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November 18, 2013

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CONSUMER ADVOCATE &
PROTECTION DIVISION

VIA HAND DELIVERY

Joe Shirley
Vance Broemel
Consumer Advocate and Protection Division
Office of the Attorney General
P.O. Box 20207
Nashville, TN 37202

RE: Petition of Tennessee American Water Company, for Approval of a Qualified Infrastructure Investment Program, an Economic Development Investment Rider, a Safety and Environmental Rider and Pass Throughs for Purchased Power, Chemicals, Purchased Water, Wheeling Water Costs, Waste Disposal, and TRA Inspection Fees, TRA Docket No. 13-00130

Gentlemen:

With this letter, I enclose Tennessee-American Water Company's Responses to The Consumer Advocate's First Set of Data Requests in the above-referenced matter. Please find attached to this letter one (1) paper copy of the Company's response and two (2) discs.

We appreciate your filing these responses. Please let me know if you have any questions.

With best regards, I am

Very truly yours,



Junaid A. Odubeko

JAO:sc
enclosures

ButlerSnow 18392558v1

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**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

01. Refer to the statement in Paragraph 6 of the Company's Petition that reads "if Tennessee American must continue to advance the cost of the investment and bear the burden of the associated carrying costs until the conclusion of the next Base Rate case filing to recover these necessary costs, it will not have the opportunity to achieve the rate of return set by the TRA."
- a. Is it the Company's contention that the rate of return authorized by the TRA does not take into account regulatory lags such as the one described here?
 - b. If you contend that the Company's authorized rate of return does not take into account regulatory lags, please explain in detail the basis for your contention.
 - c. If the TRA grants the Company's Petition as requested, would implementation of the QIIP, EDI, SEC and PCOP tariff riders decrease the Company's costs associated with regulatory lags? Please explain your answer.
 - d. If the TRA grants the Company's Petition as requested, would the Company's risk of doing business (as well as timely recovery of operating costs) be decreased? Please explain your answer.
 - e. Based on the most recently available financial data, is the Company currently achieving its authorized rate of return established by the Authority in TRA Docket No. 12-00049? Please provide all calculations that support your answer.

Response:

- a. The Tennessee Regulatory Authority, as part of each rate case proceeding, sets forth an authorized rate of return for the case. In the case of Tennessee's most recent rate case, docketed as Case No. 12-00049, the settled Rate of Return, or Return on Equity ("ROE"), as authorized in the Final Order by the TRA, was 10.0%. The ROE is set for the rate case test year,

and continues in place until that test year is re-set as part of a new rate case proceeding. If investment in infrastructure is made by Tennessee American over and above the authorized rate base level as established in the most recent rate case, a return for that investment is not realized until either a) a new rate case proceeding is filed and approved by the TRA; or b) a return on that investment is allowed and approved under alternative rate mechanisms such as the alternative rate mechanisms requested by Tennessee American Water Company in this filing, docketed as Case No. 13-00130. Without these alternative rate mechanisms, utilities such as Tennessee American will not be able to recover a return on investments made above or beyond those approved in the most recent rate case without filing a full-blown rate case. As those regular investments in infrastructure are made, the Company's ability to earn that authorized rate of return is diminished.

It is not the Company's contention that the rate of return authorized by the TRA does not take into account regulatory lags such as the one described here; it is the Company's contention that the ability to earn that authorized rate of return continues to diminish, as infrastructure investments are made, without returning to the TRA to recover a return on the Company's investment either through a full-blown rate case proceeding or through an alternative rate mechanism such as the one filed by the Company in this case.

- b. The Company does not contend that the Company's authorized rate of return does not take into account regulatory lags. Please see the response to a. above.
- c. If the TRA grants the Company's Petition as requested, the implementation of the QIIP, EDI, SEC and PCOP tariff riders would allow Tennessee American the ability to earn a return on its investment and recover associated costs in a more gradual manor without filing a full-blown rate case. The cost of filing a full blown rate case is a cost borne upon the customers of Tennessee American Water. The implementation of the tariff riders included in this filing allows Tennessee American Water the ability to more gradually recover a return on its continued infrastructure investments, thus saving the customers the cost of a full blown rate case proceeding and increasing the cost of water on a much more gradual basis rather than the "whip saw" effect of more frequent rate case proceedings.
- d. No, if the TRA grants the Company's Petition as requested, the Company's risk of doing business does not decrease. The opportunity for the timely recovery of operating costs would increase. More timely recovery of operating costs allows the Company a better chance of earning its authorized return on equity on an on-going basis, again in a means that is less costly than through the filing of a full-blown rate case. This also results in a greater ability to attract investors and potentially lower debt costs.

- e. The Company is not currently achieving its authorized rate of return as established by the TRA in Docket No. 12-00049. The Company's current authorized rate of return, based on the twelve month period ending September 30, 2013, is 8.30%. A copy of the calculation is attached as TAW_R_CAPDDR1_NUM001_111913_Attachment, including copies of income statement data (to calculate net income for the twelve months) and balance sheet data (to calculate average equity for the twelve month period) are included in the attachment.

**Tennessee American Water Company
TRA Docket Number 13-00130
Response to Consumer Advocate and Protection Division
Discovery Request Number 1. e.
Current Rate of Return Earned by Tennessee American as of September 30, 2013**

Description	Amount
Net Income for Twelve Months Ending September 30, 2013:	\$ 4,675,565
Average Equity as of the Twelve Months Ending September 30, 2013:	\$ 56,303,367
Earned Return on Equity (ROE) for the Twelve Months Ending September 30, 2013:	8.30%
Authorized Return on Equity (ROE) Per TRA Docket 12-00049:	10.00%

Tennessee American Water Company
TRA Docket Number 13-00130
Response to Consumer Advocate and Protection Division
Discovery Request Number 12
Income Statement for the Twelve Months Ending September 30, 2013
Used to Determine Net Income for Earned ROE Calculation

[illegible]

Tennessee American Water Company
TRA Docket Number 13-00130
Response to Consumer Advocate and Protection Division
Discovery Request Number 12
Balance Sheet for the Twelve Months Ending September 30, 2013
Used to Determine Average Equity Used in Earned ROE Calculation

Description	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013	September 2013
Assets												
Utility Plant in Service	\$ 238,559,838	\$ 240,926,567	\$ 243,795,444	\$ 244,734,915	\$ 245,363,191	\$ 246,396,952	\$ 247,063,524	\$ 247,589,769	\$ 247,710,490	\$ 248,111,832	\$ 248,735,655	\$ 249,086,699
Construction Work in Progress	5,398,107	5,346,364	5,170,190	5,048,713	4,676,541	4,242,887	4,242,887	1,173,480	1,381,938	1,636,782	2,063,383	3,320,553
Utility Plant Accumulated Depreciation (Amortization)	(76,843,566)	(77,325,220)	(77,772,310)	(78,269,924)	(78,770,051)	(79,171,458)	(79,530,878)	(77,004,504)	(77,269,098)	(77,651,359)	(78,174,318)	(78,628,255)
Total Utility Plant Adjustments												
Nonutility property net of accumulated depreciation												
Total Property Plant and Equipment	\$ 187,114,379	\$ 188,947,711	\$ 171,197,324	\$ 171,514,704	\$ 171,269,681	\$ 171,983,254	\$ 171,775,534	\$ 171,758,145	\$ 171,823,330	\$ 172,097,254	\$ 172,624,719	\$ 173,778,956
Cash and Cash Equivalents	\$ 475,916	\$ 222,675	\$ (1,093)	\$ (467,776)	\$ (970,457)	\$ (186,758)	\$ 74,633	\$ 89,867	\$ 102,345	\$ 121,218	\$ (5,219)	\$ 119,676
Restricted funds-current												
Accounts receivable net	2,890,851	3,092,614	13,959,358	3,073,564	2,832,682	3,513,527	3,028,981	2,762,354	4,031,753	3,345,256	3,870,318	3,600,345
Unbilled Revenues	2,112,598	2,058,925	2,259,739	2,259,739	1,977,188	2,058,068	2,058,068	2,152,165	2,470,037	2,266,896	2,354,750	2,354,750
Materials and supplies	543,316	510,643	490,749	517,254	519,441	513,156	565,608	568,011	528,172	519,965	479,591	447,747
Assets of discontinued operations												
Other Current Assets	730,037	606,252	973,908	971,328	453,807	439,512	382,359	261,955	229,508	1,051,522	990,753	929,266
Total Current Assets	\$ 6,752,717	\$ 6,491,110	\$ 17,682,662	\$ 5,752,374	\$ 4,812,661	\$ 6,456,113	\$ 6,110,049	\$ 5,833,352	\$ 7,361,815	\$ 8,311,996	\$ 7,602,340	\$ 7,451,783
Regulatory assets												
Other investments			\$ 9,024,220	\$ 9,007,432	\$ 8,896,798	\$ 8,733,975	\$ 8,719,403	\$ 8,603,149	\$ 8,389,103	\$ 8,168,122	\$ 8,264,632	\$ 8,059,184
Restricted Funds - Long-term												
Goodwill												
Intangible assets												
Other Long Term Assets												
Total Regulatory & Other L/T Assets	\$ 9,457,255	\$ 9,303,185	\$ 9,050,016	\$ 9,040,645	\$ 8,929,428	\$ 8,766,023	\$ 8,750,861	\$ 8,634,024	\$ 8,419,396	\$ 8,397,832	\$ 8,293,759	\$ 8,097,655
Total Assets	\$ 183,324,352	\$ 184,742,006	\$ 197,938,001	\$ 186,307,724	\$ 185,011,770	\$ 186,606,392	\$ 186,636,443	\$ 186,226,122	\$ 187,604,540	\$ 188,407,092	\$ 189,520,818	\$ 189,328,434
Capital & Liabilities												
Common Stock	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235	\$ 13,754,235
Paid in Capital	15,866,083	15,857,426	18,355,134	18,360,504	18,361,921	18,365,961	18,367,461	18,365,979	18,367,461	18,368,867	18,370,273	18,371,610
Retained Earnings	24,343,296	24,749,615	23,788,531	23,844,895	24,275,984	23,940,634	24,346,611	24,762,398	24,857,455	25,365,671	25,845,310	25,202,592
Accumulated other comprehensive income												
Treasury stock												
Total Stockholder's equity	\$ 53,953,614	\$ 54,361,276	\$ 55,901,901	\$ 55,959,635	\$ 56,392,140	\$ 56,057,830	\$ 56,365,213	\$ 56,882,612	\$ 56,979,151	\$ 57,488,773	\$ 57,969,819	\$ 57,328,437
Preferred Stock without mandatory redemption requirements												
Noncontrolling Interest												
Total Equity	\$ 53,953,614	\$ 54,361,276	\$ 55,901,901	\$ 55,959,635	\$ 56,392,140	\$ 56,057,830	\$ 56,365,213	\$ 56,882,612	\$ 56,979,151	\$ 57,488,773	\$ 57,969,819	\$ 57,328,437
Long term debt												
Redeemable preferred stock at redemption value												
Total Long-term debt	\$ 62,771,023	\$ 62,771,023	\$ 49,767,383	\$ 49,767,403	\$ 49,767,413	\$ 49,767,423	\$ 49,767,433	\$ 49,767,443	\$ 49,767,453	\$ 49,767,463	\$ 49,767,473	\$ 49,767,484
Total Capitalization	\$ 116,724,637	\$ 117,132,298	\$ 105,669,283	\$ 105,727,037	\$ 106,159,553	\$ 105,825,253	\$ 106,132,646	\$ 106,650,055	\$ 106,746,604	\$ 107,256,236	\$ 107,737,292	\$ 107,095,921
Short Term Debt												
Current Portion of Long-term Debt	\$ 4,239,412	\$ 5,377,386	\$ 2,926,161	\$ 3,536,341	\$ 4,540,355	\$ 8,528,955	\$ 7,695,500	\$ 7,930,815	\$ 8,965,831	\$ 7,189,363	\$ 6,484,002	\$ 7,200,492
Accounts Payable	2,075,269	2,084,758	15,962,553	3,226,609	1,931,983	2,107,091	1,475,184	1,093,997	1,025,535	1,402,047	1,783,319	2,737,008
Taxes Accrued	4,004,403	3,574,113	2,704,972	3,215,373	2,352,754	949,292	1,723,332	1,036,145	1,762,090	2,669,866	2,422,394	2,802,727
Interest Accrued	360,473	766,363	571,109	784,165	986,692	459,939	592,245	805,302	574,331	787,987	1,001,044	456,761
Liabilities of Discontinued Operations												
Other current liabilities												
Total Current Liabilities	\$ 14,789,333	\$ 15,987,716	\$ 39,775,358	\$ 27,776,309	\$ 26,440,918	\$ 28,017,844	\$ 27,702,836	\$ 26,894,337	\$ 28,234,003	\$ 29,099,021	\$ 28,597,885	\$ 29,736,439
Customer Advances for Construction												
Deferred Income Taxes	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754	\$ 31,755,754
Deferred Investment tax credits	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152	\$ 727,152
Regulatory liability	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133	\$ 1,793,133
Accrued Pension	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096	\$ 1,356,096
Accrued postretirement benefit expense	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005	\$ 1,668,005
Other Deferred Credits	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114
Regulatory & Other Long Term Liabilities	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114	\$ 40,999,114
Contributions in aid of construction												
Total Capital and Liabilities	\$ 183,324,352	\$ 184,742,006	\$ 197,938,001	\$ 186,307,724	\$ 185,011,770	\$ 186,606,392	\$ 186,636,443	\$ 186,226,122	\$ 187,604,540	\$ 188,407,092	\$ 189,520,818	\$ 189,328,434

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Brent E. O'Neill

Question:

02. Refer to the statement in Paragraph 7 of the Company's Petition that reads "As proposed, the QIIP will produce a safer and more reliable water distribution and production system for ratepayers." Please explain in detail how the QIIP will produce a "safer and more reliable" system than the current method.

Response:

Replacement of infrastructure, particularly distribution infrastructure, in an appropriate timeframe is not only more cost effective but critical to providing safe, reliable water. Hidden leaks can be potential points for contamination and an outright failure of a main can create potential widespread health risks in the drinking water. For this reason, customers that are impacted during main break events are advised to boil their water for drinking and cooking for 24 hours after a main break or in the event of another emergency. Further, smaller diameter mains provide much less fire protection or water service back-up in the event of a main break nearby. This is compounded as older, cast iron mains develop calcium build-up on the inside walls of the mains. Generally the older mains in the system are also smaller diameter mains, installed when fire service and household water-using appliance expectations were not the same as they are today. The older mains are generally smaller, provide less reliability, are potential points for leaks and contamination, and provide less fire protection. This was demonstrated in a 2007 study TAW determined that over 70% of its main breaks from 1986 through 2006 were on smaller diameter mains.

The types of mains and infrastructure targeted for this program are traditionally items that have reached the end of their useful life expectancy or have developed problems that affect its ability to meet the service expectations of the customers. The replacement of the infrastructure through this program allows the company to ensure that areas of the system are made more robust and are more resilient during periods of high demands or service disruptions. The ability to accelerate the replacement rate of the infrastructure allows the company to provide improved service to customers sooner. The benefit of addressing the infrastructure quicker is an accelerated system remediation that includes improved fire protection, fewer service interruptions, and improved water quality.

These improvements assist the company in providing a safer more reliable system.

In October 2001, the Florida Division of Policy Analysis and Intergovernmental Liaison published a study entitled "Distribution System improvement Charges for the Florida Water and Wastewater Industry". This study indicated that in states where similar QIIP programs exist, they provide a means for utilities to increase the pace of making remedial improvements to their infrastructure and results in the primary customer benefits of improved water quality, fire protection, fewer service interruptions. Florida concluded that implementing a QIIP type program enabled utilities to continue to provide safe and reliable services. A link to the document is:

Florida Division of Policy analysis and Intergovernmental Liaison (2001)
Distribution System Improvement charges for the Florida Water And Wastewater Industry. Retrieved from
<http://www.floridapsc.com/publications/pdf/pai/dsic4www.pdf>

The current method of infrastructure replacement is at a rate where Tennessee American is not replacing mains as fast as the mains are reaching the end of their useful life. This will continue to get worse under the current method. Tennessee American is focused currently on a reactive replacement basis, addressing the most critical mains for replacement often due to maintenance problems that already exist. This does not encourage proactive replacement. The proposed QIIP will allow TAW to begin to gradually accelerate the main replacement program, addressing critical areas prior to them becoming maintenance, reliability or health issues.

The QIIP mitigates the potentially adverse revenue impacts associated with the anticipated capital spend for these projects beyond the forecasted attrition year period in the last rate case. With the ability to recover the spend between rate cases it reduces the effect of incurred depreciation expense and lowers the cost to the customers. With Tennessee American Water Company's ability to utilize the QIIP program it allows for recovery of the associated projects in small increments outside of full rate proceedings that enables the company to make the replacement at an accelerated rate and at a lower cost to the customer. And more frequent main replacement will reduce health risks from main breaks, improve fire protection at a greater rate, and increase reliability over the current method.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Brent E. O'Neill

Question:

03. Would implementation of the QIIP, EDI and/or SEC tariff riders reduce or defray any operational expenses or capital costs attributable to maintenance and repair? If so, please provide an estimate, by tariff and in the aggregate, of the amount of such expenses and costs that will be reduced or defrayed by implementation of the QIIP, EDI and/or SEC tariff riders for 2014. If you contend that implementation of the QIIP, EDI and/or SEC tariff riders would not reduce or defray and operational expenses or capital costs attributable to maintenance and repair, please explain in detail the basis for your contention.

Response:

Tennessee American believes strongly that implementation of the QIIP will reduce operational expenses attributable to maintenance and repair. However, it is impossible to provide a reliable estimate of that cost over either a short or long time period with any degree of accuracy. The implementation of the QIIP will not eliminate maintenance expenses in their entirety, as it is impossible to predict when or where mains will fail. The ability to accelerate the replacement of those mains that more frequently fail will gradually over time result in fewer main breaks and reduced non-revenue water losses, but it may be difficult to quantify even as the program continues.

Because the EDI and SEC riders are to specifically address new infrastructure or replacement of infrastructure for safety and environmental compliance, it is not anticipated that they will reduce or defray any operations expenses or capital costs attributable to maintenance and repair.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

04. Refer to the Annual Reconciliation component of the Company's proposed tariffs for QIIP, EDI and SEC. Each of these tariffs indicates that the Company will make an annual reconciliation filing with the TRA by March 1 of each year.
- a. Will the TRA be given an opportunity to audit to review these annual filings before the Company implements any new rates under the QIIP, EDI and or SEC tariff riders?
 - b. If so, how long does the Company propose to give the TRA to audit or review such annual filings before implementation of such new rates?
 - c. Does the company propose to restrict the scope of any TRA audit or review of the QIIP, EDI and/or SEC mechanisms by, for example, limiting its review of the reasonableness and/or prudence of any costs or expenditures recoverable under these tariff riders? If so, please explain in detail how the Company would propose to restrict the scope of any such audit or review.

Response:

- a. Yes, the TRA will be given the opportunity to audit or review these annual filings before the Company implements any new rates under the QIIP, EDI, and/or the SEC tariff riders. The Company will make a filing (such as it has in this docket) requesting the approval of the tariff riders as proposed. That filing will include projected estimates of the planned infrastructure investment and associated expenses that the Company is seeking approval to collect in the tariff riders. After the twelve month period of time has passed that was included in the Company's estimate of investment and associated expenses, the Company will file a reconciliation that will a) verify that the planned investments were made; b) verify that the associated expenses included in the tariff riders were made; and c) verify that the amount of the tariff riders that was supposed to be collected in rates over the period was in fact collected. An adjustment to future tariff riders will be made to recover/refund any difference from what was filed for investments, expenses, or tariff collections when actuals are compared to the filed estimates.

- b. The Company proposes to give the TRA 60 days to review the reconciliations that are provided prior to the implementation of the adjusted rates.
- c. The Company is not proposing to restrict the scope of any TRA audit or review of the QIIP, EDI, or SEC mechanisms. The Company will have available, upon request, all detailed data relative to work orders completed for investments in infrastructure, as well as associated expenses that are included in the tariff riders. The TRA is welcome to review any and all detailed data. In addition, Company representatives would be happy to provide an on-site inspection of infrastructure investments made, allowing for the fact that some of the infrastructure investments are buried underground and may not be accessible for review.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

05. Refer to VerDouw Direct Testimony, page 50, footnote 8 which reads "It is proposed that the TRA would have 60 days to review the PCOP filing."
- a. Provide a reference within the tariff, if any, that provides for a PCOP filing date.
 - b. Provide a reference within the tariff, if any, that gives the TRA 60 days to review the PCOP filing.
 - c. Does the Company propose to implement any new rates under the PCOP tariff rider prior to the TRA having an opportunity to audit or review the PCOP filing?
 - d. Does the Company proposed to restrict the scope of any TRA audit or review of the PCOP mechanism by, for example, limiting its review of the reasonableness and/or prudence of any expenses recoverable under the PCOP tariff rider? If so, please explain in detail how the Company would propose to restrict the scope of any such audit or review.

Response:

- a. The tariff included as Petitioner's Exhibit Tariff-12-PCOP GMV does not include the actual filing date of the tariff with actual numbers. As stated in the footnote referenced above, "...assuming the TRA were to issue its Order in this proceeding with Base Rates reflecting purchased power, chemical and TRA Assessment costs for the attrition year 12/1/12 to 11/30/13 from Docket No. 12-00049, then the initial PCOP deferral period would be 12/1/12-11/30/13, with the initial PCOP filing not later than 60 days thereafter or 1/29/14. It is proposed that the TRA would have 60 days to review the PCOP filing. Accordingly, the effective date of the initial PCOP Rider year would be 4/1/14-3/31/15." With that assumption, the effective date of the PCOP tariff would be April 1, 2014.

- b. The tariff included as Petitioner's Exhibit Tariff-12-PCOP GMV does not include a reference within the tariff that gives the TRA 60 days to review the PCOP filing. The assumption would be that the 60 day period to review the PCOP filing would be ruled upon in this proceeding, and Tennessee American would follow the ruling of the TRA in filing the actual PCOP data and tariff as directed by the TRA.
- c. The Company does not propose to implement any new rates under the PCOP tariff rider prior to the TRA having an opportunity to audit or review the PCOP filing. With this filing, the Company is assuming that the TRA would be able to complete the review of the PCOP filing within the 60 day period requested. The review of the PCOP will be fairly straight forward – a review of actual PCOP expenses versus PCOP expenses as authorized by the TRA in its most recent rate case. Actual PCOP expense information will be taken directly from the Company's books and records. Copies of any invoices, etc. to verify Company book and record data would be made available to the TRA upon request.
- d. The Company does not propose to restrict the scope of any TRA audit or review of the PCOP mechanism by, for example, limiting its review of the reasonableness and/or prudence of any expenses recoverable under the PCOP tariff rider. The expense categories included in the PCOP mechanism are all very straight forward, and reasonableness and/or prudence should be easily determined.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

06. Refer to Petitioner's Exhibit QIIP 2-GMV, EDI 2-GMV and SEC 2-GMV. Explain why the Company chose to exclude accumulated deferred income taxes from these Investment worksheets. Please provide a calculation that shows the impact from accumulated deferred income taxes in the investment worksheets for each of these three tariff riders. Please provide a calculation that shows the impact from accumulated deferred income taxes in the revenue requirement for each of these three tariff riders.

Response:

The Company used rider calculations developed and accepted in other states in the American Water system as a foundation for its calculation of the QIIP, EDI, and SEC riders. The states used as a basis did not include deferred income taxes in their calculations.

A calculation showing the impact of accumulated deferred income taxes for these riders is attached, both in summary and in the investment worksheets. The total impact is immaterial, in that it does not round up a hundredth of a percent. Additionally, it actually increases the revenue requirement very slightly. This is because tax versus book depreciation was used to calculate income taxes, and tax rates were actually lower than book rates for many of the involved accounts.

Please refer to the attached summary and worksheets. The excel spreadsheets and workpapers have also been provided electronically and are identified as Surcharge Worksheet w tax depr info.xlsx.

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Summary Page

Line Number	Rate Mechanism	Revenue Requirement w/ Deferred Tax	Percentage Applied to Bill w/ Deferred Tax	Revenue Requirement as Filed	Percentage Applied to Bill as Filed	Impact of Deferred Taxes on Revenue Requirement	Impact of Deferred Taxes on Percentage Applied to Bill
1							
2	QIIP	\$ 382,439	0.81%	\$ 381,281	0.81%	\$ 1,158	0.00%
3							
4	EDI	86,860	0.18%	86,500	0.18%	\$ 360	0.00%
5							
6	SEC	54,882	0.12%	55,042	0.12%	\$ (160)	0.00%
7							
8	Total	\$ 524,181	1.11%	\$ 522,823	1.11%	\$ 1,358	0.00%
9							
10							

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet[illegible]

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet[illegible]

Page 3 of 6

Tennessee American Water Company
Economic Development (ED)
Investment Worksheet

Page 5 of 6

Page 6 of 6

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

07. Refer to Petitioner's Exhibit Avg. Impact-GMV. Does the Company intend to apply QIIP, EDI, SEC and PCOP surcharges to Special Contract customers? If the Company does not intend to apply QIIP, EDI, SEC and PCOP surcharges to Special Contract customers, please explain in detail the basis for not applying such surcharges to such customers.

Response:

Yes, the Company intends to apply QIIP, EDI, SEC and PCOP surcharges to all water customers including special contract customers.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw\Deron Allen

Question:

08. Does the Company intend to apply QIIP, EDI, SEC and/or PCOP surcharges on sales of water to other water utility systems, such as Walden's Ridge, Lone Oak, Suck Creek, Signal Mountain, Whitwell, Fort Oglethorpe and Catoosa County? For each such water utility system, please identify such surcharges that will be applied and such surcharges that will not be applied. For each such water utility system, please explain the basis for the Company's application or non-application of each such surcharge.

Response:

Please refer to the response to Item 07 of this same data request. There are notification requirements for Fort Oglethorpe that require 12 months notification for rate changes; therefore, the rider will be applied 12 months after approved for Fort Oglethorpe. All other utilities will be charged the riders upon approval.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

09. Refer to VerDouw Direct Testimony, page 22, lines 16-17 which reads "Lastly, qualifying plant for the QIIP will not include infrastructure investments made by the Company that would produce new customer sales revenues." Please explain clearly how the Company intends to capture and distinguish on its books between plant investment that produces new customers and plant investment that does not.

Response:

As indicated in the Direct Testimony of O'Neill, page 9, lines 21-24 the budget lines to be included in the Qualified Infrastructure Investment Program (QIIP) are associated with the replacement or maintenance of existing infrastructure and are not associated with new customers. These budget lines were indicated as Line B Main Replaced, Line C Mains Unscheduled, Line D main Relocated, Line F Hydrants and Valves Replaced, Line H Services Replaced, Line J Meters Replaced and Line R Capitalized Tank Rehabilitation/ Painting. The definition of these line items in the budget process is to include replacement infrastructure only, which will not produce any new customers. Tennessee American Water Company budgets, manages and tracks projects in association with these budget lines to allow for charges to be associated with each project to be captured appropriately and assigned to the assets associated with the project. This is accomplished through the project and work order number that is assigned to each project, which will include that budget line designation. As an example, a main replacement project programed under the Line B Main Replaced will have a project number of R26-02B1.13-XXXX designation. This number includes the budget line associated with the project within the number as "B1" for a Line B Main Replaced Project and the last four numbers "XXXX" will be project specific.

Further, once the work order is established, the system allows for a designation for QIIP eligibility in tracking in the system.

Direct Testimony of O'Neill, page 15, lines 11 to 17 indicate the budget lines to be included in Economic Development Investment Program that will be associated with supporting economic development of an area and growth of the system due to new customers. These projects will be tracked and accounted for in the budget lines outlined in the testimony.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

10. Refer to VerDouw Direct Testimony, page 24, lines 14-16 which reads "Infrastructure can be expanded or enhanced as needed and alternative vehicle transportation fuel infrastructure can grow, all while mitigating the impact of large rate increases as part of the economic development growth." Please explain the rationale for the Company's reference to "alternative vehicle transportation fuel infrastructure."

Response:

The Company's reference to "alternative vehicle transportation fuel infrastructure" refers to House Bill 191, which amends Tennessee Code Annotated, Section Title 65, Chapter 2, by adding the following language in Section 65-5-103: (3) (A) (i): "Infrastructure and equipment associated with alternative motor vehicle transportation fuel." The Company's intends to purchase and/or retrofit vehicles that would use alternative fuels such as natural gas, electricity, or propane.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Deron E. Allen

Question:

11. What is the typical time horizon for planning a large-scale economic development opportunity? Have such time horizons for such projects been adequately addressed within the timing and frequency of the Company's rate case filings? Please explain your answer.

Response:

The time horizon for economic development projects varies widely. Many projects will come from the Economic Development Corporation (EDC's) within the Chattanooga Chamber of Commerce. These are generally very sensitive and are in the form of a request for information. These information requests are asking for flow, pressure, and main sizes usually with some request asking about storage, water quality, and future plans for infrastructure installation or upgrades in the vicinity of the potential site. Tennessee American Water Company ("TAWC") always completes the request and returns them to the EDC as soon as possible, usually within a day or so. As for the frequency of these requests, the EDC may call with one per week, or it may only be one per month. They come in when the EDC gets a request from a potential client and we respond as soon as we can so that they can continue working with the client business. Sometimes there are immediate plans for a company to move into existing facilities, or to construct new structures. Other times, TAWC may never hear anything from the request again. These are part of the dilemma and challenge that EDC's face in competing with other communities for new opportunities.

The EDI item proposed in this filing is intended to better facilitate TAWC's role in the process. The EDI would allow TAWC to offer to contribute more resources through installation of infrastructure, or replacement of inadequate assets, as a way to enhance the EDC's ability to compete with other communities. In this assistance, TAWC would provide planning and construction of infrastructure that would be available for immediate use of new businesses, either for long term planning or for more immediate uses. This would include the ability of utilizing the EDI to retain existing, troubled, businesses either by negotiating a reduced price for water, or to replace inadequate infrastructure in order for the City to be more competitive in winning new, or retaining existing, businesses. The

proposed EDI would also allow TAWC to better support economic development in our service territories through engaging in educational, promotional, and targeted economic development activities. These activities are not currently recovered in rates and reduce the ability of TAWC to fully support economic development initiatives for our customers and communities. Through timely recovery of these costs, TAWC would coordinate with the City and County leadership as well as the EDC to support and strengthen economic development opportunities.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

12. Refer to Petitioner's Exhibit PCOP-GMV that lists the five individual components of the Company's proposed PCOP tariff rider. For each individual component, please provide a comparison of the amounts shown on Petitioner's Exhibit PCOP-GMV with the actual amounts for the most recent twelve months available.

Response:

Please see attached TAW_R_CAPDDR1_NUM012_111913_Attachment. Additional workpaper information and calculations are also attached.

