.042 2.042 <td></td> <td>43,500 Cubic Feet</td> <td>14,262</td> <td>2.921</td> <td>41,659</td> <td>14,231</td> <td>2.921</td> <td>41,568</td> <td>14,231</td> <td>2.921</td> <td>41,568</td> <td></td> <td>3.427</td> <td></td>		43,500 Cubic Feet	14,262	2.921	41,659	14,231	2.921	41,568	14,231	2.921	41,568		3.427	
Next 1,000,000 Cubic Feet 0 1.691 . 1,691 . 1,691 .		450,000 Cubic Feet	5,221	2.042	10,661	5,221	2.042	10,661	5,221	2.042	10,661		2.789	265,4
All Over 1,500,000 Cubic Feet 0 1.225 0 0 1.225 - 1.22	Next	1,000,000 Cubic Feet	0	1.691	0	0	1.691	•		1.691	•	•	2.342	
Lookaut Mountain Amount 37,507 143,509 37,476 143,418 37,843 145,092	All Over	1,500,000 Cubic Feet	0	1.225	0	0	1.225	•		1.225	•		1.840	of
											445 003			100

Tennessee Regulatory Authority

State Stat	Line													
State Stat	희 -			Perbooks			Normalized		Attritio	n Year at Present	Rates	Attrition	1 Year at Propose	d Rates
	7		Billing			Billing			Billing			Billing	i	
12	en 4		Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues
Section theoretical Section Se														
14-bit hinder 16 16 16 16 16 16 16		h meter	1,641	12.14	19,917	1,641	12.14	19,917	1,641	12.14	19,917		13.84	22,70
1. Title interior		h meter	0	18.16	0	0	18.16	•	•	18.16	•		23.25	
17, which meres 54 56 57 57 57 57 57 57 57		h meter	216	30.22	6,529	216	30.22	6,529	234	30.22	7,073		38.68	9,05
2 - Inchineter		h meter	0	60.47	0	0	60,47	. !		60.47			77.40	- 6
1. Inchin meter 0 111,44 0 0 101,44 0 101,44 0 0 101,44 0 0 101,44 0 0 101,44 0 0 101,44 0 0 101,44 0 101,44 0 0 101,44 0 0 101,44 0 0 101,44 0 0 101,44 0 0 101,44 0 101,44 0 0 101,44		h meter	84	96.74	8,126	84	96.74	8,126	\$	96.74	8,120		123.03	2
4. Linch mater 0.056-0		h meter	0	181.40	o (181.40	•	•	302.34	• •		386 98	
0. Final Meters 0. Final M		h meter		302.34	-	-	502,34			604.69	•	, ,	773.97	
Voluments 1,541 34,572 1,545 3		n meter 'i mater		967 50	•		967.50	•	•	967.50	•	•	1,238.33	
Next	5	al Meters	1,941		34,572	1,941		34,572	1,959	•	35,116			42,16
Value of Cubic Feet 4,982 0.389 1,831 6,934 1,839 <td></td>														
Next		400 C.: Lin	4 062	0.369	1834	4 962	0.369	1.831	5.034	0.369	1,858		1.180	5,93
Next		6 100 Cubic Feet	11.405	3.512	40,056	11,405	3.512	40,056	11,542	3.512	40,537		5.017	57,90
Next		43,500 Cubic Feet	6,182	2.328	14,392	6,164	2.328	14,351	6,164	2.328	14,351		3,427	21,12
Next 1000,000 Cubic Feet 0 1312 0 0 1312 1312 1312 1342 1342 1342 1342 1342 1342 1342 1342 1342 1342 1342 1342 1342 1342 1342 1342		450,000 Cubic Feet		1.664	0	0	1.664	•	•	1.664	•		2.789	
All Over 1,500,000 Cubic Feet 22,556	Next	1,000,000 Cubic Feet	0	1.312	0	0	1.312	•	,	1.312	•	•	2.342	
Lake lake Amount 22,556 90,851 22,552 90,810 22,741 91,862 22,741 121,741 121,641 121,741 121,641 121,741 121,641 121,741 121,641 121,741 121,641 121,741 121,641 121,741 121,641 121,741 121,641 121,741	All Over		0	0.846	0	0	0.846	•	•	0.846			1.840	
Lorne Oak Sign Lorne Cape Sign Table Table Sign Table Sign Table Table Sign Table Table Sign Table		iew Amount	22,550	•	90,851	22,532	,	90,810	22,741		91,862			127,12
1									٠.					
14 Third meter 1 1,256 300 1 2,556 2.50	בֿ ב		;		Ü	ţ	23 00	885	17	32 CF	895		28.04	48
112 inch meter 1		n meter	= 6	32.30	900	= =	37.56	3	: ,	32.56	,	,	23.25	
11/2 Inchmeter 0 32.56 0 0 0 32.56 0 0 17.40 2 - Inch meter 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 32.56 0 0 0 0 0 0 0 0 0		il illeter		32.56	• •		32.56	•	•	32.56	•	,	38.68	
2 - Inch meter 0 32.56 0 0 32.56 0 123.83 3 - Inch meter 0 32.56 - - 32.56 - - 123.83 4 - Inch meter 0 32.56 - <		h meter	0	32.56	0	0	32.56	•	,	32.56	•	•	77.40	
3- inch meter 0 32.56 0 0 32.56 0 232.18 4- inch meter 0 32.56 0 0 32.56 - - 32.56 - - 38.98 6- inch meter 0 32.56 0 0 32.56 - - 173.97 - 173.97 - 173.97 - 173.83 - - 173.83 - - 173.83 - - 173.83 - - 173.83 - - - 173.83 - - - 173.83 - - - 173.83 - - - 173.83 - - - 173.83 - - - - 173.83 - <td< td=""><td></td><td>h meter</td><td>0</td><td>32.56</td><td>0</td><td>0</td><td>32.56</td><td>•</td><td>•</td><td>32.56</td><td>•</td><td>•</td><td>123.83</td><td></td></td<>		h meter	0	32.56	0	0	32.56	•	•	32.56	•	•	123.83	
4-inch meter 0 32.56 0 0 32.56 - - 31.56 - - 31.56 - - 31.56 - - 31.56 - - 31.56 - - 31.56 - - 773.37 - 773.37 - 773.37 - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.37 - - 773.33 - - - 773.37 - - 773.33 - - - 773.33 - <td></td> <td>h meter</td> <td>0</td> <td>32.56</td> <td>0</td> <td>0</td> <td>32.56</td> <td>•</td> <td>1</td> <td>32.56</td> <td>•</td> <td>•</td> <td>232.18</td> <td></td>		h meter	0	32.56	0	0	32.56	•	1	32.56	•	•	232.18	
6 - inch meter 0 32.56 0 0 32.56 0 773.97 8 - inch meter 0 32.56 - - - - - - 773.97 8 - inch meter 0 32.56 -		h meter	0	32.56	0	0	32.56	•	•	32,56	•	•	386.98	
8 - inch meter 0 32.56 0 0 32.56 -		h meter	0	32.56	0	0	32.56	•		32.56	•		773.97	
Volumetric First 2.67 (100 CCF) 11 0.000 - 11 0.000 - 11 0.000 - First 2.67 (100 CCF) 11 0.000 - 11 0.000 - First 4.094 10 2 4.094 10 2 4.094 10 First 400 Cubic Feet Next 6,100 Cubic Feet 1 5.017 Next 43,500 Cubic Feet 1 5.017		h meter	0	32.56	0	0	32.56	•	•	32.56	•		1,238,33	
Volumetric First 2.67 (100 CCF) 11 0.000 - 11 0.000 - First 2.67 (100 CCF) 2 4.094 10 2 4.094 10 First 400 Cubic Feet Next 6,100 Cubic Feet Next 43,500 Cubic Feet		al Meters	17		. 268	11		268	17		268			84
First 2.67 (100 CCF) 11 0.000 - 11 0.000 - In Excess 2.67 (100 CCF) 2 4,094 10 2 4,094 10 First 400 Cubic Feet 1 4,094 10 2 4,094 10 Next 6,100 Cubic Feet 1 5,017 1 5,017 Next 43,500 Cubic Feet 1 5,017 1 5,017														
In Excess 2.67 (100 CCF)			£	0.000	0	7	0.000	•	=	0.000	•			
12 1.180 First 400 Cubic Feet 1.180 1.180		•••	2	4.094	6	2	4.094	4	7	4.094	10			
Next 6,100 Cubic Feet Next 43,500 Cubic Feet		400 Cubin Boot										12	1.180	T
Next 43,500 Cubic Feet		6,100 Cubic Feet										-	5.017	
		43,500 Cubic Feet												

