

January 17, 2024

VIA ELECTRONIC FILING

Electronically Filed in TPUC Docket Room on January 17, 2024 at 10:25 a.m.

Hon. Herbert H. Hilliard, 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 2024 Production Costs and Other Pass-Throughs Rider, TPUC Docket No. 24-00002

Dear Chairman Hill:

Attached for filing please find *Tennessee-American Water Company's exhibits, workpapers, invoices and proposed tariffs* which are being submitted in support of and as attachments to the Petition Regarding The Production Costs and Other Pass-Throughs Rider filed on January 16, 2024. The workpapers and invoices are being submitted **UNDER SEAL** as **CONFIDENTIAL and PROPRIETARY**. Both a public version and a nonpublic, **CONFIDENTIAL** version are attached.

As required, one (1) hard copy of the *Petition* and supporting documents will be delivered to your office along with a check in the amount of \$25.00 for the required filing fee.

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: Bob Lane, TAWC

Karen H. Stachowski, Consumer Advocate Unit

Vance Broemel, Consumer Advocate Unit

¹ For administrative convenience, two USB drives of the *Petition*, and supporting documentation, are enclosed.

Tennessee American Water Company Docket No. 24-000XX

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, 2023

Calculation of the Base Rate Cost of Production Costs and Other Pass-Throughs as authorized in the Base Rate case (*): 1 Pro Forma Production Costs and Other Pass-Throughs \$4,363,61 2 Pro Forma Water Sales (WS) in 100 Gallons 102,203,41 3 Base Rate Cost per 100 Gallons WS (Line 1 / Line 2) 50.042 Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rate Actual Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rate Actual Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rate Actual Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rate Actual Production Adjustment 345,41 6 Review Period PCOP Costs Adjusted for Over-Under Collections 6,104,81 7 Actual Water Sales (100 Gallons) 97,030,08 8 Actual Water Sales (100 Gallons) 97,030,082 9 Base Rate Cost production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 50,062 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 50,020 11 Base Rate Case Water Sales 100 Gallons (Line 2) 50,066,71 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) 52,066,71 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (****) 2,134,81 15 Projected Annual Base Rate Revenue subject to PCOP (*)	Line Number	Description	Amount
1 Pro Forma Production Costs and Other Pass-Throughs \$4,363,61 2 Pro Forma Water Sales (WS) in 100 Gallons W (Line 1 / Line 2) \$50.042 Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rate Actual Production Costs and Other Pass-Throughs \$5,759,41 5 Over-Under Collection Adjustment \$3,454,51 6 Review Period PCOP Costs Adjusted for Over-Under Collections 6,104,81 7 Actual Water Sales (100 Gallons) 97,030,01 8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) \$0,062 9 Base Rate Cost per 100 Gallons WS (Line 3) .0,042 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) \$0,020 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) \$52,066,7 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider	· · · · · · · · · · · · · · · · · · ·	Description	Amount
2 Pro Forma Water Sales (WS) in 100 Gallons 3 Base Rate Cost per 100 Gallons WS (Line 1 / Line 2) Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rat 4 Actual Production Costs and Other Pass-Throughs 5 Over-Under Collection Adjustment 6 Review Period PCOP Costs Adjusted for Over-Under Collections 7 Actual Water Sales (100 Gallons) 8 Actual Rate Cost production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 9 Base Rate Cost per 100 Gallons WS (Line 3) 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 10 Line Sae Rate Cost water Sales 100 Gallons (Line 2) 11 Base Rate Cost water Sales 100 Gallons (Line 2) 12 Deferral Amount (Line 10 * Line 11) Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) 52,066,7: 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8: 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	. Calculatio	n of the Base Rate Cost of Production Costs and Other Pass-Throughs as authorized in the Base Rate case (*):	-
2 Pro Forma Water Sales (WS) in 100 Gallons 3 Base Rate Cost per 100 Gallons WS (Line 1 / Line 2) Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rat 4 Actual Production Costs and Other Pass-Throughs 5 Over-Under Collection Adjustment 6 Review Period PCOP Costs Adjusted for Over-Under Collections 7 Actual Water Sales (100 Gallons) 8 Actual Rate Cost production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 9 Base Rate Cost per 100 Gallons WS (Line 3) 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 10 Line Sae Rate Cost water Sales 100 Gallons (Line 2) 11 Base Rate Cost water Sales 100 Gallons (Line 2) 12 Deferral Amount (Line 10 * Line 11) Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) 52,066,7: 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8: 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5			
Base Rate Cost per 100 Gallons WS (Line 1 / Line 2) Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Rat A Ctual Production Costs and Other Pass-Throughs Over-Under Collection Adjustment Review Period PCOP Costs Adjusted for Over-Under Collections Actual Water Sales (100 Gallons) Actual Nater Sales (100 Gallons) Base Rate Cost per 100 Gallons WS (Line 3) Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) Base Rate Cost per 100 Gallons WS (Line 3) Deferral Amount (Line 10 * Line 11) Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider Total Deferred Amount (Line 12) S2,066,7: Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5		· ·	
Deferral calculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NRW) vs. the Base Ra 4		• •	102,203,422
4 Actual Production Costs and Other Pass-Throughs \$5,759,4 5 Over-Under Collection Adjustment 345,4 6 Review Period PCOP Costs Adjusted for Over-Under Collections 6,104,8 7 Actual Water Sales (100 Gallons) 97,030,0 8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 50,062: 9 Base Rate Cost per 100 Gallons W5 (Line 3) 0,042: 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 50,020: 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) 52,066,7: Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7: 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-0.3191) (***) 2,134,8: 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	3	Base Rate Cost per 100 Gallons WS (Line 1 / Line 2)	\$0.04270