Tennessee American Water Company
Docket No. 13-00130
CAPD Discovery Request #12
PCOP Comparison - 12 Months Ending 09/30/2013

Line No.	Description	Petitioner's Exhibit PCOP-GMV	Actual Twelve Months Ending 09/30/2013	Difference
1				
2	Purchased Water	\$ 51,331	\$ 32,525	\$ (18,806)
3	Purchased Power	2,678,772	2,453,667	(225,105)
4	Chemicals	986,930	801,793	(185,137)
5	Waste Disposal	213,308	239,109	25,801
6	TRA Inspection Fee	131,826	137,562	5,736
7				
8	Total	<u>\$ 4,062,167</u>	<u>\$ 3,664,656</u>	<u>\$ (397,511)</u>
9				
10				
11	Sales in 100 Gallons	100,589,065	104,928,132	4,339,067
12				
13	Cost per 100 Gallons	<u>\$ 0.04038</u>	<u>\$ 0.03493</u>	<u>\$ (0.00546)</u>
14				
15				
16				
17				
18				

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File: PRTCSUSPRT Page/Line: 2/22
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2	3	4	5	6	7	8	9	0	1
2614	26LT	1,861.00	1,861.00			.00	15.00-		
2613	26SC	16.00	16.00			.00	.00		
2601	26LC	41,175.00	41,175.00			.00	.00		
2603	26CC	.00	.00			.00	.00		
2607	26HC	193,837.00	193,837.00			.00	.00		
2609	26LW	288,764.00	288,764.00			.00	.00		
2609	26WG	.00	.00			.00	9.00-		
2611	26LO	218,843.00	218,843.00			.00	60.00-		
		TNPR		Tennessee - Production - VSR1M8					
				Customer Usage - Summary					
				Revenue Period: 10/2012 - 5/2013 Utility Code: W					
Area	Region	Total Metered Usage	Total Billing Usage	Total Additional Usage	Total Misc Charge Usage				
Class:									
1		.00	.00	.00	2.00-				
1		2,506,889.00	2,506,902.00	.00	22,514.01-				
2		513.00	513.00	513.00-	.00				
2		2,316,911.00	2,316,941.00	1,901.00-	373,589.00				

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2	3	4	5	6	7	8	9	0	1
3		1,533,128.00	1,533,128.00			1,489.00-	2.00-		
4		297.00	297.00			297.00-	.00		
4		613,749.00	613,749.00			1,564.00-	6,400.00-		
5		742,619.00	742,619.00			.00	69.00-		
and Totals:		7,714,106.00	7,714,149.00			5,764.00-	344,601.99		
*** END OF REPORT ***									

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AMERICAN WATER
Billed Revenue - Total

Posting Period 05/2013
Company Code 1026

Company Code	Account Class	Contract #	In Service	Days	Revenue For Service - Non-Periodic	Periodic	Days	Overall Result
	Average Usage (1000G)/Contract #	1,000	12.28	7.25	60.71	0.00	3.96	5.10
	Average Usage/Day/Contract # (Gal)		414.29	342.76	2,914.10	0.00	132.49	170.68
	Revenue	5	184,050.67	2,361.36	40,920.30	48.13	572,305.70	709,596.18
	Average Revenue/Day		2,711	3,931	8,131	0.10	0.84	1.06
	Average Revenue/1000G		6.53	16.77	4.04	X	6.38	6.74
	Estimated Bills		105	3	1		975	1,084
Overall Result	Days Billed		67,994	599	5,033	119	677,247	750,992
	Billed Contracts		2,293	20	167	1	22,654	25,115
	Average Billed Days/Contract #		29.65	29.95	30.14	119.89	29.90	29.80
	Billed Usage (1000G)	1,000	28,140.93	145.11	10,178.19	0.00	89,738.58	128,181.02
	Average Usage (1000G)/Contract #	1,000	12.28	7.25	60.71	0.00	3.96	5.10
	Average Usage/Day/Contract # (Gal)		414.29	342.76	2,914.10	0.00	132.49	170.68
	Revenue	5	184,050.67	2,361.36	40,920.30	48.13	572,305.70	709,596.18
	Average Revenue/Day		2,711	3,931	8,131	0.10	0.84	1.06
	Average Revenue/1000G		6.53	16.77	4.04	X	6.38	6.74
	Estimated Bills		105	3	1		975	1,084

P H Total Billed Revenue Periodic Readings Non-Periodic Readings

AMERICAN WATER
Billed Revenue - Total

Posting Period 06/2013
Company Code 1026

Company Code	Account Class	Contract #	In Service	Days	Revenue For Service - Non-Periodic	Periodic	Days	Overall Result
	Average Revenue/Day		1,731	100.19	13.63	1.64	0.97	178.19
	Average Revenue/1000G		5.30	2.23	4.26	X	6.11	4.33
	Estimated Bills		184	25	2		895	896
Overall Result	Days Billed		216,209	2,794	21,741	149	1,572,303	2,277,248
	Billed Contracts		2,418	103	628	3	60,364	65,822
	Average Billed Days/Contract #		32.26	26.83	33.83	19.87	27.51	29.30
	Billed Usage (1000G)	1,000	201,187.79	170,625.15	71,361.30	0.00	166,143.31	131,075.44
	Average Usage (1000G)/Contract #	1,000	27.15	1,858.56	113.12	0.00	4.29	27,772.57
	Average Usage/Day/Contract # (Gal)		316.20	44,972.48	3,154.58	0.00	135.01	44,950.56
	Revenue	5	1,069,145.67	280,114.55	289,838.00	542.74	1,626,254.10	2,013,211.87
	Average Revenue/Day		4,331	100.19	13.63	1.64	0.97	178.19
	Average Revenue/1000G		5.30	2.23	4.26	X	6.11	4.33
	Estimated Bills		184	25	2		895	896

H Total Billed Revenue Periodic Readings Non-Periodic Readings


AMERICAN WATER
Billed Revenue - Total
Posting Period 07/2013
Company Code 1076

Company Code	Account Class	Commercial	Industrial	Other	Residential	Service	Non-Residential	Overall Result
	Average Usage (1000G)/Contract #	91.30	1,596.49	96.48	0.00	0.00	0.00	11.10
	Average Usage/Day/Contract # (Gd)	872.81	51,013.21	3,294.20	0.00	0.00	0.00	11.10
	Revenue	1,751,153.72	344,714.19	254,558.72	10,295.18	0.00	0.00	4,310,115.24
	Average Revenue/Day	4.90	111.48	22.15	3.32	0.00	0.00	1.22
	Average Revenue/1000G	6.03	3.19	4.07	8	0	0	6.11
	Estimated Bills	367	0	3	0	0	0	370
Overall Result	Days Billed	235,489	2,266	20,495	4,070	0	0	262,320
	Billed Contracts	7,965	135	543	33	0	0	8,676
	Average Billed days/Contract #	29.56	14.56	37.76	123.03	0	0	29.56
	Billed Usage (1000G)	2,438,543.24	182,673.93	67,886.26	0.00	0.00	0.00	2,689,103.43
	Average Usage (1000G)/Contract #	31.32	1,596.49	96.48	0.00	0.00	0.00	11.10
	Average Usage/Day/Contract # (Gd)	872.81	51,013.21	3,294.20	0.00	0.00	0.00	11.10
	Revenue	1,751,153.72	344,714.19	254,558.72	10,295.18	0.00	0.00	4,310,115.24
	Average Revenue/Day	4.90	111.48	22.15	3.32	0.00	0.00	1.22
	Average Revenue/1000G	6.03	3.19	4.07	8	0	0	6.11
	Estimated Bills	367	0	3	0	0	0	370

Total Billed Revenue 4,310,115.24


AMERICAN WATER
Billed Revenue - Total
Posting Period 08/2013
Company Code 1026

Company Code	Account Class	Commercial	Industrial	Other	Residential	Service	Non-Residential	Overall Result
	Average Usage (1000G)/Contract #	1,000	88.18	1,513.87	123.19	0.00	0.00	12.50
	Average Usage/Day/Contract # (Gd)	1,174.22	47,607.10	3,669.82	0.00	0.00	0.00	12.50
	Revenue	1,542,344.19	371,869.01	155,709.10	6,849.91	1,761,222.54	158,318.62	4,195,279.66
	Average Revenue/Day	5.83	97.35	14.91	2.44	6.23	1.49	1.74
	Average Revenue/1000G	5.00	2.06	4.07	0	1.91	0.83	4.35
	Estimated Bills	192	19	2	0	0	0	213
Overall Result	Days Billed	265,924	3,799	22,197	2,805	2,113,919	227	2,806,129
	Billed Contracts	8,448	112	663	23	54,727	0	78,673
	Average Billed days/Contract #	32.64	33.92	33.52	135.02	31.22	0	32.64
	Billed Usage (1000G)	1,174,222	180,859.67	87,413.14	0.00	282,311.66	104,685.00	1,649,490.39
	Average Usage (1000G)/Contract #	1,174.22	47,607.10	3,669.82	0.00	6.23	1.49	12.50
	Average Usage/Day/Contract # (Gd)	1,174,222	47,607.10	3,669.82	0.00	6,849.91	158,318.62	4,195,279.66
	Revenue	1,542,344.19	371,869.01	155,709.10	6,849.91	1,761,222.54	158,318.62	4,195,279.66
	Average Revenue/Day	5.83	97.35	14.91	2.44	6.23	1.49	1.74
	Average Revenue/1000G	5.00	2.06	4.07	0	1.91	0.83	4.35
	Estimated Bills	192	19	2	0	0	0	213

Total Billed Revenue 4,195,279.66

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

13. Refer to Petitioner's Exhibit PCOP-GMV that lists the five individual components of the Company's proposed PCOP tariff rider. For each individual component, please provide the actual annual amounts from 2002 through 2012 along with a calculation showing the annual percentage change for each component and a calculation showing the annual percentage change for the total of all five components.

Response:

Please see attachment TAW_R_CAPDDR1_NUM013_111913_Attachment, which provides actual annual amounts from 2002 through 2012, as well as the percentage change per year, for the PCOP expense categories of Purchased Water, Purchased Power, Chemicals, Waste Disposal, and TRA Inspection Fees. Please note that there have been no Wheeling Charges during this period.

The workpapers that support the attachment are included in the attachment as well.

Tennessee American Water Company
TRA Docket No. 13-00130
Response to Consumer Advocate and Protection Division
Discovery Request Number 13

PCOP History - 2002 Thru 2012 Annual Expense and Percentage Changes by Category

Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Water Expense	\$ 18,157	\$ 17,224	\$ 37,348	\$ 49,525	\$ 53,119	\$ 53,351	\$ 45,196	\$ 39,327	\$ 70,706	\$ 44,212	\$ 60,843
Purchased Water Annual Percentage Change		-5.14%	116.83%	32.61%	7.26%	0.44%	-15.29%	-12.98%	79.79%	-37.47%	37.62%
Purchased Power Expense	1,517,879	1,366,261	1,585,240	1,643,192	2,225,856	2,275,048	2,625,028	2,382,233	2,586,079	2,708,197	2,659,687
Purchased Power Annual Percentage Change		-9.99%	16.03%	3.66%	35.46%	2.21%	15.38%	-9.25%	8.56%	4.72%	-1.79%
Chemical Expense	760,915	711,514	737,545	851,081	989,613	1,015,753	927,830	1,209,566	1,001,407	1,039,057	1,012,425
Chemicals Annual Percentage Change		-6.49%	3.66%	15.39%	16.28%	2.64%	-8.66%	30.37%	-17.21%	3.76%	-2.56%
Waste Disposal Expense	120,636	146,395	136,370	147,754	156,389	151,324	167,955	159,077	171,777	204,867	183,125
Waste Disposal Annual Percentage Change		21.35%	-6.85%	8.35%	5.84%	-3.24%	10.99%	-5.29%	7.98%	19.26%	-10.61%
TRA Inspection Fee	57,072	56,396	62,094	60,548	61,499	65,133	75,549	72,440	96,710	106,832	120,093
TRA Inspection Fee Annual Percentage Change		-1.18%	10.10%	-2.49%	1.57%	5.91%	15.99%	-4.11%	33.50%	10.47%	12.41%
PCOP Total	\$ 2,474,560	\$ 2,297,789	\$ 2,558,597	\$ 2,752,099	\$ 3,486,476	\$ 3,560,609	\$ 3,841,558	\$ 3,862,643	\$ 3,926,679	\$ 4,103,166	\$ 4,036,174
PCOP Total Annual Percentage Change		-7.15%	11.35%	7.56%	26.68%	2.13%	7.89%	0.55%	1.66%	4.49%	-1.63%

Note: No Wheeling Charges were incurred during 2002-2012.

Workpapers
TAW_R_CAPDDR1_NUM013_111913_Attachment01

Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Water (51010000)	\$ 18,157	\$ 17,224	\$ 37,348	\$ 49,525	\$ 53,119	\$ 53,351	\$ 45,196	\$ 39,327	\$ 70,706	\$ 44,212	\$ 60,843
Purchased Power (51510011, 51510012, 51510014, 51520000)	1,517,879	1,366,261	1,585,240	1,643,192	2,225,856	2,275,048	2,625,028	2,382,233	2,586,079	2,708,197	2,559,687
Chemicals (51800000)	760,915	711,514	737,545	851,081	989,613	1,015,753	927,830	1,209,566	1,001,407	1,039,057	1,012,425
Waste Disposal (51110000)	120,636	146,395	136,370	147,754	156,389	151,324	167,955	159,077	171,777	204,867	183,125
TRA Inspection Fee (Amortized in 16530000)	57,072	56,396	62,094	60,548	61,499	65,133	75,549	72,440	96,710	106,832	120,093
Total	\$ 2,474,660	\$ 2,297,789	\$ 2,558,597	\$ 2,752,099	\$ 3,486,476	\$ 3,560,609	\$ 3,841,558	\$ 3,862,643	\$ 3,926,679	\$ 4,103,166	\$ 4,036,174

Balance Display: G/L Accounts For the Ledger 01

Account Number: 31310000 Purchased Power SS
Company Code: 31310000 Paid for Power Prod
Fiscal Year: 2012 Tennessee-American Water

Display More Chrs
All Documents in Currency

Period	Debit	Credit	Balance	Cumulative Balance
1	442,712.44		442,712.44	442,712.44
2	175,695.41		618,407.85	618,407.85
3	205,694.06		824,101.91	824,101.91
4	224,693.81		1,048,795.72	1,048,795.72
5	225,693.81		1,274,489.53	1,274,489.53
6	225,693.81		1,500,183.34	1,500,183.34
7	225,693.81		1,725,877.15	1,725,877.15
8	225,693.81		1,951,570.96	1,951,570.96
9	225,693.81		2,177,264.77	2,177,264.77
10	225,693.81		2,402,958.58	2,402,958.58
11	225,693.81		2,628,652.39	2,628,652.39
12	225,693.81		2,854,346.20	2,854,346.20
Total	2,628,652.39		2,854,346.20	2,854,346.20

Balance Display: G/L Accounts For the Ledger 01

Account Number: 31310000 Purchased Power SS
Company Code: 31310000 Paid for Power Prod
Fiscal Year: 2012 Tennessee-American Water

Display More Chrs
All Documents in Currency

Period	Debit	Credit	Balance	Cumulative Balance
1	442,712.44		442,712.44	442,712.44
2	175,695.41		618,407.85	618,407.85
3	205,694.06		824,101.91	824,101.91
4	224,693.81		1,048,795.72	1,048,795.72
5	225,693.81		1,274,489.53	1,274,489.53
6	225,693.81		1,500,183.34	1,500,183.34
7	225,693.81		1,725,877.15	1,725,877.15
8	225,693.81		1,951,570.96	1,951,570.96
9	225,693.81		2,177,264.77	2,177,264.77
10	225,693.81		2,402,958.58	2,402,958.58
11	225,693.81		2,628,652.39	2,628,652.39
12	225,693.81		2,854,346.20	2,854,346.20
Total	2,628,652.39		2,854,346.20	2,854,346.20

Balance Display: G/L Accounts For the Ledger 01

Account Number: 31310000 Purchased Power SS
Company Code: 31310000 Paid for Power Prod
Fiscal Year: 2012 Tennessee-American Water

Display More Chrs
All Documents in Currency

Period	Debit	Credit	Balance	Cumulative Balance
1	442,712.44		442,712.44	442,712.44
2	175,695.41		618,407.85	618,407.85
3	205,694.06		824,101.91	824,101.91
4	224,693.81		1,048,795.72	1,048,795.72
5	225,693.81		1,274,489.53	1,274,489.53
6	225,693.81		1,500,183.34	1,500,183.34
7	225,693.81		1,725,877.15	1,725,877.15
8	225,693.81		1,951,570.96	1,951,570.96
9	225,693.81		2,177,264.77	2,177,264.77
10	225,693.81		2,402,958.58	2,402,958.58
11	225,693.81		2,628,652.39	2,628,652.39
12	225,693.81		2,854,346.20	2,854,346.20
Total	2,628,652.39		2,854,346.20	2,854,346.20

Balance Display: G/L Accounts For the Ledger 01

Account Number: 31310000 Purchased Power SS
Company Code: 31310000 Paid for Power Prod
Fiscal Year: 2012 Tennessee-American Water

Display More Chrs
All Documents in Currency

Period	Debit	Credit	Balance	Cumulative Balance
1	442,712.44		442,712.44	442,712.44
2	175,695.41		618,407.85	618,407.85
3	205,694.06		824,101.91	824,101.91
4	224,693.81		1,048,795.72	1,048,795.72
5	225,693.81		1,274,489.53	1,274,489.53
6	225,693.81		1,500,183.34	1,500,183.34
7	225,693.81		1,725,877.15	1,725,877.15
8	225,693.81		1,951,570.96	1,951,570.96
9	225,693.81		2,177,264.77	2,177,264.77
10	225,693.81		2,402,958.58	2,402,958.58
11	225,693.81		2,628,652.39	2,628,652.39
12	225,693.81		2,854,346.20	2,854,346.20
Total	2,628,652.39		2,854,346.20	2,854,346.20

G/L Account Line Item Display G/L View

31310000 Purchased Power SS
Company Code: 31310000
Fiscal Year: 2012

Period	Debit	Credit	Balance	Cumulative Balance
1	442,712.44		442,712.44	442,712.44
2	175,695.41		618,407.85	618,407.85
3	205,694.06		824,101.91	824,101.91
4	224,693.81		1,048,795.72	1,048,795.72
5	225,693.81		1,274,489.53	1,274,489.53
6	225,693.81		1,500,183.34	1,500,183.34
7	225,693.81		1,725,877.15	1,725,877.15
8	225,693.81		1,951,570.96	1,951,570.96
9	225,693.81		2,177,264.77	2,177,264.77
10	225,693.81		2,402,958.58	2,402,958.58
11	225,693.81		2,628,652.39	2,628,652.39
12	225,693.81		2,854,346.20	2,854,346.20
Total	2,628,652.39		2,854,346.20	2,854,346.20

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Balance Display: G/L Accounts for the Ledger 01

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Balance Display: G/L Accounts for the Ledger 01

Report: C Company

Document Currency: B Document Currency: Q

Individual Account

Account Number: 31010099

Purchased Water

Company Code: 1010

Translational American Water

Fiscal Year: 2010

* Display More Charts

JL JZ Documents in Currency

Period	Debit	Credit	Balance	Debit	Credit	Company code currency
1	4,827.94		4,827.94			4,827.94
2	3,053.75		1,774.19			2,811.43
3	4,700.32		4,700.32			12,015.74
4		3,740.01		3,740.01		16,255.75
5	1,170.84		1,170.84			18,426.54
6	3,609.32		3,609.32			24,156.14
7	4,621.62		4,621.62			28,657.78
8	5,095.92		5,095.92			37,215.70
9	7,177.99		7,177.99			42,331.19
10	7,048.32		7,048.32			47,279.62
11	4,943.09		4,943.09			54,128.86
12	16,337.65		16,337.65			70,505.86
13	30,277.14		30,277.14			75,763.50
14		48.26		48.26		75,763.50

[illegible][illegible]

[illegible]

10/27/14 1:18 PM Object Account

Account Quantity Price Total

12/31/13

12/31/13

12/31/13

12/31/13

Quantity

Unit Price

Total Price

12/31/13

12/31/13

12/31/13

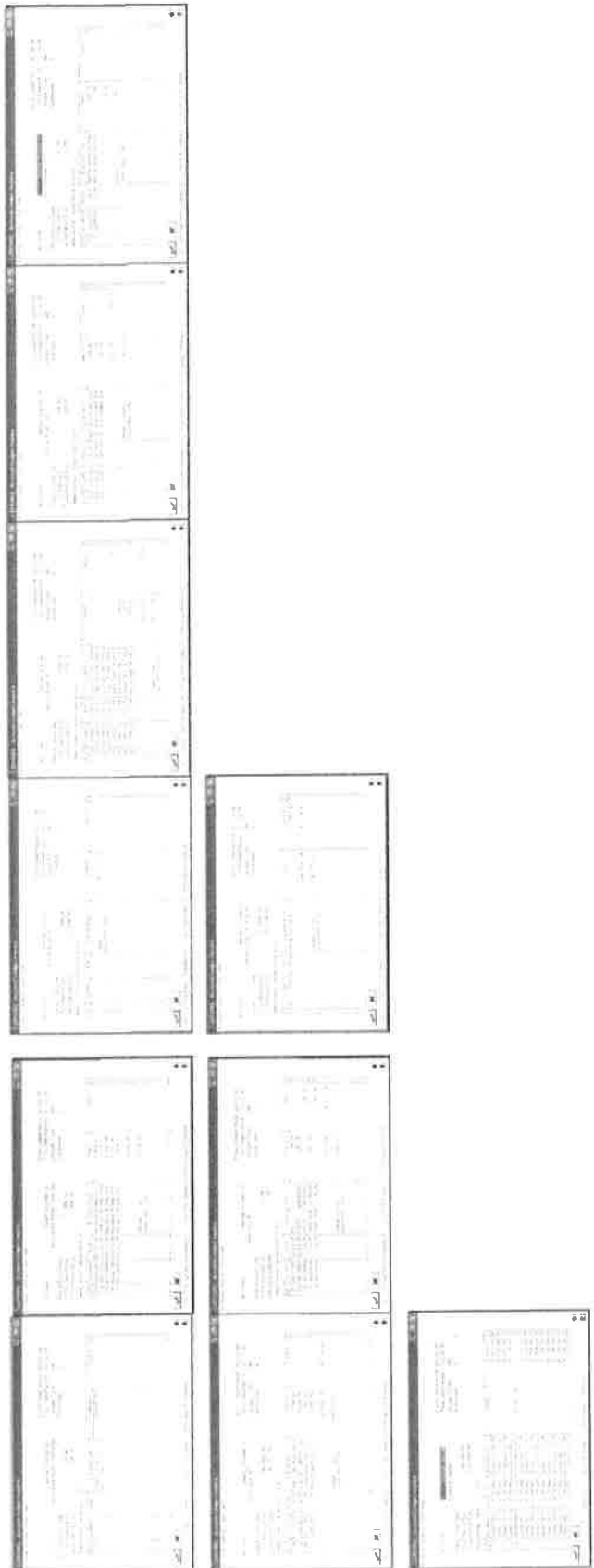
12/31/13

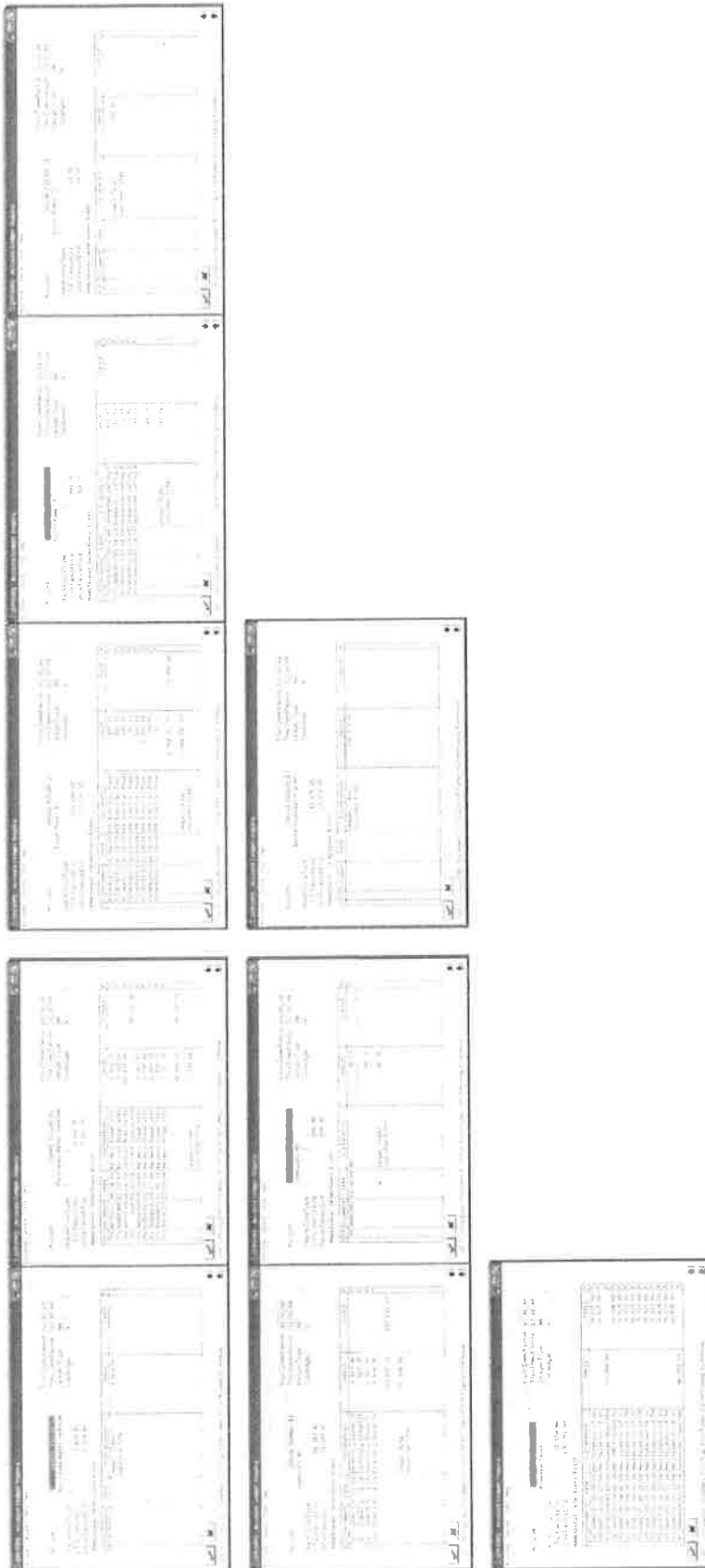
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[illegible]

Account Number	Description	Balance
510000	Overseals	1,015,751.96
510001	Overseals of	2,789.00
510002	Overseals of	2,004.52
510003	Overseals of	1,015,751.96
510004	Overseals of	75,751.96
510005	Overseals of	75,751.96
510006	Overseals of	75,751.96
510007	Overseals of	75,751.96
510008	Overseals of	75,751.96
510009	Overseals of	75,751.96
510010	Overseals of	75,751.96
510011	Overseals of	75,751.96
510012	Overseals of	75,751.96
510013	Overseals of	75,751.96
510014	Overseals of	75,751.96
510015	Overseals of	75,751.96
510016	Overseals of	75,751.96
510017	Overseals of	75,751.96
510018	Overseals of	75,751.96
510019	Overseals of	75,751.96
510020	Overseals of	75,751.96
510021	Overseals of	75,751.96
510022	Overseals of	75,751.96
510023	Overseals of	75,751.96
510024	Overseals of	75,751.96
510025	Overseals of	75,751.96
510026	Overseals of	75,751.96
510027	Overseals of	75,751.96
510028	Overseals of	75,751.96
510029	Overseals of	75,751.96
510030	Overseals of	75,751.96
510031	Overseals of	75,751.96
510032	Overseals of	75,751.96
510033	Overseals of	75,751.96
510034	Overseals of	75,751.96
510035	Overseals of	75,751.96
510036	Overseals of	75,751.96
510037	Overseals of	75,751.96
510038	Overseals of	75,751.96
510039	Overseals of	75,751.96
510040	Overseals of	75,751.96
510041	Overseals of	75,751.96
510042	Overseals of	75,751.96
510043	Overseals of	75,751.96
510044	Overseals of	75,751.96
510045	Overseals of	75,751.96
510046	Overseals of	75,751.96
510047	Overseals of	75,751.96
510048	Overseals of	75,751.96
510049	Overseals of	75,751.96
510050	Overseals of	75,751.96
510051	Overseals of	75,751.96
510052	Overseals of	75,751.96
510053	Overseals of	75,751.96
510054	Overseals of	75,751.96
510055	Overseals of	75,751.96
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510058	Overseals of	75,751.96
510059	Overseals of	75,751.96
510060	Overseals of	75,751.96
510061	Overseals of	75,751.96
510062	Overseals of	75,751.96
510063	Overseals of	75,751.96
510064	Overseals of	75,751.96
510065	Overseals of	75,751.96
510066	Overseals of	75,751.96
510067	Overseals of	75,751.96
510068	Overseals of	75,751.96
510069	Overseals of	75,751.96
510070	Overseals of	75,751.96
510071	Overseals of	75,751.96
510072	Overseals of	75,751.96
510073	Overseals of	75,751.96
510074	Overseals of	75,751.96
510075	Overseals of	75,751.96
510076	Overseals of	75,751.96
510077	Overseals of	75,751.96
510078	Overseals of	75,751.96
510079	Overseals of	75,751.96
510080	Overseals of	75,751.96
510081	Overseals of	75,751.96
510082	Overseals of	75,751.96
510083	Overseals of	75,751.96
510084	Overseals of	75,751.96
510085	Overseals of	75,751.96
510086	Overseals of	75,751.96
510087	Overseals of	75,751.96
510088	Overseals of	75,751.96
510089	Overseals of	75,751.96
510090	Overseals of	75,751.96
510091	Overseals of	75,751.96

[illegible]





11/19/13
11/19/13
11/19/13

From Date/Period
To Date/Period
Ledger Type
Subledger

Account
200000 51100 14
Purch Power To
5000000000
VFO Power End
VFO Power End
Additional Selections List

Document	Date	Debit	Credit
11/19/13	11/19/13	1,000,000.00	
11/19/13	11/19/13	1,000,000.00	
			27,124.00
			27,124.00

Op: 11/19/13 Entry 5-Details F17-Top F18-Tables F21-Fin Entry F24-Home

11/19/13
11/19/13
11/19/13

From Date/Period
To Date/Period
Ledger Type
Subledger

Account
200000 51100 12
Purch Power To
5000000000
VFO Power End
VFO Power End
Additional Selections List

Document	Date	Debit	Credit
11/19/13	11/19/13	1,000,000.00	
11/19/13	11/19/13	1,000,000.00	
			37,228.11
			37,228.11

Op: 11/19/13 Entry 5-Details F17-Top F18-Tables F21-Fin Entry F24-Home

11/19/13
11/19/13
11/19/13

From Date/Period
To Date/Period
Ledger Type
Subledger

Account
200000 51100 15
Purch Power To
5000000000
VFO Power End
VFO Power End
Additional Selections List

Document	Date	Debit	Credit
11/19/13	11/19/13	1,000,000.00	
11/19/13	11/19/13	1,000,000.00	
			140,021.20
			140,021.20

Op: 11/19/13 Entry 5-Details F17-Top F18-Tables F21-Fin Entry F24-Home

11/19/13
11/19/13
11/19/13

From Date/Period
To Date/Period
Ledger Type
Subledger

Account
200000 51100 13
Purch Power To
5000000000
VFO Power End
VFO Power End
Additional Selections List

Document	Date	Debit	Credit
11/19/13	11/19/13	1,000,000.00	
11/19/13	11/19/13	1,000,000.00	
			711,211.90
			711,211.90

Op: 11/19/13 Entry 5-Details F17-Top F18-Tables F21-Fin Entry F24-Home

11/19/13
11/19/13
11/19/13

From Date/Period
To Date/Period
Ledger Type
Subledger

Account
200000 51100 16
Purch Power To
5000000000
VFO Power End
VFO Power End
Additional Selections List

Document	Date	Debit	Credit
11/19/13	11/19/13	1,000,000.00	
11/19/13	11/19/13	1,000,000.00	
			25,551.00
			25,551.00

Op: 11/19/13 Entry 5-Details F17-Top F18-Tables F21-Fin Entry F24-Home

11/19/13
11/19/13
11/19/13

From Date/Period
To Date/Period
Ledger Type
Subledger

Account
200000 51100 17
Purch Power To
5000000000
VFO Power End
VFO Power End
Additional Selections List

Document	Date	Debit	Credit
11/19/13	11/19/13	1,000,000.00	
11/19/13	11/19/13	1,000,000.00	
			25,551.00
			25,551.00

Op: 11/19/13 Entry 5-Details F17-Top F18-Tables F21-Fin Entry F24-Home

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

14. Refer to VerDouw Direct Testimony, page 45, line 16 which states that "the costs can be volatile in nature." Please provide an analysis that demonstrates and supports the Company's statement that these costs can be volatile.

Response:

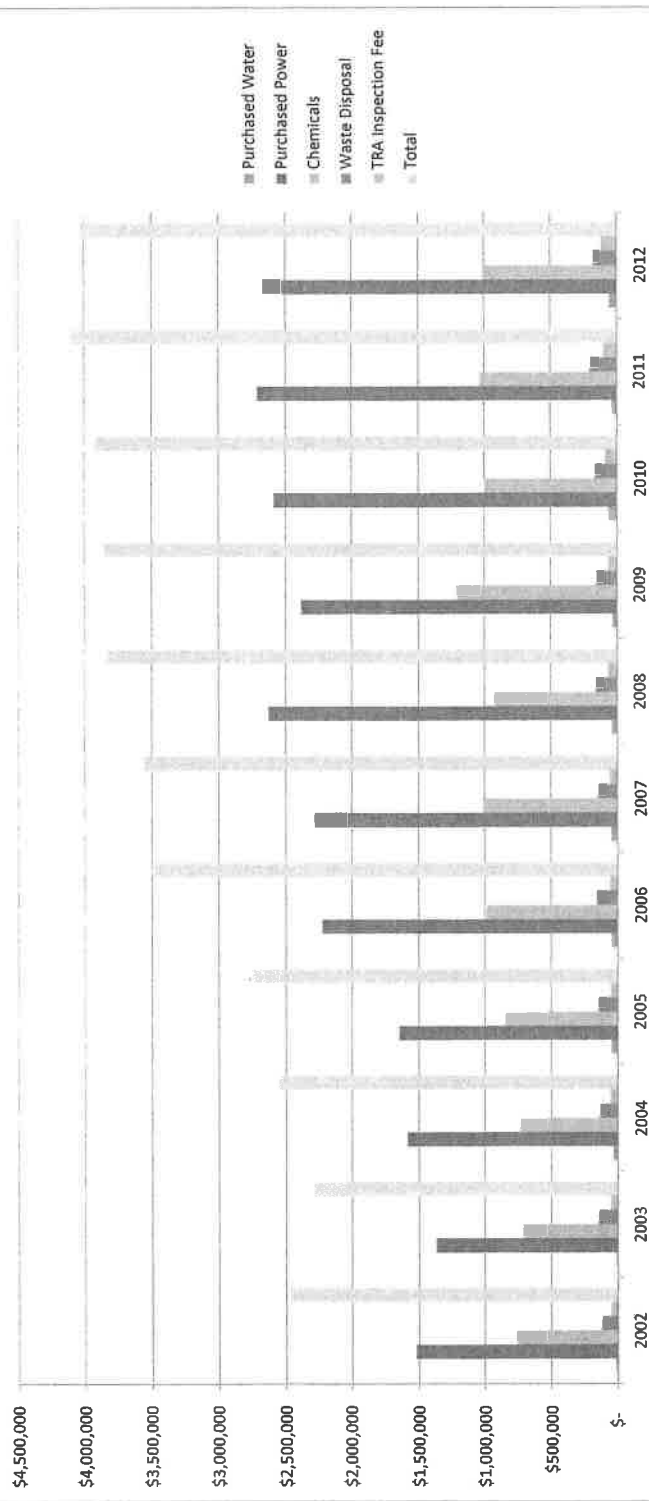
Please see attachment TAW_R_CAPDDR1_NUM014_111913_Attachment, which graphs actual annual amounts from 2002 through 2012, as well as the percentage change per year, for the PCOP expense categories of Purchased Water, Purchased Power, Chemicals, Waste Disposal, and TRA Inspection Fees. As noted in Page 2 of 2 of the attachment, the graph showing change in cost by category as expressed as a percentage change per year shows variation in expense per year from as much as 116.83% above previous year's expense to a decrease of as much as 33.5% of the previous year's expense. The Company believes this graph does indeed show that the costs included in the PCOP rider can be volatile.