Supplemental Revised Accounting Exhibits per Company Rebuttal Testimony

Page 27 of 37

Test Year Twelve Months Ending March 31, 2010
Exhibit No. 4, Schedule 2
Page No. 6 of 13

Attrition Year Revenues at Current and Proposed Rates

Tennessee Regulatory Authority Commercial Class Company : Tennessee-American Water Company Case No.:

2	-			Per books		***************************************	Normalized		Affrito	Attrition rear at Present Kates	(ates	Train in C	Attrition Year at Proposed Rates	ed Kates
State Columnication Colu	7		Billing			Billing			Billing	i	ı	Billing		ı
Selectors Select	w 4		Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Kates	Kevenues	Determinate	Kales	Nevenue.
	· w	Suck Creek												
14. circle bringer 15.27	9	5/8 - inch meter	49	23.70	1,150	49	23.70	1,150	49	23.70	1,150	49	19.13	928
1. Finch meter 0 2.17	7	3/4 - inch meter	0	23.70	0	0	23.70	•	•	23.70	•		19.13	
112-thermore	æ	1 - inch meter	0	23.70	0	0	23.70	•	•	23.70	ı	•	19.13	
2 - inch meter 0 2 27 0 0 0 22 70	6	1 1/2 - inch meter	0	23.70	0	0	23.70	•		23.70	,	•	19.13	
1 - inchinination of 2.77 0 0 0 2.77 0 0 15.13 1	2	2 - inch meter	0	23.70	0	0	23.70	•	•	23.70	•		19.13	
4. Inch meter 0 23.70 0 23.70 19.13 <th< td=""><td>£</td><td>3 - inch meter</td><td>0</td><td>23.70</td><td>0</td><td>0</td><td>23.70</td><td>•</td><td>•</td><td>23.70</td><td>•</td><td>٠</td><td>19.13</td><td></td></th<>	£	3 - inch meter	0	23.70	0	0	23.70	•	•	23.70	•	٠	19.13	
Commute Comm	12	4 - inch meter	0	23.70	0	0	23.70	•	•	23.70	•		19.13	
Sinch inster Sinc	5	6 - inch meter	0	23.70	0	•	23.70	•	•	23.70	•		19.13	
Total Meters 49	4	8 - inch meter	0	23.70	0	0	23.70	•	•	23.70	*	1	19.13	
First 1/2 (100 CCF) 55 5.6 3.423 122 56 3.423 122 125 12	13	Total Meters	49		1,150	49		1,150	49		1,150	49		928
Note Color Corp. See S.422 Color C	16													
Next 2 (100 CCF) 38 0,000 9 38 0,000 152 All Over 1267 (100 CCF) 58 3,423 125 48 2,567 125 49 2,567 125 All Over 1267 (100 CCF) 58 3,423 126 48 2,567 125 49 2,567 125 Next 6,100 Cubic Feet 144 1,467 144 1,467 144 1,467 144 Next 45,500 Cubic Feet 144 1,467 144 1,467 144 1,467 144 Next 45,500 Cubic Feet 144 1,467 144 1,467 144 1,467 144 Next 45,500 Cubic Feet 144 1,467 144 1,467 144 1,467 144 Next 45,500 Cubic Feet 144 1,467 1,467 144 144 1,467 144 Less: Correction & Lite State S	17								1	,				
Next 1167 (100 CCF) 56 3.423 122 56 3.423 122 56 3.423 122 125 1	48		39	0.000	0	38	0.000	•	33	0.000	•			
First 400 Cubic Frest 440 Cubic Frest 444	19		26	3.423	192	96	3.423	192	99	3.423	192			
First 400 Cubic Feet 444 467 Cubic Feet 444 447 Cubic Feet 445 Cubic	20		49	2.567	125	49	2.567	125	49	2.567	125			
First 400 Cubic Feet Hotal Cross Amount 1447 144	71											•		
Next 6 do Cubic Feet 1,467 144 144	77											i	,	
Next 6,100 Cubic Peet B5 3.017 Next 6,100 Cubic Feet 1,467 1467	23											S !	1.180	
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Suck Creek Amount 144F 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144 1,467 144	25			1			•			•		***************************************	3.427	
Total Gross 3,888,960 11,409,032 3,885,781 11,402,530 3,921,535 11,533,954 3,921,535 11,533,954 3,921,535 11,533,954 3,921,535 11,533,954 3,921,535 11,532,954 3,921,535 11,632,954 11,632,954 3,921,535 14,632,954 14,632,954 14,632,954 14,632,957	5 e	Suck Creek Amount	44	•	1,467	144	•	1,467	144	•	1,467	144		1,424
Percent of a control of the contro	27		000 000 0		44 400 033	1 885 781		11 402 630	3 921 535		11,533,954	3.921.535		14.748.232
Less: Correction & Allowances (11,202) (416) (11,202) (416) (11,202) (416) (11,202) (416) (11,202) (416) (11,202) (416) (11,202) (416) (11,202) (416) (11,202) (416) (41	9 5	Total Gloss	מייים מייים		24 221									•
Net Amulia Salura (1,433,636) 3,896,333	20 5	Proration adjustmenubilling adj 3/ 10	(44 202)		(416)	(11 202)		(416)	(11,202)		(416)			(532)
Net Amt. Der Revenue Summary 3,933,114 11,534,347 3,933,114 14,63,022 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,933,114 14,63,347 3,633,114 14,63,347 3,633,114 14,63,347 14,63,34	3 5	Net Amount	3.900.162	,	11.433.669	3.896.983	•	11,403,046	3,932,737	•	11,534,370	E)		14,748,764
Difference (389) 22 (370) 23 (374) 23 (; ;	Not Amt Bor Revenue Summary	3 900 531		11,433,647	3.897.353		11.403.023	3,933,111		11,534,347			14,748,735
Percent Difference -0.0095% 0.0002% -0.0095% 0.0002% -0.0095%	1 6	Difference	(369)	•	22	(370)	•	23	(374)	•	23	(374)		29
	*	Percent Difference	-0.0095%		0.0002%			0.0002%	Ŧ		0.0002%			0.0002%
36 38 40 41 42 43 44 45 45	32													
31 40 41 42 43 44 45	36													
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44 45 46	¥ £													
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Exhibit No. 4, Schedule 2 Test Year Tweive Months Ending March 31, 2010