4 Actual Production Costs and Other Pass-Throughs \$5,759,4 5 Over-Under Collection Adjustment 345,4 6 Review Period PCOP Costs Adjusted for Over-Under Collections 6,104,8 7 Actual Water Sales (100 Gallons) 97,030,0 8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 50,062: 9 Base Rate Cost per 100 Gallons W5 (Line 3) 0,042: 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 50,020: 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) 52,066,7: Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7: 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-0.3191) (***) 2,134,8: 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5			
5 Over-Under Collection Adjustment 345,4 6 Review Period PCOP Costs Adjusted for Over-Under Collections 6,104,8 7 Actual Water Sales (100 Gallons) 97,030,0 8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 50,052 9 Base Rate Cost per 100 Gallons WS (Line 3) 0,042 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 50,020 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) \$2,066,7 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7 13 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) \$2,134,8 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	. Deferral o	alculation - Actual Non-Revenue Water Cost Production Costs and Other Pass-Throughs (adjusted for 15% NR	W) vs. the Base Rate
5 Over-Under Collection Adjustment 345,4 6 Review Period PCOP Costs Adjusted for Over-Under Collections 6,104,8 7 Actual Water Sales (100 Gallons) 97,030,0 8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 50,052 9 Base Rate Cost per 100 Gallons WS (Line 3) 0,042 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 50,020 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) \$2,066,7 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7 13 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) \$2,134,8 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5			
6 Review Period PCOP Costs Adjusted for Over-Under Collections 6,104,8 7 Actual Water Sales (100 Gallons) 97,030,0 8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 50.062: 9 Base Rate Cost per 100 Gallons WS (Line 3) .0.042: 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 50.020: 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203.4 12 Deferral Amount (Line 10 * Line 11) 52,066,7: Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7: 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8: 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,484,5		· · · · · · · · · · · · · · · · · · ·	
7 Actual Water Sales (100 Gallons) 97,030,0 8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) \$0.062' 9 Base Rate Cost per 100 Gallons WS (Line 3) 0.042' 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) \$0.002' 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) \$2,066,7' Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7' 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8' 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5'	5	· · · · · · · · · · · · · · · · · · ·	345,433
8 Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7) 50.062* 9 Base Rate Cost per 100 Gallons WS (Line 3) 0.042* 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) 50.020* 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) \$2,066,7* Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7* 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8* 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5*	6	Review Period PCOP Costs Adjusted for Over-Under Collections	6,104,856
9 Base Rate Cost per 100 Gallons W5 (Line 3) 0.042 10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons W5 (Line 9 - Line 8) 50.020. 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203.4 12 Deferral Amount (Line 10 * Line 11) 52,066,7 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) 52,066,7 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	7	Actual Water Sales (100 Gallons)	97,030,038
10 Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8) \$0.020. 11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) \$2,066,7 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	8	Actual Rate Cost Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 6 / Line 7)	\$0.06292
11 Base Rate Case Water Sales 100 Gallons (Line 2) 102,203,4 12 Deferral Amount (Line 10 * Line 11) \$2,066,7 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5 48,494,5 102,203,4 102,203,4 102,203,4 103,203,6 103,203,6 104,203,6 105,203,6 106,203,6 107,203,6	9	Base Rate Cost per 100 Gallons WS (Line 3)	0.04270
2 Deferral Amount (Line 10 * Line 11) \$2,066,75 Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,75 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.003191) (***) 2,134,81 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	10	Incremental Change in Production Costs and Other Pass-Throughs per 100 Gallons WS (Line 9 - Line 8)	\$0.02022
Calculation of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider 13 Total Deferred Amount (Line 12) \$2,066,7* 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.0-03191) (***) 2,134,8* 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5*	11	Base Rate Case Water Sales 100 Gallons (Line 2)	102,203,422
13 Total Deferred Amount (Line 12) \$2,066,7* 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.003191) (***) 2,134,8* 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5*	12	Deferral Amount (Line 10 * Line 11)	\$2,066,742
13 Total Deferred Amount (Line 12) \$2,066,7* 14 Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.003191) (***) 2,134,8* 15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5*			
Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.003191) (***) 2,134,81 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	II. Calculati	on of Production Costs and Other Pass-Throughs ("PCOP") Tariff Rider	
15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	13	Total Deferred Amount (Line 12)	\$2,066,742
15 Projected Annual Base Rate Revenue subject to PCOP (*) 48,494,5	14	Total Deferred Amount Grossed Up for revenue taxes (Line 13 / (1.003191) (***)	2,134,865
	15		48,494,574
			4,40%

