

BUTLER | SNOW

April 7, 2021

VIA ELECTRONIC FILING

Hon. Kenneth C. Hill, Chairman
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243
TPUC.DocketRoom@tn.gov

RE: *Petition of Tennessee-American Water Company Regarding The 2021 Production Costs and Other Pass-Throughs Rider*, TPUC Docket No. 21-00006

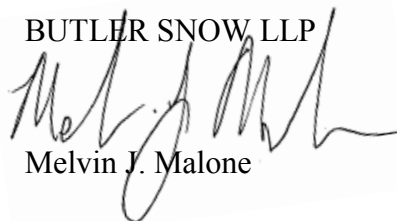
Dear Chairman Hill:

Attached for filing please find the *Supplemental Testimony of Elaine K. Chambers* in the above-captioned matter.

As required, one (1) hard copy of this filing will be mailed to your office. Should you have any questions concerning this filing, or require additional information, please do not hesitate to contact me.

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

clw

Attachments

cc: Elaine Chambers, TAWC
Karen H. Stachowski, Consumer Advocate Unit

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PETITIONER'S EXHIBIT EKC-2

TENNESSEE-AMERICAN WATER COMPANY, INC.

DOCKET NO. 21-00006

SUPPLEMENTAL TESTIMONY

OF

ELAINE K. CHAMBERS

ON

CHANGES TO THE PRODUCTION COSTS AND OTHER PASS-THROUGHS RIDER

SPONSORING PETITIONER'S REVISED EXHIBITS:

PETITIONER'S REVISED EXHIBIT – PCOP CALC – EKC

PETITIONER'S REVISED EXHIBIT – PCOP AVG IMPACT – EKC

**PETITIONER'S REVISED EXHIBIT – PROPOSED TARIFF SHEET NO. 12 – RIDERS
– EKC**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 **A.** My name is Elaine K. Chambers and my business address is 2300 Richmond Road,
3 Lexington, Kentucky 40502.

4 **Q. DID YOU SUBMIT DIRECT TESTIMONY IN THIS PROCEEDING?**

5 **A.** Yes.

6 **Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY?**

7 **A.** The purpose of my supplemental testimony is to revise TAWC's calculation previously
8 submitted on 1/15/2021. An error was found in one of TAWC's operational spreadsheets
9 that increased system delivery. The months that system delivery were incorrect were
10 March 2020 through November 2020. System delivery is used in the calculation of non-
11 revenue unaccounted for water. The percentage of non-revenue unaccounted for water
12 increased as a result of the increase in system delivery, which lowered the amount
13 recoverable that TAWC is allowed to request. The net effect of the error reduces the
14 amount we are requesting in this proceeding from \$258,350 to \$207,357, a reduction of
15 \$50,993. No other items in the filing, such as expenses, were affected by the system
16 delivery error.

17 **Q. ARE YOU SPONSORING ANY REVISED EXHIBITS?**

18 **A.** Yes, I am. I am sponsoring the following revised exhibits:

19 **Petitioner's Revised Exhibit – PCOP Calc Exhibit – EKC**

20 **Petitioner's Revised Exhibit – PCOP Avg Impact--EKC**

21 **Petitioner's Revised Exhibit – Proposed Tariff Sheet No. 12 – Riders – EKC**

22 **Q. WERE THE PETITIONER'S EXHIBITS LISTED ABOVE**
23 **PREPARED BY YOU OR UNDER YOUR DIRECTION AND SUPERVISION?**

24 **A.** Yes.

1 **Q. WHAT WERE THE SOURCES OF THE DATA USED TO PREPARE THE**
2 **PETITIONER'S EXHIBITS LISTED ABOVE?**

3 A. The data used to prepare the exhibits was acquired from the books of account and business
4 records of Tennessee American and other internal sources which I examined in the course
5 of my investigation of the matters addressed in this testimony.