10,467 6,125

121,237 78,634 47,290

268,045

Attrition Year Revenues at Current and Proposed Rates

Page No. 7 of 13 1,619,785 4,346,914 Revenues Attrition Year at Proposed Rates 13.84 23.25 38.68 77.40 123.83 232,18 5.017 3.427 2.789 2.342 1.840 386.98 386.98 38.68 77.40 123.83 232.18 73.97 ,238.33 0.283 4.120 2.530 1.892 1.445 0.943 73.97 ,238.33 Rates 220,492 856,123 988'1 48,999 691,165 741,482 268 25 271 79 979 203 61 2,563,248 Determinate 4,815 95,312 61,820 157,140 444,292 1,289,321 8,229 37,178 210,728 507,174 \$2,917 457 795,531 3,405,193 Revenues Attrition Year at Present Rates 0.202 3.207 2.015 1.506 1.151 0.684 58.30 93.27 174.89 291.49 582.99 60.85 97.35 182.53 304.23 608.47 973.53 29.14 0.753 4.131 2.939 2.055 1.701 Rates 48,999 220,492 856,123 741,482 988,1 691,165 268 25 271 79 79 979 -4,987 2,563,248 Determinate Billing 4,815 95,312 61,820 37,178 157,140 444,292 210,728 1,289,321 795,531 \$2,917 457 1,007 507,174 3,405,193 8,229 Revenues 2.055 1.701 1.233 182.53 304.23 608.47 60.85 182.53 304.23 973.53 0.753 4.131 2.939 97.35 608.47 2.015 1.506 97,35 30.41 30.41 60.85 3.207 0.684 Normalized Rates 691,165 4,987 48,999 220,492 856,123 741,482 268 25 271 79 79 283 1,886 2,563,248 Determinate Billing 157,140 444,292 507,174 \$2,917 457 8,229 4,815 95,312 61,820 37,178 210,728 1,289,321 795,531 Revenues 97.35 182.53 97.35 304.23 608.47 973.53 0.202 3.207 2.015 1.506 1.151 0.684 18.28 30.41 60,85 304.23 608.47 4.131 2.939 2.055 1.701 1.233 60.85 30.41 Per books Rates 741,482 61 220,492 856,123 691,165 48,999 268 25 271 79 79 979 203 Determinate Billing Company: Tennessee-American Water Company 1,500,000 Cubic Feet 400 Cubic Feet 6,100 Cubic Feet 43,500 Cubic Feet 450,000 Cubic Feet 1,000,000 Cubic Feet 1,500,000 Cubic Feet Lookout Mountain Amount 1,000,000 Cubic Feet 400 Cubic Feet 6,100 Cubic Feet 43,500 Cubic Feet 450,000 Cubic Feet Chattanooga Amount 1 - inch meter 11/2 - inch meter Total Meters **Total Meters** 6 - inch meter 8 - inch meter 5/8 - inch meter 3/4 - inch meter 1/2 - inch meter 6 - inch meter 8 - inch meter 5/8 - inch meter 3/4 - inch meter 2 - inch meter 3 - inch meter 4 - inch meter 1 - inch meter 2 - inch meter 3 - inch meter 4 - inch meter Lookout Mountain Chattanooga Over Volumetric All Over First Next Next First Next Next Next Industrial Class Case No.: Ŗ Ľ 5 t t t t t t

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Supplemental Revised Accounting Exhibits per Company Rebuttal Testimony
Page 29 of 37

557,846

201,876

998,733 699,218

Tennessee Regulatory Authority

Tennessee Regi Industrial Class Company : Tenr Case No. :	Tennessee Regulatory Authority Industrial Class Company : Tennessee-American Water Company Case No. :	È		Attriffe	Attrition Year Revenues at Current and Proposed Kates	at Current and P	roposed Kates				lest Teaf I Wei	lest rear i weive months Enbling march 51, 2010 Exhibit No. 4, Schedule 2 Page No. 8 of 13	is Enuing March 31, 2010 Exhibit No. 4, Schedule 2 Page No. 8 of 13
Line No.													
-			Per books			Normalized		Attritio	Attrition Year at Present Rates	Rates	Attrition	Attrition Year at Proposed Rates	Rates
2		Billing			Billing			Billing			Billing		
ы		Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues
									•				
Š	Wei	c	7	c	c	12.21	c	•	12.21	1		13.84	-
9/6	3/6 - inch meter	,	18.28	-	•	18.28		•	18.28	•		23.25	-
- 0	1 - inch motor	, ,	30.41	, ,		30.41	•	•	30.41	•		38.68	
	1 1/2 - inch meter		60.85			60.85	0	٠	60.85	•	,	77.40	0
_	2 - inch meter	. 0	97.35	0	0	97.35	0		97.35	•		123.83	0
	3 - inch meter	0	182.53	0	0	182.53	0		182.53	•	•	232.18	
12 4	4 - inch meter	0	304.23	0	0	304.23	0	•	304.23	•	•	386.98	0
13 6	6 - inch meter	0	608.47	0	0	608.47	0	•	608.47	•	•	773.97	0
14 8	8 - inch meter	0	973.53	0	0	932.77	0	•	973.53			1,238.33	0
15	Total Meters	0		,	0		o'			٠	•		0
16													
17 Volumetric	itric												
18 First	400 Cubic Feet	0	0.372	0	0	0.372	0	•	0.372	•	•	1.180	
19 Next		0	3.534	0	0	3.534	0		3.534	•		5.017	
20 Next		0	2.342	0	0	2.342	0	1	2.342	•		3.427	0
21 Next	450,000 Cubic Feet	0	1.674	0	0	1.674	0	•	1.674	•		2.789	0
22 Next	1,000,000 Cubic Feet	0	1,320	0	•	1.320	0	•	1.320	•	1	2.342	
23 All O	All Over 1,500,000 Cubic Feet	0	0.852	0	0	0.852			0.852			1.840	0
24 L	Lakeview Amount	0	•	0	0	•	0	•	ı	1	•	1	0
25													
26 Total Gross	iross	2,563,248		3,405,193	2,563,248		3,405,193	2,563,248		3,405,193	2,563,248		4,346,914
27 Prorati	Proration adjustment												
28 Less: 0	Less: Correction & Allowances	512	·	3,032	512	•	3,032	512	'	3,032		1	3,870
29 P	Net Amount	2,562,736		3,402,161	2,562,736		3,402,161	2,562,736		3,402,161			4,343,044
30 Net Arr	Net Amt. Per Revenue Summary	2,561,716		3,401,965	2,561,716	•	3,401,964	2,561,716	ı	3,401,964	2,5(ı	4,342,792
31	Difference	1,020		196	1,020		197	1,020		197			252
32 F	Percent Difference	0.0398%		0.0058%	%86£0.0		0.0058%	0.0398%		0.0058%	0.0398%		0.0058%

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Tennessee Regulatory Authority
Other Public Authority Class
Company : Tennessee-American Water Company
Case No. :