Tennessee American Water Company
TRA Docket No. 13-00130
Response to Consumer Advocate and Protection Division
Discovery Request Number 14
PCOP Volatility as Shown in Dollar Expense by Category - 2002 Thru 2012

Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Water	\$ 18,157	\$ 17,224	\$ 37,348	\$ 49,525	\$ 53,119	\$ 53,351	\$ 45,196	\$ 39,327	\$ 70,706	\$ 44,212	\$ 60,843
Purchased Power	1,517,879	1,366,261	1,585,240	1,643,192	2,225,856	2,275,048	2,625,028	2,382,233	2,586,079	2,708,197	2,659,687
Chemicals	760,915	711,514	737,545	851,081	989,613	1,015,753	927,830	1,209,566	1,001,407	1,039,057	1,012,425
Waste Disposal	120,636	146,395	136,370	147,754	156,389	151,324	167,955	159,077	171,777	204,867	183,125
TRA Inspection Fee	57,072	56,396	62,094	60,548	61,499	65,133	75,549	72,440	96,710	106,832	120,093
Total	\$ 2,474,660	\$ 2,297,789	\$ 2,558,597	\$ 2,752,099	\$ 3,486,476	\$ 3,560,609	\$ 3,841,558	\$ 3,862,643	\$ 3,926,679	\$ 4,103,166	\$ 4,036,174

Note: No Wheeling Charges were incurred during 2002-2012.

PCOP Amounts for 2002 Thru 2012

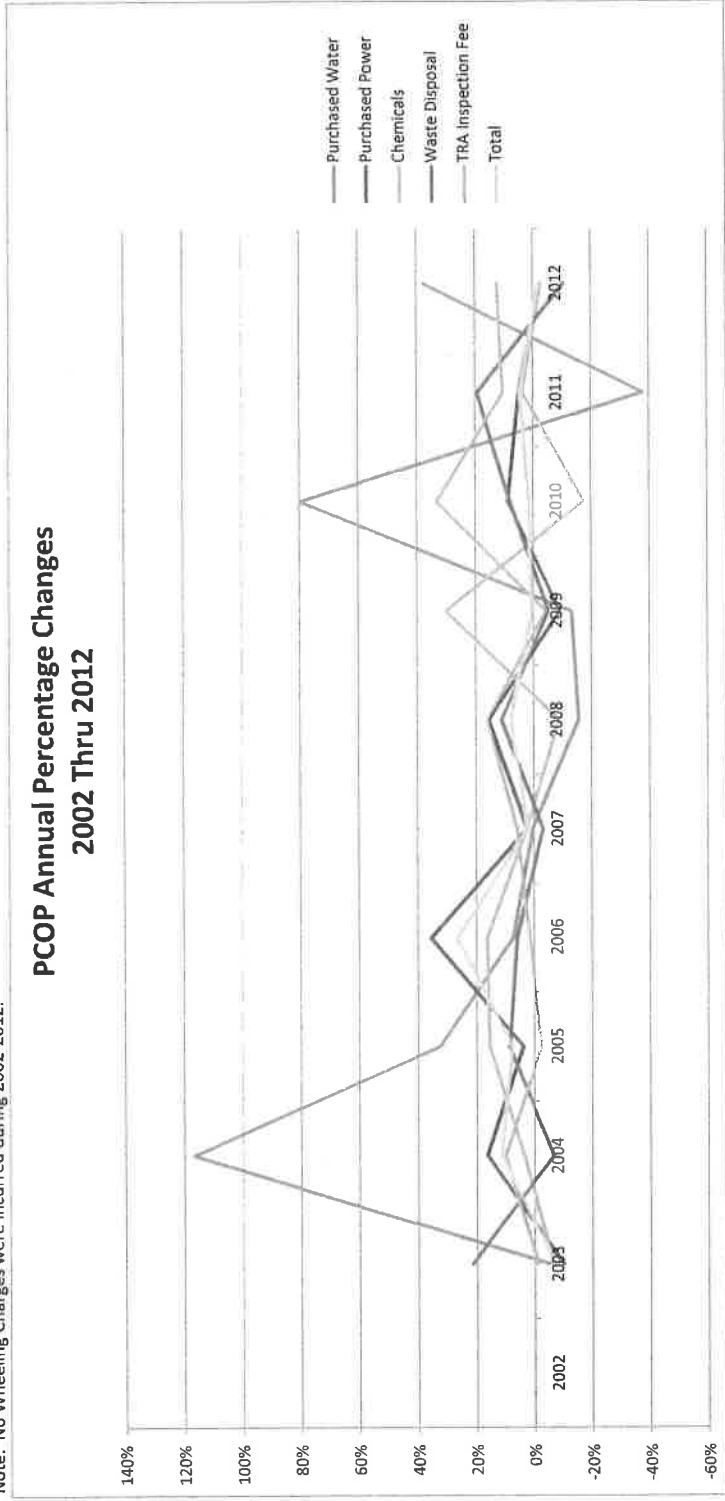


Tennessee American Water Company
Docket No. 13-00130
Response to Consumer Advocate and Protection Division
Discovery Request Number 14
PCOP Volatility as Shown in Percentage Change by Category - 2002 Thru 2012

Description	Annual Percentage Changes										
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Water	-5.14%	116.83%	32.61%	7.26%	0.44%	-15.29%	-12.98%	79.79%	-37.47%	37.62%	
Purchased Power	-9.99%	16.03%	3.66%	35.46%	2.21%	15.38%	-9.25%	8.56%	4.72%	-1.79%	
Chemicals	-6.49%	3.66%	15.39%	16.28%	2.64%	-8.66%	30.37%	-17.21%	3.76%	-2.56%	
Waste Disposal	21.35%	-6.85%	8.35%	5.84%	-3.24%	10.99%	-5.29%	7.98%	19.26%	-10.61%	
TRA Inspection Fee	-1.18%	10.10%	-2.49%	1.57%	5.91%	15.99%	-4.11%	33.50%	10.47%	12.41%	
Total	-7.15%	11.35%	7.56%	26.68%	2.13%	7.89%	0.55%	1.66%	4.49%	-1.63%	

Note: No Wheeling Charges were incurred during 2002-2012.

**PCOP Annual Percentage Changes
2002 Thru 2012**



Tennessee American Water Company
Docket No. 13-00130
Response to Consumer Advocate and Protection Division
Discovery Request Number 14
PCOP History - 2002 Thru 2012 Annual Expense and Percentage of Change by Category

Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Water Expense	\$ 18,157	\$ 17,224	\$ 37,348	\$ 49,525	\$ 53,119	\$ 53,351	\$ 45,196	\$ 39,327	\$ 70,706	\$ 44,212	\$ 60,843
Purchased Water Annual Percentage Change		-5.14%	116.83%	32.61%	7.26%	0.44%	-15.29%	-12.98%	79.79%	-37.47%	37.62%
Purchased Power Expense	1,517,879	1,366,261	1,585,240	1,643,192	2,225,856	2,275,048	2,625,028	2,382,233	2,586,079	2,708,197	2,659,687
Purchased Power Annual Percentage Change		-9.99%	16.03%	3.66%	35.46%	2.21%	15.38%	-9.25%	8.56%	4.72%	-1.79%
Chemical Expense	760,915	711,514	737,545	851,081	989,613	1,015,753	927,830	1,209,566	1,001,407	1,039,057	1,012,425
Chemicals Annual Percentage Change		-6.49%	3.66%	15.39%	16.28%	2.64%	-8.66%	30.37%	-17.21%	3.76%	-2.56%
Waste Disposal Expense	120,636	146,395	136,370	147,754	156,389	151,324	167,955	159,077	171,777	204,867	183,125
Waste Disposal Annual Percentage Change		21.35%	-6.85%	8.35%	5.84%	-3.24%	10.99%	-5.29%	7.98%	19.26%	-10.61%
TRA Inspection Fee	57,072	56,396	62,094	60,548	61,499	65,133	75,549	72,440	96,710	106,832	120,093
TRA Inspection Fee Annual Percentage Change		-1.18%	10.10%	-2.49%	1.57%	5.91%	15.99%	-4.11%	33.50%	10.47%	12.41%
PCOP Total	\$ 2,474,660	\$ 2,297,789	\$ 2,558,597	\$ 2,752,099	\$ 3,486,476	\$ 3,560,609	\$ 3,841,558	\$ 3,862,643	\$ 3,926,679	\$ 4,103,166	\$ 4,036,174
PCOP Total Annual Percentage Change		-7.15%	11.35%	7.56%	26.68%	2.13%	7.89%	0.55%	1.66%	4.49%	-1.65%

Note: No Wheeling Charges were incurred during 2002-2012.

Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Water (51010000)	\$ 18,157	\$ 17,224	\$ 37,348	\$ 49,525	\$ 53,119	\$ 53,351	\$ 45,196	\$ 39,327	\$ 70,706	\$ 44,212	\$ 60,843
Purchased Power (51510011, 51510012, 51510014, 51520000)	1,517,879	1,366,261	1,585,240	1,643,192	2,225,856	2,275,048	2,625,028	2,382,233	2,586,079	2,708,197	2,659,687
Chemicals (51800000)	760,915	711,514	737,545	851,081	989,613	1,015,753	927,830	1,209,566	1,001,407	1,039,057	1,012,425
Waste Disposal (51110000)	120,636	146,395	136,370	147,754	156,389	151,324	167,955	159,077	171,777	204,867	183,125
TRA Inspection Fee (Amortized in 16530000)	57,072	56,396	62,094	60,548	61,499	65,133	75,549	72,440	96,710	106,832	120,093
Total	<u>\$ 2,474,660</u>	<u>\$ 2,297,789</u>	<u>\$ 2,558,597</u>	<u>\$ 2,752,099</u>	<u>\$ 3,486,476</u>	<u>\$ 3,560,609</u>	<u>\$ 3,841,558</u>	<u>\$ 3,862,643</u>	<u>\$ 3,926,679</u>	<u>\$ 4,103,166</u>	<u>\$ 4,036,174</u>

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

15. Refer to Petitioner's Exhibit Tariff-12-PCOP GMV describing the Company's proposed PCOP tariff rider. The Applicability section of the PCOP tariff states "In addition to other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales For Resale, and Private Fire, a PCOP charge or credit of x.xx% will apply."
- a. Does the Company intend to apply a PCOP surcharge to customers' bills in 2014? If so, please state the amount of the PCOP surcharge and provide all work papers, calculations and documents that support it. If the Company intends to apply a PCOP surcharge to customers' bills in 2014, does it propose to make a corresponding reduction to current rates in order to make this rate change revenue-neutral to the Company? Please explain your answer.
 - b. The proposed PCOP tariff states "Base Rate Cost per 100 Gallons \$0.04038." Please provide all work papers, calculations and other documents that support the calculation of this amount.
 - c. Does the Company intend to apply a PCOP surcharge of \$0.04038 per 100 gallons to customers' bills in 2014? If so, does the Company propose to make a corresponding reduction to current rates in order to make this rate change revenue-neutral to the Company? Please explain your answer.
 - d. The proposed PCOP tariff identifies a PCOP % of "x.xx%." Does the Company intend to apply a PCOP % to customers' bills in 2014? If so, please state the PCOP % that will be applied to customers' bills in 2014 and provide all work papers, calculations and documents that support it. If not, please state when application of a PCOP % will commence under the tariff. Please explain your answer.

Response:

- a. Yes, Tennessee American intends to apply a PCOP in 2014. At this time, the amount of the PCOP is not known, as the forecasted test period from Docket No. 12-00049 will not close until November 30, 2013. 60 days after

the close of the forecasted period, Tennessee American will file with the TRA as part of the current proceeding the revised tariff and the calculations for the amount of the PCOP proposed for the 12 months beginning 60 days after the filing. The PCOP will always be a true up from the historical actual costs compared to the base amount in the forecasted period. Therefore the PCOP will actually be revenue neutral without a reduction to current rates.

- b. Please refer to Petitioner's Exhibit PCOP – GMV. The amounts for authorized costs sales in 100 gallons were from the settlement agreement exhibits in Docket No. 12-00049. There are no additional workpapers or calculations.
- c. No, the Company does not intend to apply a PCOP surcharge per 100 gallons of \$0.04038. That is the calculation of the authorized costs per 100 gallons from Docket No. 12-00049. The amount of the PCOP would be only the incremental amount of the difference between the actual amount of the cost per 100 gallons that occurred during the forecasted test period and the amount authorized at \$0.04038. Only the incremental difference will be included in the PCOP surcharge; therefore, there will not be a proposed reduction of current rates unless the PCOP surcharge is a decrease.
- d. Please refer to the response to part a of this same data request, above. The tariff included a % of "x.xx%" because the amount of the PCOP cannot be calculated until the end of the forecasted test period. The PCOP tariff was included in this application in order to begin the approval process for this alternative rate mechanism rather than establish a separate proceeding. Tennessee American believed it to be more efficient for all parties involved.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

16. Refer to VerDouw Direct Testimony, page 52, lines 18-19 which states that "The customer's bill would then have four distinctive line items that identify each rider and the amount of additional costs on the bill for each of those items." Provide a sample customer bill that shows the "four distinctive line items" for each rider. Is the Company able to modify its current billing system to accommodate this change? Please explain your answer.

Response:

Please see TAW_R_CAPDDR1_NUM016_111913_Attachment for the sample customer bill. Tennessee American is able to add new line item charges to the current billing system.



**TENNESSEE
AMERICAN WATER**

PO Box 371880, Pittsburgh PA 15250-7880

For Service To: [REDACTED]

☐ Check this box for address changes and
note new address on back.

0001026 [REDACTED] 0000000000003527011

Account Number	1026 [REDACTED]
Due Date	December 3, 2013
Total Due	\$35.27
If Paid After Due Date	\$36.88 after 12/3/13

Amount Enclosed \$



CHATTANOOGA, TN 37405-4167

TENNESSEE AMERICAN WATER
PO BOX 371880
PITTSBURGH PA 15250-7880



Please tear along the dotted line and return this portion with your payment.

BILLING PERIOD AND METER READINGS

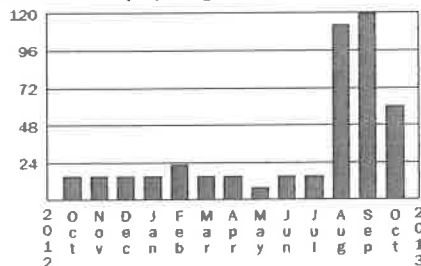
- Billing date: November 11, 2013
- Due Date: **December 3, 2013**
- Billing period: Sep 21 to Oct 21 (31 Days)
- Next reading on or about: Nov 18, 2013
- Customer Type: Residential
- Meter Reading Measurement:
1 unit = 100 CF or 748 gallons of water
- Billing Measurement: 100 gallons (CGL)

Meter No.	[REDACTED]
Size of meter	5/8"
Current Read	209 (Actual)
Previous Read	201 (Actual)
Total water used this billing period	8 units (5.984 gallons)

Total Water Use Comparison (in 100 gallons)

- Current billing period 2013: 59.84 CGL
- Same billing period 2012: 14.96 CGL

Billed Use Graph (100 gallons)



BILLING SUMMARY

For Service To: [REDACTED]
For Account 1026 [REDACTED]

Prior Balance	
• Balance from last bill	342.51
• Payments as of Nov8. Thank you!	-342.51

Balance Forward 0.00

Current Water Service	
• Water Service Charge	13.96
• Water Usage Charge (\$0.03566000 x 30.00)	1.07
(\$0.56555000 x 29.84)	16.88
Total Water Service Related Charges	31.91

Other Charges	
• Qualified Infra-Investment Program Rider (31.91 x 0.81%)	0.26
• Economic Development Investment Rider (31.91 x 0.18%)	0.06
• Safety and Environ Compliance Rider (31.91 x 0.12%)	0.04
• Production Cost & Other Pass thru Rider (31.91 x 0.03%)	0.01
Total Other Charges	0.37

Taxes	
• State Sales Tax	2.26
• County Sales Tax	0.73
Total Taxes	2.99

TOTAL CURRENT CHARGES 35.27

TOTAL AMOUNT DUE ➡ **\$35.27**

Important messages from Tennessee American Water

- Keep drugs out of our environment! A Drug Take-Back will take place on October 26 from 10 AM- 2 PM at five locations in Chattanooga:
- Blood Assurance, 705 East 4th Street
- East Chattanooga Improvement, Inc., 1502 McCallie Avenue
- Brainerd Village, 5770 Brainerd Road
- Walgreens Pharmacy, 2289 Gunbarrel Road
- Hamilton County Sheriff's Department, 6233 Dayton Blvd.
- The Drug Take-Back program offers citizens a chance to safely and conveniently dispose of unwanted, unused prescription drugs. People can simply drive up and drop off their old medications. The local event corresponds with the national initiative sponsored by the Drug Enforcement Administration (DEA), and is sponsored locally by a partnership between Tennessee American Water, the DEA, Chattanooga Police Department, Blood Assurance, East Chattanooga Improvement, Inc., and the Tennessee Division of Consumer Affairs.
- Remember to become a friend of Tennessee American Water at www.facebook.com/tnamwater

Questions about this bill? Call our 24-Hour Customer Service Center: **1-866-736-6420** www.tennesseeamwater.com
100000168522

ADDRESS AND PHONE NUMBER CHANGE REQUEST FORM

Please let us know if we need to update your contact information in our records. NOTE: If you are moving or need to make a name change, please contact our customer service center at the phone number listed on the front of this bill. Updates to your contact information can also be made through our online web self-service tool, **My H2O Online** at www.amwater.com/myh2o.

Mailing Address 1

Mailing Address 2

City, State and Zip

Telephone Number ()

Sign up for our automatic payment program, and pay your bill on time, every time. No stamps required! To learn more, visit us online at www.amwater.com/myh2o.

- Paying by check authorizes American Water to send the information from your check electronically to your bank for payment. The transaction will appear on your bank statement, although your physical check will not be presented to your financial institution or returned to you. The original check will be destroyed after it is processed. This transaction will not enroll you in any American Water automatic debit process and will only occur each time a check is received. Any re-submissions due to insufficient funds may also occur electronically. Please be aware that all checking transactions will remain secure in American Water's check conversion program.
- Don't have internet access? Obtain locations where you can pay your bill in person by calling 1-866-736-6420
- Please send written correspondence to our Customer Service Center at: PO Box 578, Alton, IL 62002-0578.
- With all correspondence, please include your name, account number, service address, mailing address and telephone number with area code.
- **The enclosed envelope is for payment only. Including correspondence in this envelope may delay processing of both your payment and your correspondence.**

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Brent E. O'Neill

Question:

17. Refer to the testimony of Brent O'Neill that supports the Company's Strategic Capital Expenditure Plan for 2014 shown on Petitioner's Exhibit 2014 SCEP-BEO. This exhibit provides the source and support for the forecasted capital additions included on Petitioner's Exhibit QIIP 2-GMV, EDI 2-GMV and SEC 2-GMV. Is it the Company's intention to provide similar testimony and exhibits in future periods for the annual reconciliation process? If not, please describe the filing format and supporting documentation the Company intends to provide in future periods for the annual reconciliation process for each of these three tariff riders.

Response:

Yes, it is the Company's intention that during the reconciliation similar testimony and exhibits as provided with this petition will be utilized.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Brent E. O'Neill

Question:

18. Refer to the Company's Strategic Capital Expenditure Plan for 2014 shown on Petitioner's Exhibit 2014 SCEP-BEO.
- a. Please provide the Company's Strategic Capital Expenditure Plans (or other similar capital plans) for 2011, 2012 and 2013.
 - b. Please provide a comparison by plant account of the Strategic Capital Expenditure Plan for 2014 with the Strategic Capital Expenditure Plans (or other similar capital plans) for 2011, 2012 and 2013.
 - c. Please provide a comparison by plant account of the Strategic Capital Expenditure Plans (or other similar capital plans) for 2011, 2012 and 2013 with the actual capital expenditures for 2011, 2012 and year-to-date 2013.

Response:

- a. Please refer to TAW_R_CAPDDR1_NUM018_111913_Attachment, pages 1 through 3.
- b. Please refer to TAW_R_CAPDDR1_NUM018_111913_Attachment, pages 4 and 5. Note that the Company routinely produces Strategic Capital Expenditure Plans (SCEP's) by line item (A-Mains New, etc.) not by utility plant account. By plant account is a level of detail we have used in this proceeding and in the most recent rate filing for precision, but is not available in prior year SCEP's. Comparisons have been provided at the line item level.
- c. Please refer to TAW_R_CAPDDR1_NUM018_111913_Attachment, pages 6 through 8. Note that the Company routinely produces Strategic Capital Expenditure Plans (SCEP's) by line item (A-Mains New, etc.) not by utility plant account. By plant account is a level of detail we have used in this proceeding and in the most recent rate filing for precision, but is not available in prior year SCEP's. Comparisons have been provided at the line item level.

Additional workpaper information and calculations are also included in the attachment.

CAPITAL EXPENDITURE PLAN
2011
Tennessee
Units = \$

Project Code	Brief Description of Proposed Expenditures	Original Budget
DV	Projects Funded by Others (Contrib. /Adv./ Refunds)	2,000,000
A	Mains - New	93,910
B	Mains - Replaced / Restored	790,000
C	Mains - Unscheduled	54,233
D	Mains - Relocated	500,000
E	Hydrants, Valves, and Manholes - New	93,910
F	Hydrants, Valves, and Manholes - Replaced	94,000
G	Services and Laterals - New	750,000
H	Services and Laterals - Replaced	112,800
I	Meters - New	658,000
J	Meters - Replaced	825,000
K	ITS Equipment and Systems	182,450
L	SCADA Equipment and Systems	70,000
M	Security Equipment and Systems	80,000
N	Offices and Operations Centers	44,137
O	Vehicles	388,220
P	Tools and Equipment	94,000
Q	Process Plant Facilities and Equipment	1,344,966
R	Capitalized Tank Rehabilitation / Painting	300,000
S	Engineering Studies	46,955
	TOTAL RECURRING PROJECTS DV - S	8,522,581
	TOTAL RECURRING PROJECTS A - S	6,522,581
26020503	Citico WTP Pretreatment Phase 1	2,490,248
IP-2602-19	NRW Pressure Reduction	94,454
IP-2602-35	Filter House #2 Roof	0
IP-2602-7	Convert ER Reservoir to Pumped Storage	250,000
CS-2602-1,3,4	Business Transformation Costs	1,560,697
IP-2602-24	Indirect Overhead Clearing Accounts Charges	0
	Unbudgeted	0
	TOTAL INVESTMENT PROJECTS	4,395,399
	TOTAL GROSS	12,917,980
	Advances	(1,400,000)
	Contributions	(600,000)
	Refunds	1,000,000
	Net Advances, Refunds, and Contributions	(1,000,000)
	Net US GAAP	11,917,980

CAPITAL EXPENDITURE PLAN (Without BD)
2012
Tennessee
Units = \$

Project Code	Brief Description of Proposed Expenditures	Original Budget
DV	Projects Funded by Others (Contrib. /Adv./ Refunds)	2,000,000
A	Mains - New	96,728
B	Mains - Replaced / Restored	1,450,000
C	Mains - Unscheduled	150,000
D	Mains - Relocated	770,000
E	Hydrants, Valves, and Manholes - New	38,162
F	Hydrants, Valves, and Manholes - Replaced	90,000
G	Services and Laterals - New	450,000
H	Services and Laterals - Replaced	382,000
I	Meters - New	485,000
J	Meters - Replaced	777,000
K	ITS Equipment and Systems	215,775
L	SCADA Equipment and Systems	70,000
M	Security Equipment and Systems	80,000
N	Offices and Operations Centers	20,600
O	Vehicles	335,000
P	Tools and Equipment	36,000
Q	Process Plant Facilities and Equipment	721,000
R	Capitalized Tank Rehabilitation / Painting	870,064
S	Engineering Studies	69,470
	TOTAL RECURRING PROJECTS DV - S	9,106,799
	TOTAL RECURRING PROJECTS A - S	7,106,799
	New Building	0
I26-020018	NRW Pressure Reduction	99,996
I26-020029	Filter House #2 Roof	0
I26-020021	Conversion to ARCVIEW GIS	350,000
I26-020030	Install 5933 lf of 20" Ringgold Rd. at I-75	275,000
I26020024	Install New Hill City Pumps	300,000
IP-2602-7	Convert ER Reservoir to Pumped Storage	0
		0
	Business Transformation Costs	2,629,512
	Indirect Overhead Clearing Accounts Charges	0
	Unbudgeted	0
	TOTAL INVESTMENT PROJECTS	3,654,508
	TOTAL GROSS	12,761,307
	Advances	(1,000,000)
	Contributions	(1,000,000)
	Refunds	700,000
	Net Advances, Refunds, and Contributions	(1,300,000)
	Net US GAAP	11,461,307

CAPITAL EXPENDITURE PLAN (Without BD)
2013
Tennessee 2013
Units = \$

Project Code	Brief Description of Proposed Expenditures	Original Budget
DV	Projects Funded by Others (Contrib. /Adv./ Refunds)	2,000,000
A	Mains - New	85,933
B	Mains - Replaced / Restored	1,754,499
C	Mains - Unscheduled	159,135
D	Mains - Relocated	500,000
E	Hydrants, Valves, and Manholes - New	39,309
F	Hydrants, Valves, and Manholes - Replaced	92,998
G	Services and Laterals - New	624,000
H	Services and Laterals - Replaced	232,000
I	Meters - New	500,000
J	Meters - Replaced	621,000
K	ITS Equipment and Systems	118,811
L	SCADA Equipment and Systems	70,000
M	Security Equipment and Systems	70,000
N	Offices and Operations Centers	23,047
O	Vehicles	376,000
P	Tools and Equipment	37,600
Q	Process Plant Facilities and Equipment	742,630
R	Capitalized Tank Rehabilitation / Painting	1,749,000
S	Engineering Studies	69,470
	TOTAL RECURRING PROJECTS DV - S	9,865,432
	TOTAL RECURRING PROJECTS A - S	7,865,432
I26-020036	New Office Building on Wiehl Street	750,000
I26-020017	Electrical Motor Efficiency Enhance	46,408
I26-020021	Conversion to ARCVIEW GIS	0
I26-020028	Citico Plant Improvements Phase 1B	180,000
I26-020030	5933 lf of 20" Ringgold Rd. at I-75	1,800,000
I26-020032	Wastewater Treatm't & Handling Impr	400,000
I26-020033	Convert ER Reservoir to Pump Storag	250,000
		0
	Business Transformation Costs	1,070,932
	Indirect Overhead Clearing Accounts Charges	0
		0
		0

Tennessee American Water
Docket No. 13-00130, Response to TRA Data Request # 18, part b
Comparison of the SCEP for 2014 with the SCEP's for 2011 - 2013

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 14, 2013
Description TN BP 2014-2018 SCEP

U.S. \$

Line #	Business Unit	Project Line	Project Title	Total 2014	Total 2013	Total 2012	Total 2011	2014 - 2013 Comparison	2014 - 2012 Comparison	2014 - 2011 Comparison
1	Tennessee	DV	RECURRING PROJECTS							
2			Projects Funded by Others	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ (500,000)	\$ (500,000)	\$ (500,000)
3										
4	Tennessee	A	Mains - New	91,166	85,933	96,728	93,910	5,233	(5,562)	(2,744)
5	Tennessee	B	Mains - Replaced / Restored	1,148,192	1,754,499	1,450,000	790,000	(606,307)	(301,808)	358,192
6	Tennessee	C	Mains - Unscheduled	800,000	159,135	150,000	54,233	640,865	650,000	745,767
7	Tennessee	D	Mains - Relocated	250,000	500,000	770,000	500,000	(250,000)	(520,000)	(250,000)
8	Tennessee	E	Hydrants, Valves, and Manholes - New	42,797	39,309	38,162	93,910	3,488	4,635	(51,113)
9	Tennessee	F	Hydrants, Valves, and Manholes - Replaced	365,034	92,998	90,000	94,000	272,036	275,034	271,034
10	Tennessee	G	Services and Laterals - New	461,000	624,000	450,000	750,000	(163,000)	11,000	(289,000)
11	Tennessee	H	Services and Laterals - Replaced	246,000	232,000	382,000	112,800	14,000	(136,000)	133,200
12	Tennessee	I	Meters - New	562,415	500,000	485,000	658,000	62,415	77,415	(95,585)
13	Tennessee	J	Meters - Replaced	663,078	621,000	777,000	825,000	42,078	(113,922)	(161,922)
14	Tennessee	K	ITS Equipment and Systems	148,662	118,811	215,775	182,450	29,851	(67,113)	(33,788)
15	Tennessee	L	SCADA Equipment and Systems	185,414	70,000	70,000	70,000	115,414	115,414	115,414
16	Tennessee	M	Security Equipment and Systems	130,000	70,000	80,000	80,000	60,000	50,000	50,000
17	Tennessee	N	Offices and Operations Centers	23,000	23,047	20,600	44,137	(47)	2,400	(21,137)
18	Tennessee	O	Vehicles	382,293	376,000	335,000	388,220	6,293	47,293	(5,927)
19	Tennessee	P	Tools and Equipment	29,523	37,600	36,000	94,000	(8,077)	(6,477)	(64,477)
20	Tennessee	Q	Process Plant Facilities and Equipment	797,990	742,630	721,000	1,344,966	55,360	76,990	(546,976)
21	Tennessee	R	Capitalized Tank Rehabilitation/Painting	450,000	1,749,000	870,064	300,000	(1,299,000)	(420,064)	150,000
22	Tennessee	S	Engineering Studies	65,554	69,470	69,470	46,955	(3,916)	(3,916)	18,599
23			Total Recurring Projects	\$ 6,842,118	\$ 7,865,432	\$ 7,106,799	\$ 6,522,581	\$ (1,023,314)	\$ (264,681)	\$ 319,537
24			ACQUISITIONS							
25	Tennessee									
26			Total Acquisitions							
27			CENTRALLY SPONSORED PROJECTS							
28	Tennessee	T26-0202	Business Transformation 2010 - 2014	117,256	1,070,932	2,629,512	1,560,697	(953,676)	(2,512,256)	(1,443,441)
29	Tennessee	T26-0203	Business Transformation 2010 - 2014					0	0	0
30			Total Centrally Sponsored Projects	\$ 117,256	\$ 1,070,932	\$ 2,629,512	\$ 1,560,697	\$ (953,676)	\$ (2,512,256)	\$ (1,443,441)
31			INVESTMENT PROJECTS							
32	Tennessee	I26-020016	Metershop Building Additions					\$ -	\$ -	\$ -
33	Tennessee	I26-020017	Electrical Motor Efficiency Enhancement (\$2.9)		46,408			\$ (46,408)	\$ -	\$ -

Tennessee American Water
Docket No. 13-00130, Response to TRA Data Request # 18, part b
Comparison of the SCEP for 2014 with the SCEP's for 2011 - 2013

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 14, 2013
Description TN BP 2014-2018 SCEP