6 **Q. DO YOU CONSIDER THIS DATA TO BE RELIABLE AND OF A TYPE THAT IS**
7 **NORMALLY USED AND RELIED ON IN YOUR BUSINESS FOR SUCH**
8 **PURPOSES?**

9 A. Yes.

10 **Q. DO ANY OF THE PETITIONER'S REVISED EXHIBITS REPLACE ANY**
11 **EXHIBITS PREVIOUSLY SUBMITTED IN THIS MATTER?**

12 A. Yes. The three exhibits attached to my testimony replace the exhibits previously filed on
13 1/15/2021.

14 **Q. DO THE PETITIONER'S REVISED EXHIBITS LISTED ABOVE ACCURATELY**
15 **SUMMARIZE SUCH DATA AND THE RESULTS OF ANALYSIS USING SUCH**
16 **DATA?**

17 A. Yes, they do.

18 **Q. HAVE YOU INCLUDED THE REVISED CALCULATION OF THE**
19 **PRODUCTION COSTS AND OTHER PASS-THROUGHS RIDER FROM WHAT**
20 **WAS ORIGINALLY SET FORTH IN THE PETITION?**

21 Yes. I have attached an exhibit that reflects the revised calculation of the PCOP Rider.

22 The detailed calculations are attached in an exhibit to my supplemental testimony as

23 **Petitioner's Revised Exhibit -PCOP Calc – EKC.**

1 **Q. HOW ARE THE PCOP EXPENSES RECOVERED?**

2 **A.** The PCOP is expressed as a percentage. The proposed revised tariff sheet Twenty-Third
3 Revised Sheet No. 12 – Riders - 1 is attached to my testimony as **Petitioner’s Revised**
4 **Exhibit - Proposed Sheet No. 12 – Riders – EKC.**

5 **Q. WHAT IS THE REVISED PROPOSED NEW PCOP RIDER?**

6 **A.** TAWC is proposing a PCOP Rider that results in an annualized revenue increase of
7 \$207,357, or a surcharge of .44%. This is an increase of \$511,579 from the previously
8 approved refund of \$304,222. The previously approved PCOP Rider is -.65%, and this
9 new proposed PCOP Rider is a change of 1.09%.

10 **Q. HAS TENNESSEE AMERICAN FILED A TARIFF ADDRESSING THE**
11 **PROPOSED PCOP RIDER?**

12 **A.** Yes. A new revised tariff Twenty-Third Revised Sheet No. 14 – Riders – 1 reflects the
13 PCOP Rider and is attached to my supplemental testimony as **Petitioner’s Revised**
14 **Exhibit - Proposed Sheet No. 12- Riders - EKC.**

15 **Q. WHAT IS THE IMPACT TO THE AVERAGE CUSTOMER BILL?**

16 **A.** The typical residential customer living in the City of Chattanooga, and using an average of
17 4,154 gallons per month will see an increase on their bill of \$0.09 per month, or \$1.08 per
18 year from the PCOP Rider. This is a change from the previous PCOP Rider which was a
19 decrease in their monthly bill of \$0.14. A summary of this information is attached to my
20 supplemental testimony as **Petitioner’s Revised Exhibit 2020 PCOP Avg. Impact –**
21 **EKC.**

22 **Q. WHAT DO YOU RECOMMEND WITH REGARD TO THIS PETITION?**

23 **A.** I recommend that the petition be approved for the adjustment in the PCOP Rider.

1 **Q.** **DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY?**

2 **A.** Yes.

Tennessee American Water

2020 PCOP Reconciliation

Workbook Name: TAW_EXH_EKC_1_011521_Revised.xlsx

Workbook Information: This workbook calculates the PCOP surcharge percentage based on the reconciliation of PCOP related costs for the year December 2019 - November 2020.

Worksheet Name	Description / Purpose of Worksheet
1. Link In	1. Links in from each expense, authorized expense and sales from last rate case, current sales and system delivery and over-under collection.
2. PCOP Calc Exhibit	2. Calculation of the current PCOP rate.
3. Support Workpaper	3. Current expenses adjusted for Non-Revenue Water compared to authorized expenses from the last rate case.
4. Usage&Sysdel	4. Usage and system delivery for the 12 months ending November 2020.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.