Billing Bill	Secretary State	-				Per books			Normalized		Attrition	Attrition Year at Present Rates	Rates	Attrition	Attrition Year at Proposed Rates	ed Kates
Second metron Company	Section Comparison Compar				Billing			Billing			Billing			Billing	·	C
the mater of the control of the cont	the meter of the control of the cont				Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Kates	Kevenues
bit meter 0 0 122	the meter of 12.1 7.3 69 12.1 7.3 69 12.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.		akeview													
Marcia M	14 First 14 14 15 15 15 15 15 15		5/8 - in	ich meter	09	12.21	733	09	12.21	733	09	12.21	733	09	13.84	
10 Inches menter 12 2044 35 12 3045 34	1/2 - Inch meter 12 30.41 365 12 30.41 365 12 30.41 365 12 30.41 365 12 30.41 365 12 30.41 365 37.52		3/4 - in	nch meter	0	18.28	0	•	18.28		•	18.28	٠		23.25	
1,0	1/2 Inch meter 12 60,05 731 12 60,05 731 12 60,05 731 12 60,05 731 12 731 732 733		1	rch meter	12	30.41	365	12	30.41	365	12	30.41	365	12	38.68	
1. Carbon mater 1. Carbon	1.2 1				: 5	50 85	1		60.85	731	12	60.85	731	12	77.40	
2. Inch meter 0 192.53 2.21.0 20.10 4. Inch meter 0 192.53 2.52.0 192.53 2.21.0 2.21.0 4. Inch meter 0 192.53 0 192.53 0 192.53 2.21.0 2.21.0 5. Inch meter 0 97.53 4.17 1.03 77.53 1.03 1.12.0 <td>2 - Find meter 0 84.23 0 152.53 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0</td> <td></td> <td>11-7/1</td> <td>יי יי</td> <td>2 2</td> <td>1 000</td> <td>- 0</td> <td>! ?</td> <td>07.35</td> <td>2 338</td> <td>76</td> <td>97.35</td> <td>2.338</td> <td>24</td> <td>123.83</td> <td></td>	2 - Find meter 0 84.23 0 152.53 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0		11-7/1	יי יי	2 2	1 000	- 0	! ?	07.35	2 338	76	97.35	2.338	24	123.83	
1. Inch meter 0 1823 0 9423 0 9423 0 9823 0 <t< td=""><td>4 - Inch meter 0 192.23 0 - 192.23 0 - 192.23 -</td><td></td><td>2 - in</td><td>nch meter</td><td>\$7</td><td>5.72</td><td>6,330</td><td>\$</td><td>77.16</td><td>3</td><td></td><td>182 53</td><td></td><td></td><td>232.18</td><td></td></t<>	4 - Inch meter 0 192.23 0 - 192.23 0 - 192.23 -		2 - in	nch meter	\$7	5.72	6,330	\$	77.16	3		182 53			232.18	
4. Inch meter 0 0.04.23 0 0.04.23 0 773.97 774.97	4-Inch meter 0 83423 0 - 83424 6-Inch meter 0 68047 -		3-1	nch meter	D	182.53	9	1	102,33	•	•	20.30	•			
6 - inch meter 0 68.47 0 0.00.47 0.00.47 0.00.47 173.53<	6 - Inch meter 0 686.47 0 - 686.47 0 - 686.47 0 - 686.47 - 686.47 0 - 686.47 - 686.47 - 686.47 - 686.47 - 686.47 - 686.47 - 696.4		4 - in	ıch meter	0	304.23	0	•	304.23		•	304.23	•		00.000	
Simple mater Simp	8 - Inch meter 168		6 - in	nch meter	0	608.47	0	•	608.47		i	608.47	•	•	18.577	
Total Meters Tota	Volumetric 4,167 108 4,167 108 Volumetric First 400 cubic Feet 158 0.372 70 189 0.372 First 400 cubic Feet 151 3.34 5.340 1,511 3.544 Next 4,500 Cubic Feet 744 2.342 1,742 744 2.342 1,511 3.544 Next 4,500 Cubic Feet 744 2.342 1,742 744 2.342 1,511 3.544 Next 4,500 Cubic Feet 74 2.342 1,742 744 2.342 1,511 3.54 Next 4,500 Cubic Feet 0 1,322 744 2.342 1,511 3.54 All Over 1,500,000 Cubic Feet 0 0 1,322 1,512 744 1,512 Lakeview Amount 1,500,000 Cubic Feet 0 0 1,322 2,561 3.544 1,522 1,532 1,544 1,530 An Amount 1,500 Cubic Feet 1,500 Cubic Feet <		 8	nch meter	0	973,53	0	•	973.53	•	,	973.53	•		1,238.33	
First Got Cube Feet 158 Ga72 70 188 Ga72 70 70 70 70 70 70 70	First 400 Cubic Feet 1511 3.534 5.340 1.511 3.534 5.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 6.340 1.511 3.534 1.512 7.44 2.342 1.742 7.44 2.3		Ľ	otal Meters	108		4,167	108	•	4,167	108		4,167	108		ξ,
400 Cubic Freet 1511 3,534 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,511 3,524 5,340 1,512 744 2,342 1,742 744 2,342 1,742 744 2,342 1,742 744 2,342 1,574 744 2,342 1,574 744 2,342 1,574 744 2,342 1,574 744 2,342 1,574 744 2,342 1,574 744 2,342 1,322 1,022 1,332 1,332	6 (100 Cubic Feet 1511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 5,340 1,511 3.534 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 1,512 1						•									
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Next 41,500 Cubic Feet 744 2342 1,742 744 2342 1,742 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 3472 744 7472 744 7472 744 7472 744 7472 744 7472 7472 744 7472	Next 43,500 Cubic Feet 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,742 744 2.342 1,573 1,674 - - 1,674 - </td <td></td> <td>Next</td> <td>6.100 Cubic Feet</td> <td>1,511</td> <td>3.534</td> <td>5,340</td> <td>1,511</td> <td>3.534</td> <td>5,340</td> <td>1,511</td> <td>3.534</td> <td>5,340</td> <td>-</td> <td>5.017</td> <td></td>		Next	6.100 Cubic Feet	1,511	3.534	5,340	1,511	3.534	5,340	1,511	3.534	5,340	-	5.017	
1,035,036 1,574 0 0 1,574 1,035,042 1,319 2,444 1,035,042	1,035,242		Next	43.500 Cubic Feet	744	2.342	1,742	744	2.342	1,742	744	2.342	1,742		3.427	
1,035,242	1,320 0 1,320 - 1,320 1,035,242 2,444 0.852 0 0.852 0 0.852 1,032,331 2,444 1,1319 2,444 0.852 0.852 0.852 1,032,331 2,311 5,599 2,311 2,444 0.852 1,032,331 2,566,238 1,032,931 2,566,238 1,032,931 2,566,238 1,032,931 0,0092% 0,0092% 0,0092% 0,0092% 0,0092% 0,0092%		Nox	450 000 Cubic Feet	-	1.674	0	0	1.674	٠	•	1.674	•	•	2.789	
44 0.852 0.852 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,444 11,3319 2,311 2,444 11,3319 2,311 2,444 11,3319 2,311 2,444 11,3319 2,311 2,545,238 1,13319 2,311 2,545,238 1,13319 2,311 2,545,238 <t< td=""><td>1,035,242 2,444 0.852</td><td></td><td>Mark</td><td>1 one one Cubic Feet</td><td>•</td><td>1320</td><td>0</td><td>0</td><td>1,320</td><td>•</td><td></td><td>1.320</td><td></td><td></td><td>2.342</td><td></td></t<>	1,035,242 2,444 0.852		Mark	1 one one Cubic Feet	•	1320	0	0	1,320	•		1.320			2.342	
2,444 11,319 2,	2,444 11,319 2,444 11,319 2,444 1,035,242 2,561,837 1,035,242 2,311 2,556,238 1,032,331 2,566,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,331 2,556,238 1,032,33		All Ower	1 500 000 Cubic Feet		0.852	0	0	0.852	•	•	0.852	•		1.840	
1,035,242	1,035,242 2,561,837 1,035,242 2,561,837 1,035,242 2,311				2 444		11 319	2444		11.319	2.444	•	11,319			15,5
1,035,242 2,561,837 1,035,242 2,561,837 1,035,242 3 2,311 2,562,238 2,311 6,539 2,311 6,539 2,311 1,032,336 2,566,238 1,032,336 2,566,238 1,032,836 2,556,238 1,032,836 1,032,336 2,566,254 1,032,636 2,556,253 1,032,836 3 1,032,336 2,566,253 1,032,836 2,556,253 1,032,836 3 0,0032% 0,0032% 0,0005% 0,0005% 0,00032% 0,00032% 0,00032%	1,035,242 2,561,837 1,035,242 2,561,837 1,035,242 2,311 5,589 2,311 5,589 2,311 1,032,931 2,556,238 1,032,834 2,566,238 1,032,931 95 (16) 95 (15) 95 0,0092% 0,0092% 0,0092% 0,0092%		ğ	eview Amount	7,444	•	22		•							
Correction & Allowances 1,055,242 1,055,242 1,055,242 1,055,242 1,055,242 1,055,242 1,055,243 1,	Total Gross						100	4 000 040		2 664 837	1 035 242		2.561.837			3.241.9
Promition adjustment Lass:Correction & Allowances Lass Correction & Allowa	Proration adjustment 2,311 5,599 2,311 Less: Correction & Allowances 2,314 5,599 2,311 Less: Correction & Allowances 1,032,931 2,556,238 1,032,931 Net Amt Afmount 1,032,836 2,556,254 1,032,836 2,556,253 1,032,836 Difference 95 (16) 95 (15) 95 Percent Difference 0,0092% 0,0092% 0,0092% 0,0092%		Total Gros		1,035,242		75011057	74.7°CC0'I		2012	1		<u>.</u>			
Loss: Correction & Allowances 2,311 2,513	Less: Correction & Allowances 2,311 4,559 2,311 5,559 2,311 7,599 2,311 7,559 2,311 8,599		Proration	adjustment							,					7
Net Amount 1,032,931 2,556,238 1,032,931 2,556,238 1,032,931 2,556,231 1,032,931 2,556,233 1,032,931 2,556,233 1,032,931 2,556,233 1,032,931 2,556,233 1,032,935 2,556	Net Amount 1,032,931 2,556,238 1,032,931 2,556,238 1,032,931 Net Amt. Per Revenue Summary 1,032,836 2,554 1,032,836 2,556,254 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,255 1,032,836 2,556,238		Less: Con	rection & Allowances	2,311	•	5,599	2,311	l	5,599	2,311	1	BRC'C			0.7
Net Amt. Per Revenue Summary 1,032,836 2,556,235 1,032,8	Net Amt. Per Revenue Summary 1,032,836 2,556,253 1,032,836 Difference 95 (16) 95 (15) 95 Percent Difference 0.0092% 0.0092% 0.0092% 0.0092%		Net,	Amount	1,032,931		2,556,238	1,032,931		2,556,238	1,032,931		2,556,238			3,234,8
Difference 95 (15) 95 Percent Difference 0,0092% 0,0092% 0,0092% 0,0092% 0,0092%	Difference 95 (16) 95 (15) 95 Percent Difference 0.0092% -0.0006% 0.0092% -0.0006% 0.0092%		Vet Amt. F	Per Revenue Summary	1,032,836	,	2,556,254	1,032,836	,	2,556,253	1,032,836	1	2,556,253			3,234,8
Percent Difference 0.0092% -0.0006% 0.0092% -0.0006% 0.0092%	Percent Difference 0.0092% -0.0006% 0.0092% 0.0092%		Diffe	grence	95		(16)			(15)	92		(15)			_
			Perc	cent Difference	0.0092%		~90000			~90006%	0.0092%		~90000-			0.000
		_														