U.S. \$

Line #	Business Unit	Project Line	Project Title	Total 2014	Total 2013	Total 2012	Total 2011	2014 - 2013 Comparison	2014 - 2012 Comparison	2014 - 2011 Comparison
34	Tennessee	126-020019	Interconnects Adjacent Water UD (\$0.6)	-				\$ -	\$ -	\$ -
35	Tennessee	112-020024	Install New Hill City Pumps (\$0.7)	-		300,000		\$ -	\$ (300,000)	\$ -
36	Tennessee	126-020025	Install 5,700' of 16" East Braine (\$1.0)	-				\$ -	\$ -	\$ -
37	Tennessee	126-020026	5800'-16" Main in Navajo Dr. (\$1.0)	-				\$ -	\$ -	\$ -
38	Tennessee	126-020027	Construct 1.0MG Tank & 2500'-16" ER (\$1.0)	-	1,800,000	275,000		\$ (1,800,000)	\$ (275,000)	\$ -
39	Tennessee	126-020030	5933 lf of 20" Ringgold Rd. at I-75 (\$2.1)	-				\$ -	\$ -	\$ -
40	Tennessee	126-020031	Citico Plant Improvements Phase 1B (\$8.6)	3,000,000				\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
41	Tennessee	126-020032	Wastewater Treatm't & Handling Impr (\$4.5)	2,000,000	400,000			\$ 1,600,000	\$ 2,000,000	\$ 2,000,000
42	Tennessee	126-020033	Convert ER Reservoir to Pump Storage (\$0.25)	-	250,000	0	250,000	\$ (250,000)	\$ -	\$ (250,000)
43	Tennessee	126-020034	3000'-24" Tennessee River Crossing (\$0.5)	-				\$ -	\$ -	\$ -
44	Tennessee	126-020035	Repl Lktout Min Pump #4 (\$0.9)	-	750,000			\$ -	\$ -	\$ -
45	Tennessee	126-020036	New Office Building	-				\$ (750,000)	\$ -	\$ -
46	Tennessee	126-020022	Post Acquisition BD Capex	240,626				\$ 240,626	\$ 240,626	\$ 240,626
47	Tennessee		IP Project Unbudgeted Capital	-				\$ -	\$ -	\$ -
48	Tennessee		Whitwell Acquisition Capital Investment	1,200,000				\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
49		126-020021	Conversion to ARCVIEW GIS	-	0	350,000		\$ -	\$ (350,000)	\$ -
50		126-020028	Citico Plant Improvements Phase 1B	-	180,000			\$ (180,000)	\$ -	\$ -
51		126-020018	NRW Pressure Reduction	-		99,996	94,454	\$ -	\$ (99,996)	\$ (94,454)
52		126-020029	Filter House #2 Roof	-		0		\$ -	\$ -	\$ -
53		26020503	Citico WTP Pretreatment Phase 1	-			2,490,248	\$ -	\$ -	\$ (2,490,248)
54				-				\$ -	\$ -	\$ -
55			Total Investment Projects	\$ 6,440,626	\$ 3,426,408	\$ 1,024,996	\$ 2,834,702	\$ 3,014,218	\$ 5,415,630	\$ 3,605,924
56			Total Investment and Centrally Sponsored Projec	\$ 6,557,882	\$ 4,497,340	\$ 3,654,508	\$ 4,395,399	\$ 2,060,542	\$ 2,903,374	\$ 2,162,483
57										
58										
59										
60			Gross minus BT	\$ 14,782,744	\$ 13,291,840	\$ 10,131,795	\$ 11,357,283	\$ 1,490,904	\$ 4,650,949	\$ 3,425,461
61										
62										
63			Gross plus BT	\$ 14,900,000	\$ 14,362,772	\$ 12,761,307	\$ 12,917,980	\$ 537,228	\$ 2,138,693	\$ 1,982,020

**CAPITAL EXPENDITURE PLAN
2011
Tennessee
Units = \$**

Project Code	Brief Description of Proposed Expenditures	Original Budget	Total Spend Year to Date
DV	Projects Funded by Others (Contrib. /Adv./ Refunds)	2,000,000	1,414,284
A	Mains - New	93,910	14,067
B	Mains - Replaced / Restored	790,000	1,873,592
C	Mains - Unscheduled	54,233	306,947
D	Mains - Relocated	500,000	477,561
E	Hydrants, Valves, and Manholes - New	93,910	16,488
F	Hydrants, Valves, and Manholes - Replaced	94,000	144,020
G	Services and Laterals - New	750,000	545,133
H	Services and Laterals - Replaced	112,800	219,605
I	Meters - New	658,000	377,300
J	Meters - Replaced	825,000	661,523
K	ITS Equipment and Systems	182,450	363,493
L	SCADA Equipment and Systems	70,000	70,000
M	Security Equipment and Systems	80,000	173,166
N	Offices and Operations Centers	44,137	91,979
O	Vehicles	388,220	505,622
P	Tools and Equipment	94,000	73,320
Q	Process Plant Facilities and Equipment	1,344,966	1,209,893
R	Capitalized Tank Rehabilitation / Painting	300,000	494,499
S	Engineering Studies	46,955	0
			0
	TOTAL RECURRING PROJECTS DV - S	8,522,581	9,032,489
	TOTAL RECURRING PROJECTS A - S	6,522,581	7,618,205
			0
26020503	Citico WTP Pretreatment Phase 1	2,490,248	282,675
IP-2602-19	NRW Pressure Reduction	94,454	0
IP-2602-35	Filter House #2 Roof	0	205,555
IP-2602-7	Convert ER Reservoir to Pumped Storage	250,000	0
			0
CS-2602-1,3,4	Business Transformation Costs	1,560,697	2,372,139
IP-2602-24	Indirect Overhead Clearing Accounts Charges	0	0
	Unbudgeted	0	3,045
			0
	TOTAL INVESTMENT PROJECTS	4,395,399	2,863,415
			0
	TOTAL GROSS	12,917,980	11,895,905
			0
			0
	Advances	(1,400,000)	(392,535)
	Contributions	(600,000)	(1,301,438)
	Refunds	1,000,000	470,057
	Net Advances, Refunds, and Contributions	(1,000,000)	(1,223,917)
			0
	Net US GAAP	11,917,980	10,671,988

CAPITAL EXPENDITURE PLAN (Without BD)
2012
Tennessee
Units = \$

Project Code	Brief Description of Proposed Expenditures	Original Budget	Total Spend Year to Date
DV	Projects Funded by Others (Contrib. /Adv./ Refunds)	2,000,000	917,822
A	Mains - New	96,728	116,244
B	Mains - Replaced / Restored	1,450,000	1,597,751
C	Mains - Unscheduled	150,000	547,959
D	Mains - Relocated	770,000	1,477,684
E	Hydrants, Valves, and Manholes - New	38,162	24,581
F	Hydrants, Valves, and Manholes - Replaced	90,000	875,116
G	Services and Laterals - New	450,000	468,153
H	Services and Laterals - Replaced	382,000	408,835
I	Meters - New	485,000	683,823
J	Meters - Replaced	777,000	1,276,789
K	ITS Equipment and Systems	215,775	370,403
L	SCADA Equipment and Systems	70,000	33,833
M	Security Equipment and Systems	80,000	98,186
N	Offices and Operations Centers	20,600	94,930
O	Vehicles	335,000	59,326
P	Tools and Equipment	36,000	122,944
Q	Process Plant Facilities and Equipment	721,000	1,417,784
R	Capitalized Tank Rehabilitation / Painting	870,064	851,586
S	Engineering Studies	69,470	(375)
			0
	TOTAL RECURRING PROJECTS DV - S	9,106,799	11,443,373
	TOTAL RECURRING PROJECTS A - S	7,106,799	10,525,551
			0
	New Building	0	8,049
I26-020018	NRW Pressure Reduction	99,996	0
I26-020029	Filter House #2 Roof	0	350,409
I26-020021	Conversion to ARCVIEW GIS	350,000	441,166
I26-020030	Install 5933 lf of 20" Ringgold Rd. at I-75	275,000	55,479
I26020024	Install New Hill City Pumps	300,000	0
IP-2602-7	Convert ER Reservoir to Pumped Storage	0	0
		0	0
	Business Transformation Costs	2,629,512	2,823,166
	Indirect Overhead Clearing Accounts Charges	0	29,131
	Unbudgeted	0	(31,737)
			0
	TOTAL INVESTMENT PROJECTS	3,654,508	3,675,665
			0
	TOTAL GROSS	12,761,307	15,119,038
			0
			0
	Advances	(1,000,000)	(385,930)
	Contributions	(1,000,000)	(647,228)
	Refunds	700,000	265,235
	Net Advances, Refunds, and Contributions	(1,300,000)	(767,923)
			0
	Net US GAAP	11,461,307	14,351,115

CAPITAL EXPENDITURE PLAN (Without BD)
Actual to Budget
Tennessee 2013, as of October close
Units = \$

Project Code	Brief Description of Proposed Expenditures	Year to Date Original Budget (3)	Period 10 Year to Date Actual (4)
DV	Projects Funded by Others (Contrib. /Adv./ Refunds)	1,666,667	131,102
A	Mains - New	85,933	139,767
B	Mains - Replaced / Restored	1,579,049	1,592,729
C	Mains - Unscheduled	139,135	900,352
D	Mains - Relocated	416,667	(268,793)
E	Hydrants, Valves, and Manholes - New	39,309	32,179
F	Hydrants, Valves, and Manholes - Replaced	77,498	268,150
G	Services and Laterals - New	474,240	416,878
H	Services and Laterals - Replaced	180,445	379,345
I	Meters - New	380,000	461,813
J	Meters - Replaced	527,850	87,870
K	ITS Equipment and Systems	118,811	(24,232)
L	SCADA Equipment and Systems	70,000	301,777
M	Security Equipment and Systems	58,333	(18,913)
N	Offices and Operations Centers	18,621	40,170
O	Vehicles	285,000	1,080,995
P	Tools and Equipment	30,200	100,283
Q	Process Plant Facilities and Equipment	642,630	436,263
R	Capitalized Tank Rehabilitation / Painting	1,457,500	64,912
S	Engineering Studies	62,523	24,123
	TOTAL RECURRING PROJECTS DV - S	8,310,410	6,146,768
	TOTAL RECURRING PROJECTS A - S	6,643,744	6,015,666
I26-020036	New Office Building on Wiehl Street	750,000	994,487
I26-020017	Electrical Motor Efficiency Enhance	38,409	0
I26-020021	Conversion to ARCVIEW GIS	0	(26,147)
I26-020028	Citico Plant Improvements Phase 1B	158,576	26,601
I26-020030	5933 lf of 20" Ringgold Rd. at I-75	1,489,629	297,378
I26-020032	Wastewater Treatm't & Handling Impr	332,928	0
I26-020033	Convert ER Reservoir to Pump Storag	247,507	0
	Business Transformation Costs	989,933	1,174,101
	Indirect Overhead Clearing Accounts Charges	0	398,792
		0	0
		0	0

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

19. Please provide an estimate, by tariff and in the aggregate, of the nonrecurring costs the Company will incur to implement the proposed QIIP, EDI, SEC and PCOP tariff riders.

Response:

The current estimate for implementation from the Customer Service Center staff for developing the programming and implementation for billing is \$9,100 for all four proposed riders and has not been estimated individually. Additionally, another \$1,000 is estimated for internal labor for initial testing and implementation. The nonrecurring regulatory expense estimate for the initial proceeding is \$100,000; however, this may vary depending on the amount of discovery and length of hearing in the proceeding. The regulatory expense estimate is primarily based on legal fees, expenses, and any outside experts that might be required but has not been broken down in detail. This results in an estimated total of \$111,000 in aggregate, and is not expected to have costs by individual riders.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

20. Please provide an estimate, by tariff and in the aggregate, of the annual recurring costs the Company will incur to manage and administer the proposed QIIP, EDI, SEC and PCOP tariff riders for 2014 and 2015 (including, but not confined to, regulatory costs).

Response:

Recurring costs associated with determining rates each year, preparing schedules to be filed with the TRA, preparing information for true-up filings with the TRA, and bill testing to insure bill accuracy:

	<u>2014</u>	<u>2015</u>	<u>Total</u>
QIIP	\$238	\$496	\$734
EDI	238	496	734
SEC	238	496	734
PCOP	<u>238</u>	<u>496</u>	<u>734</u>
	\$952	\$1,984	\$2,936

Additionally, Tennessee American estimates that annual regulatory expenses may range from \$15,000 to \$100,000 depending on the level of discovery and process involved each year. Tennessee American worked hard in the previous Docket No. 12-00049 to reduce regulatory expense from the 2010 case that was well in excess of \$1 million. Even with efforts to reduce expense, Docket No. 12-00049 was estimated at \$663,000 at the time of the petition filing prior to the execution of the settlement agreement. If Tennessee American is able to extend the period between rate cases, there will be savings in annual regulatory costs.

Please refer to the Attachment regarding the calculation of the costs associated with determining rates each year, preparing schedules to be filed with the TRA, preparing information for true-up filings with the TRA, and bill testing to insure bill accuracy.

Tennessee American Water Company
Estimated Annual Recurring Costs to Manage and Administer Riders
Response to Item 20 of Consumer Advocate and Protection Division First Data Request
Docket No. 13-00130

Calculation of Riders

Task	Number of Estimated Hours	Avg Rate Fully Loaded	Total	Number of Tariffs	Cost Per Tariff	2014 Total per Tariff	2015 Total per Tariff	Total per Tariff
Central Division Rates staff to calculate riders	20	\$ 45.34	\$ 907.00	4	\$ 226.75	\$ 226.75	\$ 453.50	\$ 680.25

Programming and Testing for Rate Change

	Hours	Rate	Total	Number of Tariffs	Cost Per Tariff	2014 Total per Tariff	2015 Total per Tariff	Total per Tariff
Customer Service Center Programming to Change Rates	0.25	\$ 32.47	\$ 8.00	4	\$ 2.00		\$ 4.00	\$ 4.00
Central Division Rates staff to test bills	1	\$ 32.47	\$ 32.00	4	\$ 8.00		\$ 16.00	\$ 16.00
Central Division Rates staff test bills in production	1	\$ 45.34	\$ 45.00	4	\$ 11.25	\$ 11.25	\$ 22.50	\$ 33.75
						<u>\$ 238.00</u>	<u>\$ 496.00</u>	<u>\$ 734.00</u>

Number of Tariff changes

	2014	2015
PCOP	1	1
QIIP	1	2
EDI	1	2
SEC	1	2
	1	2

Summary

	2014	2015	Total
Qualified Infrastructure Investment Program Rider ("QIIP")	\$ 238.00	\$ 496.00	\$ 734.00
Economic Development Investment Program Rider ("EDI")	\$ 238.00	\$ 496.00	\$ 734.00
Safety and Environmental Compliance Rider ("SEC")	\$ 238.00	\$ 496.00	\$ 734.00
Production Costs and Other Pass-Throughs Rider ("PCOP")	\$ 952.00	\$ 1,984.00	\$ 2,936.00

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

21. Does the Company contend that implementation and administration of the QIIP, EDI, SEC and/or PCOP tariff riders will reduce or defray any management or administrative costs (including, but not confined to, regulatory costs)? If so, please provide an estimate, by tariff and in the aggregate, of any such costs that will be reduced or defrayed for 2014 and 2015.

Response:

Yes, the Company believes that the implementation and administration of the QIIP, EDI, SEC and/or PCOP tariff riders will reduce or defray management costs, primarily regulatory costs. As indicated in response to Item 3 of this same data request, the Company believes that there will be a reduction in maintenance expenses with the QIIP; however, that reduction is non-quantifiable at this time. Additionally, the reduction of maintenance expenses particularly with a decrease in the number of main breaks will result in a reduction of administrative or management costs that are also associated with those main breaks. These administrative and management costs include but are not limited to expenses for public notification including media notification, permits associated with those main breaks and repairs, and after hours communications with impacted customers. Similar to the maintenance costs themselves, the Company is not able to quantify those costs at this time because those costs are not specifically captured with main breaks and it is not possible to predict the reduction in main breaks that may occur with the implementation of QIIP.

The regulatory costs are discussed in the response to Item 20 of this same data request. For years beyond the two year amortization period for regulatory costs that the Company is able to extend its capital program through these riders, regulatory expenses may be reduced by as much as \$200,000 or more depending on the costs associated with the annual filing and reconciliation process. These would be aggregate to the riders, and not specific by tariff.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Deron E. Allen

Question:

22. Has the Company had any communications with any representative of the City of Chattanooga about the capital projects included on Petitioner's Exhibits QIIP 2-GMV, EDI 2-GMV and/or SEC 2-GMV to determine whether these projects are consistent with or enhance the City's service and/or economic development goals? If there have been such communications, for each communication please state the method of communication and provide the date of the communication, the subject of the communication, and the person or persons representing the Company and the City. Please provide all documents relating to any such communications.

Response:

Yes, representatives of Tennessee American Water Company ("TAWC") have met with representatives of the City of Chattanooga on several occasions to discuss the QIIP filing. During these discussions, we covered the intent of the legislation and the reason for this docket filing. Additionally, we discussed the impact of the investments on the rates. TAWC feels that it is very important that everyone understand the proposed alternative rate making procedures listed in the filing and how these new procedures can reduce rate shock, improve infrastructure replacement, and provide enhancements to the quality of the system performance for the customer. Additionally, TAWC indicated in the discussion that the alternative rate making procedures do not eliminate or reduce regulatory oversight. TAWC also pointed out that regulatory oversight would be on an annual review schedule that would reduce the expense of full blown rate cases on the Company, intervening parties, the TRA, and the customer.

TAWC discussed the QIIP portion of the filing as to what capital lines would be covered. This included the replacement of mains, valves, services, meters, motors and other various equipment and assets. TAW noted that much of TAWC's infrastructure is 50-years old, or older. TAWC indicated also that it is imperative that a replacement program be followed that allows for fair return to the Company and is yet fair and reasonable to the customer.

The SEC portion of the filing was also discussed. The required new sludge handling process was used as an example with the City. This new sludge handling process is required for TAWC to comply with the City's new discharge limits that were imposed on the Company by the City. These requirements are part of the City's compliance with the recent Consent Decree. TAWC noted that the safety of the water quality is imperative as is following current and future environmental regulations. TAWC went on to mention that this program would allow TAWC to replace and invest in new infrastructure that will enhance the systems health and safety aspects, and that this ability to enhance the systems compliance and technology will also be good for the local economy. TAWC pointed out that these benefits are attractive to companies that are looking to invest in communities who can maintain system performance and environmental compliance without the threat of future rate shock.

The EDI was discussed with the City as to how TAWC intended to work with the City in the future. TAWC discussed that its intent is to participate with the City on attracting new customers and businesses as a partner in economic development for the community. TAWC again discussed that this program would allow TAWC to recover cost associated with the expansion and replacement of infrastructure for the purpose of economic development.

TAWC believes it is also important for the customers and the City to see the future benefits of the proposed EDI. TAWC discussed that this item will be used to enhance infrastructure performance, replace infrastructure in Brown Field areas, and provide another tool for the City of Chattanooga to compete for economic development opportunities in the future.

There was further discussion as to the benefits of these programs to the savings of avoiding full blown rate cases. These alternative rate making items will continue to provide full and complete regulatory oversight and reduce cost of the regulatory process.

The dates of the meetings, as well as those representatives from the City of Chattanooga in attendance, were as follows:

10/3/2013	Andrew Kean and Wade Hinton, City of Chattanooga
9/24/2013	Mayor Andy Berke, Andrew Kean, and Wade Hinton
9/17/2013	Ron Harr, Chattanooga Chamber of Commerce President
9/12/2013	Charles Wood, Chattanooga Chamber of Commerce VP of Economic Development
9/11/2013	Andrew Kean, City of Chattanooga

The only document that was used and discussed was the news release that TAWC was going to be using. The final version of that is follows:

Critical Funding for Local Water Infrastructure

Today's filing with Tennessee Regulatory Authority covers approximately \$7.5 million in water infrastructure improvements in 2014 that will ensure continued quality water service and support local economic development.

Potential impact to residential customers: 24 cents per month, or less than \$3 per year.

Chattanooga, Tenn. (October 4, 2013) – Tennessee American Water today filed a request with the Tennessee Regulatory Authority (TRA) for three riders and an expense tracker that, if approved, collectively covers approximately \$7.5 million in local water infrastructure improvements that the company has made or will make in 2014.

Today's filing is the first of its kind by Tennessee American Water. According to company officials, today's filing is the implementation of new state legislation passed by the Tennessee General Assembly. The new law encourages the TRA to consider alternative rate mechanisms to ensure continued reliability and quality of service, as well as to promote local economic development. According to Deron Allen, president, Tennessee American Water, similar alternative rate mechanisms have been used in other states to encourage ongoing infrastructure replacement (pipes, pumps, hydrants, etc) at necessary levels while holding down the overall costs for the filing and administration of general rate cases with state commissions.

"We're proud of the reliability and quality of the water system serving Chattanooga and local communities," said Allen. "Our goal is to keep the water system strong and viable today and for generations to come. Ignoring the infrastructure needs of our water system, over time, would be a dis-service to our customers and community."

Communities across the country are facing challenges of operating aging water infrastructure and the need to increase rates to fund critical improvements. According to the American Society of Civil Engineers 2013 Report Card, communities throughout Tennessee collectively will need to spend approximately \$3.5 billion during the next 20 years to renew and replace their water infrastructure needs.

Allen said the goal of the filing for new riders and an expense tracker is to allow Tennessee American Water to continue making necessary investments in the local water system's infrastructure with minimal impact to customers' rates. The average total impact for a residential customer in Chattanooga, as proposed, would be approximately 24 cents per month for all three riders and expense tracker combined, or less than \$3 per year total. If approved by the TRA, the cost for local drinking water service will remain less than a penny per gallon. The average monthly bill for a residential customer in Chattanooga today is \$21.56 (based on 4.154 gallons used per month).

The filing, if approved, would add a surcharge to all Tennessee American Water customers that would be trued up annually and reset to zero after the next general rate case order. All changes in rates and costs for Tennessee American Water must be determined by the TRA. This request will be closely reviewed and scrutinized in an open, transparent process by the TRA, the Consumer Advocate and others before a decision on the proposed surcharge is made.

A look at components of today's filing:

- The **Qualified Infrastructure Improvement Program Rider** is an incremental surcharge to a customer's bill to cover the replacement of replacement of water mains, fire hydrants, water meters, production plant structures and equipment, etc.
- The **Economic Development Investment Rider** is an incremental surcharge to a customer's bill to cover the capital investment and operational expenses related specifically to economic development. Examples include water main construction to new development areas or projects that may add jobs to the area.
- The **Safety and Environmental Compliance Rider** is an incremental surcharge to a customer's bill to cover the capital investment and operational expenses related specifically to safety and environmental compliance. .
- The **Purchased Power, Chemical, Purchased Water, Waste Disposal and TRA Inspection Fee tracker** allows these expenses to be trued up for increases or decreases within a given year. The current filing has no increase, and will be trued up in January 2014.

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ABOUT TENNESSEE AMERICAN WATER

Tennessee American Water, a subsidiary of American Water (NYSE: AWK), is the largest publicly traded water utility in the state, providing high-quality and reliable water services to more than 350,000 people in Tennessee and northern Georgia. Founded in 1886, American Water is the largest publicly traded U.S. water and wastewater utility company. With headquarters in Voorhees, N.J., the company employs approximately 6,700 dedicated professionals who provide drinking water, wastewater and other related services to an estimated 14 million people in more than 30 states and parts of Canada. More information can be found by visiting www.amwater.com

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Deron E. Allen

Question:

23. Has the Company had any communications with any representative of the City of Chattanooga about the proposed QIIP, EDI, SEC and/or PCOP tariff riders? If there have been such communications, for each communication please state the method of communication and provide the date of the communication, the subject of the communication, and the person or persons representing the Company and the City. Please provide all documents relating to any such communications.

Response:

These communications were conducted at the same time as the discussions in Question 22. Additionally, the method of communication was face to face using the talking points in the news release attached to Q22.

The PCOP was discussed during the meetings concerning the QIIP filing. The discussion was essentially explaining the PCOP and how it would work. This piece of the filing is good for all concerned in that it benefits the Company when cost of the expense items raise, and benefits the customer when the items reduce in cost. Another important consideration of the PCOP is that it would also be reviewed on an annual basis which is good for all parties. In the case of the Company, it reduces the regulatory lag in higher operating cost between rate cases and will extend the time between needed rate cases. For the customer, it means that, when expense cost decrease, they would experience a costs decrease sooner on their water bill. This concept is a good example of the intent of the legislation passed in 2013. It continues the regulatory oversight needed for private utilities, reduces the need for expensive and timely rate cases, and provides benefits to the utilities and customers that will be further evident in potential expansion into the local economy when customers have more disposable income on a monthly basis.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Deron E. Allen

Question:

24. Has the Company had any communications with any customer or representative of any customer or class of customers about the proposed QIIP, EDI, SEC and/or PCOP tariff riders? If there have been such communications, for each communication please state the method of communication and provide the date of the communication, the subject of the communication, and the person or persons representing the Company and customer or class of customers. Please provide all documents relating to any such communications.

Response:

Yes. Tennessee American Water Company ("TAWC") Operations Manager Kevin Rogers and Government Affairs Manager Nicole Osborne met in person with a number of customer representatives to discuss the proposed QIIP, EDI, SEC and PCOP tariff riders. The talking points used for in each of the discussions listed below were taken from the TAWC press release that was included in the response to CAPD DR Question 22. Below is a listing of meeting dates and attendees:

October 2nd – Catoosa County Utility District: Chairman Jerry Lee, Kevin Rogers and Nicole Osborne

October 2nd – ADM/Southern Cellulose: Plant Manager Kyle Hutton and Kevin Rogers

October 4th – City of Fort Oglethorpe, GA: City Manager Harold Silcox, Finance Director Pam Travillian, Kevin Rogers and Nicole Osborne

October 4th – Walker County, GA Water and Sewer Authority: Manager David Ashburn, Office Manager Freda Folks, Kevin Rogers and Nicole Osborne

October 7th – Lookout Mountain, GA: Mayor Alexander Gothard, City Manager Brad Haven, Kevin Rogers and Nicole Osborne

Calls and/or emails were made to arrange meetings with the following companies and organizations but the contact was not returned:

Coca Cola Bottling, Pilgrim's Pride, and the Town of Signal Mountain.

Additionally, TAWC President Deron Allen and Government Affairs Manager Nicole Osborne met with Tim Spires, President of the Chattanooga Regional Manufacturers Association, on September 23, 2013, to discuss the filing of the docket. This meeting centered on the filing and the impact, and savings potential, on the CRMA and its members. An additional meeting was held on October 3, 2013, with Tim Spires, Dan Knuckles of Koch Foods, and Company representatives, Deron Allen, American Water Central Division Director of Rates, Gary VerDouw, and Nicole Osborne to discuss the filing. This meeting went into further detail about the legislation and the filing.

Lastly, TAWC conducted a Community Advisory meeting on October 21, 2013 to discuss the filing. The Community Advisory group was established by TAWC in 2011 to provide a platform to discuss topics affecting TAWC and to gather advice and/or concerns from a cross section of our customers. The group meets 2-3 times per year. Members rotate every two years, but the current members are listed below:

FIRST	LAST
Doug	Fisher
Jim	Fields
Tim	Spires
Bernie	Miller
Hale	Booth
Robyn	Carlton
Dan	Nuckolls
Richard	Brown
Jerry	Lee
Nicole	Burney
Daphne	Kirksey

Those members in attendance at the last meeting were:

Dan Nuckolls, Koch Foods
Jerry Lee, Catoosa County Utility District
Dr Roger Brown, University of Tennessee at Chattanooga

TAWC believes it is important that the customers understand that these proposed rate-making processes and how they will reduce future cost of full-blown rate cases and continue to provide full regulatory oversight. These

meetings were well received and provided an opportunity for TAWC to explain the regulatory process and how the 2013 legislation was intended to improve the experience. All participants commented on the importance of reducing cost of the rate making process and the need for large cases. The agenda for the Community Advisory Board Meeting from October 21, 2013 is included below.

2013 Community Advisory Board Meeting Lunch Meeting Agenda

**October 21, 2013
11:30 a.m. – 1:00 p.m.**

- I. Welcome**
- II. QIIP filing**
- III. Infrastructure Summit**
- IV. Adjourn**

Kevin Rogers
Kevin Rogers
Nicole Osborne

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

25. If not otherwise provided in response to a discovery request above, please provide all work papers, calculations and other documents that you contend support any of your responses to Request Nos. 1 through 24, above.

Response:

All workpapers, calculations and other documents have been provided as attachments to the requests. Additionally, attached to this data request are the workpapers that were not included in the petition filing.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

26. Please identify each person whom Tennessee American expects to call as an expert witness at the hearing on the merits of this matter. For each such witness:
- a. Please produce a curriculum vitae detailing the educational background, work experience and professional achievements that you contend qualify the witness to render testimony on the issues on which he or she will testify at the hearing on the merits of this matter.
 - b. Please produce all pre-filed testimony, work papers, calculations and other documents that you contend support the facts, opinions, conclusions, proposals and recommendations to be presented in the testimony of the witness at the hearing on the merits of this matter.
 - c. Please produce all work papers, calculations and other documents created, used, referenced or relied upon by the witness in this matter.

Response:

Tennessee American only expects to call as an expert witness the three witnesses that submitted direct written testimony with the petition. If Tennessee American determines it appropriate to include any other witnesses, this requested information will also be provided at the earliest possible date.

- a. Please refer to the attached curriculum vitae or resume for each witness.
- b. All pre-filed testimony, work papers, calculations and other documents that support the facts, opinions, conclusions, proposals and recommendations have been included in the petition or attached to these data requests.
- c. Please refer to the response to item b above. Additionally, Mr. O'Neill used, referenced or relied upon the following documents:

Florida Division of Policy analysis and Intergovernmental Liaison (2001) *Distribution System Improvement charges for the Florida Water And Wastewater Industry*. Retrieved from <http://www.floridapsc.com/publications/pdf/pai/dsic4ww.pdf>

American Society of professional Engineers (2013) *2013 Report Card of America's Infrastructure*. Retrieved from <http://www.infrastructurereportcard.org/a/browser-options/downloads/2013-Report-Card.pdf>

American Water Works Association, *Buried No Longer: Confronting America's Water Infrastructure Challenge*. Retrieved from <http://www.awwa.org/portals/0/files/legreg/documents/buriednolonger.pdf>

Homeland Security Directive 9 Retrieved from <http://www.gpo.gov/fdsys/pkg/CPRT-110HPRT39618/pdf/CPRT-110HPRT39618.pdf>

Deron E. Allen
President
Tennessee American Water

EDUCATION

Indiana State University – Master of Arts, Geology (1994)
Indiana State University – Bachelor of Science, Geology (1991)
Crowder College-Associate of Applied Science (1987)
Crowder College Water/Wastewater School-Certificate, Water and Wastewater Technology (1985)

EMPLOYMENT HISTORY

Apr 2011 to Present	Tennessee American Water President Responsible for the daily operations of the company, including field operations, customer service, engineering, water treatment, water quality and environmental issues.
2010 to Mar 2011	Indiana American Water Vice President of Operations Responsible for the operation, maintenance, and management of Indiana American Water. Responsible for the coordination of operational support for Business Development activities including relationship management, acquisitions and contract meetings. This includes presentations at public meetings and written testimony to the IURC. Participated in union negotiations for several different contracts in several roles including the Team lead.
2008 to 2010	Indiana American Water Director – Western Indiana Operations Responsible for the operation, maintenance, management, and development of treatment and distribution system facilities for the Western Indiana Districts of Indiana American Water. Actively supported Business Development activities in acquisitions and contract meetings including presentations at public meetings. Participated in union negotiations for several different bargaining units.
2004 to 2008	Indiana American Water Operations Manager – Central Indiana Operations Responsible for the day to day operation, maintenance, management, and development of treatment and distribution system facilities for the 6 central Indiana districts of Indiana American Water. Actively supported Business Development activities in acquisitions and contract meetings. Participated in union negotiations for several different bargaining units.
2001 to 2004	Indiana American Water Operations Manager – Kokomo District Responsible for the day to day operation, maintenance, management, and development of the treatment and distribution system facilities for the Kokomo service territory.
1996 to 2001	Crowder College – Environmental Resource Center, Neosho, MO. Division Chairperson and Program Director, Environmental Health and Safety Division Responsibilities included the management of a college division consisting of 3 departments, 8 full-time employees, and 24 part time employees. Duties included the divisional budgeting, design and development of training manuals, course development and delivery. Divisional programs included grant oversight for DNR and EPA grants, Public Health, Safety Management, and Environmental Science. Training manuals were developed for use in State certification classes as well as OSHA safety training courses.

- 1995 to 1996 Crowder College – Environmental Resource Center, Neosho, MO
Department Chairperson – Environmental Health
Responsibilities included the development and delivery of courses and materials dealing with water and wastewater treatment. Duties also included coordination and marketing of short courses with the State of Missouri Department of Natural Resources. Participated in water/wastewater consulting activities within the Division.
- 1993 to 1995 Crowder College – Environmental Resource Center, Neosho, MO.
Instructor
Responsible for delivery of water, wastewater, and OSHA related safety short courses. Courses included: Distribution system operation and maintenance, collection systems, treatment plant operations (surface and groundwater), confined space and trenching safety. Also, was a contributor on the creation of the Safety Management program including development of training manuals and course instructional material.
- 1991 to 1993 Indiana-American Water Company, Inc., Wabash Valley District
Distribution Senior Utility
Responsible for supervising contractor installed main projects including all as-built drawings and the recording of component measurements. Performed work in distribution system operations and repair.
- 1985 to 1991 Indiana-American Water Company, Inc., Wabash Valley District
Treatment Plant Operator
Responsible for the operation of the surface and groundwater treatment plants that served the city of Terre Haute, IN. Duties included pump operations, process control analysis, and chemical feeding.