There are three (3) other worksheets that are left blank intentionally and are used to identify and separate the Other Support, Exhibit and Workpaper worksheets.

Tennessee American Water Company
Docket No. 21-00006
For the Twelve Months Ending November 30, 2020
PCOP Actual Expenses
[Link In Page](#)

Description	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Total
Purchased Water	2,514	1,616	1,669	1,461	1,603	1,724	3,513	2,566	3,655	3,339	1,788	1,555	27,005
Purchased Power	185,432	187,685	175,233	180,976	166,914	169,391	199,771	226,149	208,074	198,387	174,712	169,821	2,242,544
Chemicals	98,193	93,071	100,791	97,284	95,523	102,885	84,296	113,053	141,090	89,438	86,292	106,720	1,208,637
Waste Disposal	47,233	43,404	25,058	44,523	24,572	43,457	34,483	23,230	16,070	40,532	21,007	43,516	407,085
TRA Inspection Fee (Amortized in 16530000)	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	18,133	217,597
Total	351,505	343,910	320,885	342,377	306,745	335,590	340,197	383,131	387,021	349,828	301,932	339,746	4,102,867

Amounts Approved in Docket 12-00049

Amounts Approved in Docket 12-00049	Total	
Purchased Power	2,678,772	From Docket 12-00049 Files - 'CAPD Exhibits for Revenue Requirement in TAWC Rate Case 12-00049-SETTLEMENT6.xlsx
Chemicals	986,930	
Purchased Water	51,331	
TRA Inspection Fee	131,826	
Waste Disposal	213,308	

Authorized Sales in 100 Gallons 100,578,654 From Docket 12-00049

Projection of Annual Revenues from Last Rate Order: 47,073,724 From Docket 12-00049

[illegible]

Tennessee American Water Company
Docket No. 21-00006

Calculation of Production Costs and Other Pass-Throughs ("PCOP") Including Non-Revenue Water
To Determine PCOP Tariff Rider
Actuals for the Year Ending November 30, 2020

Line Number	Description	Amount
<u>I. Calculation of the Base Rate Cost of Production Costs and Other Pass-Throughs as authorized in the Base Rate case (*):</u>		
1	Pro Forma Production Costs and Other Pass-Throughs	\$4,062,167
2	Pro Forma Water Sales (WS) in 100 Gallons	100,578,654
3	Base Rate Cost per 100 Gallons WS (Line 1 / Line 2)	<u>\$0.04039</u>
<u>II. Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rate Cost (**):</u>		
4	Actual Production Costs and Other Pass-Throughs	\$3,636,606
5	Over-Under Collection Adjustment	114,026
6	Review Period PCOP Costs Adjusted for Over-Under Collections	3,750,632
7	Actual Water Sales (100 Gallons)	<u>88,492,069</u>
8	Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7)	\$0.04238
9	Base Rate Cost per 100 Gallons WS (Line 3)	<u>0.04039</u>
10	Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8)	\$0.00200
11	Base Rate Case Water Sales 100 Gallons (Line 2)	<u>100,578,654</u>
12	Deferral Amount (Line 10 * Line 11)	<u>\$200,740</u>
<u>III. Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider</u>		
13	Total Deferred Amount (Line 12)	\$200,740
14	Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-.03191) (**))	207,357
15	Projected Annual Base Rate Revenue subject to PCOP (*)	<u>47,073,724</u>
16	PCOP % (Line 14 / Line 15)	<u>0.44%</u>

(*) The numbers are taken from the settlement agreement in Docket No. 12-00049

(**) The numbers are actuals for the year ended November 30, 2020 including Non-Revenue Water for Purchased Power and Chemicals

(***) Assumes Gross Receipts Tax @ 3.0%, Uncollectibles @ 1.0571%, and Forfeited Discount Rate @ -0.8661%