Test Year Twelve Months Ending March 31, 2010 Exhibit No. 4, Schedule 2

Attrition Year Revenues at Current and Proposed Rates

Tennessee Regulatory Authority

Supplemental Revised Accounting Exhibits per Company Rebuttal Testimony 586,383 32,526 476,111 Page No. 11 of 13 13,983 560,016 Revenues Attrition Year at Proposed Rates 0.943 1.1940 1.1940 1.1460 3.427 2.789 2.342 1.840 38.68 77.40 123.83 232.18 386,98 ,238.33 386.98 773.97 773.97 5.017 38.68 77.40 123.83 232.18 ,238.33 2.530 1.892 1.445 23,25 Rates 415,455 27,241 434,358 12 8 469,025 Determinate Billing 438,679 25,479 372,954 10,993 12,174 459,203 1,181 ,308,493 Revenues Attrition Year at Present Rates 0.9353 0.9353 1.0572 2.939 2.055 1.701 1.233 182.53 304.23 30.41 60.85 97.35 608.47 30.41 97.35 182.53 304.23 0.753 608.47 2.015 1,506 1.151 0.684 Rates 27,241 469,025 434,358 36 8 1,346,085 Determinate Billing 438,679 25,479 372,954 10,993 12,174 1,181 459,203 1,308,493 Revenues 0.9353 2.939 2.055 1.701 0.9353 0.8977 1.0572 182,53 304.23 97.35 182.53 1.506 60.85 97,35 973.53 4.131 304.23 608.47 2.015 0.684 0.753 60.85 973,53 3.207 1.151 30.41 30.41 Normalized Rates 27,241 415,455 469,025 434,358 1,346,085 Determinate Billing 25,479 360,674 10,993 12,174 427,124 1,181 448,567 1,274,022 Revenues 0.9353 0.9353 0.753 4.131 2.939 2.055 1.701 0.8977 182.53 1.0572 30.41 60.85 97,35 182.53 304.23 608.47 973.53 2.015 1.506 1.151 0.684 30.41 60.85 97.35 Per books Rates 415,455 434,358 이쬬 27,241 0 0 0 469,025 Determinate Billing Company: Tennessee-American Water Company 1,500,000 Cubic Feet 5,100 Cubic Feet 43,500 Cubic Feet 450,000 Cubic Feet 1,000,000 Cubic Feet All Over 1,500,000 Cubic Feet 400 Cubic Feet 6,100 Cubic Feet 43,500 Cubic Feet 450,000 Cubic Feet 1,000,000 Cubic Feet Lookout Mountain Amount 400 Cubic Feet Chattanooga Amount **Total Meters Total Meters** 3/4 - inch meter 1 - Inch meter 1 1/2 - inch meter 2 - inch meter 4 - inch meter 6 - inch meter 8 - inch meter 5/8 - inch meter 3/4 - inch meter 1 1/2 - inch meter 2 - inch meter 3 - inch meter 4 - inch meter 6 - inch meter 8 - inch meter 3 - inch meter 1 - inch meter 5/8 - inch meter Lookout Mountain Walden's Ridge Ft. Oglethorpe Other Water Utility Class Catoosa Co Chattanooga Signal Mtn Volumetric All Over Next Next Next First Next Next Next Case No.: Line ĕ 2 2 4 2 3 4 8 8

Attrition Year Revenues at Current and Proposed Rates

Tennessee Regulatory Authority Other Water Utility Class Company : Tennessee-American Water Company Gase No. :