PROFESSIONAL CERTIFICATION

Indiana WT3 and WT5 Water Certificate (1986 to present)
Missouri A Water Certificate (1993 to 2009)
Missouri Distribution DS III Certificate (2001 to 2009)
Oklahoma B Water Certificate (1984)
Oklahoma B Wastewater Certificate (1984)
Arkansas Class I Wastewater (1984)
Kansas Backflow Certificate (1993)
Missouri Backflow Certificate (1993)
Nebraska Backflow Certificate (1993)
American Backflow Prevention Association (1994)

PROFESSIONAL AFFILIATIONS

Gamma Lambda Chapter President-Sigma Gamma Epsilon (1992)
Who's Who Environmental Registry (1993)
Member-American Water Works Association (1993 to present)
Missouri Water Environment Association-Education Committee Member (1993-2001)
Missouri Water Environment Association-Operator Assistance Committee Member (1993-2001)
Missouri State Operator Certification Committee (1998-2001)
Missouri Water Environment Association-Operator Assistance Committee Chairman (1999-2000)
Indiana Section AWWA Certification Committee Member and Instructor (2001-2010)
Naval Reserve (8 years)

CIVIC AND COMMUNITY INVOLVEMENT

Volunteer Water Sampler-Volunteers in Parks (1984)
Member-Local Emergency Planning Committee-Newton County Missouri (1994-2001)
Board Member for Junior Achievement of the Wabash Valley (2004 to 2010)
Board Member-Terre Haute Economic Development Corporation (2004-2010)
Board Member – Terre Haute Chamber of Commerce (2004-2010)
Cub Scout Leader (1996-1999)
Member-Ozark Gateway Fire Chiefs Association (1996-2001)
Scout Master-Boys Scouts of America
Member of Rotary (Kokomo, IN 2001-2004), (Terre Haute, IN 2004-2011)
Chairman of Pharmaceutical Collection Committee for Vigo, Sullivan and Clay Counties in Indiana

PRESENTATIONS AND PUBLICATIONS

Excavation Safety-Missouri Environment Association, Columbia, MO. (2000)
Trenching Safety-Missouri Section AWWA, Columbia, MO. (1994)
Confined Space Entry Safety- Missouri Section AWWA, Columbia, MO. (1994)
Groundwater Rules for Homeowners-Neosho, MO. (1993)
Stochastic Modeling of Hydrological Drought Utilizing Water Quality Parameters as Truncation
Indiana State University Geology Department, Terre Haute, IN (1992)
Impact of the 1988 Drought on Indiana Groundwater Supplies
Indiana State University Geology Department, Terre Haute, IN. (1991)

Qualifications

Professional Engineer with 22 years of experience in demonstrated roles of leadership and authority. Qualified to lead and manage staff to implement multidisciplinary projects. Demonstrated success leading the implementation of improvements of major capital projects involving water production and distribution facilities. Performed analytical review and strategic planning of improvements to facility and distribution system assets. Developed and established process reviews and participated in system acquisitions.

Professional Experience

Director of Engineering

American Water Company, Lexington, KY

May 2013 – Present

Supervised projects and staff for the Kentucky and Tennessee Engineering Departments. Development of strategic planning and project coordination for both Kentucky and Tennessee American Water Companies. Development and oversight of Capital Spending Plans for both Kentucky and Tennessee. Designed, coordinated, and managed the construction and commission of water main extensions, water storage facilities, pumping facilities and production facilities.

Engineering Manager Capital Delivery

Illinois-American Water Company, Belleville, Illinois

March 2008 – May 2013

Supervised projects and staff for the Illinois Engineering Department with responsibility for capital projects in several districts within Southern and Central Illinois, as well as Iowa. Participated in the development of strategic planning and project coordination for several divisions of ILAWC. Designed, coordinated, and managed the construction and commission of water main extensions, water storage facilities, pumping facilities and production facilities.

Key Contributions:

- Led staff through development, design and construction of 14 major facility improvements and numerous additional projects valued at \$157.6 million over the past 4 years.
- Managed and coordinated the integration of the recurring new and replacement mains programs into the Engineering Department during 2012. Staff initiated, designed and completed approximately 6 miles of main replacements throughout Alton, Interurban, Cairo, Lincoln and Champaign with a value of \$6.9 million during 2012...

Project Manager

Illinois-American Water Company, Champaign, Illinois

March 2006 – February 2008

Supervised distribution functions and forty staff for the Champaign County Region, serving more than 141,000 residents. Developed strategic plans and served as project manager for \$52 million lime softening ground water treatment facility. Ensured projects met regulatory requirements for numerous agencies.

Key Contributions:

- Managed \$6.5 million capital investment program of new services, replacement mains and replacement meters.
- Managed Water Distribution Operations totaling 585 miles and 49,632 meters.
- Coordinated district development of new treatment facility, including planning, acquisition of forty acre tract, well field development, communication, hydrology investigation, development of well mitigation program. Project met planned inservice date of December 2008 and was complete within 1% of budget.

Senior Asset Manager

American Water Company/Thames, Reading, United Kingdom

June 2005 – March 2006

Provided technical assistance and reviewed the development of GIS Foundation Project for Thames Water. Managed the development of the View Tool.

Network Operations Manager

Illinois-American Water Company, Champaign, Illinois

August 2004 – June 2005

Supervised distribution functions and forty staff for the Champaign County District. Developed strategic and business plan for the district. Ensured coordination and communication for five communities and seven large wholesale customers served by the district.

Engineering Manager

Illinois-American Water Company, Champaign, Illinois

September 1999 – August 2004

Supervised projects and staff for the Champaign Engineering Department with responsibility for capital projects in several districts within Central Illinois. Participated in the development of strategic planning and project

coordination for several divisions of ILAWC. Designed, coordinated, managed and observed the construction and commission of water main extensions, water storage facilities, pumping facilities and production facilities. Oversaw development of developer installed distribution extensions, specifications and procedures.

Education and Licenses

Masters in Business Administration

Lumpkin College of Business, Eastern Illinois University, May 2002

Bachelor of Science in Civil Engineering

College of Engineering, University of Illinois at Urbana-Champaign, May 1991

Illinois Professional Engineer, License Number 0062-052154

Iowa Professional Engineer, License Number 016756

Kentucky Professional Engineer, License Number 29752

Additional Employment

Staff Engineer

Northern Illinois Water Corporation, Champaign, Illinois

August 1996 – September 1999

Civil Engineer I

Town of Normal, Normal, Illinois

December 1994 – August 1996

Civil Engineer

Berns, Clancy and Associates, P.C., Urbana, Illinois

June 1991 – December 1994

Selected Technical Skills

- Hydraulic Model Development utilizing Haestad WaterCAD
- AutoCAD 2007
- ArcView
- Microsoft Office, Word, PowerPoint, Project, Excel, Access and Visio

Professional Associations

- Chairman, East Central Regional Water Supply Planning Committee, 2007
- Mahomet Aquifer Consortium, 2004 – 2007
- Illinois Society of Professional Engineers, 1991-2007; Chapter Representative, 1998-2000
- American Water Works Association, 1996-2007
- Guest Lecturer, University of Illinois at Urbana-Champaign, Civil Engineering Department
- Champaign Rotary, 2006 - 2007

Community Involvement

Champaign-Urbana Theatre Company, 1992-2007

Founding board member, past board president and production chair responsible for \$150,000 annual production season for a non-profit community theater organization.

Bright Lights Theatre Company, 2006-Present

Board member and technical advisor for a non-profit community theater organization. Our mission is to enrich the artistic lives of the members of our community by providing quality productions and programs for youths.

GARY M. VERDOUW

727 Craig Road • Saint Louis, MO 63141 • (314) 304-8251 • Gary.VerDouw@amwater.com

EXPERIENCE

AMERICAN WATER WORKS SERVICE COMPANY, Saint Louis, MO

Director of Rates, Central Division

February 2005 - Present

- Assumed position of Central Division Director of Rates from Eastern Division Director of Rates in November 2011
- Promoted to Eastern Division Director of Rates from Manager of Rates and Regulation in January, 2011
- Promoted to Manager of Rates and Regulation from Senior Financial Analyst in January 2008.
- Direct and oversee all regulatory filing, financing, and reporting requirements for the American Water Company's Central Division, which includes Missouri, Iowa, Illinois, Indiana, Michigan, Kentucky, and Tennessee operations.
- Formerly direct and oversaw all regulatory filing, financing, and reporting requirements for the American Water Company's Eastern Division, which included New York, Virginia, West Virginia, Maryland, Ohio, Indiana, Michigan, Kentucky, and Tennessee operations.
- Oversees and manages a team of 13 rates managers and analysts that assist in the preparation of all regulatory filings and other duties as required.
- Interacts with respective utility commission members, staff, consumer advocate, and other external stakeholders relative to regulatory filings and other regulatory items.
- Works closely with senior management in each of the Central Division states, as well as with Divisional and Corporate leadership.
- Has provided written or oral testimony in regulatory proceedings in six different states.
- Participates in many leadership and training sessions for American Water employees.
- Serves as a mentor to new Rates team members.

CAPITAL ELECTRIC COOPERATIVE, INC., Bismarck, ND

Business Manager

January 1988 - October 2004

- Direct and decisive leadership of a steadily growing electric distribution utility serving over 12,000 members and generating over \$15 million in annual revenue.
- Managed 13 direct reports and staff responsible for accounting, finance, computer system oversight, billing, collections, human resources, and insurance.
- Developed detailed annual budgets and monthly variance reports to same; sales and expenses budgeted to within 2% of actual for \$15 million budget in calendar year 2003.
- Led the team and signed off on the preparation of monthly and annual financial statements.
- Led initiative to implement completely new electric billing system, including analysis, software design and beta testing.
- Managed and directed staff in accounts receivable billing of over 12,000 consumer accounts each month; lead effort to resolve billing issues, problems, and collections.
- Implemented first electronic auto payment and web-based electronic billing systems for any utility in the State; customer participation rate double nationwide average.
- Implemented many efficiencies in billing process that allowed company to manage more than double growth in electric consumers during employment with no additions to staff; continually had the lowest administrative cost/consumer of all electric cooperatives in state and region.
- Oversaw annual audit of company financial records by outside accounting firm.
- Managed debt portfolio of over \$27 million and daily cash portfolio of over \$8 million.
- Directed all payroll functions, including tax, unemployment, federal, and worker's compensation filings; filed all workers' comp and unemployment claims.
- Conducted all human resources functions, including company wide hiring processes – creation of employee job descriptions, position advertising, interviewing, reference and background checks – as well as maintenance of benefit package, including negotiation of health insurance rates and notification and explanation to employees of all benefits.

GARY M. VERDOUW

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CAPITAL ELECTRIC COOPERATIVE, INC., Bismarck, ND (continued)

- Prepared plan documents and conducted all steps necessary to implement and maintain IRS Section 125 Flexible Spending Plan for employees.
- Researched, prepared all initial IRS filings, implemented, and maintained an IRS Section 501(c)3 Charitable Trust for company's "Operation Roundup", which allows consumers to round up their electric bills for charity. Over \$215,000 raised and donated to local charities through the fund in the first seven years of existence.
- Prepared 12 page annual report mailed to over 10,000 members each year.
- Represented the Cooperative in many local organizations; held many leadership positions in several organizations and committees.

ANG COAL GASIFICATION COMPANY, Beulah and Bismarck, ND

Cash Manager

December 1984 – January 1988

- Led cash management and treasury functions for nation's first full-scale, 1,000 employee coal to synthetic natural gas plant.
- Managed a debt portfolio that totaled over \$1.55 billion and a daily investment portfolio that totaled over \$420 million.
- Manage two direct reports accountable for daily investments, debt portfolio, and daily and long-term cash flow forecasting.

Accounts Payable Supervisor

August 1982 – December 1984

- First employee hired for Operations Accounting staff that grew to 75 employees at its peak.
- Directed startup and full operation of initial Accounts Payable system for gasification plant.
- Manage thirteen direct reports responsible for payables processing that peaked at over 6,500 invoices and \$20 million in payments per week.

Field Accountant

December 1981 – August 1982

- Performed audit functions on principle engineer and contracting firm constructing \$2.2+ billion coal to synthetic natural gas plant.
- Recommended and implemented procedures that saved hundreds of thousands of dollars through changes in material receiving handling practices at plant site.

NORTH DAKOTA TREASURER'S OFFICE, Bismarck, ND

Reconciliation and Funds Administrator

January 1981 – December 1981

- Oversaw proper accounting procedures and disbursement of State money to various political subdivisions on a quarterly basis.
- Reconciled 16 State bank accounts on a monthly basis.

EDUCATION

Bachelor of Science, Business Administration and Accounting – University of Mary, Bismarck, North Dakota. Student Body President, Student Body Vice President, University of Mary President's Club member, Freshman Class President, Student Senator, and Varsity Basketball Team Member while attending the University of Mary.

MEMBERSHIPS AND AWARDS

Member of American Water Works Association.

Former member, Indiana Utility Regulatory Commission Rates Design Subcommittee.

Junior Achievement Founder and Consultant in Bismarck/Mandan, ND, 15 years.

"Community Hero", one of ten North Dakotans selected to carry Olympic Torch and Flame in 1996

Olympic Torch Relay as part of 100th Anniversary of Modern Olympic Games.

Recipient of North Dakota Association of Rural Electric Cooperatives "Community Service Award".

Recognized as "Sertoman of the Year" at a regional level once and at a district level twice for business and community service work performed while a member of the Bismarck-Mandan, ND Sertoma Club, an international service organization.

GARY M. VERDOUW

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REGULATORY TESTIMONY PROVIDED

Tennessee:

2012 - Tennessee American Rate Case, Docket Number 12-00049.

2013 – Tennessee American Alternative Regulatory Mechanism Filing, Docket Number 13-00130.

Kentucky:

2012 – Kentucky American Rate Case, Docket Number 2012-00520.

Iowa:

2013 – Iowa American Rate Case, Docket Number RPU-13-0002.

Illinois:

2005 – Illinois American, Initial Qualified Infrastructure Plant (“QIP”) filing.

2005 – Illinois American, Purchased Water and Sewer Reconciliation.

2006 – Illinois American, Purchased Water and Sewer Reconciliation.

Indiana:

2006 – Indiana American, Distribution System Infrastructure Charge (“DSIC”), Cause Number 42351-DSIC-3.

2006 – Indiana American Rate Case, Cause Number 43187.

2008 – Indiana American, Distribution System Infrastructure Charge (“DSIC”), Cause Number 42351-DSIC-4.

2009 – Indiana American, Distribution System Infrastructure Charge (“DSIC”), Cause Number 42351-DSIC-5.

2009 – Indiana American Rate Case, Cause Number 43680.

2010 – Indiana American, Distribution System Infrastructure Charge (“DSIC”), Cause Number 42351-DSIC-6.

2011 – Indiana American Rate Case, Cause Number 44022.

Ohio:

2006 – Ohio American Rate Case, Docket Number 06-433-WS-AIR.

2007 – Ohio American Rate Case, Docket Number 07-1112-WS-AIR.

2008 – Ohio American, System Infrastructure Improvement Charge (“SIIC”), Docket Number 09-92-WW-SIC.

2009 – Ohio American Rate Case, Docket Number 09-0391-WS-AIR.

2011 – Ohio American, System Infrastructure Improvement Charge (“SIIC”), Docket Number 11-151-WW-SIC.

2011 – Ohio American Rate Case, Docket Number 11-4161-WS-AIR.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 13-00130
FIRST DISCOVERY REQUEST OF THE
TENNESSEE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Responsible Witness: Gary M. VerDouw

Question:

27. Please produce copies of all hearing exhibits and other documents that you plan to introduce, use or reference at the hearing on the merits of this matter.

Response:

TAW intends to offer the testimony and exhibits which it has already filed in this docket along with the responses it has provided to data and discovery requests from the TRA staff and intervenors. Based on previous cases, TAW would fully expect to offer additional testimony, rebuttal testimony and any document produced in further discovery in this proceeding. Having said all of that, TAW has not made final decisions as to what documents and/or evidence it will introduce at the evidentiary hearing and specifically reserves the right to do so at a later date closer to the time of hearing. TAW will work with CAPD to exchange exhibits lists of additional items, if any, not set forth in this response.

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Summary Page

Line Number	Rate Mechanism	Revenue Requirement w/ Deferred Tax	Percentage Applied to Bill w/ Deferred Tax	Revenue Requirement as Filed	Percentage Applied to Bill as Filed	Impact of Deferred Taxes on Revenue Requirement	Impact of Deferred Taxes on Percentage Applied to Bill
1							
2	QIIP	\$ 382,439	0.81%	\$ 381,281	0.81%	\$ 1,158	0.00%
3							
4	EDI	86,860	0.18%	86,500	0.18%	\$ 360	0.00%
5							
6	SEC	54,882	0.12%	55,042	0.12%	\$ (160)	0.00%
7							
8	Total	\$ 524,181	1.11%	\$ 522,823	1.11%	\$ 1,358	0.00%
9							
10							

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet

SEC													
Investment by Plant	Account Description	1	2	3	4	5	B	6	7	8	9	10	11
Line #	Account	Additions	Retirements	C/I/C	Net Investments (for Prop Tax)	Cost of Removal Net of Salvage	Deferred Income Taxes	Earnings Basis Net Investment	Earnings Basis x PTR	Depr Exp	Prop Tax & Franchise Fees	Total Before Revenue Tax	Total With Revenue Tax
Computer & Peripheral Equipment													
304200	Recurring Projects	\$ 21,525	\$ -	\$ -	\$ 21,525	\$ -	\$ (4,521)	\$ 20,004	\$ 1,891	\$ 426	\$ 291	\$ 2,608	\$ 2,730
3	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total QIP	\$ 21,525	\$ -	\$ -	\$ 21,525	\$ -	\$ (4,521)	\$ 20,004	\$ 1,891	\$ 426	\$ 291	\$ 2,608	\$ 2,730
Structures & Improvement - General													
304500	Recurring Projects	\$ 70,417	\$ -	\$ -	\$ 70,417	\$ -	\$ (396)	\$ 70,021	\$ 6,619	\$ 796	\$ 951	\$ 8,366	\$ 8,758
6	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total QIP	\$ 70,417	\$ -	\$ -	\$ 70,417	\$ -	\$ (396)	\$ 70,021	\$ 6,619	\$ 796	\$ 951	\$ 8,366	\$ 8,758
Pumping Equipment SOS													
311520	Recurring Projects	\$ 21,219	\$ -	\$ -	\$ 21,219	\$ -	\$ (14)	\$ 21,205	\$ 2,004	\$ 388	\$ 287	\$ 2,679	\$ 2,805
11	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Total QIP	\$ 21,219	\$ -	\$ -	\$ 21,219	\$ -	\$ (14)	\$ 21,205	\$ 2,004	\$ 388	\$ 287	\$ 2,679	\$ 2,805
Water Trmt Equip Filter Media													
320200	Recurring Projects	\$ 58,170	\$ -	\$ -	\$ 58,170	\$ -	\$ 7,231	\$ 65,401	\$ 6,182	\$ 19,598	\$ 786	\$ 26,565	\$ 27,812
16	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total QIP	\$ 58,170	\$ -	\$ -	\$ 58,170	\$ -	\$ 7,231	\$ 65,401	\$ 6,182	\$ 19,598	\$ 786	\$ 26,565	\$ 27,812
Computer & Peripheral Equipment													
340200	Recurring Projects	\$ 98,957	\$ -	\$ -	\$ 98,957	\$ -	\$ (6,913)	\$ 92,044	\$ 8,700	\$ 2,167	\$ 1,337	\$ 12,204	\$ 12,777
21	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total QIP	\$ 98,957	\$ -	\$ -	\$ 98,957	\$ -	\$ (6,913)	\$ 92,044	\$ 8,700	\$ 2,167	\$ 1,337	\$ 12,204	\$ 12,777
Computer Software Special Deprec Rate													
340315	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Equip Lt Duty Trucks													
341100	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Equip Hvy Duty Trucks													
341200	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Equip Autos													
341300	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tools, Shop, Garage Equipment													
343000	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission & Distribution Mains													
331001	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**Tennessee American Water Company
Economic Development (EDI)
Investment Worksheet**

EDI													
	1	2	3	4	5	8	6	7	8	9	10	11	
				= 1 + 2			= 1 + 3 + 5 +8 = 6 x 9.4522%		=(1+2+3)X Depreciation Rate	=(4 x Prop Tax Rate) + (4 x Franchise Rate)			
Investment by Plant	Account Description	Additions	Retirements	C/IAC	Net Investments (for Prop Tax)	Cost of Removal Net of Salvage	Deferred Income Taxes	Earnings Basis Net Investment	Earnings Basis x PTR	Depr Exp	Prop Tax & Franchise Fees	Total Before Revenue Tax	Total With Revenue Tax
304200	Computer & Peripheral Equipment												
1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5													
304500	Structures & Improvement - General												
6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10													
311520	Pumping Equipment SOS												
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15													
320200	Water Trmt Equip Filter Media												
16		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20													
340200	Computer & Peripheral Equipment												
21		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25													
340315	Computer Software Special Deprec Rate												
26		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30													
341100	Transportation Equip Lt Duty Trucks												
31		\$ 2,201	\$ -	\$ -	2,201	\$ -	(35)	2,166	205	352	30	587	614
32	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Total QIP	\$ 2,201	\$ -	\$ -	2,201	\$ -	(35)	2,166	205	352	30	587	614
35													
341200	Transportation Equip Hwy Duty Trucks												
36		\$ 7,252	\$ -	\$ -	7,252	\$ -	(96)	7,155	676	1,205	98	1,980	2,072
37	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Total QIP	\$ 7,252	\$ -	\$ -	7,252	\$ -	(96)	7,155	676	1,205	98	1,980	2,072
40													
341300	Transportation Equip Autos												
41		\$ 1,950	\$ -	\$ -	1,950	\$ -	(66)	1,884	178	222	26	426	446
42	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total QIP	\$ 1,950	\$ -	\$ -	1,950	\$ -	(66)	1,884	178	222	26	426	446
45													
343000	Tools, Shop, Garage Equipment												
46		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total QIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50													
331001	Transmission & Distribution Mains												
51		\$ 53,240	\$ -	\$ -	53,240	\$ -	(157)	53,083	5,018	665	719	6,402	6,703
52	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	Total QIP	\$ 53,240	\$ -	\$ -	53,240	\$ -	(157)	53,083	5,018	665	719	6,402	6,703
55													
333000	Services												
56		\$ 222,449	\$ -	\$ (53,204)	222,449	\$ -	(591)	168,655	15,942	1,879	3,005	20,826	21,803
57	Recurring Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Investment Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Total	\$ 222,449	\$ -	\$ (53,204)	222,449	\$ -	(591)	168,655	15,942	1,879	3,005	20,826	21,803

Tennessee American Water Company
Economic Development (EDI)
Investment Worksheet[illegible]

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

QIP														
Line #	Investment by Plant Account	Account Description	Deferred											
			Computer & Peripheral Equipment	1	2	3	4	5	B	6	7	8	9	10
			Additions	Retirements	CIAC	Net Investments (for Prop Tax)	Cost of Removal Net of Salvage	Income Taxes	Earnings Basis Net Investment	Earnings Basis x PTR	Depr Exp	Prop Tax & Franchise Fees	Total Before Revenue Tax	Total With Revenue Tax
1	340200													
2	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Investment Projects		\$ 24,113	\$ -	\$ -	\$ 24,113	\$ -	(1,704)	\$ 22,408	\$ 2,118	\$ 477	\$ 326	\$ 2,921	\$ 3,058
4	Total QIP		\$ 24,113	\$ -	\$ -	\$ 24,113	\$ -	\$ (1,704)	\$ 22,408	\$ 2,118	\$ 477	\$ 326	\$ 2,921	\$ 3,058
5														
6	340500	Structures & Improvement - General												
7	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Investment Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total QIP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10														
11	311520	Pumping Equipment SOS												
12	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Investment Projects		\$ 24,113	\$ -	\$ -	\$ 24,113	\$ -	(16)	\$ 24,096	\$ 2,278	\$ 441	\$ 326	\$ 3,045	\$ 3,188
14	Total QIP		\$ 24,113	\$ -	\$ -	\$ 24,113	\$ -	\$ (16)	\$ 24,096	\$ 2,278	\$ 441	\$ 326	\$ 3,045	\$ 3,188
15														
16	320200	Water Trmt Equip Filter Media												
17	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Investment Projects		\$ 32,150	\$ -	\$ -	\$ 32,150	\$ -	3,996	\$ 36,146	\$ 3,417	\$ 10,831	\$ 434	\$ 14,682	\$ 15,371
19	Total QIP		\$ 32,150	\$ -	\$ -	\$ 32,150	\$ -	\$ 3,996	\$ 36,146	\$ 3,417	\$ 10,831	\$ 434	\$ 14,682	\$ 15,371
20														
21	340200	Computer & Peripheral Equipment												
22	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Investment Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total QIP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25														
26	340315	Computer Software Special Deprec Rate												
27	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Investment Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Total QIP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30														
31	341100	Transportation Equip Lt Duty Trucks												
32	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Investment Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Total QIP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35														
36	341200	Transportation Equip Hvy Duty Trucks												
37	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Investment Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Total QIP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40														
41	341300	Transportation Equip Autos												
42	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Investment Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total QIP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45														
46	343000	Tools, Shop, Garage Equipment												
47	Recurring Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Investment Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total QIP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50														
51	331001	Transmission & Distribution Mains												

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Investment Worksheet

[illegible]

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 14, 2013
Description TN BP 2014-2018 SSCP

Business Unit	Business Unit No.	Project Title	2014 Period															
			1	2	3	4	5	6	7	8	9	10	11					
RECURRING PROJECTS																		
Tennessee	DV	Projects Funded by Others	\$	50,000	\$	80,000	\$	100,000	\$	140,000	\$	160,000	\$	180,000	\$	140,000	\$	90,000
Tennessee	A	Mains - New	\$	112,757		91,378		76,667		106,667		133,333		160,000		173,333		153,333
Tennessee	B	Mains - Replaced / Restored		25,000		45,000		75,000		125,000		150,000		200,000		200,000		100,000
Tennessee	C	Mains - Unscheduled		62,000		80,000		95,000		36,000		80,000		80,000		85,000		100,000
Tennessee	D	Mains - Relocated		-		-		10,000		20,000		40,000		70,000		60,000		10,000
Tennessee	E	Hydrants, Valves, and Manholes - New		-		-		4,000		6,000		5,000		4,797		4,000		5,000
Tennessee	F	Hydrants, Valves, and Manholes - Replaced		5,000		15,000		30,000		40,000		45,000		40,000		53,034		30,000
Tennessee	G	Services and Lateral - New		19,660		22,880		32,880		36,270		59,490		29,490		36,270		26,270
Tennessee	H	Services and Lateral - Replaced		18,200		18,200		18,200		18,200		18,300		18,200		18,300		18,200
Tennessee	I	Meters - New		40,000		40,000		48,000		52,000		58,015		47,600		46,000		45,000
Tennessee	J	Meters - Replaced		45,000		45,000		60,385		60,385		60,385		60,385		60,385		60,384
Tennessee	K	ITS Equipment and Systems		-		5,000		10,000		15,000		20,000		20,000		25,000		20,000
Tennessee	L	SCADA Equipment and Systems		5,000		10,000		15,000		25,000		20,000		20,000		25,000		20,000
Tennessee	M	Security Equipment and Systems		10,833		10,833		10,833		-		10,833		10,833		10,833		10,833
Tennessee	N	Offices and Operations Centers		-		-		-		-		5,000		5,000		5,000		5,000
Tennessee	O	Vehicles		-		-		-		-		30,000		40,000		90,000		106,293
Tennessee	P	Tools and Equipment		-		-		-		-		7,000		10,000		10,000		1,663
Tennessee	Q	Process Plant Facilities and Equipment		37,500		37,500		75,000		75,000		75,000		85,000		85,000		75,000
Tennessee	R	Capitalized Tank Rehabilitation/Painting		10,000		50,000		120,000		70,000		5,000		15,000		20,000		40,000
Tennessee	S	Engineering Studies		10,000		15,554		10,000		10,000		5,000		-		-		-
Total Recurring Projects																		
ACQUISITIONS																		
Total Acquisitions																		
Tennessee				-		-		-		-		-		-		-		-
CENTRALLY SPONSORED PROJECTS																		
Tennessee	T26-0202	Business Transformation 2010 - 2014		39,782		38,775		38,699		-		-		-		-		-
Tennessee	T26-0203	Business Transformation 2010 - 2014		-		-		-		-		-		-		-		-
Total Centrally Sponsored Projects				\$ 39,782		\$ 38,775		\$ 38,699										
INVESTMENT PROJECTS																		
Tennessee	126-020016	Metershop Building Additions		1,300,000														
Tennessee	126-020017	Electrical Motor Efficiency Enhancement (\$2.9)		2,900,000														
Tennessee	126-020019	Interconnects Adjacent Water UD (\$0.6)		600,000														
Tennessee	122-020024	Install New Hill City Pumps (\$0.7)		700,000														
Tennessee	126-020025	Install 5,700' of 16" - East Braine (\$1.0)		1,000,000														
Tennessee	126-020026	5800'-16" Main in Navesajo Dr. (\$1.0)		1,000,000														
Tennessee	126-020027	Construct 1.0MG Tank & 2500-16" ER (\$1.0)		-														
Tennessee	126-020030	5933 If of 20" Ringgold Rd. at 1.75 (\$2.1)		1,000,000														
Tennessee	126-020031	Citico Plant Improvements Phase 1B (\$8.6)		4,500,000														
Tennessee	126-020032	Wastewater Treatm't & Handling Impr (\$4.5)		900,000														
Tennessee	126-020033	Convert ER Reservoir to Pump Storing (\$0.25)		500,000														
Tennessee	126-020034	3000'-24" Tennessee River Crossing (\$0.5)		900,000														
Tennessee	126-020035	Repl Lktout Mtn Pump #4 (\$0.9)		-														
Tennessee	126-020036	New Office Building		-														
Tennessee	126-020022	Post Acquisition BD Capex		20,286		20,286		20,286		20,286		20,286		20,286		20,286		21,261
Tennessee		IP Project Unbudgeted Capital		20,000		40,000		40,000		60,000		80,000		80,000		150,000		18,726
Tennessee		Whitwell Acquisition Capital Investment																
Total Investment Projects				\$ 60,286	\$ 85,286	\$ 95,286	\$ 110,286	\$ 110,286	\$ 120,000	\$ 130,286	\$ 150,000	\$ 160,186	\$ 173,261	\$ 180,000	\$ 200,000	\$ 217,261	\$ 228,726	\$ 120,000
Total Investment and Centrally Sponsored Projects				\$ 100,068	\$ 124,061	\$ 133,985	\$ 110,286	\$ 110,286	\$ 225,286	\$ 225,286	\$ 370,286	\$ 601,186	\$ 601,186	\$ 601,186	\$ 601,186	\$ 1,171,261	\$ 1,268,726	\$ 1,238,726
Contributions				(80,000)	(90,000)	(110,000)	(90,000)	(90,000)	(90,000)	(90,000)	(100,000)	(90,000)	(80,000)	(90,000)	(35,000)	(70,000)	(60,000)	(60,000)
Advances				(20,000)	(20,000)	(30,000)	(40,000)	(40,000)	(50,000)	(50,000)	(40,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Refunds				20,000	30,000	40,000	60,000	40,000	35,000	35,000	40,000	50,000	60,000	50,000	60,000	50,000	40,000	40,000
Gross minus BT				\$ 110,286	\$ 165,286	\$ 195,286	\$ 250,286	\$ 250,286	\$ 405,286	\$ 405,286	\$ 550,286	\$ 761,186	\$ 1,331,261	\$ 1,408,726	\$ 1,408,726	\$ 1,328,726	\$ 1,328,726	\$ 1,328,726
Net minus BT				(80,000)	(80,000)	(100,000)	(70,000)	(90,000)	(105,000)	(105,000)	(100,000)	(75,000)	(55,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Net plus BT				\$ 30,286	\$ 85,286	\$ 95,286	\$ 180,286	\$ 180,286	\$ 300,286	\$ 300,286	\$ 450,286	\$ 686,186	\$ 1,276,261	\$ 1,358,726	\$ 1,358,726	\$ 1,278,726	\$ 1,278,726	\$ 1,278,726
Gross plus BT				\$ 150,068	\$ 204,061	\$ 233,985	\$ 250,286	\$ 250,286	\$ 405,286	\$ 405,286	\$ 550,286	\$ 761,186	\$ 1,331,261	\$ 1,408,726	\$ 1,408,726	\$ 1,328,726	\$ 1,328,726	\$ 1,328,726
Net plus BT				(80,000)	(80,000)	(100,000)	(70,000)	(90,000)	(105,000)	(105,000)	(100,000)	(75,000)	(55,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Net plus BT				\$ 70,068	\$ 124,061	\$ 133,985	\$ 180,286	\$ 180,286	\$ 300,286	\$ 300,286	\$ 450,286	\$ 686,186	\$ 1,276,261	\$ 1,358,726	\$ 1,358,726	\$ 1,278,726	\$ 1,278,726	\$ 1,278,726

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 14, 2013
Description TN BR 2014-2018 SCEP