^(*) The numbers are taken from the settlement agreement in Docket No. 12-00049 and include the Whitwell adjustment from Docket No. 21-00006, as well as a proposed adjustment for Jasper Highlands. The Projected Annual Base Rate Revenue subject to PCOP on Line 15 includes revenues from Docket No. 12-00049, as well as proposed adjustments to include Whitwell and Jasper Highlands base revenues.

^(**) The numbers are actuals for the year ended November 30, 2023 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. 24-Docket No. 24-000XX PCOP Avg Impact

	Average Residential Usage	Base Rates		Capital Riders (incl TCJA)		Expense Rider (PCOP)		Total Avg Bill	
Current Rates	4156	\$	21.57	\$	7.03	\$	0.45	\$	29.05
Proposed Rates	4156	\$	21.57	\$	7.03	\$	0.95	\$	29.55
		\$	-	\$	-	\$	0.50	\$	0.50

Percentage Average Bill Increase

1.7%

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 <u>areas</u>.

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP EDI SEC Subtotal of all Capital Recovery Riderm	24.28% (I) 1.93% (I) <u>10.09%</u> (I) 36.30%
QIIP Annual Reconciliation Percentage EDI Annual Reconciliation Percentage SEC Annual Reconciliation Percentage Subtotal of all Capital Recovery Riders	0.00% (I) 0.00% (D) 0.00% (I) 0.00% (I)
Total of Capital Recovery Riders and Reconciliation Percentages Offset to Capital Recovery Riders for TCJA savings Offset to Capital Recovery Riders for TCJA Excess ADIT	36.30% (I) -4.32% 0.50% (I)
PCOP	2.13%

- (I) Indicates Increase
- (D) Indicates Decrease

BY:

Grant A. Evitts

December 11,2023

EFFECTIVE: January 1, 2024

109 Wiehl Street

PRESIDENT Chattanooga, Tennessee 37403

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	24.28%
EDI	1.93%
SEC	10.09%
Subtotal of all Capital Recovery Rider	36.30%
QIIP Annual Reconciliation Percentage	0.00%
EDI Annual Reconciliation Percentage	0.00%
SEC Annual Reconciliation Percentage	0.00%
Subtotal of all Capital Recovery Riders	0.00%
Total of Capital Recovery Riders and Reconciliation Percentages	36.30%
Offset to Capital Recovery Riders for TCJA savings	-4.32%
Offset to Capital Recovery Riders for TCJA Excess ADIT	0.50%
PCOP	4.39%(I)

- (I) Indicates Increase
- (D) Indicates Decrease

ISSUED: December 11,2023 EFFECTIVE: January 1, 2024

BY: 109 Wiehl Street

PRESIDENT

Chattanooga, Tennessee 37403

Japser Highlands Customr Count November 2022 - November 2023 Monthly Active Custoemr Count

	E2606_TN-Jasper Highlands	E2606_TN-Jasper Highland	ls E2606_TN-Jasper Highland	ls E2606_TN-Jasper Highlands	E2606_TN-Jasper Highlands	E2606_TN-Jasper Highlands	E2606_TN-Jasper Highlands	Average						
	TradingPartner	TradingPartner	TradingPartner	TradingPartner	TradingPartner	TradingPartner	TradingPartner	Customer Coun						
	USD	USD	USD	USD	USD	USD	USD	Dec 22 - Nov 2						
	No_Project	No_Project	No_Project	No_Project	No_Project	No_Project	No_Project							
	Final	Final	Final	Final	Final	Final	Final							
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual							
	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	
Customer connections/contracts	378	386	387	7 38	38	394	403	2	407	415 42	24 42	5 42	5 428	3
System delivery gross	1,622	2 1,702	1,662	1,25	7 1,54	1,570	2,210	0 3,2	243 2,8	362 2,76	3,76	3,99	3,048	29,63
Total water sales	2,043	912	1,664	4 53	2 85	1,347	7 1,160	6 2,1	165 2,4	196 2,68	2,83	3,22	3,419	23,29
Water revenues	38,366	28,629	37,597	7 27,69	35,47	76 38,590	38,123	3 63,9	980 46,2	242 63,14	62,15	62,92	8 61,122	565,68
Other operating revenues	181	1 240	138	8 17	0 27	77 96	5 15:	1 1	181	96 23	34 14	11	.8 107	