Tennessee American Water Company
Docket No. 21-00006
For the Twelve Months Ending November 30, 2020
PCOP Actual Expenses

Line #	Description	A	B	C	D	E	F
					C - B		E - D
		For the 12 Months Ending 11/30/2020	**NRW Limited 12 Mos Ending 11/2020 (Column A, Lines 2 and 3 x Line 18 Recoverable %)	Authorized Amount Per Docket 12-00049	Difference NRW Limited from Authorized Docket 12-00049	Adjust Difference for TRA Fee Recovered Via SEC, EDI, or QIIP 12 Months Ending 11/30/2020	Adjusted Difference
1	Purchased Water Including Wheeling Charges	\$27,005	\$27,005	\$51,331	(\$24,327)	\$0	(\$24,327)
2	Purchased Power**	2,242,544	1,939,572	2,678,772	(739,200)		(739,200)
3	Chemicals**	1,208,637	1,045,347	986,930	58,417		58,417
4	Waste Disposal	407,085	407,085	213,308	193,777		193,777
5	TRA Inspection Fee	217,597	217,597	131,826	85,771		85,771
6							
7	Total	\$4,102,867	\$3,636,606	\$4,062,167	(\$425,561)	\$0	(\$425,561)
8							
9							
10	Water Sales in 100 Gallons	88,492,069	88,492,069	100,578,654		88,492,069	
11							
12	Cost per 100 Gallons (Line 7 / Line 10)	\$0.04636	\$0.04110	\$0.04039	\$0.00071	\$0.00000	\$0.00071
Recoverable % for Production Costs		For the 12 Months Ending 11/30/2020					
13	Water Sales	88,492,069					
14	System Delivery	123,782,790					
15	Non-Revenue-Unaccounted for Water % [1 - (Line 13 / Line 14)]	28.5%					
16	Non-Revenue-Unaccounted for Water % Authorized	15.0%					
17	Variance (If Line 15 > Line 16 then Line 15 - Line 16)	13.5%					
18	Recoverable % (1 - Line 17)	86.5%					

**Non-Revenue Unaccounted for Water is only applied to purchased power and chemicals.

Tennessee American Water Usage**Docket No. 21-00006****12 Months Ending November 2020**

	Water Usage	System Delivery	NRW %
2019 Dec	652,165	1,011,089	35.50%
2020 Jan	757,961	1,007,335	24.76%
2020 Feb	647,302	949,930	31.86%
2020 Mar	709,012	966,762	26.66%
2020 Apr	653,086	912,804	28.45%
2020 May	673,363	1,015,744	33.71%
2020 Jun	747,079	1,053,726	29.10%
2020 Jul	881,765	1,237,278	28.73%
2020 Aug	698,471	1,141,376	38.80%
2020 Sep	948,053	1,076,397	11.92%
2020 Oct	737,931	1,044,946	29.38%
2020 Nov	743,019	960,891	22.67%
	8,849,207	12,378,279	28.51%
		Average	28.46%

From Exhibit 1

2021 PCOP at

0.44%

Tennessee American Water Company
Production Costs and Other Pass-Throughs
Average Residential Bill Impact
5/8" Meter and Usage of 5.55 CCF (or 41.54 100 Gallons)