Business Unit	Business Unit No.	Project Title	12	Total	U.S. \$	Surcharge Category
Tennessee	DV	RECURRING PROJECTS				
		Projects Funded by Others	\$	60,000	\$ 1,500,000	
Tennessee	A	Mains - New	96,667	-	91,166	EDI
Tennessee	B	Mains - Replaced / Restored	35,000	1,148,192	800,000	QIP
Tennessee	C	Mains - Unscheduled	50,000	-	250,000	QIP
Tennessee	D	Mains - Relocated	-	-	42,797	EDI
Tennessee	E	Hydrants, Valves, and Manholes - New	7,000	-	365,034	QIP
Tennessee	F	Hydrants, Valves, and Manholes - Replaced	55,930	-	461,000	EDI
Tennessee	G	Services and Laterals - New	27,300	-	246,000	QIP
Tennessee	H	Services and Laterals - Replaced	10,000	-	52,715	QIP
Tennessee	I	Meters - New	45,000	-	663,078	QIP
Tennessee	J	Meters - Replaced	5,000	-	148,662	QIP
Tennessee	K	Water Treatment Systems	5,000	-	185,414	SEC
Tennessee	L	SCADA Equipment and Systems	10,833	-	130,000	SEC
Tennessee	M	Security Equipment and Systems	1,800	-	23,000	SEC
Tennessee	N	Offices and Operations Centers	41,000	-	382,293	EDI
Tennessee	O	Vehicles	-	-	29,523	EDI
Tennessee	P	Tools and Equipment	37,500	-	797,990	SEC
Tennessee	Q	Process Plant Facilities and Equipment	30,000	-	450,000	QIP
Tennessee	R	Capitalized Tank Rehabilitation/Painting	-	-	65,554	QIP
Tennessee	S	Engineering Studies	-	-	65,554	QIP
Tennessee		Total Recurring Projects			\$ 6,842,118	
Tennessee		ACQUISITIONS				
		Total Acquisitions	-	-	-	
Tennessee		CENTRALLY SPONSORED PROJECTS				
Tennessee	T26-0202	Business Transformation 2010 - 2014	-	-	117,256	
Tennessee	T26-0203	Business Transformation 2010 - 2014	-	-	-	
Tennessee		Total Centrally Sponsored Projects			\$ 117,256	
Tennessee		INVESTMENT PROJECTS				
Tennessee	126-020016	Metershop Building Additions	-	-	-	
Tennessee	126-020017	Electrical Motor Efficiency Enhancement (\$2.9)	-	-	-	
Tennessee	126-020019	Interconnects Adjacent Water UD (\$0.6)	-	-	-	SEC
Tennessee	122-020024	Install New Hill City Pumps (\$0.7)	-	-	-	
Tennessee	126-020025	Install 5,700' of 16" East Braine (\$1.0)	-	-	-	
Tennessee	126-020026	5800'-16" Main in Nagsboro (\$1.0)	-	-	-	
Tennessee	126-020027	5800'-16" Main in Nagsboro (\$1.0)	-	-	-	
Tennessee	126-020028	5800'-16" Main in Nagsboro (\$1.0)	-	-	-	
Tennessee	126-020030	5933' If of 20" Ridgegold Rd. at 1.25 (\$2.1)	-	-	-	
Tennessee	126-020031	Citico Plant Improvements Phase 1B (\$8.6)	900,000	-	3,000,000	SEC
Tennessee	126-020032	Wastewater Treatment & Handling Impr (\$4.5)	125,000	-	2,000,000	SEC
Tennessee	126-020033	Convert ER Reservoir to Pump Storage (\$0.25)	-	-	-	
Tennessee	126-020034	3000'-24" Tennessee River Crossing (\$0.5)	-	-	-	EDI
Tennessee	126-020035	Repl LkOut Mtn Pump #4 (\$0.9)	-	-	-	QIP
Tennessee	126-020036	New Office Building	-	-	-	
Tennessee	126-020022	Post Acquisition BD Capex	18,725	-	240,656	
Tennessee		IP Project Unbudgeted Capital	-	-	-	
Tennessee		Whitwell Acquisition Capital Investment	40,000	-	1,200,000	QIP
Tennessee		Total Investment Projects	\$ 1,143,725	\$ 1,143,725	\$ 14,782,744	
Tennessee		Total Investment and Centrally Sponsored Projects	\$ 1,143,725	\$ 1,143,725	\$ 14,782,744	
Tennessee		Contributions	(60,000)	(1,000,000)	(1,000,000)	
Tennessee		Advances	(20,000)	(400,000)	(400,000)	
Tennessee		Total Refunds	35,000	500,000	500,000	
Tennessee		Gross minus BT	\$ 1,143,725	\$ 14,782,744	\$ 14,782,744	
Tennessee		Net minus BT	(45,000)	(900,000)	(900,000)	
Tennessee		Gross plus BT	\$ 1,143,725	\$ 14,900,000	\$ 14,900,000	
Tennessee		Net plus BT	(45,000)	(900,000)	(900,000)	
Tennessee		Net plus BT	\$ 1,098,725	\$ 14,000,000	\$ 14,000,000	

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 14, 2013
Description TN BP 2014-2018 SCEP

Line #	Business Unit	Business Unit No.	Project Title	Account	Account Descrip	Portion	In-Service (Months)	2014 Period 1	Capital Expenditures by Period							
									2	3	4	5	6	7	8	
1			RECURRING PROJECTS													
2	Tennessee	DV	Projects Funded by Others	331001	Transmission & Distribution Mains	95.5%	3	47,750	76,400	95,500	133,700	152,800	171,900	171,900	152,800	
3				333000	Services	2.3%	3	1,150	1,840	2,300	3,220	3,680	4,140	4,140	3,680	
4				335000	Hydrants	2.2%	3	1,100	1,760	2,200	3,080	3,520	3,960	3,960	3,520	
5																
6	Tennessee	A	Mains - New	331001	Transmission & Distribution Mains	100.0%	3	0	0	0	8,000	15,000	20,000	20,000	15,000	
7																
8	Tennessee	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	96.8%	3	24,200	43,560	72,600	121,000	145,200	193,600	145,200	96,800	
9				333000	Services	2.9%	3	725	1,305	2,175	3,625	4,350	5,800	4,350	2,900	
10				335000	Hydrants	0.3%	3	75	135	225	375	450	600	450	300	
11																
12	Tennessee	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	100.0%	3	62,000	80,000	95,000	36,000	50,000	80,000	80,000	80,000	
13																
14	Tennessee	D	Mains - Relocated	331001	Transmission & Distribution Mains	96.2%	3	-	-	9,620	19,240	38,480	67,340	57,720	38,480	
15				333000	Services	0.5%	3	-	-	50	100	200	350	300	200	
16				335000	Hydrants	3.3%	3	-	-	330	660	1,320	2,310	1,980	1,320	
17																
18	Tennessee	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	58.7%	1	-	-	2,348	3,522	2,935	2,816	2,348	2,935	
19				335000	Hydrants	41.3%	1	-	-	1,652	2,478	2,065	1,981	1,652	2,065	
20																
21	Tennessee	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	64.1%	1	3,205	9,615	19,230	25,640	28,845	41,665	33,995	25,640	
22				335000	Hydrants	35.9%	1	1,795	5,385	10,770	14,360	16,155	23,335	19,039	14,360	
23																
24	Tennessee	G	Services and Laterals - New	333000	Services	100.0%	1	19,660	22,880	32,880	36,270	46,270	59,490	32,880	29,490	
25																
26	Tennessee	H	Services and Laterals - Replaced	333000	Services	100.0%	1	18,200	18,200	18,200	18,200	18,300	18,300	18,300	18,200	
27																
28	Tennessee	I	Meters - New	334100	Meters	64.2%	1	25,680	25,680	30,816	33,384	37,236	37,246	30,559	30,688	
29				334200	Meter Installations	35.8%	1	14,320	14,320	17,184	18,616	20,764	20,769	17,041	17,112	
30																
31	Tennessee	J	Meters - Replaced	334100	Meters	72.5%	1	32,625	32,625	43,779	43,779	43,779	43,779	43,779	43,779	
32				334200	Meter Installations	27.5%	1	12,375	12,375	16,606	16,606	16,606	16,606	16,606	16,606	
33																
34	Tennessee	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	100.0%	1	0	5,000	10,000	15,000	10,000	5,000	15,000	20,000	
35																
36	Tennessee	L	SCADA Equipment and Systems	340200	Computer & Peripheral Equipment	100.0%	1	5,000	10,000	15,000	25,000	20,000	15,000	15,414	20,000	
37																
38	Tennessee	M	Security Equipment and Systems	304500	Structures & Improvement - General	100.0%	1	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833	
39																
40	Tennessee	N	Offices and Operations Centers	304500	Structures & Improvement - General	100.0%	1	0	0	0	0	0	1,200	2,500	5,000	
41																
42	Tennessee	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	19.3%	1	0	0	0	0	0	5,790	17,370	7,720	
43				341200	Transportation Equip Hwy Duty Trucks	63.6%	1	0	0	0	0	0	19,080	57,240	25,440	
44				341300	Transportation Equip Autos	17.1%	1	0	0	0	0	0	5,130	15,390	6,840	
45																
46	Tennessee	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	100.0%	1	0	0	0	0	3,360	7,000	10,000	5,000	
47																
48	Tennessee	Q	Process Plant Facilities and Equipment	320200	Water Trmt Equip Filter Media	57.6%	1	21,616	21,616	43,232	43,232	43,232	43,232	48,997	48,997	
49				311520	Pumping Equipment SOS	21.0%	1	7,885	7,885	15,770	15,770	15,770	15,770	17,873	17,873	
50				304200	Computer & Peripheral Equipment	21.3%	1	7,999	7,999	15,998	15,998	15,998	15,998	18,131	18,131	

Tennessee

July 14, 2013

TN BP 2014-2018 SCEP

[illegible]

Workpaper

**STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM**

Business Unit Tennessee
Revision Date July 14, 2013
Description TN BP 2014-2018 SCEP

Line #	Business Unit	Business Unit No.	Project Title	9	10	11	12	Total 2014
1			RECURRING PROJECTS					
2	Tennessee	DV	Projects Funded by Others	152,800	133,700	85,950	57,300	1,432,500
3				3,680	3,220	2,070	1,380	34,500
4				3,520	3,080	1,980	1,320	33,000
5								
6	Tennessee	A	Mains - New	10,000	3,166	0	0	91,166
7								0
8	Tennessee	B	Mains - Replaced / Restored	96,800	77,440	61,170	33,880	1,111,450
9				2,900	2,320	1,833	1,015	33,298
10				300	240	190	105	3,445
11								0
12	Tennessee	C	Mains - Unscheduled	60,000	60,000	62,000	50,000	800,000
13								0
14	Tennessee	D	Mains - Relocated	9,620	-	-	-	240,500
15				50	-	-	-	1,250
16				330	-	-	-	8,250
17								0
18	Tennessee	E	Hydrants, Valves, and Manholes - New	3,522	2,935	1,761	-	25,122
19				2,478	2,065	1,239	-	17,675
20								0
21	Tennessee	F	Hydrants, Valves, and Manholes - Replaced	19,230	16,025	6,410	4,487	233,987
22				10,770	8,975	3,590	2,513	131,047
23								0
24	Tennessee	G	Services and Laterals - New	26,270	36,270	62,710	55,930	461,000
25								0
26	Tennessee	H	Services and Laterals - Replaced	18,200	27,300	27,300	27,300	246,000
27								0
28	Tennessee	I	Meters - New	29,532	28,890	25,680	25,680	361,070
29				16,468	16,110	14,320	14,320	201,345
30								0
31	Tennessee	J	Meters - Replaced	43,778	43,778	32,625	32,625	480,732
32				16,606	16,606	12,375	12,375	182,346
33								0
34	Tennessee	K	ITS Equipment and Systems	28,662	25,000	10,000	5,000	148,662
35								0
36	Tennessee	L	SCADA Equipment and Systems	25,000	20,000	10,000	5,000	185,414
37								0
38	Tennessee	M	Security Equipment and Systems	10,833	10,833	10,833	10,833	130,000
39								0
40	Tennessee	N	Offices and Operations Centers	5,000	5,000	2,500	1,800	23,000
41								0
42	Tennessee	O	Vehicles	4,825	20,515	9,650	7,913	73,783
43				15,900	67,602	31,800	26,076	243,138
44				4,275	18,176	8,550	7,011	65,372
45								0
46	Tennessee	P	Tools and Equipment	2,500	1,663	0	0	29,523
47								0
48	Tennessee	Q	Process Plant Facilities and Equipment	48,997	43,232	31,986	21,616	459,985
49				17,873	15,770	11,668	7,885	167,793
50				18,131	15,998	11,836	7,999	170,211

Workpaper

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit Tennessee
Revision Date July 14, 2013
Description TN BP 2014-2018 SCEP

Line #	Business Unit	Business Unit No.	Project Title	9	10	11	12	Total 2014
51	Tennessee	R	Capitalized Tank Rehabilitation/Painting	20,000	40,000	65,000	30,000	0
52	Tennessee							450,000
53	Tennessee	S	Engineering Studies	0	0	0	0	0
54	Tennessee		Total Recurring Projects					65,554
55	Tennessee		ACQUISITIONS					0
56	Tennessee							0
57	Tennessee							0
58	Tennessee		Total Acquisitions					0
59	Tennessee		CENTRALLY SPONSORED PROJECTS					0
60	Tennessee	T26-0202	Business Transformation 2010 - 2014	0	0	0	0	117,256
61	Tennessee	T26-0203	Business Transformation 2010 - 2014	0	0	0	0	0
62	Tennessee		Total Centrally Sponsored Projects					0
63	Tennessee		INVESTMENT PROJECTS					0
64	Tennessee	I26-020016	Metershop Building Additions					0
65	Tennessee	I26-020017	Electrical Motor Efficiency Enhancement (\$2					0
66	Tennessee	I26-020019	Interconnects Adjacent Water UD (\$0.6)					0
67	Tennessee	I12-020024	Install New Hill City Pumps (\$0.7)					0
68	Tennessee	I26-020025	Install 5,700' of 16"- East Braine (\$1.0)					0
69	Tennessee	I26-020026	5800'-16" Main in Navajo Dr. (\$1.0)					0
70	Tennessee	I26-020027	Construct 1.0MG Tank & 2500'-16" ER (\$1.0)					0
71	Tennessee	I26-020030	5933 lf of 20" Ringgold Rd. at I-75 (\$2.1)					0
72	Tennessee	I26-020031	Citico Plant Improvements Phase 1B (\$8.6)					0
73	Tennessee	I26-020032	Wastewater Treatm't & Handling Impr (\$4.5;					0
74	Tennessee	I26-020033	Convert ER Reservoir to Pump Stora (\$0.25;					0
75	Tennessee	I26-020034	3000'-24" Tennessee River Crossing (\$0.5)					0
76	Tennessee	I26-020035	Repl Lktrout Mtn Pump #4 (\$0.9)					0
77	Tennessee	I26-020036	New Office Building					0
78	Tennessee	I26-020022	Post Acquisition BD Capex					0
79	Tennessee		IP Project Unbudgeted Capital					0
80	Tennessee		Whitwell Acquisition Capital Investment	170,000	127,500	102,000	34,000	1,020,000
81	Tennessee			12,000	9,000	7,200	2,400	72,000
82	Tennessee			9,000	6,750	5,400	1,800	54,000
83	Tennessee			9,000	6,750	5,400	1,800	54,000
84	Tennessee							0
85	Tennessee							0

Tennessee American Water Company
PreTax Rate of Return & Revenue Conversion Factors

Last Rate Order:

$$PTR = ((WCCE + WCPE) * PTRCF) + WCLTD + WSTD$$

9.4522%

Reconciliation component 0.0000%

- Weighted Cost of Common Equity (WCCE) 3.4380%
- Weighted Cost of Preferred Equity (WCPE) 0.0000%
- Weighted Cost of Long-Term Debt (WCLTD) 3.7623%
- Weighted Cost of Short-Term Debt (WCSTD) 0.0330%
- (from Settlement agreement)
- Gross Revenue Conversion Factor (PTRCF): $1/(1-PPRT)(1-SIT)(1-FIT)$ 1.645413

PreTax ROR Conv. Factor

State Excise Tax	0.065	0.065	From Settlement agreement
Balance (1.0-.065)		0.935	
Fed Inc. Tax (.935*.35)	0.35	0.32725	From Settlement agreement
Combined Tax Rate (.065 + .32725)		0.39225	
Balance (1.0-.39225)		0.60775	
PreTax ROR Conv. Factor		<u>1.64541341</u>	

Revenue Taxes:

Uncol. Exp	1.057%	From Settlement Agreement - Does not include forfeited discounts
TRA Fee	0.425%	From House Bill 191
GR Tax	<u>3.000%</u>	From Settlement Agreement
Total Rev. Taxes	<u>4.482%</u>	

Projection of Annual Revenues from Last Rate Order:
Projection of Annual Sales from Last Order in 100 Gallons

\$ 47,073,724
100,589,065

Tennessee American Water
Residential Water Rates

Worksheet

Rate Category Descrip	Charge Type	PRICE LEVELS - (Meter Based)										PRICES - (VOLUMES & NON-METER BASED FLAT FEES)											
		5/8- METER	3/4- METER	1- METER	1.5- METER	2-METER	3-METER	4-METER	6-METER	8-METER		1	2	3	4	5	6						
											BlockLim1	Block\$1	BlockLim2	Block\$2	BlockLim3	Block\$3	BlockLim4	Block\$4	BlockLim5	Block\$5	BlockLim6	Block\$6	
TN Lone Oak Water-Res	Flat rate										9999999999	\$ 42.030000											
TN Lone Oak Water-Res	Quantity-based price										20	\$ -	9999999999	\$ 0.726550									
TN Suck Creek Water-Res	Meter-Based	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	15	\$ -	95	\$ 0.607310	9999999999	\$ 0.455510							
TN Suck Creek Water-Res	Quantity-based price																						
TN Chatt Water: Res	Meter-Based	\$ 13.96	\$ 23.45	\$ 39.01	\$ 78.05	\$ 124.88	\$ 234.52	\$ 390.25	\$ 780.50	\$ 1,248.77	30	\$ 0.035660	486	\$ 0.565550	3740	\$ 0.355310	37400	\$ 0.265640	112000	\$ 0.203050	9999999999	\$ 0.120570	
TN Chatt Water: Res	Quantity-based price																						
TN Chatt Water Lookout Min.: Res	Meter-Based	\$ 15.66	\$ 23.45	\$ 39.01	\$ 78.05	\$ 124.89	\$ 234.14	\$ 390.25	\$ 780.50	\$ 1,248.77	30	\$ 0.132820	486	\$ 0.728500	3740	\$ 0.518260	37400	\$ 0.361830	112000	\$ 0.299810	9999999999	\$ 0.217430	
TN Chatt Water Lookout Min.: Res	Quantity-based price																						
TN Chatt Water Lakeview: Res	Meter-Based	\$ 15.66	\$ 23.45	\$ 39.00	\$ 78.05	\$ 124.88	\$ 234.14	\$ 390.25	\$ 780.50	\$ 1,248.77	30	\$ 0.065640	486	\$ 0.623240	3740	\$ 0.413010	37400	\$ 0.295160	112000	\$ 0.232740	9999999999	\$ 0.150270	
TN Chatt Water Lakeview: Res	Quantity-based price																						
TN -Whitwell Res WT INSIDE CITY	Quantity-based price										20	\$ -	40	\$ 0.480000	60	\$ 0.456000	9999999999	\$ 0.419000					
TN -Whitwell Res WT INSIDE CITY	Flat rate										9999999999	\$ 20.450000											
TN -Whitwell Res WT OUTSIDE CITY	Quantity-based price										20	\$ -	40	\$ 0.587000	60	\$ 0.532000	9999999999	\$ 0.437000					
TN -Whitwell Res WT OUTSIDE CITY	Flat rate										9999999999	\$ 20.450000											

Tennessee American Water		Worksheet		
	Average Plant in Service	Average Retires (Replacement Projects Only)	Average CIAC	Depreciation Expense
SEC	\$ 270,289	\$ -		\$ 23,375
In-Serviced	270,289	-	-	23,375
Difference	\$ -	\$ -	\$ -	\$ -
EDI	\$ 604,569	\$ -	\$ (53,204)	\$ 22,339
In-Serviced	604,569	-	(53,204)	22,339
Difference	\$ -	\$ -	\$ -	\$ -
QIIP	\$ 2,514,170	\$ (81,849)	\$ -	\$ 84,448
In-Serviced	2,514,170	(81,849)	-	84,448
Difference	\$ -	\$ -	\$ -	\$ -

[illegible]

MMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	301000	Organization	B01	Utility Plant Original Cost	A301	Organization	A3011	Organization
ASSC76	101000	302000	Franchises	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3021	Franchises
ASSC76	101000	302100	Franchises Amortizable	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3021	Franchises
ASSC76	101000	303200	Land & Ld Rights SS	B01	Utility Plant Original Cost	A310	Land & Land Rights SS	A3032	Land & Land Rights SS
ASSC76	101000	303300	Land & Ld Rights P	B01	Utility Plant Original Cost	A320	Land & Land Rights P	A3032	Land & Land Rights SS
ASSC76	101000	303400	Land & Ld Rights WT	B01	Utility Plant Original Cost	A330	Land & Land Rights WT	A3033	Land & Land Rights WT
ASSC76	101000	303410	Depletable Ld WT	B01	Utility Plant Original Cost	A330	Land & Land Rights WT	A3033	Land & Land Rights WT
ASSC76	101000	303500	Land & Ld Rights TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303501	Land TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303502	Rights of Way TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303600	Land & Land Rights AG	B01	Utility Plant Original Cost	A389	Land & Land Rights AG	A3035	Land & Land Rights AG
ASSC76	101000	304100	Struct & Imp SS	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304101	Struct & Imp SS-Millbury	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304102	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304103	Struct & Imp SS-Downing	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304104	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304200	Struct & Imp P	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304201	Struct & Imp Pumps (STL)	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304202	Struct & Imp Pump Booster	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304220	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304221	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304222	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304224	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304225	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304227	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304228	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304229	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304230	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304231	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304233	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304234	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304235	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304236	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304300	Struct & Imp WT	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304301	Struct & Imp WT Depr Pntn	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304302	Struct & Imp WT Paint	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304310	Struct & Imp WT WH Repand	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304312	Struct & Imp WT WH Repair	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304320	Struct & Imp WT Nth Plt (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304321	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304322	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304323	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304324	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304330	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304340	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304350	Struct & Imp WT Sth Plt (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304360	Struct & Imp WT Meramec (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304390	Struct & Imp WT Mix & Set	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304391	Struct & Imp WT Pur Bldg	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304392	Struct & Imp WT Wsh Wtr T	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304400	Struct & Imp TD	B01	Utility Plant Original Cost	A341	Struct & Improve TD	A3044	Struct & Improve TD
ASSC76	101000	304410	Struct & Imp TD Spec Cros	B01	Utility Plant Original Cost	A341	Struct & Improve TD	A3044	Struct & Improve TD
ASSC76	101000	304500	Struct & Imp AG	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304510	Struct & Imp AG Cap Lease	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304515	Struct & Imp AG Wood	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304520	Struct & Imp AG Masonry	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304600	Struct & Imp Offices	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304610	Gen Structures - HVAC	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304620	Struct & Imp Leasehold	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304621	Struct & Imp Leasehold	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304700	Struct & Imp Store,Shop,G	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304800	Struct & Imp Misc	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	305000	Collect & Impounding	B01	Utility Plant Original Cost	A312	Collecting & Impounding	A3052	Collecting & Impounding
ASSC76	101000	306000	Lake, River & Other Intak	B01	Utility Plant Original Cost	A313	Lake, River & Other Intak	A3062	Lake, River & Other Intak
ASSC76	101000	306001	Intakes Leased	B01	Utility Plant Original Cost	A313	Lake, River & Other Intak	A3062	Lake, River & Other Intak
ASSC76	101000	307000	Wells & Springs	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307001	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307002	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307003	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307004	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307005	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307006	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307007	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307008	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307010	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307011	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307012	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307013	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307014	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307016	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307200	Wells Only (LI)	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	308000	Infiltration Galleries &	B01	Utility Plant Original Cost	A315	Infillt Galleries & Tunnel	A3082	Infiltration Galleries &
ASSC76	101000	309000	Supply Mains	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains

**Tennessee American Water Company
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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	309100	Supply Mains Nth Plt (STL)	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309200	Supply Mains Ctrl Plt (ST)	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309300	Supply Mains Sth Plt (STL)	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309400	Supply Mains Meramec Plt	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	310000	Power Generation Equip	B01	Utility Plant Original Cost	A323	Other Power Prod Equip	A3102	Power Generation Equip
ASSC76	101000	310100	Power Generation Equip Ot	B01	Utility Plant Original Cost	A323	Other Power Prod Equip	A3102	Power Generation Equip
ASSC76	101000	310200	Boiler Plant Equipment P	B01	Utility Plant Original Cost	A322	Boiler Plant Equip	A3112	Pumping Equipment SS
ASSC76	101000	311100	Pump Equip Steam	B01	Utility Plant Original Cost	A324	Steam Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311200	Pump Equip Electric	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311210	Pump Equip Elec Pre46 (ST)	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311220	Pump Equip Elec Post46 (S	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311230	Pump Equip Elec Boosters	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311250	Pump Equip Electric TD	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311260	Pump Equip Elec TD <=5HP	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311270	Pump Equip Elec TD >5HP	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311300	Pump Equip Diesel	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311310	Pump Equip Diesel Stratma	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311320	Pump Equip Diesel Ctrl Pl	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311350	Pump Equip Diesel TD	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311400	Pump Equip Hydraulic	B01	Utility Plant Original Cost	A327	Hydraulic Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311500	Pump Equip Other	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311501	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311502	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311503	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311504	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311507	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311508	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311509	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311510	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311511	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311512	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311513	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311514	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311515	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311516	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311520	Pumping Equipment SS	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3113	Pumping Equipment WT
ASSC76	101000	311530	Pumping Equipment WT	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3113	Pumping Equipment WT
ASSC76	101000	311540	Pumping Equipment TD	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311550	Pump Equip Other TD	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	320100	WT Equip Non-Media	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320110	WT Equip Purification (LI	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320120	WT Equip Non-Med North (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320130	WT Equip Non Media Ctrl 1	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320140	WT Equip Non Media Ctrl 3	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320150	WT Equip Non Media Sth (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320160	WT Equip Non Media Mer (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320190	WT Equip Set Basin, Clear	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320191	WT Equip Filter Plant Pip	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320192	WT Equip Wash Water Tank	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320193	WT Equip Chemical Feed (I	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320200	WT Equip Filter Media	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320400	WT Equip Waste Handling (	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320500	WT Equip Pur Sys Lg (PA)	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320502	WT Equip Pur Sys Lg Repai	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	330000	Dist Reservoirs & Standpi	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330002	Dist Res & Stand Orig Pai	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330003	Dist Res & Stand Orig Rep	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330020	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330021	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330022	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330023	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330024	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330100	Elevated Tanks & Standpip	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330200	Ground Level Facilities	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330300	Below Grade Facilities	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330400	Clearwell	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	331001	TD Mains Not Classified b	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331002	TD Mains (CT)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331003	TD Mains Paving (LI)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331100	TD Mains 4in & Less	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331101	TD Mains 4in & Less Nth (	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331200	TD Mains 6in to 8in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331210	TD Mains 6in to 10in (TN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331230	TD Mains 6in & Grtr (LI)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331300	TD Mains 10in to 16in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331350	TD Mains 12in & Grtr (TN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331400	TD Mains 18in & Grtr	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331500	TD Mains Bridgeport (CN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331601	TD Mains AC 4in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331602	TD Mains CI <10in 1900-28	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331603	TD Mains CI <10in 1929-56	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331604	TD Mains CI <10in 1957-93	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331605	TD Mains CI 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331606	TD Mains CI 16in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	331607	TD Mains DI 6in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331608	TD Mains DI 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331609	TD Mains DI 16in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331610	TD Mains Galve 1in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331611	TD Mains LJ 20in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331612	TD Main PL 6-8in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331613	TD Main PL 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331614	TD Main DI 4in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331615	TD Mains DI 24in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331616	TD Main DI 10in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	332000	Fire Mains	B01	Utility Plant Original Cost	A344	Fire Mains	A3314	TD Mains
ASSC76	101000	333000	Services	B01	Utility Plant Original Cost	A345	Services	A3334	Services
ASSC76	101000	334100	Meters	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334110	Meters Bronze Case	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334120	Meters Plastic Case	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334130	Meters Other	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334131	Meters Other-Rem Rdr Unts	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334200	Meter Installations	B01	Utility Plant Original Cost	A347	Meter Installations	A3344	Meters & Meter Installati
ASSC76	101000	334201	Meter Installation Other	B01	Utility Plant Original Cost	A347	Meter Installations	A3344	Meters & Meter Installati
ASSC76	101000	334300	Meter Vaults	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	335000	Hydrants	B01	Utility Plant Original Cost	A348	Hydrants	A3354	Hydrants
ASSC76	101000	336000	Backflow Prevention Devic	B01	Utility Plant Original Cost	A345	Services	A3364	Backflow Prevention Devic
ASSC76	101000	339100	Other P/E Intangible	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3391	Other Plant & Equip Intan
ASSC76	101000	339200	Other P/E SS	B01	Utility Plant Original Cost	A317	Other Water Source Plant	A3392	Other Plant & Equip SS
ASSC76	101000	339300	Other P/E WT	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3393	Other Plant & Equip WT
ASSC76	101000	339400	Other P/E WT Res Hand Equ	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3393	Other Plant & Equip WT
ASSC76	101000	339500	Other P/E TD	B01	Utility Plant Original Cost	A349	Other TD Plant	A3394	Other Plant & Equip TD
ASSC76	101000	339600	Other P/E CPS	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3391	Other Plant & Equip Intan
ASSC76	101000	340100	Office Furniture & Equip	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340200	Comp & Periph Equip	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340210	Comp & Periph Mainframe	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340220	Comp & Periph Personal	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340230	Comp & Periph Other	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340240	Comp & Periph Capital Lea	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340300	Computer Software	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340310	Comp Software Mainframe	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340315	Comp Software Special Dep	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340320	Comp Software Personal	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340325	Comp Software Customized	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340330	Comp Software Other	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340400	Data Handling Equipment	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340500	Other Office Equipment	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340501	Other Off Equip MA	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	341001	Trans Equip Not Classifie	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341100	Trans Equip Lt Duty Trks	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341200	Trans Equip Hvy Duty Trks	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341300	Trans Equip Autos	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341400	Trans Equip Other	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	342000	Stores Equipment	B01	Utility Plant Original Cost	A393	Stores Equipment	A3425	Stores Equipment
ASSC76	101000	343000	Tools,Shop,Garage Equip	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3435	Tools, Shop, Garage Equip
ASSC76	101000	343100	Tools,Shop,Garage Equip O	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3435	Tools, Shop, Garage Equip
ASSC76	101000	344000	Laboratory Equipment	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3445	Laboratory Equipment
ASSC76	101000	344100	Laboratory Equip Other	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3445	Laboratory Equipment
ASSC76	101000	345000	Power Operated Equipment	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3455	Power Operated Equip
ASSC76	101000	345100	Power Oper Equip Other	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3455	Power Operated Equip
ASSC76	101000	346000	Comm Equip Not Classified	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346100	Comm Equip Non-Telephone	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346190	Remote Control & Instrume	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346200	Comm Equip Telephone	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346300	Comm Equip Other	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	347000	Misc Equipment	B01	Utility Plant Original Cost	A398	Misc Equipment	A3475	Miscellaneous Equip
ASSC76	101000	348000	Other Tangible Property	B01	Utility Plant Original Cost	A399	Other Tangible Property	A3485	Other Tangible Plant
ASSC76	101000	351000	WW Organization	B01	Utility Plant Original Cost	A301	Organization	A3511	WW Organization
ASSC76	101000	352000	WW Franchises	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3521	WW Franchises
ASSC76	101000	352200	WW Other Intangible Plt	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3521	WW Franchises
ASSC76	101000	353200	WW Land & Ld Rights Coll	B01	Utility Plant Original Cost	A350	WW Land & Ld Rights Coll	A3532	WW Land & Ld Rights Coll
ASSC76	101000	353300	WW Land & Ld Rights SPP	B01	Utility Plant Original Cost	A360	WW Land & Ld Rights SPP	A3533	WW Land & Ld Rights SPP
ASSC76	101000	353400	WW Land & Ld Rights TDP	B01	Utility Plant Original Cost	A370	WW Land & Ld Rights TDP	A3534	WW Land & Ld Rights TDP
ASSC76	101000	353500	WW Land & Ld Rights Gen	B01	Utility Plant Original Cost	A389	Land & Land Rights AG	A3537	WW Land & Ld Rights Gen
ASSC76	101000	354200	WW Struct & Imp Coll	B01	Utility Plant Original Cost	A351	WW Struct & Imp Coll	A3542	WW Struct & Imp Coll
ASSC76	101000	354300	WW Struct & Imp SPP	B01	Utility Plant Original Cost	A361	WW Struct & Imp SPP	A3543	WW Struct & Imp SPP
ASSC76	101000	354400	WW Struct & Imp TDP	B01	Utility Plant Original Cost	A371	WW Struct & Imp TDP	A3544	WW Struct & Imp TDP
ASSC76	101000	354500	WW Struct & Imp Gen	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354510	WW Struct & Imp Gen Lease	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354515	WW Struct & Imp AG Wood	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354520	WW Struct & Imp AG Masonr	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354530	WW Struct & Imp AG Fencin	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	355200	WW Pwr Gen Equip Coll	B01	Utility Plant Original Cost	A356	WW Other Equip Coll	A3552	WW Pwr Gen Equip Coll
ASSC76	101000	355300	WW Pwr Gen Equip SPP	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3553	WW Pwr Gen Equip SPP
ASSC76	101000	355400	WW Pwr Gen Equip TDP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3554	WW Pwr Gen Equip TDP
ASSC76	101000	355500	WW Pwr Gen Equip RWTP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3555	WW Pwr Gen Equip RWTP
ASSC76	101000	355600	WW Pwr Gen Equip RWDP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3556	WW Pwr Gen Equip RWDP
ASSC76	101000	360000	WW Collection Sewers Forc	B01	Utility Plant Original Cost	A3521	WW Collection Sewers Forc	A3602	WW Collection Sewers Forc
ASSC76	101000	361100	WW Collecting Mains	B01	Utility Plant Original Cost	A352	WW Collecting Mains	A3612	WW Collection Sewers Grav