Determination Paris Pari	Determinate Comparison Co			Gilling	Per books		Billing	Normalized		Attrition	Attrition Year at Present Rates	Kates	Billing	읣	Attrition Year at Proposed Kates
Section Sect	Manual of the control of the contr			Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate		Rates
12 - inch meter 0 1221 1 1 1 1 1 1 1 1	1, inch mater 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1221 0 1222 0 0 0 1222 0 0 0 0 0 0 0 0 0														
3 thick mater	3 the mater		neter	0	12.21	0	0	12.21	•	•	12.21	•			13.84
1-then meter 0 344 0 0 504	1. i.		1eter	0	18.28	0	0	18.28	,	•	18.28	•	•		23.25
112-the mater 0 6438 0 0 6438 6045 6045 6045	12inch meter 0 6435 0 0 6055 6055 6055 6055 6055 6055 6055		neter	0	30.41	0	0	30.41	•	•	30,41	•	•		38.68
2 - Inch meter 0 97.35 - 97.35 - 97.35 - 97.35 - 97.35 - 186.37 - 97.35 - 186.37 - 186.37 - 97.35 -	2 - inch meter 0 97.35 0 0 172.53 0 182.53 0 182.53 0 182.53 0 182.53 0 182.53 0 182.53 0 182.53 0 0 182.53 0 <td></td> <td>1eter</td> <td>0</td> <td>60.85</td> <td>0</td> <td>0</td> <td>60.85</td> <td>•</td> <td></td> <td>60.85</td> <td>•</td> <td>1</td> <td></td> <td>77.40</td>		1eter	0	60.85	0	0	60.85	•		60.85	•	1		77.40
3. Inchir meter 0 182.53 182	1. Sinch mater 0 34,23 0 0 10,23		neter	0	97,35	0	0	97.35	•		97.35	•	•		123.83
4-inch meter 0 604.7 0 94.23 0 94.23 0 9 94.24 0 9 94.23 0 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9 94.23 0 9	4Inchi meter 0 39423 0 39423 0 0 34423 0 </td <td></td> <td>refer</td> <td>0</td> <td>182.53</td> <td>0</td> <td>0</td> <td>182.53</td> <td>,</td> <td></td> <td>182.53</td> <td>٠</td> <td>•</td> <td></td> <td>232.18</td>		refer	0	182.53	0	0	182.53	,		182.53	٠	•		232.18
Continuent Con	First meter Construction Const		neter	0	304.23	0	0	304,23	٠	٠	304.23	•	•		386.98
Total Meins Complete Comple	Comparison Com		reter	0	608.47	0	0	608.47	•	•	608.47	٠	•		773,97
Total Meters	Total Meters		pter	0	973.53	0	0	973.53	•		973.53	ı	Ü	-	1,238.33
First 400 Cubic Feet 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.374 0 0 0 0.372 0 0.3	Next 400 Cubic Feet 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.372 0 0.374 0.374 0.37	1	leters	0		0	0			•	'	-			
Volumetric Vol	Volumetric Vol					•			ı						
First 400 Cubic Feet 0 3.356 0 0 0.372	First 440 Cubic Feet 0 3.356 0 0 0.372 - 3.324 - 3.324 - 3.324 - 3.324 - 3.324 - 3.324 - 3.324 - 3.324 - 3.324 - 3.324 -														
Next 6,100 Cubic Feet 0 3.354 - - 3.554 - - 3.554 - - 3.554 -	Next 6,100 Cubic Feet 0 23.534 - - 23.534 - - 23.534 - - 23.534 - - 23.534 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 23.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - - 13.42 - -		400 Cubic Feet	0	0.372	0	0	0.372	•	•	0.372	•	•		1.180
Next 43,500 Cubic Feet 0 2244 0 0 2342 232 Next 43,500 Cubic Feet 0 1,554 0 0 1,574 0 1,574 All Over 1,500,000 Cubic Feet 0 0 1,320 0 1,574 0 1,574 All Over 1,500,000 Cubic Feet 0 0 0 0 0.862 0 1,574 0 0.862 0 1,574 0 0 0.862 0 0 0.862 0 0 0.862 0 0 0.862 0 0.862 0 0 0.862 0 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0 0.862 0	Next 43,500 Cubic Feet 0 2.244 0 0 2.342 1.574		6,100 Cubic Feet	0	3.386		0	3.534	,	•	3,534	•			5.017
Next 450,000 Cubic Feet 0 1,504 0 0 1,574 1,320 1,32	Next 45G/000 Cubic Feet 0 15674 1674 1574 1577 1520		43,500 Cubic Feet	0	2.244	0	0	2.342	•		2,342	•			3.427
Next 1,000,000 Cubite Feet 0 1265 0 0.852	Next 1,000,000 Cubic Feet 0	Next	50,000 Cubic Feet	0	1,604	0	0	1.674	•	•	1.674	•	•		2.789
Total Gross Total Gross Total Gross Total Gross Foreign adjustment Total Gross Tota	Total Gross	Next	On OOO Cubic Feet	•	1 265	0	0	1.320	,	•	1,320	•	٠		2.342
Total Gross	Total Gross Total Gross Foreition & Allowances Foreition & Allowance		500.000 Cubic Feet	0	0.816	0	0	0.852	•	•	0.852	•	•		1.840
Total Gross	Total Gross 1,346,085 1,346,085 1,346,085 1,346,085 1,308,493 1,346,085 1,308,493 1,346,085 1,308,493 1 1,346,085 1,308,493 1,346,085 1,308,493 1,346,085 1,308,493 1,346,493 1,		Amount	0	•	0	0	•			,	,	•		
Total Grass 1,346,085	Total Gross 1,346,085 1,346,085 1,346,085 1,346,085 1,308,493 1,346,085 1,308,493 1,346,085 1,346,085 1,346,085 1,346,085 1,346,085 1,346,085 1,346,485 1,				,			•			•				
Proration adjustment 0	Proration adjustment 0 0 0 0 Less: Correction & Allowances 1,346,085 1,346,085 1,346,085 1,308,433 1,346,085 1,308,433 1,308,4			1,346,085		1,274,022	1,346,085		1,308,493	1,346,085		1,308,493			
Contraction & Allowances	Parameter 1,346,085		***************************************												
Net Amt. Per Revenue Summary 1,345,085 1,274,021 1,345,085 1,346,085 1,308,483 1,345,085 1,308,483 1,345,085 1,308,483 1,345,085 1,308,483 1,345,488 1,308,483 1,345,488 1,308,483 1,345,488 1,308,483 1,345,488 1,308,483 1,345,488 1,345,4	Net Amicure Annual Net Amicure		Siment			•			•	,		•	٠		
Net Amount 1,346,085 1,274,021 1,346,083 1,346,083 1,346,488 1,306,433 1 1,306,433 1 1,306,043 1,346,488 1,306,448 1,306,488 1,306,448 1,306,448 1,306,448 1,306,448 1,306,448 1,306,448 1,306,09% 1,006,444% 1,006,00% 1,006,444% 1,006,00% 1,006,444% 1,006,00% 1,006,444% 1,006,00% 1,006,444% 1,006,00% 1,006,444% 1,006,00% 1,006,444% 1,006,00% 1,006,444% 1,006,444% 1,006,444% 1,006,00% 1,006,444%	Net Amount 1,346,085 1,246,027 1,346,085 1,308,483 1,308,483 1,308,483 1,308,483 1,308,483 1,308,483 1,308,483 1,308,483 1,308,683 1,308,483 1,308		on & Allowances		•			1			•	27 000 7			
Net Amt. Per Revenue Summary 1,345,488 1,345,488 1,346,488 1,306,493 1 1 1,345,488 1,346,488 1,306,493 1 1,345,488 1	Net Amt. Per Revenue Summary 1,345,487 1,274,021 1,345,488 1,300,493 1,345,488 1,300,493 1,345,488 1,300,493 1,345,488 1,300,493 1,345,488 1,300,493 1,345,488 1,300,493 1,345,488 1,300,493 1,345,488 1,300,493 1,345,488 1,345,488 1,345,487 1,345,4		unt	1,346,085	•	1,274,021	1,346,085		1,308,493	1,346,085		1,308,493			
Difference 598 0 597 (0) 597 (0) 0.0000% 0.0444% 0.0000% 0.0444% 0.0000% 0.0444% 0.0000% 0.0444% 0.0000%	Difference 598 0 597 (0) 597 (0) Percent Difference 0.044% 0.0000% 0.0444% 0.0000% 0.0000%		evenue Summary	1,345,487	1	1,274,021	1,345,488	'	1,308,493	1,345,488	•	1,308,490	1,345		
Percent Difference 0.0444% 0.0000% 0.0444% 0.0000% 0.0044% 0.00000%	Percent Difference 0.0444% 0.0000% 0.0444% 0.0000% 0.0044% 0.0000%		ģ.	598	•	0	597		0)	597		2			
33 35 36 37 38 39 40 41 42 43	33 36 37 38 40 41 42 43 44 45		Difference	0.0444%		0.0000%			%0000'0	0.0444%		0,0000			
35 36 38 39 40 41 42 43	35 36 37 38 40 41 42 43 44 45	33													
35 38 39 40 41 42 43	35 33 38 40 41 42 43 45	34													
35 33 40 41 42 43 44	35 38 40 41 42 43 44 45	35													
37 39 40 41 42 43 44 45	33 40 41 42 43 44 45	36													
38 40 41 42 43 44 45	38 40 41 42 43 44 45	37													
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43 44 4.8	42 43 44 45	14													
43 44 54	£4. 25.	42													
44	45	53													
24.	5.5	4		-											
		45													