Line Number	Area	Meter Fee	Volumetric Charges	Bill Before Surcharges	2020 Authorized Capital Surcharges at 24.21%	2021 PCOP at 0.44%	2021 QIIP Surcharge 4.86%	2021 EDI Surcharge at 0.11%	2021 SEC Surcharge at 0.91%	2021 Proposed Capital Adjustments	Total Proposed Surcharges	2021 TCJA Credit at -6.62%	2021 TCJA EADIT Credit at -4.54%	Total Proposed Surcharges & TCJA Credit
1														
2	Chattanooga	\$13.96	\$7.60	<u>\$21.56</u>	\$5.22	\$0.09	\$1.05	\$0.02	\$0.20	<u>\$1.27</u>	\$6.58	(\$1.43)	(\$0.98)	<u>\$4.17</u>
3														
4	Lookout Mountain	\$15.66	\$12.39	<u>\$28.05</u>	\$6.79	\$0.12	\$1.36	\$0.03	\$0.26	<u>\$1.65</u>	\$8.56	(\$1.86)	(\$1.27)	<u>\$5.43</u>
5														
6	Lakeview	\$15.66	\$9.16	<u>\$24.82</u>	\$6.01	\$0.11	\$1.21	\$0.03	\$0.23	<u>\$1.47</u>	\$7.59	(\$1.64)	(\$1.13)	<u>\$4.82</u>
7														
8	Suck Creek	\$30.60	\$16.12	<u>\$46.72</u>	\$11.31	\$0.21	\$2.27	\$0.05	\$0.43	<u>\$2.75</u>	\$14.27	(\$3.09)	(\$2.12)	<u>\$9.06</u>
9														
10	Whitwell - Inside	\$20.45	\$10.30	<u>\$30.75</u>	\$7.45	\$0.14	\$1.49	\$0.03	\$0.28	<u>\$1.80</u>	\$9.39		(\$1.40)	<u>\$7.99</u>
11														
12	Whitwell - Outside	\$23.37	\$12.56	<u>\$35.93</u>	\$8.70	\$0.16	\$1.75	\$0.04	\$0.33	<u>\$2.12</u>	\$10.98		(\$1.63)	<u>\$9.35</u>
13														
14	Jasper Highlands	\$52.15	\$21.67	<u>\$73.82</u>	\$17.87	\$0.33	\$3.59	\$0.08	\$0.67	<u>\$4.34</u>	\$22.54			<u>\$22.54</u>

Note:

Authorized Capital Surcharges, QIIP, EDI, SEC Riders are effective January 1, 2020 and January 1, 2021.

PCOP rider reflects current filing.

Tennessee American Water Residential Water Rates											Sevice Charge effective November 1, 2012												Sevice Charge effective March 31, 2013, Whitwell effective June 17, 2013												Workpaper	
		PRICE LEVELS - (Meter Based)										PRICES - (VOLUMES & NON-METER BASED FLAT FEES)																								
Rate Category Descrip	Charge Type	5/8-METER	3/4-METER	1-METER	1.5-METER	2-METER	3-METER	4-METER	6-METER	8-METER	1 BlockLim1	1 Block\$1	2 BlockLim2	2 Block\$2	3 BlockLim3	3 Block\$3	4 BlockLim4	4 Block\$4	5 BlockLim5	5 Block\$5	6 BlockLim6	6 Block\$6														
TN Lone Oak Water:Res	Flat rate	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	9999999999	\$ 42.030000	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
TN Lone Oak Water:Res	Quantity-based price	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	20	\$ -	9999999999	\$ 0.726550	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
		x																																		
TN Suck Creek Water:Res	Meter-Based	x	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	\$ 30.60	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
TN Suck Creek Water:Res	Quantity-based price	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	15	\$ -	95	\$ 0.607310	9999999999	\$ 0.455510	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
		x																																		
TN Chatt Water: Res	Meter-Based	x	\$ 13.96	\$ 23.45	\$ 39.01	\$ 78.05	\$ 124.88	\$ 234.52	\$ 390.25	\$ 780.50	\$ 1,248.77	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
TN Chatt Water: Res	Quantity-based price	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	30	\$ 0.035660	486	\$ 0.565550	3740	\$ 0.355310	37400	\$ 0.265640	112000	\$ 0.203050	9999999999	\$ 0.120570														
		x																																		
TN Chatt Water Lookout Mtn.: Res	Meter-Based	x	\$ 15.66	\$ 23.45	\$ 39.01	\$ 78.05	\$ 124.89	\$ 234.14	\$ 390.25	\$ 780.50	\$ 1,248.77	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
TN Chatt Water Lookout Mtn.: Res	Quantity-based price	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	30	\$ 0.132820	486	\$ 0.728500	3740	\$ 0.518260	37400	\$ 0.361830	112000	\$ 0.299910	9999999999	\$ 0.217430														
		x																																		
TN Chatt Water Lakeview: Res	Meter-Based	x	\$ 15.66	\$ 23.45	\$ 39.00	\$ 78.05	\$ 124.88	\$ 234.14	\$ 390.25	\$ 780.50	\$ 1,248.77	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
TN Chatt Water Lakeview: Res	Quantity-based price	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	30	\$ 0.065640	486	\$ 0.623240	3740	\$ 0.413010	37400	\$ 0.295160	112000	\$ 0.232740	9999999999	\$ 0.150270														
		x																																		
TN - Whitwell Res WT INSIDE CITY	Quantity-based price	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	20	\$ -	40	\$ 0.480000	60	\$ 0.456000	9999999999	\$ 0.419000	#N/A	#N/A	#N/A	#N/A														
TN - Whitwell Res WT INSIDE CITY	Flat rate	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	9999999999	\$ 20.450000	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
		x																																		
TN Whitwell Res WT OUTSIDE CITY	Quantity-based price	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	20	\$ -	40	\$ 0.587000	60	\$ 0.532000	9999999999	\$ 0.437000	#N/A	#N/A	#N/A	#N/A														
TN Whitwell Res WT OUTSIDE CITY	Flat rate	x	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	9999999999	\$ 23.370000	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A														
		x																																		
Jasper Highlands											25		50	\$ 1.310000		75	\$ 1.170000	9999999999	\$ 1.040000																	
											9999999999	\$ 52.150000																								