**Tennessee American Water Company
NARUC Master Chart of Accounts**

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	361101	WW Collecting Mains Other	B01	Utility Plant Original Cost	A352	WW Collecting Mains	A3612	WW Collection Sewers Grav
ASSC76	101000	362000	WW Special Coll Struct	B01	Utility Plant Original Cost	A3523	WW Special Coll Struct	A3622	WW Special Coll Struct
ASSC76	101000	363000	WW Services Sewer	B01	Utility Plant Original Cost	A353	WW Services Sewer	A3632	WW Services Sewer
ASSC76	101000	364000	WW Flow Measuring Devices	B01	Utility Plant Original Cost	A354	WW Flow Measuring Devices	A3642	WW Flow Measuring Devices
ASSC76	101000	365000	WW Flow Measuring Install	B01	Utility Plant Original Cost	A355	WW Flow Measuring Install	A3652	WW Flow Measuring Install
ASSC76	101000	370000	WW Receiving Wells	B01	Utility Plant Original Cost	A362	WW Receiving Wells	A3703	WW Receiving Wells
ASSC76	101000	371100	WW Pump Equip Elect	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371160	WW Pump Eq Elec <+5HP	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371170	WW Pump Eq Elec >5HP	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371200	WW Pump Equip Oth Pwr	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371300	WW Pump Equip Misc	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	380000	WW TD Equipment	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380050	WW TD Equip Grit Removal	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380100	WW TD Equip Sed Tanks/Acc	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380200	WW TD Equip Sldge/Effl Rm	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380250	WW TD Equip Sldge Dig Trk	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380300	WW TD Equip Sldge Dry/Fil	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380350	WW TD Equip Sec Trmt Filtr	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380400	WW TD Equip Aux Effl Trmt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380450	WW TD Equip Oth Sew Rem	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380500	WW TD Equip Chem Trmt Plt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380600	WW TD Equip Oth Disp	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380625	WW TD Equip Gen Trmt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380650	WW TD Equip Influent Lift	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	381000	WW Plant Sewers	B01	Utility Plant Original Cost	A373	WW Plant Sewers	A3814	WW Plant Sewers
ASSC76	101000	382000	WW Outfall Sewer Lines	B01	Utility Plant Original Cost	A374	WW Outfall Sewer Lines	A3824	WW Outfall Sewer Lines
ASSC76	101000	389100	WW Oth Plt & Misc Equip I	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3891	WW Oth Plt&Misc Eq Intang
ASSC76	101000	389200	WW Oth Plt & Misc Equip C	B01	Utility Plant Original Cost	A356	WW Other Equip Coll	A3892	WW Oth Plt&Misc Eq Coll
ASSC76	101000	389300	WW Oth Plt & Misc Equip S	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3893	WW Oth Plt&Misc Eq SPP
ASSC76	101000	389400	WW Oth Plt & Misc Equip T	B01	Utility Plant Original Cost	A375	WW Other TD Equip	A3894	WW Oth Plt&Misc Eq TDP
ASSC76	101000	389600	WW Other P/E-CPS	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3891	WW Oth Plt&Misc Eq Intang
ASSC76	101000	390000	WW Office Furniture & Equ	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	390200	WW Computers & Peripheral	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	390300	WW Computer Software	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	391000	WW Trans Equipment	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	391100	WW Trans Equip Lt Dty Trk	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	391200	WW Trans Equip Hvy Dty Tr	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	392000	WW Stores Equipment	B01	Utility Plant Original Cost	A393	Stores Equipment	A3927	WW Stores Equip
ASSC76	101000	393000	WW Tool Shop & Garage Equ	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3937	WW Tools,Shop,Garage Equi
ASSC76	101000	394000	WW Laboratory Equipment	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3947	WW Laboratory Equipment
ASSC76	101000	395000	WW Power Operated Equip	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3957	WW Power Operated Equip
ASSC76	101000	396000	WW Communication Equip	B01	Utility Plant Original Cost	A397	Communication Equip	A3967	WW Communications Equip
ASSC76	101000	397000	WW Misc Equipment	B01	Utility Plant Original Cost	A398	Misc Equipment	A3977	WW Misc Equipment
ASSC76	101000	398000	WW Other Tangible Plant	B01	Utility Plant Original Cost	A399	Other Tangible Property	A3987	WW Other Tangible Propert
ASSC84	101000	301000	Organization	B01	Utility Plant Original Cost	B3011	Organization	B301	Organization
ASSC84	101000	302000	Franchises	B01	Utility Plant Original Cost	B3021	Franchises	B302	Franchises and Consents
ASSC84	101000	302100	Franchises Amortizable	B01	Utility Plant Original Cost	B3021	Franchises	B302	Franchises and Consents
ASSC84	101000	303200	Land & Ld Rights SS	B01	Utility Plant Original Cost	B3032	Land & Land Rights SS	B306	Land and Land Rights
ASSC84	101000	303300	Land & Ld Rights P	B01	Utility Plant Original Cost	B3032	Land & Land Rights SS	B306	Land and Land Rights
ASSC84	101000	303400	Land & Ld Rights WT	B01	Utility Plant Original Cost	B3033	Land & Land Rights WT	B306	Land and Land Rights
ASSC84	101000	303410	Depletable Ld WT	B01	Utility Plant Original Cost	B3033	Land & Land Rights WT	B306	Land and Land Rights
ASSC84	101000	303500	Land & Ld Rights TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303501	Land TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303502	Rights of Way TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303600	Land & Land Rights AG	B01	Utility Plant Original Cost	B3035	Land & Land Rights AG	B306	Land and Land Rights
ASSC84	101000	304100	Struct & Imp SS	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304101	Struct & Imp SS-Millbury	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304102	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304103	Struct & Imp SS-Downing	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304104	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304200	Struct & Imp P	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304201	Struct & Imp Pumps (STL)	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304202	Struct & Imp Pump Booster	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304220	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304221	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304222	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304224	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304225	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304227	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304228	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304229	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304230	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304231	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304233	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304234	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304235	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304236	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304300	Struct & Imp WT	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304301	Struct & Imp WT Depr Pntn	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304302	Struct & Imp WT Paint	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304310	Struct & Imp WT Wste Hand	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304312	Struct & Imp WT WH Repair	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304320	Struct & Imp WT Nth Plt (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304321	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen

GMMCUC	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	304322	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304323	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304324	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304330	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304340	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304350	Struct & Imp WT 5th Plt (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304360	Struct & Imp WT Meramec (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304390	Struct & Imp WT Mix & Set	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304391	Struct & Imp WT Pur Bldg	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304392	Struct & Imp AG WD Wsh Wtr T	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304400	Struct & Imp TD	B01	Utility Plant Original Cost	B3044	Struct & Improve TD	B341	Structures and Improvemen
ASSC84	101000	304410	Struct & Imp TD Spec Cros	B01	Utility Plant Original Cost	B3044	Struct & Improve TD	B341	Structures and Improvemen
ASSC84	101000	304500	Struct & Imp AG	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304510	Struct & Imp AG Cap Lease	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304515	Struct & Imp AG Wood	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304520	Struct & Imp AG Masonry	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304600	Struct & Imp Offices	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304610	Gen Structures - HVAC	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304620	Struct & Imp Leasehold	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304621	Struct & Imp Leasehold	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304700	Struct & Imp Store,Shop,G	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304800	Struct & Imp Misc	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	305000	Collect & Imp Impounding	B01	Utility Plant Original Cost	B3052	Collecting & Impounding	B312	Collecting and Impounding
ASSC84	101000	306000	Lake, River & Other Intak	B01	Utility Plant Original Cost	B3062	Lake, River & Other Intak	B313	Lake, River and Other Int
ASSC84	101000	306001	Intakes Leased	B01	Utility Plant Original Cost	B3062	Lake, River & Other Intak	B313	Lake, River and Other Int
ASSC84	101000	307000	Wells & Springs	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307001	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307002	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307003	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307004	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307005	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307006	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307007	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307008	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307010	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307011	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307012	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307013	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307014	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307016	Wells & Springs MA	B01					

**Tennessee American Water Company
NARUC Master Chart of Accounts**

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	320120	WT Equip Non-Med North (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320130	WT Equip Non Media Ctrl 1	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320140	WT Equip Non Media Ctrl 3	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320150	WT Equip Non Media Sth (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320160	WT Equip Non Media Mer (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320190	WT Equip Set Basin,Clear	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320191	WT Equip Filter Plant Pip	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320192	WT Equip Wash Water Tank	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320193	WT Equip Chemical Feed (I	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320200	WT Equip Filter Media	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320400	WT Equip Waste Handling (	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320500	WT Equip Pur Sys Lg (PA)	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320502	WT Equip Pur Sys Lg Repai	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	330000	Dist Reservoirs & Standpi	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330002	Dist Res & Stand Orig Pai	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330003	Dist Res & Stand Orig Rep	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330020	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330021	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330022	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330023	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330024	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330100	Elevated Tanks & Standpip	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330200	Ground Level Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330300	Below Grade Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	330400	Clearwell	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Reservoirs and Tanks
ASSC84	101000	331001	TD Mains Not Classified b	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331002	TD Mains (CT)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331003	TD Mains Paving (LI)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331100	TD Mains 4in & Less	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331101	TD Mains 4in & Less Nth (	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331200	TD Mains 6in to 8in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331210	TD Mains 6in to 10in (TN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331230	TD Mains 6in & Grtr (LI)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331300	TD Mains 10in to 16in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331350	TD Mains 12in & Grtr (TN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331400	TD Mains 18in & Grtr	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331500	TD Mains Bridgeport (CN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331601	TD Mains AC 4in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331602	TD Mains CI <10in 1900-28	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331603	TD Mains CI <10in 1929-56	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331604	TD Mains CI <10in 1957-93	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331605	TD Mains CI 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331606	TD Mains CI 16in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331607	TD Mains DI 6in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331608	TD Mains DI 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331609	TD Mains DI 16in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331610	TD Mains Galve 1in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331611	TD Mains LI 20in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331612	TD Main PL 6-8in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331613	TD Main PL 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331614	TD Main DI 4in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331615	TD Mains DI 24in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331616	TD Main DI 10in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	332000	Fire Mains	B01	Utility Plant Original Cost	B3314	TD Mains	B344	Fire Mains
ASSC84	101000	333000	Services	B01	Utility Plant Original Cost	B3334	Services	B345	Services
ASSC84	101000	334100	Meters	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334110	Meters Bronze Case	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334120	Meters Plastic Case	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334130	Meters Other	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334131	Meters Other-Rem Rdr Unts	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334200	Meter Installations	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B347	Meter Installations
ASSC84	101000	334201	Meter Installation Other	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B347	Meter Installations
ASSC84	101000	334300	Meter Vaults	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	335000	Hydrants	B01	Utility Plant Original Cost	B3354	Hydrants	B348	Hydrants
ASSC84	101000	336000	Backflow Prevention Devic	B01	Utility Plant Original Cost	B3334	Services	B345	Services
ASSC84	101000	339100	Other P/E Intangible	B01	Utility Plant Original Cost	B3391	Other Plant & Equip Intan	B303	Other intangible Plant
ASSC84	101000	339200	Other P/E SS	B01	Utility Plant Original Cost	B3392	Other Plant & Equip SS	B317	Other Source of Supply PI
ASSC84	101000	339300	Other P/E WT	B01	Utility Plant Original Cost	B3393	Other Plant & Equip WT	B332	Water Treatment Equipment
ASSC84	101000	339400	Other P/E WT Res Hand Equ	B01	Utility Plant Original Cost	B3393	Other Plant & Equip WT	B332	Water Treatment Equipment
ASSC84	101000	339500	Other P/E TD	B01	Utility Plant Original Cost	B3394	Other Plant & Equip TD	B349	Other Transmission and Di
ASSC84	101000	339600	Other P/E CPS	B01	Utility Plant Original Cost	B3391	Other Plant & Equip Intan	B303	Other intangible Plant
ASSC84	101000	340100	Office Furniture & Equip	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340200	Comp & Periph Equip	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340210	Comp & Periph Mainframe	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340220	Comp & Periph Personal	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340230	Comp & Periph Other	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340240	Comp & Periph Capital Lea	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340300	Computer Software	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340310	Comp Software Mainframe	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340315	Comp Software Special Dep	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340320	Comp Software Personal	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340325	Comp Software Customized	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340330	Comp Software Other	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340400	Data Handling Equipment	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi

**Tennessee American Water Company
NARUC Master Chart of Accounts**

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	340500	Other Office Equipment	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340501	Other Off Equip MA	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	341001	Trans Equip Not Classifie	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341100	Trans Equip Lt Duty Trks	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341200	Trans Equip Hvy Duty Trks	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341300	Trans Equip Autos	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341400	Trans Equip Other	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	342000	Stores Equipment	B01	Utility Plant Original Cost	B3425	Stores Equipment	B374	Stores Equipment
ASSC84	101000	343000	Tools,Shop,Garage Equip	B01	Utility Plant Original Cost	B3435	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	343100	Tools,Shop,Garage Equip O	B01	Utility Plant Original Cost	B3435	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	344000	Laboratory Equipment	B01	Utility Plant Original Cost	B3445	Laboratory Equipment	B375	Laboratory Equipment
ASSC84	101000	344100	Laboratory Equip Other	B01	Utility Plant Original Cost	B3445	Laboratory Equipment	B375	Laboratory Equipment
ASSC84	101000	345000	Power Operated Equipment	B01	Utility Plant Original Cost	B3455	Power Operated Equip	B377	Power Operated Equipment
ASSC84	101000	345100	Power Oper Equip Other	B01	Utility Plant Original Cost	B3455	Power Operated Equip	B377	Power Operated Equipment
ASSC84	101000	346000	Comm Equip Not Classified	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346100	Comm Equip Non-Telephone	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346190	Remote Control & Instrume	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346200	Comm Equip Telephone	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346300	Comm Equip Other	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	347000	Misc Equipment	B01	Utility Plant Original Cost	B3475	Miscellaneous Equip	B379	Other General Plant
ASSC84	101000	348000	Other Tangible Property	B01	Utility Plant Original Cost	B3485	Other Tangible Plant	B379	Other General Plant
ASSC84	101000	351000	WW Organization	B01	Utility Plant Original Cost	B3511	Organization SWR	B301	Organization
ASSC84	101000	352000	WW Franchises	B01	Utility Plant Original Cost	B3521	Franchises SWR	B302	Franchises and Consents
ASSC84	101000	352200	WW Other Intangible Plt	B01	Utility Plant Original Cost	B3521	Franchises SWR	B303	Other intangible Plant
ASSC84	101000	353200	WW Land & Ld Rights Coll	B01	Utility Plant Original Cost	B3532	Land & Ld Rights Coll SWR	B306	Land and Land Rights
ASSC84	101000	353300	WW Land & Ld Rights SPP	B01	Utility Plant Original Cost	B3533	Land & Ld Rights SPP SWR	B306	Land and Land Rights
ASSC84	101000	353400	WW Land & Ld Rights TDP	B01	Utility Plant Original Cost	B3534	Land & Ld Rights TDP SWR	B306	Land and Land Rights
ASSC84	101000	353500	WW Land & Ld Rights Gen	B01	Utility Plant Original Cost	B3535	Land & Ld Rights Gen SWR	B306	Land and Land Rights
ASSC84	101000	354200	WW Struct & Imp Coll	B01	Utility Plant Original Cost	B3542	Struct & Imp Coll SWR	B311	Structures and Improvemen
ASSC84	101000	354300	WW Struct & Imp SPP	B01	Utility Plant Original Cost	B3543	Struct & Imp SPP SWR	B321	Structures and Improvemen
ASSC84	101000	354400	WW Struct & Imp TDP	B01	Utility Plant Original Cost	B3544	Struct & Imp TDP SWR	B341	Structures and Improvemen
ASSC84	101000	354500	WW Struct & Imp Gen	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354510	WW Struct & Imp Gen Lease	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354515	WW Struct & Imp AG Wood	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354520	WW Struct & Imp AG Masonr	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354530	WW Struct & Imp AG Fencin	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	355200	WW Pwr Gen Equip Coll	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355300	WW Pwr Gen Equip SPP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355400	WW Pwr Gen Equip TDP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355500	WW Pwr Gen Equip RWTP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355600	WW Pwr Gen Equip RWDP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	360000	WW Collection Sewers Forc	B01	Utility Plant Original Cost	B3602	Collection Sewers Force S	B316	Supply Mains
ASSC84	101000	361100	WW Collecting Mains	B01	Utility Plant Original Cost	B3612	Collection Sewers Gravity	B316	Supply Mains
ASSC84	101000	361101	WW Collecting Mains Other	B01	Utility Plant Original Cost	B3612	Collection Sewers Gravity	B316	Supply Mains
ASSC84	101000	362000	WW Special Coll Struct	B01	Utility Plant Original Cost	B3622	Special Collecting Struct	B311	Structures and Improvemen
ASSC84	101000	363000	WW Services Sewer	B01	Utility Plant Original Cost	B3632	Services SWR	B345	Services
ASSC84	101000	364000	WW Flow Measuring Devices	B01	Utility Plant Original Cost	B3642	Flow Measuring Devices SW	B346	Meters
ASSC84	101000	365000	WW Flow Measuring Install	B01	Utility Plant Original Cost	B3652	Flow Measuring Install SW	B347	Meter Installations
ASSC84	101000	370000	WW Receiving Wells	B01	Utility Plant Original Cost	B3703	Receiving Wells SWR	B315	Wells
ASSC84	101000	371100	WW Pump Equip Elect	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371160	WW Pump Eq Elec <+5HP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371170	WW Pump Eq Elec >5HP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371200	WW Pump Equip Oth Pwr	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371300	WW Pump Equip Misc	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	380000	WW TD Equipment	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380050	WW TD Equip Grit Removal	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380100	WW TD Equip Sed Tanks/Acc	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380200	WW TD Equip Sldge/Effl Rm	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380250	WW TD Equip Sldge Dig Trnk	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380300	WW TD Equip Sldge Dry/Fil	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380350	WW TD Equip Sec Trmt Filt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380400	WW TD Equip Aux Effl Trmt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380450	WW TD Equip Oth Sew Rem	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380500	WW TD Equip Chem Trmt Plt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380600	WW TD Equip Oth Disp	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380625	WW TD Equip Gen Trmt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380650	WW TD Equip Influent Lift	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	381000	WW Plant Sewers	B01	Utility Plant Original Cost	B3814	Plant Sewers SWR	B343	Transmission and Distrib
ASSC84	101000	382000	WW Outfall Sewer Lines	B01	Utility Plant Original Cost	B3824	Outfall Sewer Lines	B343	Transmission and Distrib
ASSC84	101000	389100	WW Oth Plnt & Misc Equip I	B01	Utility Plant Original Cost	B3891	Oth Plnt & Misc Equip Int	B303	Other intangible Plant
ASSC84	101000	389200	WW Oth Plnt & Misc Equip C	B01	Utility Plant Original Cost	B3892	Oth Plnt & Misc Equip Col	B317	Other Source of Supply Pl
ASSC84	101000	389300	WW Oth Plnt & Misc Equip S	B01	Utility Plant Original Cost	B3893	Oth Plnt & Misc Equip SPP	B325	Other Pumping Plant
ASSC84	101000	389400	WW Oth Plnt & Misc Equip T	B01	Utility Plant Original Cost	B3894	Oth Plnt & Misc Equip TDP	B349	Other Transmission and Di
ASSC84	101000	389600	WW Other P/E-CPS	B01	Utility Plant Original Cost	B3891	Oth Plnt & Misc Equip Int	B303	Other intangible Plant
ASSC84	101000	390000	WW Office Furniture & Equ	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	390200	WW Computers & Peripheral	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	390300	WW Computer Software	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	391000	WW Trans Equipment	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	391100	WW Trans Equip Lt Dty Trk	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	391200	WW Trans Equip Hvy Dty Tr	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	392000	WW Stores Equipment	B01	Utility Plant Original Cost	B3925	Stores Equipment SWR	B374	Stores Equipment
ASSC84	101000	393000	WW Tool Shop & Garage Equ	B01	Utility Plant Original Cost	B3935	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	394000	WW Laboratory Equipment	B01	Utility Plant Original Cost	B3945	Laboratory Equipment SWR	B375	Laboratory Equipment
ASSC84	101000	395000	WW Power Operated Equip	B01	Utility Plant Original Cost	B3955	Power Operated Equip SWR	B377	Power Operated Equipment

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	396000	WW Communication Equip	B01	Utility Plant Original Cost	B3965	Communication Equip SWR	B376	Communication Equipment
ASSC84	101000	397000	WW Misc Equipment	B01	Utility Plant Original Cost	B3975	Miscellaneous Equip SWR	B379	Other General Plant
ASSC84	101000	398000	WW Other Tangible Plant	B01	Utility Plant Original Cost	B3985	Other Tangible Plant SWR	B390	Other Tangible Property

Tennessee American Water
SCEP with Monthly Breakout Workpaper

Workpaper

fp_number	proj_mgr	est_in_service_date	fp_descr	budget_version	year	2012
RP-2602-A1	Kate S. Narthey	12/31/2016 0:00	Mains - New	2011-2016 BP	Inservice	96,728.00
RP-2602-B1	Kate S. Narthey	12/31/2016 0:00	Mains - Replaced/Restored	2011-2016 BP	2012	1,450,000.00
			3 month CWIP Lag		CWIP	331.00
					CWIP	333.00
					CWIP	335.00
					Inservice	331.00
					Inservice	333.00
					Inservice	335.00
RP-2602-C1	Kate S. Narthey	12/31/2016 0:00	Mains - Unscheduled	2011-2016 BP	2012	150,000.00
RP-2602-D1	Kate S. Narthey	12/31/2016 0:00	Mains - Relocated	2011-2016 BP	2012	770,000.00
					CWIP	331.00
					CWIP	333.00
					CWIP	335.00
					Inservice	331.00
					Inservice	333.00
					Inservice	335.00
RP-2602-E1	Kate S. Narthey	12/31/2016 0:00	Hydrants, Valves, and Manholes - New	2011-2016 BP	2012	38,162.24
					2012	331.00
					2012	335.00
RP-2602-F1	David Mark Turley	12/31/2016 0:00	Hydrants, Valves, and Manholes - Replaced	2011-2016 BP	2012	90,000.00
					2012	331.00
					2012	335.00
RP-2602-G1	David Mark Turley	12/31/2016 0:00	Services and Laterals - New	2011-2016 BP	2012	450,000.00
RP-2602-H1	David Mark Turley	12/31/2016 0:00	Services and Laterals - Replaced	2011-2016 BP	2012	382,000.00
RP-2602-I1	Leah Morrison	12/31/2016 0:00	Meters - New	2011-2016 BP	2012	485,000.00
					334100	311,370.00
					334200	173,630.00
RP-2602-J1	Leah Morrison	12/31/2016 0:00	Meters - Replaced	2011-2016 BP	2012	777,000.00
					2012	334,100.00
					2012	334,200.00
RP-2602-K1	Christina Chard	12/31/2016 0:00	ITS Equipment and Systems	2011-2016 BP	2012	204,075.00
RP-2602-L1	Mark Shadrick	12/31/2016 0:00	SCADA Equipment and Systems	2011-2016 BP	2012	70,000.00
RP-2602-M1	Scott Para	12/31/2016 0:00	Security Equipment and Systems	2011-2016 BP	2012	80,000.00
RP-2602-N1	David Mark Turley	12/31/2016 0:00	Offices and Operations Centers	2011-2016 BP	2012	20,600.00
RP-2602-O1	David Mark Turley	12/31/2016 0:00	Vehicles	2011-2016 BP	2012	335,000.00
					341100	64,655.00
					341200	213,060.00
					341300	57,285.00
RP-2602-P1	David Mark Turley	12/31/2016 0:00	Tools and Equipment	2011-2016 BP	2012	36,000.00
RP-2602-Q1	Mark J. Zinnanti	12/31/2016 0:00	Process Plant Facilities and Equipment	2011-2016 BP	2012	721,000.00
					320200	415,606.03
					311520	151,604.67
					304200	153,789.30

Tennessee American Water
SCEP with Monthly Breakout Worksheet

Worksheet

fp_number	proj_mgr	est_in_service_date	fp_desc	budget_version	year	2012
RP-2602-R1	Kate S. Nartey	12/31/2016 0:00	Capitalized Tank Rehabilitation/Painting	2011-2016 BP	2012	870,064.00
RP-2602-S1	Kate S. Nartey	12/31/2016 0:00	Engineering Studies	2011-2016 BP	2012	69,470.12
RP-2603-G1	David Mark Turley	12/31/2015 0:00	Services and Laterals - New	2011-2016 BP	2012	0.00
RP-2603-I1	Leah Morrison	12/31/2015 0:00	Meters - New	2011-2016 BP	2012	0.00
RP-2603-K1	Christina Chard	12/31/2016 0:00	ITS Equipment and Systems	2011-2016 BP	2012	11,700.00
RP-2603-Q1	Mark J. Zinnanti	12/31/2015 0:00	Process Plant Facilities and Equipment	2011-2016 BP	2012	0.00
RP-2603-R1	Kate S. Nartey	12/31/2015 0:00	Capitalized Tank Rehabilitation/Painting	2011-2016 BP	2012	0.00
RP-2604-G1	David Mark Turley	12/31/2015 0:00	Services and Laterals - New	2011-2016 BP	2012	0.00
RP-2604-I1	Leah Morrison	12/31/2015 0:00	Meters - New	2011-2016 BP	2012	0.00
DV-2602-1	Kate S. Nartey	12/31/2016 0:00	PROJECTS FUNDED BY OTHERS	2011-2016 BP	2012	1,729,341.65
				CWIP		0.9550
				CWIP		0.0230
				CWIP		0.0220
				inservice		
				inservice		
CS-2602-3	Athanasios T. Birbills	12/31/2014 0:00	Business Transformation	2011-2016 BP	2012	2,572,816.00
CS-2602-4	Michael S. O'Donnell	12/31/2013 0:00	Business Transformation - Other	2011-2016 BP	2012	56,696.00
IP-2602-15	Randal Taylor	12/31/2011 0:00	Dummy Unbudgeted Amount	2011-2016 BP	2012	0.00
IP-2602-18	Randal Taylor	12/30/2016 0:00	Electrical Motor Efficiency Enhance	2011-2016 BP	2012	0.00
IP-2602-19	Randal Taylor	12/31/2016 0:00	NRW Pressure Reduction	2011-2016 BP	2012	100,000.00
IP-2602-20	Randal Taylor	12/31/2015 0:00	Interconnects Adjacent Water UD	2011-2016 BP	2012	0.00
IP-2602-22	Randal Taylor	12/31/2015 0:00	Conversion to ARCVIEW GIS	2011-2016 BP	2012	350,000.00
IP-2602-24	Brian J. Markham	12/31/2011 0:00	Unallocated Indirect Overhead	2011-2016 BP	2012	0.00
IP-2602-25	Randal Taylor	12/31/2016 0:00	Post Acquisition BD CapEx	2011-2016 BP	2012	32,500.00
				15	303	
				25	304	
				60	331	
IP-2602-26	Randal Taylor	12/31/2016 0:00	Install New Hill City Pumps	2011-2016 BP	2012	300,000.00
IP-2602-29	Randal Taylor	12/31/2016 0:00	Install 5,700' of 16" East Braine	2011-2016 BP	2012	0.00
IP-2602-30	Randal Taylor	12/31/2016 0:00	5800' -16" Main in Navajo Dr.	2011-2016 BP	2012	0.00
IP-2602-31	Randal Taylor	12/31/2016 0:00	Construct 1.0MG Tank & 2500'-16" ER	2011-2016 BP	2012	0.00
IP-2602-34	Kristina McGee	8/31/2015 0:00	Citico Plant Improvements Phase 1B	2011-2016 BP	2012	0.00
IP-2602-4	Kate S. Nartey	12/31/2014 0:00	5933 If of 20" Ringgold Rd. at I-75	2011-2016 BP	2012	275,000.00
IP-2602-6	John Watson	12/31/2014 0:00	Wastewater Treatm't & Handling Impr	2011-2016 BP	2012	0.00
IP-2602-7	Randal Taylor	12/31/2016 0:00	Convert ER Reservoir to Pump Storg	2011-2016 BP	2012	0.00
IP-2602-8	Randal Taylor	12/31/2016 0:00	3000' -24" Tennessee River Crossin	2011-2016 BP	2012	0.00
IP-2602-9	Randal Taylor	12/31/2016 0:00	Repl Lktout Mtn Pump#4	2011-2016 BP	2012	0.00

Tennessee American Water
SCEP with Monthly Breakout Worksheet

Worksheet

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	1,500.00	3,000.00	15,000.00	25,000.00	21,000.00	16,000.00	8,500.00	3,500.00	1,728.00	1,500.00
				6,500.00	14,333.33	20,333.33	20,666.67	15,166.67	9,333.33	4,576.00	2,242.67
0.00	0.00	3,000.00	26,000.00	65,000.00	85,000.00	185,000.00	225,000.00	225,000.00	225,000.00	225,000.00	150,000.00
0.00	0.00	2,904.00	25,168.00	62,920.00	82,280.00	179,080.00	217,800.00	217,800.00	217,800.00	217,800.00	145,200.00
0.00	0.00	87.00	754.00	1,885.00	2,465.00	5,365.00	6,525.00	6,525.00	6,525.00	6,525.00	4,350.00
0.00	0.00	9.00	78.00	195.00	255.00	555.00	675.00	675.00	675.00	675.00	450.00
175,909.46	175,909.46	9,357.33	30,330.67	56,789.33	108,093.33	159,720.00	204,893.33	217,800.00	217,800.00	217,800.00	193,600.00
2,156.10	2,156.10	280.33	908.67	1,701.33	3,238.33	4,785.00	6,138.33	6,525.00	6,525.00	6,525.00	5,800.00
1,607.44	1,607.44	29.00	94.00	176.00	335.00	495.00	635.00	675.00	675.00	675.00	600.00
10,200.00	10,200.00	5,500.00	15,000.00	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00	25,000.00	25,000.00	25,000.00
64,166.66	64,166.66	64,166.66	64,166.66	64,166.66	64,166.66	64,166.66	64,166.66	64,166.66	64,166.66	64,166.66	64,166.74
61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.40
320.83	320.83	320.83	320.83	320.83	320.83	320.83	320.83	320.83	320.83	320.83	320.83
2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50
85,180.68	85,180.68	85,180.68	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.33	61,728.35
			320.83	320.83	320.83	320.83	320.83	320.83	320.83	320.83	320.83
0.00	0.00	0.00	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50	2,117.50
0.00	0.00	0.00	0.00	1,908.10	5,724.33	7,632.45	9,540.56	7,632.45	3,816.22	1,908.10	0.00
0.00	0.00	0.00	0.00	1,120.05	3,360.18	4,480.25	5,600.31	4,480.25	2,240.12	1,120.05	0.00
0.00	0.00	0.00	0.00	788.05	2,364.15	3,152.20	3,940.25	3,152.20	1,576.10	788.05	0.00
\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83	\$ 88,140.83
85,448.33	85,448.33	85,448.33	85,448.33	85,448.33	85,448.33	85,448.33	85,448.33	85,448.33	85,448.33	85,448.33	85,448.33
2,692.50	2,692.50	2,692.50	2,692.50	2,692.50	2,692.50	2,692.50	2,692.50	2,692.50	2,692.50	2,692.50	2,692.50
27,000.00	36,000.00	36,000.00	36,000.00	31,500.00	40,500.00	40,500.00	36,000.00	40,500.00	31,500.00	31,500.00	49,500.00
28,296.30	28,296.30	28,296.30	28,296.30	28,296.30	28,296.30	28,296.30	28,296.30	28,296.30	28,296.30	28,296.30	42,444.44
29,100.00	38,800.00	38,800.00	38,800.00	33,950.00	43,650.00	43,650.00	38,800.00	43,650.00	33,950.00	33,950.00	63,050.00
18,682.20	24,909.60	24,909.60	24,909.60	21,795.90	28,023.30	24,909.60	24,909.60	28,023.30	21,795.90	21,795.90	34,250.70
10,417.80	13,890.40	13,890.40	12,154.10	12,154.10	15,626.70	13,890.40	15,626.70	12,154.10	12,154.10	12,154.10	19,099.30
23,310.00	62,160.00	77,700.00	85,470.00	62,160.00	93,240.00	69,930.00	69,930.00	69,930.00	69,930.00	46,620.00	54,390.00
16,899.75	45,066.00	56,332.50	61,965.75	45,066.00	67,599.00	50,699.25	50,699.25	50,699.25	50,699.25	33,799.50	39,432.75
6,410.25	17,094.00	21,367.50	23,504.25	17,094.00	25,641.00	19,230.75	19,230.75	19,230.75	19,230.75	12,820.50	14,957.25
0.00	0.00	0.00	32,775.00	14,100.00	47,000.00	21,100.00	75,000.00	14,100.00	0.00	0.00	0.00
0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00
6,666.67	6,666.67	6,666.67	6,666.67	6,666.67	6,666.67	6,666.67	6,666.67	6,666.67	6,666.67	6,666.67	6,666.63
0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	2,500.00	13,100.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	30,000.00	90,000.00	90,000.00	40,000.00	25,000.00	100,000.00	50,000.00
0.00	0.00	0.00	0.00	0.00	5,790.00	17,370.00	7,720.00	4,825.00	19,300.00	9,650.00	0.00
0.00	0.00	0.00	0.00	0.00	19,080.00	57,240.00	25,440.00	15,900.00	63,600.00	31,800.00	0.00
0.00	0.00	0.00	0.00	0.00	5,130.00	15,390.00	6,840.00	4,275.00	17,100.00	8,550.00	0.00
0.00	0.00	0.00	0.00	0.00	8,000.00	10,000.00	2,600.00	5,000.00	3,000.00	3,000.00	4,400.00
0.00	0.00	25,000.00	25,000.00	60,000.00	75,000.00	75,000.00	105,000.00	101,000.00	150,000.00	100,000.00	0.00
0.00	2,882.15	14,410.75	34,585.80	43,232.25	43,232.25	43,232.25	60,525.15	58,219.43	58,219.43	86,464.50	0.00
0.00	1,051.35	5,256.75	12,616.20	15,770.25	15,770.25	15,770.25	22,078.35	21,237.27	31,540.50	21,027.00	0.00
0.00	1,066.50	5,332.50	5,332.50	12,798.00	15,997.50	15,997.50	22,396.50	21,543.30	31,995.00	21,330.00	0.00