Test Year Twelve Months Ending March 31, 2010
Exhibit No. 4, Schedule 2
Page No. 13 of 13

Attrition Year Revenues at Current and Proposed Rates

Case No.:

	Normalize	Normalized Year at Present Rates	rt Rates	Attritio	Attrition Year at Present Rates	Rates	Attrition	Attrition Year at Proposed Rates	d Rates
	Billing			Billing			Billing		
Class/Description	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues
Private Fire Service									
1 - Inch Service	0	\$28.34	8	0	\$28.34	O\$	0	\$36.18	0\$
1 1/2 - Inch Service	-	\$63.92	64	-	\$63.92	64	•	81.60	82
2 - Inch Service	16	\$113.68	1,819	16	\$113.68	1,819	16	145.12	2,322
2 1/2 - Inch Service	-	\$173.35	173	-	\$173.35	173	•	221.29	221
3 - Inch Service	2	\$255.53	511	2	\$255.53	511	2	326.19	652
4 - Inch Service	107	\$511,71	54,753	107	\$511.71	54,753	107	653.21	69,893
6 - Inch Service	878	\$1,022.61	897,852	891	\$1,022.61	911,146	891	1,305.38	1,163,098
8 - Inch Service	307	\$2,046.95	628,414	307	\$2,046.95	628,414	307	2,612.98	802,184
10 - Inch Service	17	\$3,070.65	52,201	17	\$3,070.65	52,201	17	3,919.75	969'99
12 - Inch Service	21	\$4,094.54	85,985	21	\$4,094.54	85,985	21	5,226.77	109,762
Total Private Fire Service	1,350		1,721,772	1,363		1,735,066	1,363	u	2,214,850
Public Fire Service									
Ridgeside	13	0.00	0	13	0.00	0	13	0.00	0
Public Fire	4,976	0.00	0	4,976	0.00	0	4,976	00:0	0
Total Public Fire Service	4,989		0	4,989	#	0	4,989	u	0
Total Private and Public Fire Service Revenues	e Service Revenues		\$1,721,772		u	\$1,735,066		11	\$2,214,850

2												
회,		i				Ė					400000	
- 8			Lookout	2		Lookout					Lookout	
		Chattanooga	Mountain	Lakeview	Chattanooga	Mountain	Lakeview	Lone Oak	Suck Creek	Chattanooga	Mountain	Lakeview
4	Res, Ind, OPA, SFR:	1										
w	5/8 - inch meter	10.88	12.21	12.21	13.84	13.84	13.84	28.04	19.13	27.20588%	13.34971%	13.34971%
9	3/4 - inch meter	18.28	18.28	18.28	23,25	23.25	23.25	23.25	23.25	27.18818%	27.18818%	27.18818%
7	1 - inch meter	30,41	30.41	30.41	38.68	38.68	38.68	38.68	38.68	27.19500%	27.19500%	27.19500%
89	1 1/2 - inch meter	60.85	60.85	60.85	77.40	77.40	77.40	77.40	77.40	27.19803%	27.19803%	27.19803%
6	2 - inch meter	55.76	97,35	97,35	123.83	123.83	123.83	123.83	123.83	27.20082%	27.20082%	27.20082%
무	3 - inch meter	182,53	182.53	182.53	232.18	232.18	232.18	232.18	232.18	27.20101%	27.20101%	27,20101%
F	4 - inch meter	304.23	304.23	304.23	386,98	386.98	386,98	386.98	386.98	27.19982%	27.19982%	27.19982%
12	6 - inch meter	608.47	608.47	608.47	73.97	79.97	773.97	773.97	72,577	27.19937%	27.19937%	27.19937%
13	8 - inch meter	973.53	973.53	973.53	1,238,33	1,238.33	1,238.33	1,238.33	1,238.33	27.19998%	27.19998%	27.19998%
4	Commercial:											
Ť.	5/8 - inch meter	10.81	12.14	12.14	13.84	13.84	13.84	28.04	19.13	28.02960%	14.00329%	14.00329%
16	3/4 - inch meter	18.16	18.16	18.16	23.25	23.25	23.25	23.25	23.25	28.02863%	28.02863%	28.02863%
1	1 - Inch meter	30.22	30.22	30.22	38.68	38.68	38.68	38.68	38.68	27.99471%	27.99471%	27.99471%
18	1 1/2 - inch meter	60.47	60.47	60.47	77.40	77.40	77,40	77.40	77.40	27.99735%	27.99735%	27.99735%
5	2 - inch meter	96.74	96.74	96.74	123.83	123.83	123.83	123.83	123.83	28.00289%	28.00289%	28.00289%
22	3 - Inch meter	181.4	181.4	181.4	232.18	232.18	232.18	232.18	232.18	27.99338%	27,99338%	27.99338%
73	4 - inch meter	302.34	302.34	302,34	386.98	386,98	386.98	386.98	386.98	27,99497%	27.99497%	27.99497%
ដ	6 - inch meter	604.69		604.69	79.577	773.97	773.97	773,97	78,E77	27,99451%	27.99451%	27.99451%
ន	8 - inch meter	967.50		967.50	1,238.33	1,238.33	1,238.33	1,238.33	1,238.33	27.99276%	27.99276%	27.99276%
24												
55	Volumetric-res, ind, OPA, SFR	SFR										
92	First 400 Cubic Feet	ic Feet 0.202	0.753	0.372	0.283	1.180	1.180	1.180	1.180	40.09901%	56.65364%	217.09729%
22	Next 6,100 Cubic Feet	ic Feet 3.207	4.131	3.534	4.120	5.017	5.017	5.017	5.017	28.46897%	21.43796%	41.95252%
28	Next 43,500 Cubic Feet		2.939	2.342	2,530	3,427	3.427	3.427	3.427	25,55831%	16.59074%	46.31093%
ឧ	Next 450,000 Cubic Feet	ic Feet 1.506	2.055	1.674	1.892	2.789	2.789	2.789	2.789	25.63081%	35.69839%	66.58315%
33	Next 1,000,000 Cubic Feet	ic Feet 1.151	1,701	1,320	1.445	2.342	2.342	2.342	2.342	25.54301%	37.66031%	77.39409%
3	All Over 1,500,000 Cubic Feet	oic Feet 0.684	1.233	0.852	0.943	1.840	1.840	1.840	1.840	37.86550%	49.19724%	115.91572%
32	FL Oglethorpe; Catoosa;	0.9353			1,194					27.65957%		
33	Signal Mountain	72830			1.146					27.65957%		
34	Walden's Ridge	1.0572			1.350					27.69580%		
35	Volumetric-commercial											
36	First 400 Cubic Feet	ic Feet 0.201		0.369	0.283	1.180	1,180	1.180	1.180	40.79602%	%62002.25	219.67532%
37	Next 6,100 Cubic Feet			3.512	4.120	5.017	5,017	5.017	5.017	29.27518%	22.20711%	42.84174%
38	Next 43,500 Cubic Feet	ic Feet 2.003		2.328	2.530	3.427	3.427	3.427	3.427	26.31053%	17.30921%	47.19080%
33	Next 450,000 Cubic Feet	ic Feet 1,497	2.042	1.664	1.892	2.789	2,789	2,789	2.789	26,38611%	36.56229%	67.58425%
4	Next 1,000,000 Cubic Feet	ic Feet 1.144		1,312	1,445	2.342	2.342	2.342	2,342	26.31119%	38.47439%	78.47576%
.	All Over 1,500,000 Cubic Feet	oic Feet 0.679	1.225	0.846	0.943	1.840	1.840	1.840	1,840	38.88071%	50.17159%	117.44704%
42												