Sevice Charge effective November 1, 2012, Volumetric effective March 31, 2013

CLASSIFICATION OF SERVICE**SUMMARY OF RIDERS****1. Applicability**

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, a Qualified Infrastructure Improvement Program ("QIIP") Rider, an Economic Development Investment Program Rider ("EDI"), a Safety and Environmental Compliance Program Rider (SEC"), and Production Costs and Other Pass-Throughs Rider ("PCOP") will apply to customers in all service areas.

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	19.14%
EDI	1.25%
<u>SEC</u>	<u>9.70%</u>
Subtotal of all Capital Recovery Riders	30.09%
QIIP Annual Reconciliation Percentage	0.00%
EDI Annual Reconciliation Percentage	0.00%
<u>SEC Annual Reconciliation Percentage</u>	<u>0.00%</u>
Subtotal of all Capital Recovery Riders	0.00%
Total of Capital Recovery Riders and Reconciliation Percentages	30.09%
Offset to Capital Recovery Riders for TCJA savings	-6.62%
Offset to Capital Recovery Riders for TCJA Excess ADIT	-4.54%
PCOP	0.44% (I)

(I) Indicates Increase

ISSUED: January 15, 2021

EFFECTIVE: February 14, 2021

BY: Grant A. Evitts
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

STATE OF KENTUCKY)
)
COUNTY OF FAYETTE)

BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared Elaine K. Chambers, being by me first duly sworn deposed and said that:

She is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Public Utility Commission, and if present before the Commission and duly sworn, her testimony would be as set forth in her pre-filed testimony in this matter.



Elaine K. Chambers

Sworn to and subscribed before me
this 6TH day of APRIL, 2021.



Notary Public

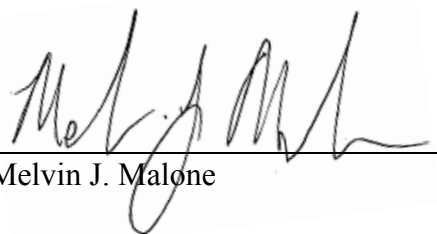
My Commission Expires: JULY 31, 2021
Notary ID: 584022

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

Karen H. Stachowski
Assistant Attorney General
Office of the Tennessee Attorney General
Financial Division, Consumer Advocate Unit
P.O. Box 20207
Nashville, Tennessee 37202-0207
karen.stachowski@ag.tn.gov

This the 7th day of April, 2021.



Melvin J. Malone