Workpaper

[illegible]

Tennessee American Water
SCEP with Monthly Breakout Workpaper

Workpaper

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	9,500.00	12,500.00	11,070.00	11,200.00	11,400.00	13,600.00	9,093.00	6,297.00	1,273.00	0.00	0.00
500.00	3,166.67	7,333.33	11,023.33	11,590.00	11,223.33	12,066.67	11,364.33	9,663.33	5,554.33	2,523.33	424.33
105,500.00	185,000.00	195,000.00	285,000.00	285,000.00	285,000.00	185,000.00	125,000.00	63,000.00	15,000.00	10,000.00	36,000.00
102,124.00	179,880.00	188,760.00	256,520.00	275,880.00	275,880.00	179,080.00	121,000.00	60,984.00	14,520.00	9,680.00	34,848.00
3,059.50	5,365.00	5,655.00	7,685.00	8,265.00	8,265.00	5,655.00	3,625.00	1,827.00	435.00	290.00	1,044.00
316.50	555.00	795.00	795.00	855.00	855.00	555.00	375.00	189.00	45.00	30.00	108.00
94,057.33	105,350.67	156,654.67	208,120.00	240,386.67	269,426.67	243,613.33	191,986.67	120,354.67	65,501.33	28,394.67	19,682.67
2,817.83	3,156.17	4,693.17	6,235.00	7,201.67	8,071.67	7,298.33	5,751.67	3,605.67	1,962.33	850.67	589.67
291.50	326.50	485.50	645.00	745.00	835.00	755.00	595.00	373.00	203.00	88.00	61.00
10,200.00	5,500.00	15,000.00	17,000.00	7,000.00	15,000.00	15,000.00	25,000.00	19,435.00	10,000.00	10,000.00	10,000.00
41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.63
40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.30
208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33
1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00
54,513.36	47,298.36	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.34	40,083.32
283.33	245.83	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33
1,870.00	1,622.50	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00
0.00	0.00	0.00	0.00	1,965.45	5,896.35	7,861.79	7,861.79	3,930.89	1,965.45	0.00	0.00
0.00	0.00	0.00	0.00	1,153.72	3,461.16	4,614.87	5,768.59	4,614.87	1,153.72	0.00	0.00
0.00	0.00	0.00	811.73	2,435.19	3,246.92	4,058.65	3,246.92	1,623.46	811.73	0.00	0.00
\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75	\$ 4,967.75
4,967.75	4,967.75	4,967.75	4,967.75	4,967.75	4,967.75	4,967.75	4,967.75	4,967.75	4,967.75	4,967.75	4,967.75
2,782.25	2,782.25	2,782.25	2,782.25	2,782.25	2,782.25	2,782.25	2,782.25	2,782.25	2,782.25	2,782.25	2,782.25
37,440.00	49,920.00	49,920.00	43,680.00	43,680.00	56,160.00	49,920.00	56,160.00	43,680.00	43,680.00	68,640.00	81,120.00
17,185.19	17,185.19	17,185.19	17,185.19	17,185.19	17,185.19	17,185.19	17,185.19	17,185.19	17,185.19	25,777.78	25,777.73
30,000.00	40,000.00	40,000.00	35,000.00	35,000.00	45,000.00	40,000.00	45,000.00	35,000.00	35,000.00	55,000.00	65,000.00
19,260.00	25,680.00	25,680.00	22,470.00	22,470.00	28,890.00	25,680.00	28,890.00	22,470.00	22,470.00	35,310.00	41,730.00
10,740.00	14,320.00	14,320.00	12,530.00	12,530.00	16,110.00	14,320.00	16,110.00	12,530.00	12,530.00	19,690.00	23,270.00
18,630.00	49,680.00	62,100.00	68,310.00	49,680.00	74,520.00	55,890.00	55,890.00	55,890.00	37,260.00	43,470.00	49,680.00
13,506.75	36,018.00	45,022.50	49,524.75	36,018.00	54,027.00	40,520.25	40,520.25	40,520.25	27,013.50	31,515.75	36,018.00
5,123.25	13,662.00	17,077.50	18,785.25	13,662.00	20,493.00	15,369.75	15,369.75	15,369.75	10,246.50	11,954.25	13,662.00
0.00	0.00	60,000.00	7,950.00	10,000.00	13,000.00	12,000.00	9,500.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
5,833.33	5,833.33	5,833.33	5,833.33	5,833.33	5,833.33	5,833.33	5,833.33	5,833.33	5,833.33	5,833.33	5,833.37
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	5,362.10	5,362.10	2,863.60	1,562.80
0.00	0.00	0.00	0.00	0.00	30,000.00	90,000.00	40,000.00	25,000.00	100,000.00	50,000.00	41,000.00
0.00	0.00	0.00	0.00	0.00	5,790.00	17,370.00	7,720.00	4,825.00	19,300.00	9,650.00	7,913.00
0.00	0.00	0.00	0.00	0.00	19,080.00	57,240.00	25,440.00	15,900.00	63,600.00	31,800.00	26,076.00
0.00	0.00	0.00	0.00	0.00	5,130.00	15,390.00	6,840.00	4,275.00	17,100.00	8,550.00	7,011.00
0.00	0.00	0.00	0.00	1,600.00	8,000.00	10,000.00	2,600.00	5,000.00	3,000.00	3,000.00	4,400.00
0.00	0.00	0.00	0.00	60,000.00	75,000.00	75,000.00	105,000.00	101,000.00	171,630.00	100,000.00	0.00
0.00	5,000.00	25,000.00	25,000.00	60,000.00	75,000.00	75,000.00	105,000.00	101,000.00	171,630.00	100,000.00	0.00
0.00	2,882.15	14,410.75	14,410.75	34,585.80	43,232.25	43,232.25	60,525.15	58,219.43	98,932.68	57,643.00	0.00
0.00	1,051.35	5,256.75	12,616.20	15,770.25	15,770.25	15,770.25	22,078.35	21,237.27	36,088.64	21,027.00	0.00
0.00	1,066.50	5,332.50	12,798.00	15,997.50	15,997.50	15,997.50	22,396.50	21,543.30	36,608.68	21,330.00	0.00

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	0.00	0.00	1,500.00	2,500.00	186,661.00	5,070.00	10,200.00	11,400.00	12,600.00	12,600.00	10,093.00	6,874.00	3,480.00
	0.00	0.00	500.00	1,333.33	182,494.33								
	65,500.00	85,000.00	125,000.00	3,480,000.00	3,368,640.00	205,000.00	255,000.00	255,000.00	165,000.00	123,000.00	95,000.00	90,000.00	36,000.00
	63,404.00	82,280.00	121,000.00	3,368,640.00									
	1,899.50	2,465.00	3,625.00	100,920.00									
	196.50	255.00	375.00	10,440.00									
	35,977.33	60,177.33	88,894.67	3,435,488.13									
	1,077.83	1,802.83	2,663.17	99,808.77									
	111.50	186.50	275.50	11,709.44									
	10,200.00	5,500.00	15,000.00	339,835.00	7,000.00	15,000.00	41,666.67	8,000.00	5,000.00	25,000.00	25,000.00	25,000.00	16,205.00
	41,666.67	41,666.67	41,666.67	1,395,000.01	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.63
	40,083.34	40,083.34	40,083.34	1,341,990.01									
	208.33	208.33	208.33	6,975.00									
	1,375.00	1,375.00	1,375.00	46,035.00									
	40,083.32	40,083.32	40,083.34	1,410,539.71									
	208.33	208.33	208.33	6,445.83									
	1,375.00	1,375.00	1,375.00	42,542.50									
	0.00	0.00	0.00	77,471.20	2,024.31	6,072.93	8,097.25	10,121.56	8,097.25	4,048.63	2,024.31	0.00	0.00
	0.00	0.00	0.00	45,475.59									
	0.00	0.00	0.00	31,995.61									
\$	5,128.00	\$ 5,128.00	\$ 5,128.00	1,132,687.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	5,128.00	5,128.00	5,128.00	1,100,377.00									
	2,872.00	2,872.00	2,872.00	74,313.00									
	38,520.00	51,360.00	51,360.00	1,215,240.00	44,940.00	44,940.00	57,780.00	51,360.00	57,780.00	44,940.00	44,940.00	70,620.00	83,460.00
	17,703.70	17,703.70	17,703.70	667,111.10	17,703.70	17,703.70	17,703.70	17,703.70	17,703.70	17,703.70	26,555.56	26,555.56	26,555.58
	30,900.00	41,200.00	41,200.00	1,098,300.00	36,050.00	36,050.00	46,350.00	41,200.00	46,350.00	36,050.00	36,050.00	56,650.00	66,950.00
	19,837.80	26,450.40	26,450.40	705,108.60									
	11,062.20	14,749.60	14,749.60	393,191.40									
	20,730.00	55,280.00	69,100.00	1,543,110.00	76,010.00	55,280.00	82,920.00	62,190.00	62,190.00	62,190.00	41,460.00	48,370.00	55,280.00
	15,029.25	40,078.00	50,097.50	1,118,754.75									
	5,700.75	15,202.00	19,002.50	424,355.25									
	0.00	0.00	20,000.00	336,525.00	10,000.00	12,000.00	8,500.00	6,750.00	0.00	2,600.00	0.00	0.00	0.00
	0.00	5,000.00	25,000.00	170,000.00	25,000.00	70,000.00	85,000.00	75,000.00	105,000.00	101,000.00	173,909.00	100,000.00	0.00
	8,750.00	8,750.00	8,750.00	176,250.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00
	0.00	0.00	0.00	43,647.20	0.00	0.00	0.00	2,500.00	5,000.00	5,000.00	5,000.00	2,500.00	1,800.00
	0.00	0.00	0.00	711,000.00	0.00	0.00	30,000.00	90,000.00	40,000.00	25,000.00	100,000.00	50,000.00	41,000.00
	0.00	0.00	0.00	137,223.00									
	0.00	0.00	0.00	452,196.00									
	0.00	0.00	0.00	121,581.00									
	0.00	0.00	0.00	0.00	0.00	1,600.00	8,000.00	10,000.00	2,600.00	5,000.00	3,000.00	3,000.00	5,040.00
	0.00	5,000.00	25,000.00	25,000.00	25,000.00	60,000.00	75,000.00	75,000.00	105,000.00	101,000.00	171,630.00	100,000.00	0.00
	0.00	2,882.15	14,410.75										
	0.00	1,051.35	5,256.75										
	0.00	1,066.50	5,332.50										

Tennessee American Water
SCEP with Monthly Breakout Worksheet

year4_total	jan_yr4	feb_yr4	mar_yr4	apr_yr4	may_yr4	jun_yr4	jul_yr4	aug_yr4	sep_yr4	oct_yr4	nov_yr4	dec_yr4
91,166.00	0.00	0.00	0.00	0.00	0.00	91,166.00	0.00	0.00	0.00	0.00	0.00	0.00
1,754,500.00	0.00	0.00	0.00	0.00	0.00	1,754,500.00	0.00	0.00	0.00	0.00	0.00	0.00
163,909.00	0.00	0.00	0.00	0.00	0.00	163,909.00	0.00	0.00	0.00	0.00	0.00	0.00
500,000.00	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67
42,797.00	0.00	0.00	0.00	0.00	0.00	42,797.00	0.00	0.00	0.00	0.00	0.00	0.00
99,000.00	8,400.00	8,400.00	8,400.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
661,000.00	39,660.00	52,880.00	52,880.00	46,270.00	46,270.00	59,490.00	52,880.00	59,490.00	46,270.00	46,270.00	72,710.00	85,930.00
246,000.00	18,222.22	18,222.22	18,222.22	18,222.22	18,222.22	18,222.22	18,222.22	18,222.22	18,222.22	27,333.33	27,333.33	27,333.36
531,000.00	31,860.00	42,480.00	42,480.00	37,170.00	37,170.00	47,790.00	42,480.00	47,790.00	37,170.00	37,170.00	58,410.00	69,030.00
355,000.00	10,650.00	28,400.00	35,500.00	39,050.00	28,400.00	42,600.00	31,950.00	31,950.00	31,950.00	21,300.00	24,850.00	28,400.00
52,000.00	0.00	0.00	0.00	0.00	0.00	52,000.00	0.00	0.00	0.00	0.00	0.00	0.00
150,000.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00
130,000.00	10,833.33	10,833.33	10,833.33	10,833.33	10,833.33	10,833.33	10,833.33	10,833.33	10,833.33	10,833.33	10,833.33	10,833.37
23,000.00	0.00	0.00	0.00	0.00	0.00	1,200.00	2,500.00	5,000.00	5,000.00	5,000.00	2,500.00	1,800.00
376,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	90,000.00	40,000.00	25,000.00	100,000.00	50,000.00	41,000.00
40,000.00	0.00	0.00	0.00	0.00	3,360.00	8,000.00	10,000.00	2,600.00	5,000.00	3,000.00	3,000.00	5,040.00
750,000.00	37,500.00	37,500.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	37,500.00	37,500.00

Tennessee American Water
SCEP with Monthly Breakout Worksheet

year4_total	jan_yr4	feb_yr4	mar_yr4	apr_yr4	may_yr4	jun_yr4	jul_yr4	aug_yr4	sep_yr4	oct_yr4	nov_yr4	dec_yr4
1,848,000.00	153,999.99	153,999.99	153,999.99	153,999.99	153,999.99	153,999.99	153,999.99	153,999.99	153,999.99	153,999.99	153,999.99	154,000.11
65,554.20	0.00	0.00	0.00	0.00	0.00	65,554.20	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,000,000.00	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.74
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
950,000.00	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.74
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300,000.00	278,769.50	1,866.50	1,879.00	1,891.50	1,904.00	1,917.00	1,929.50	1,942.50	1,955.50	1,968.50	1,981.50	1,995.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240,626.00	20,286.00	20,286.00	20,286.00	20,286.00	20,286.00	20,286.00	20,286.00	21,186.00	21,261.00	18,726.00	18,726.00	18,725.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
500,000.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
6,030,440.97	1,074,678.77	530,342.12	534,131.79	613,215.33	582,469.08	596,660.87	500,557.01	454,265.00	354,500.00	349,500.00	319,500.00	120,621.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
400,000.00	0.00	0.00	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water
SCEP with Monthly Breakout Worksheet

year5_total	jan_yr5	feb_yr5	mar_yr5	apr_yr5	may_yr5	jun_yr5	jul_yr5	aug_yr5	sep_yr5	oct_yr5	nov_yr5	dec_yr5
93,901.00	0.00	0.00	0.00	0.00	0.00	93,901.00	0.00	0.00	0.00	0.00	0.00	0.00
1,754,500.00	0.00	0.00	0.00	0.00	0.00	1,754,500.00	0.00	0.00	0.00	0.00	0.00	0.00
168,826.00	0.00	0.00	0.00	0.00	0.00	168,826.00	0.00	0.00	0.00	0.00	0.00	0.00
500,000.00	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.67	41,666.63
50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
102,000.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
681,000.00	40,860.00	54,480.00	54,480.00	47,670.00	47,670.00	61,290.00	54,480.00	61,290.00	47,670.00	47,670.00	74,910.00	88,530.00
253,000.00	18,740.74	18,740.74	18,740.74	18,740.74	18,740.74	18,740.74	18,740.74	18,740.74	18,740.74	28,111.11	28,111.11	28,111.12
547,000.00	32,820.00	43,760.00	43,760.00	38,290.00	38,290.00	49,230.00	43,760.00	49,230.00	38,290.00	38,290.00	60,170.00	71,110.00
944,000.00	28,320.00	75,520.00	94,400.00	103,840.00	75,520.00	113,280.00	84,960.00	84,960.00	84,960.00	56,640.00	66,080.00	75,520.00
60,850.00	0.00	0.00	0.00	0.00	0.00	60,850.00	0.00	0.00	0.00	0.00	0.00	0.00
70,000.00	0.00	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00	0.00
150,000.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
23,700.00	0.00	0.00	0.00	0.00	0.00	1,900.00	2,500.00	5,000.00	5,000.00	5,000.00	2,500.00	1,800.00
376,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	90,000.00	40,000.00	25,000.00	100,000.00	50,000.00	41,000.00
40,000.00	0.00	0.00	0.00	0.00	3,360.00	8,000.00	10,000.00	2,600.00	5,000.00	3,000.00	3,000.00	5,040.00
750,000.00	0.00	0.00	0.00	0.00	0.00	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Tennessee American Water
SCEP with Monthly Breakout Worksheet

year5_total	jan_yr5	feb_yr5	mar_yr5	apr_yr5	may_yr5	jun_yr5	jul_yr5	aug_yr5	sep_yr5	oct_yr5	nov_yr5	dec_yr5
435,328.00	36,277.33	36,277.33	36,277.33	36,277.33	36,277.33	36,277.33	36,277.33	36,277.33	36,277.33	36,277.33	36,277.33	36,277.37
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,700.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,000,000.00	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.66	166,666.74
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
950,000.00	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.66	79,166.74
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243,633.00	18,726.00	18,726.00	18,726.00	18,265.00	18,265.00	18,265.00	21,933.00	21,933.00	22,010.00	22,261.00	22,261.00	22,262.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900,000.00	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
900,000.00	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
400,000.00	0.00	0.00	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
330,000.00	110,000.00	110,000.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400,000.00	0.00	0.00	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
500,000.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

[illegible]

[illegible]

**Tennessee American Water Company
Depreciation Rate Download**

rate_type	utility_sub_acct	naruc_acct	start_month	rate_eff_date	life_rate	cor_rate
AFUDC			7/1/2013 0:00	07/2013		
DEPRECIATION - Rate Area 26-00	271110-CIAC-NT Mains-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271120-CIAC-NT Ext Dep-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271130-CIAC-NT Fire Services-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271140-CIAC-NT Meters-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271150-CIAC-NT Hydrants-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271160-CIAC-NT Other-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271210-CIAC-Tax Mains-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271230-CIAC-Tax Services-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271240-CIAC-Tax Meters-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271250-CIAC-Tax Hydrants-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271260-CIAC-Tax Other-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	01/2006	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	271110-CIAC-NT Mains-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	09/2012	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	271120-CIAC-NT Ext Dep-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	09/2012	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	271130-CIAC-NT Fire Services-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	10/2008	1.11%	0.00%
DEPRECIATION - Rate Area 26-00	271140-CIAC-NT Meters-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	09/2012	7.03%	0.20%
DEPRECIATION - Rate Area 26-00	271150-CIAC-NT Hydrants-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	09/2012	1.97%	0.33%
DEPRECIATION - Rate Area 26-00	271160-CIAC-NT Other-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	10/2008	1.25%	0.00%
DEPRECIATION - Rate Area 26-00	271210-CIAC-Tax Mains-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	09/2012	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	271230-CIAC-Tax Services-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	10/2008	1.11%	0.00%
DEPRECIATION - Rate Area 26-00	271240-CIAC-Tax Meters-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	09/2012	7.03%	0.20%
DEPRECIATION - Rate Area 26-00	271250-CIAC-Tax Hydrants-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	09/2012	1.97%	0.33%
DEPRECIATION - Rate Area 26-00	271260-CIAC-Tax Other-Water - None	252/271-CAC/CIAC	7/1/2013 0:00	10/2008	1.25%	0.00%
DEPRECIATION - Rate Area 26-00	304100-Struct & Imp-Supply - None	304.2-Struct & Imp-SS & PP	7/1/2013 0:00	10/2008	1.72%	0.26%
DEPRECIATION - Rate Area 26-00	304200-Struct & Imp-Pumping - None	304.2-Struct & Imp-SS & PP	7/1/2013 0:00	10/2008	1.72%	0.26%
DEPRECIATION - Rate Area 26-00	304300-Struct & Imp-Treatment - 304300-Struct & Imp-Treatment	304.3-Struct & Imp-WT	7/1/2013 0:00	10/2008	3.57%	0.54%
DEPRECIATION - Rate Area 26-00	304300-Struct & Imp-Treatment - 304301-Struct & Imp-Treat-Dpr Paint	304.3-Struct & Imp-WT	7/1/2013 0:00	10/2008	12.06%	0.00%
DEPRECIATION - Rate Area 26-00	304300-Struct & Imp-Treatment - 304310-Struct & Imp-Treatment-Handl	304.3-Struct & Imp-WT	7/1/2013 0:00	03/2012	3.57%	0.54%
DEPRECIATION - Rate Area 26-00	304300-Struct & Imp-Treatment - 304330-Struc & Imp-WT-Ctrl Plt 1&2	304.3-Struct & Imp-WT	7/1/2013 0:00	03/2012	3.57%	0.54%
DEPRECIATION - Rate Area 26-00	304400-Struct & Imp-T&D - None	304.4-Struct & Imp-T&D	7/1/2013 0:00	10/2008	1.85%	0.28%
DEPRECIATION - Rate Area 26-00	304500-Struct & Imp-General - None	304.5-Struct & Imp-GP	7/1/2013 0:00	10/2008	0.98%	0.15%
DEPRECIATION - Rate Area 26-00	304510-Struct & Imp-Cap Lease - None	304.5-Struct & Imp-GP	7/1/2013 0:00	10/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	304600-Struct & Imp-Offices - None	304.5-Struct & Imp-GP	7/1/2013 0:00	10/2008	0.98%	0.15%
DEPRECIATION - Rate Area 26-00	304700-Struct & Imp-Store,Shop,Gar - None	304.5-Struct & Imp-GP	7/1/2013 0:00	10/2008	0.63%	0.10%
DEPRECIATION - Rate Area 26-00	304800-Struct & Imp-Misc - None	304.5-Struct & Imp-GP	7/1/2013 0:00	10/2008	0.43%	0.06%
DEPRECIATION - Rate Area 26-00	306000-Lake, River & Other Intakes - None	306.2-Lake, River & Oth Intakes	7/1/2013 0:00	10/2008	0.79%	0.04%
DEPRECIATION - Rate Area 26-00	309000-Supply Mains - None	309.2-Supply Mains	7/1/2013 0:00	10/2008	1.87%	0.00%
DEPRECIATION - Rate Area 26-00	310000-Power Generation Equip - None	310.2-Power Generation Equip	7/1/2013 0:00	10/2008	11.74%	0.59%
DEPRECIATION - Rate Area 26-00	311200-Pump Eqp Electric - None	311.2-Pumping Equipment-SS & PP	7/1/2013 0:00	10/2008	2.23%	0.22%
DEPRECIATION - Rate Area 26-00	311300-Pump Eqp Diesel - None	311.2-Pumping Equipment-SS & PP	7/1/2013 0:00	10/2008	2.27%	0.23%
DEPRECIATION - Rate Area 26-00	311500-Pump Eqp Other - None	311.2-Pumping Equipment-SS & PP	7/1/2013 0:00	10/2008	1.66%	0.17%
DEPRECIATION - Rate Area 26-00	311000-Pumping Equipment - 311520-Pump Eqp SOS & Pumping	311.2-Pumping Equipment-SS & PP	7/1/2013 0:00	09/2012	1.66%	0.17%
DEPRECIATION - Rate Area 26-00	320100-WT Equip Non-Media - None	320.3-Water Treatment Equip	7/1/2013 0:00	10/2008	0.99%	0.10%
DEPRECIATION - Rate Area 26-00	320200-WT Equip Filter Media - None	320.3-Water Treatment Equip	7/1/2013 0:00	12/2008	30.31%	3.38%
DEPRECIATION - Rate Area 26-00	330000-Dist Reservoirs & Standpipes - None	330.4-Dist Res & Standpipes	7/1/2013 0:00	10/2008	1.73%	0.35%
DEPRECIATION - Rate Area 26-00	330003-Tank Repainting - None	330.4-Dist Res & Standpipes	7/1/2013 0:00	10/2008	11.08%	0.00%
DEPRECIATION - Rate Area 26-00	330100-Elevated Tanks & Standpipes - None	330.4-Dist Res & Standpipes	7/1/2013 0:00	10/2008	2.28%	0.46%
DEPRECIATION - Rate Area 26-00	330200-Ground Level Tanks - None	330.4-Dist Res & Standpipes	7/1/2013 0:00	10/2008	2.28%	0.46%
DEPRECIATION - Rate Area 26-00	330300-Below Ground Tanks - None	330.4-Dist Res & Standpipes	7/1/2013 0:00	04/2011	2.28%	0.46%
DEPRECIATION - Rate Area 26-00	330400-Clearwell - None	330.4-Dist Res & Standpipes	7/1/2013 0:00	10/2008	1.38%	0.27%
DEPRECIATION - Rate Area 26-00	331001-T&D Mains - 331001-TD Mains Not Classified	331.4-T&D Mains	7/1/2013 0:00	10/2008	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	331001-T&D Mains - 331100-TD Mains 4in & Less	331.4-T&D Mains	7/1/2013 0:00	10/2008	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	331001-T&D Mains - 331200-TD Mains 6in to 8in	331.4-T&D Mains	7/1/2013 0:00	10/2008	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	331001-T&D Mains - 331210-TD Mains 6in to 10in-TN	331.4-T&D Mains	7/1/2013 0:00	10/2008	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	331001-T&D Mains - 331300-TD Mains 10in to 16in	331.4-T&D Mains	7/1/2013 0:00	10/2008	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	331001-T&D Mains - 331350-TD Mains 12in & Grtr-TN	331.4-T&D Mains	7/1/2013 0:00	10/2008	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	331001-T&D Mains - 331400-TD Mains 18in & Grtr	331.4-T&D Mains	7/1/2013 0:00	10/2008	1.08%	0.17%
DEPRECIATION - Rate Area 26-00	333000-Services - None	333.4-Services	7/1/2013 0:00	10/2008	1.11%	0.00%
DEPRECIATION - Rate Area 26-00	334100-Meters - 334100-Meters	334.4-Meters & Meter Installs	7/1/2013 0:00	10/2008	7.26%	0.21%
DEPRECIATION - Rate Area 26-00	334100-Meters - 334110-Meters Bronze Case	334.4-Meters & Meter Installs	7/1/2013 0:00	10/2008	7.03%	0.20%
DEPRECIATION - Rate Area 26-00	334100-Meters - 334120-Meters Plastic Case	334.4-Meters & Meter Installs	7/1/2013 0:00	10/2008	7.03%	0.20%
DEPRECIATION - Rate Area 26-00	334100-Meters - 334130-Meters Other	334.4-Meters & Meter Installs	7/1/2013 0:00	10/2008	7.03%	0.20%
DEPRECIATION - Rate Area 26-00	334100-Meters - 334131-Meter Reading Units	334.4-Meters & Meter Installs	7/1/2013 0:00	10/2008	7.03%	0.20%
DEPRECIATION - Rate Area 26-00	334200-Meter Installations - None	334.4-Meters & Meter Installs	7/1/2013 0:00	10/2008	2.65%	0.08%
DEPRECIATION - Rate Area 26-00	335000-Hydrants - None	335.4-Hydrants	7/1/2013 0:00	10/2008	1.97%	0.33%
DEPRECIATION - Rate Area 26-00	339200-Other P/E-Supply - None	339.2-Oth Plt & Misc Equip-SS/PP	7/1/2013 0:00	06/2009	4.68%	0.00%
DEPRECIATION - Rate Area 26-00	339600-Other P/E-CPS - None	339.1-Oth Plt & Misc Equip-Int	7/1/2013 0:00	06/2009	10.00%	0.00%
DEPRECIATION - Rate Area 26-00	340100-Office Furniture & Equip - None	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	1.39%	0.00%
DEPRECIATION - Rate Area 26-00	340200-Comp & Periph Equip - 340200-Comp & Periph Equip	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	2.19%	0.00%
DEPRECIATION - Rate Area 26-00	340200-Comp & Periph Equip - 340210-Comp & Periph Mainframe	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	2.19%	0.00%
DEPRECIATION - Rate Area 26-00	340200-Comp & Periph Equip - 340220-Comp & Periph Personal	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	2.19%	0.00%
DEPRECIATION - Rate Area 26-00	340200-Comp & Periph Equip - 340230-Comp & Periph Other	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	2.19%	0.00%
DEPRECIATION - Rate Area 26-00	340200-Comp & Periph Equip - 340240-Comp & Periph Capital Lease	340.5-Office Furniture & Equip	7/1/2013 0:00	03/2010	2.19%	0.00%
DEPRECIATION - Rate Area 26-00	340300-Computer Software - 340300-Computer Software	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	1.83%	0.00%
DEPRECIATION - Rate Area 26-00	340300-Computer Software - 340310-Comp Software Mainframe	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	1.83%	0.00%
DEPRECIATION - Rate Area 26-00	340300-Computer Software - 340315-Comp Software Spec Depr Rate	340.5-Office Furniture & Equip	7/1/2013 0:00	11/2012	10.00%	0.00%
DEPRECIATION - Rate Area 26-00	340300-Computer Software - 340320-Comp Software Personal	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	1.83%	0.00%
DEPRECIATION - Rate Area 26-00	340300-Computer Software - 340330-Comp Software Other	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	1.83%	0.00%
DEPRECIATION - Rate Area 26-00	340400-Data Handling Equipment - None	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	4.94%	0.00%
DEPRECIATION - Rate Area 26-00	340500-Other Office Equipment - None	340.5-Office Furniture & Equip	7/1/2013 0:00	10/2008	1.39%	0.00%
DEPRECIATION - Rate Area 26-00	341100-Trans Equip Lt Duty Trks - None	341.5-Transportation Equip	7/1/2013 0:00	10/2008	18.82%	-2.82%
DEPRECIATION - Rate Area 26-00	341200-Trans Equip Hvy Duty Trks - None	341.5-Transportation Equip	7/1/2013 0:00	10/2008	19.55%	-2.93%
DEPRECIATION - Rate Area 26-00	341300-Trans Equip Autos - None	341.5-Transportation Equip	7/1/2013 0:00	10/2008	13.39%	-2.01%
DEPRECIATION - Rate Area 26-00	341400-Trans Equip Other - None	341.5-Transportation Equip	7/1/2013 0:00	10/2008	8.52%	-1.28%
DEPRECIATION - Rate Area 26-00	342000-Stores Equipment - None	342.5-Stores Equipment	7/1/2013 0:00	05/2009	4.00%	0.00%

DEPRECIATION - Rate Area 26-00	343000-Tools,Shop,Garage Equip - None	343.5-Tools, Shop & Garage Equip	7/1/2013 0:00 10/2008	6.89%	0.00%
DEPRECIATION - Rate Area 26-00	344000-Laboratory Equipment - None	344.5-Laboratory Equipment	7/1/2013 0:00 10/2008	1.01%	0.00%
DEPRECIATION - Rate Area 26-00	345000-Power Operated Equipment - None	345.5-Power Operated Equip	7/1/2013 0:00 09/2009	7.03%	0.00%
DEPRECIATION - Rate Area 26-00	346100-Comm Equip Non-Telephone - None	346.5-Communication Equip	7/1/2013 0:00 10/2008	4.21%	0.00%
DEPRECIATION - Rate Area 26-00	346190-Remote Control & Instrument - None	346.5-Communication Equip	7/1/2013 0:00 10/2008	4.21%	0.00%
DEPRECIATION - Rate Area 26-00	346200-Comm Equip Telephone - None	346.5-Communication Equip	7/1/2013 0:00 10/2008	3.51%	0.00%
DEPRECIATION - Rate Area 26-00	347000-Misc Equipment - None	347.5-Misc Equip	7/1/2013 0:00 10/2008	6.33%	0.00%
DEPRECIATION - Rate Area 26-00	348000-Other Tangible Property - None	348.5-Other Tangible Plant	7/1/2013 0:00 10/2008	5.10%	0.00%
DEPRECIATION - Rate Area 26-00	303500-Land & Land Rights-T&D - 303501-Land-TD	303.4-Land & LR-T&D	7/1/2013 0:00 01/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	303600-Land & Land Rights-General - None	303.5-Land & LR-GP	7/1/2013 0:00 01/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	303300-Land & Land Rights-Pumping - None	303.2-Land & LR-SS & PP	7/1/2013 0:00 01/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	303500-Land & Land Rights-T&D - 303500-Land & Ld Rights-TD	303.4-Land & LR-T&D	7/1/2013 0:00 01/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	303500-Land & Land Rights-T&D - 303502-Rights of Way-TD	303.4-Land & LR-T&D	7/1/2013 0:00 01/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	303400-Land & Land Rights-Treatment - None	303.3-Land & LR-WT	7/1/2013 0:00 01/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-00	301000-Organization - None	301.1-Organization	7/1/2013 0:00 01/2008	0.00%	0.00%
DEPRECIATION - Rate Area 26-02	339200-Other P/E-Supply - None	339.2-Oth Plt & Misc Equip-SS/PP	7/1/2013 0:00 03/2012	4.68%	0.00%
DEPRECIATION - Rate Area 26-02	339600-Other P/E-CPS - None	339.1-Oth Plt & Misc Equip-Int	7/1/2013 0:00 03/2012	10.00%	0.00%
DEPRECIATION - Rate Area 26-02	342000-Stores Equipment - None	342.5-Stores Equipment	7/1/2013 0:00 03/2012	4.00%	0.00%
DEPRECIATION - Rate Area 26-02	345000-Power Operated Equipment - None	345.5-Power Operated Equip	7/1/2013 0:00 03/2012	7.03%	0.00%