Tennessee F Company: 1 Case No.:	Tennessee Regulatory Authority Company : Tennessee-American Water Company Case No. :	ynany		Comparison of Pre	Comparison of Present and Proposed Rates					Test Year Twelve Months Ending March 31, 2010 Exhibit No 4, Schedule 3 Page No. 2 of 2	donths Ending Exhibit N	s Ending March 31, 2010 Exhibit No 4, Schedule 3 Page No. 2 of 2
:												
ارتو												
į,			2000	2000		0	Dronocad Rates			ä	Percent Increase	
		Kales	s emecuve October	1, 2000		Lookaut					Lookout	
٠, ١		Chattanoons		Lakeview	Chattanooda	Mountain	Lakeview	Lone Oak	Suck Creek	Chattanooga	Mountain	Lakeview
, ,	i											
4 (Private Fire Service											
n (1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	AC 90			36.18					27.65228%		
٥	- Inch Service	+C-02			9 6					27 65228%		
7		63.92			01.60					37 653384		
60	2 - Inch Service	113.68	_		145.12					M 022ED.72		
6	2 1/2 - Inch Service	173,35	_		221.29					27.65228%		
10	3 - Inch Service	255,53	_		326.19					27.65228%		
£	4 - Inch Service	511.71			653.21					27.65228%		
12	6 - Inch Service	1,022.61			1,305.38					27.65228%		
13	8 - Inch Service	2,046.95	1-		2,612.98					27.65228%		
4	10 - Inch Service	3,070.65			3,919.75					27.65228%		
15	12 - Inch Service	4,094,54			5,226.77					27.65228%		
16		975.54	4		1,245.30					27.65228%		
11												
18	Public Fire Service											
19												
20	Ridgeside	0.00	_		0.00					#DIV/01		
2	Public Fire	0.00	_		0.00					#DIV/01		
77												
23	Suck Creek & Lone Oak present and proposed:	int and proposed:										
24			Present			Proposed	sed					
25	Suck Creek	Residential	빙	Commercial	CCF	Residential: Commercial:	Commercial:					
26	First 1500 gal	2 23.85	23.85 meter charge	23.70	First 400 CF	1.180	1,180					
7.7	Next 8000 gal	10,67 4.59	3.444	4 4.56	3.423 Next 6,100 CF	5.017	5.017					
28	All over 9500 gai	>12.67 3.44	1 2.583	3 3.42	2.567 Next 43,500 CF	3.427	3.427					
53												
30	Lone Oak											
31	First 2000 gal	2.67 32.76	32.76 meter charge	32.56	First 400 CF	1.180	1.160					
32	All over 2000 gaf	>2.67 5.48	4.120	0 5.46	4.094 Next 6,100 CF	5.017	5.017					
33					Next 43,500 CF	3,427	3.427					

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)	DOCKET NO. 10-00189
EARN A FAIR AND ADEQUATE)	
RATE OF RETURN ON ITS PROPERTY)	
USED AND USEFUL IN FURNISHING	j	
WATER SERVICE TO ITS CUSTOMERS	j	
	•	

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 Revised Accounting Exhibits and Schedules were prepared by me or under my supervision and are true and accurate to the best of my knowledge and information.

DATED this day of February, 2011.

Macha DA Mille (signature)

Michael A. Miller (printed name)

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 16th day of February, 2011, upon the following:

[x] Hand-Delivery[] U.S. Mail[] Facsimile[] Overnight[x] Email	Ryan McGehee, Esq. Mary L. White, Esq. Counsel for the Consumer Advocate and Protection Division OFFICE OF THE ATTORNEY GENERAL 425 5th Avenue North, 2nd Floor Nashville, TN 37243-0491
[] Hand-Delivery[] U.S. Mail[] Facsimile[x] Overnight[x] Email	David C. Higney, Esq. Counsel for Chattanooga Regional Manufacturers Association GRANT, KONVALINKA & HARRISON, P.C. 633 Chestnut Street, 9th Floor Chattanooga, TN 37450
[x] Hand-Delivery[] U.S. Mail[] Facsimile[] Overnight[x] Email	Henry M. Walker, Esq. Counsel for Chattanooga Regional Manufacturers Association BRADLEY, ARANT, BOULT, CUMMINGS, PLO 1600 Division Street, Suite 700 Nashville, TN 37203
[] Hand-Delivery[] U.S. Mail[] Facsimile[x] Overnight[x] Email	Michael A. McMahan, Esq. Valerie L. Malueg, Esq. City of Chattanooga (Hamilton County) OFFICE OF THE CITY ATTORNEY 100 East 11 th Street, Suite 200 Chattanooga, TN 37402
[] Hand-Delivery[] U.S. Mail[] Facsimile[x] Overnight[x] Email	Frederick L. Hitchcock, Esq. Harold L. North, Jr., Esq. Counsel for City of Chattanooga CHAMBLISS, BAHNER & STOPHEL, P.C. 1000 Tallan Building Two Union Square Chattanooga, TN 37402

[x] Hand-Delivery[] U.S. Mail[] Facsimile[] Overnight[x] Email	Mark Brooks, Esq. Counsel for Utility Workers Union of America, AFL-CIO and UWUA Local 121 521 Central Avenue Nashville, TN 37211
[] Hand-Delivery [] U.S. Mail [] Facsimile [x] Overnight [x] Email	Scott H. Strauss, Esq. Katharine M. Mapes, Esq. Counsel for UWUA, AFL-CIO and UWUA Local 121 SPIEGEL & McDIARMID LLP 1333 New Hampshire Avenue, NW Washington, DC 20036
[x] Hand-Delivery[] U.S. Mail[] Facsimile[] Overnight[x] Email	Donald L. Scholes, Esq. Counsel for Walden's Ridge Utility District and Signal Mountain BRANSTETTER, STRANCH & JENNINGS PLLC 227 Second Avenue North Fourth Floor Nashville, TN 37201
	C. Www The Am