

# BUTLER | SNOW

July 30, 2024

## VIA ELECTRONIC FILING

Hon. David Jones, Chairman  
c/o Ectory Lawless, Docket Room Manager  
Tennessee Public Utility Commission  
502 Deaderick Street, 4<sup>th</sup> Floor  
Nashville, TN 37243  
[TPUC.DocketRoom@tn.gov](mailto:TPUC.DocketRoom@tn.gov)

Electronically Filed In TPUC Docket  
Room on July 30, 2024 at 4:34 p.m.

**RE:   *Petition of Tennessee-American Water Company to Modify Tariff, Change and Increase Charges, Fees, and Rates, and for Approval of a General Rate Increase, TPUC Docket No. 24-00032***

Dear Chairman Jones:

Attached for filing please find *Tennessee-American Water Company's Responses to Second Discovery Requests of the City of Chattanooga* in the above-captioned matter.

Please note that Attachments to Response Nos. 1, 12 and 31 contain **CONFIDENTIAL INFORMATION** and are being submitted **UNDER SEAL** as **CONFIDENTIAL and PROPRIETARY**. Both a public version and a nonpublic, **CONFIDENTIAL** version of these response attachments are attached.

The Company will supplement these responses and provide a response to COC DR 2-009 as soon as possible.

As required, the original plus four (4) hard copies will follow. 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

## Attachments

cc: Bob Lane, TAWC  
Shilina Brown, Consumer Advocate Division  
Victoria Glover, Consumer Advocate Division  
Phillip Noblett, City of Chattanooga  
Frederick Hitchcock, City of Chattanooga  
Scott Tift, UWUA

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BUTLER SNOW LLP

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**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION  
NASHVILLE, TENNESSEE**

**PETITION OF TENNESSEE-  
AMERICAN WATER COMPANY TO  
MODIFY TARIFF, CHANGE AND  
INCREASE CHARGES, FEES, AND  
RATES, AND FOR APPROVAL OF A  
GENERAL RATE INCREASE**

**DOCKET NO. 24-00032**

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**TENNESSEE-AMERICAN WATER COMPANY’S RESPONSE  
TO SECOND DISCOVERY REQUESTS OF THE CITY OF CHATTANOOGA**

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Tennessee-American Water Company (“TAWC”), by and through counsel, hereby submits its Response to Second Discovery Requests propounded by the City of Chattanooga (“Chattanooga”).

**GENERAL OBJECTIONS**

1. TAWC objects to all requests that seek information protected by the attorney-client privilege, the work-product doctrine and/or any other applicable privilege or restriction on disclosure.
2. TAWC objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations, or orders of the Tennessee Public Utility Commission (“TPUC” or “Authority”).
3. The specific responses set forth below are based on information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information produced.

4. TAWC objects to each request to the extent that it is unreasonably cumulative or duplicative, speculative, unduly burdensome, irrelevant or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

5. TAWC objects to each request to the extent it seeks information outside TAWC's custody or control.

6. TAWC's decision, now or in the future, to provide information or documents notwithstanding the objectionable nature of any of the definitions or instructions, or the requests themselves, should not be construed as: (a) a stipulation that the material is relevant or admissible, (b) a waiver of TAWC's General Objections or the objections asserted in response to specific discovery requests, or (c) an agreement that requests for similar information will be treated in a similar manner.

7. TAWC objects to those requests that seek the identification of "any" or "all" documents or witnesses (or similar language) related to a particular subject matter on the grounds that they are overbroad and unduly burdensome and exceed the scope of permissible discovery.

8. TAWC objects to those requests that constitute a "fishing expedition," seeking information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence and is not limited to this matter.

9. TAWC does not waive any previously submitted objections to Chattanooga's discovery requests.

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** Heath Brooks

**Question:**

1. Please provide a copy of the AWWA Principles of Water Rates, Fees and Charges utilized by TAWC.

**Response:**

Please see TAW\_R\_COCDR2\_001\_073024\_Attachment\_Confidential for a copy of the AWWA Principles of Water Rates, Fees, and Charges utilized by TAWC. Please note that this document is being marked confidential because the manual is under copywrite by American Water Works Association.

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** Robert Lane

**Question:**

2. Regarding the four Service Areas, please provide the following additional information:
- a. Is plant in service tracked / accounted for by Service Area?
  - b. Is rate base tracked/ accounted for by Service Area?
  - c. Are operating expenses tracked/ accounted for by Service Area?
  - d. Is Long-term debt tracked/ accounted for by Service Area?
  - e. Are property taxes tracked / accounted for by Service Area?
  - f. Are income taxes tracked / accounted for by Service Area?

**Response:**

For purposes of this response, "Service Areas" are defined as Chattanooga, Suck Creek, Sequatchie Valley, and Jasper Highlands.

Further, "Rate Areas" are defined as Chattanooga, Lookout Mountain, Lakeview, Suck Creek, Whitwell Inside City, Whitwell Outside City, and Jasper Highlands.

TAWC tracks costs and plant in-service by District "Profit Centers". Districts may include one or more Rate Areas.

See chart below for the relationship between Districts and Rate Areas.

Districts Center	Districts Description	Tariff/Rate Area
2601	TN-Corporate	All
2602	TN-Chattanooga	Chattanooga
2602	TN-Chattanooga	Lookout Mountain
2602	TN-Chattanooga	Lakeview
2603	TN-Suck Creek	Suck Creek
2605	TN-Sequatchie Valley	Whitwell Inside City
2605	TN-Sequatchie Valley	Whitwell Outside City
2606	TN-Jasper Highlands	Jasper Highlands

- a. No, plant in service is not tracked / accounted for by Service Area. The plant in service amounts are tracked / accounted for by District "Profit Center".
- b. Rate Base is not tracked / accounted for by Service Area or District Profit Center.
- c. No, operating expenses are not tracked/ accounted for by Service Area. Operating expenses are tracked / accounted for by District Profit Center.
- d. Long-term debt is not tracked / accounted by Service Area or District Profit Center.
- e. No, property taxes are not tracked / accounted for by Service Area. Property taxes are tracked by each County/Municipality; however, the posted amounts are not accounted for / recorded by District Profit Center.
- f. No. Income taxes are not tracked / accounted for by Service Area or District Profit Center.

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** Robert Lane

**Question:**

3. Regarding the seven Rate Areas, please provide the following additional information:
- a. Is plant in service tracked/ accounted for by Rate Area? If not, how are these costs allocated or assigned to each Rate Area?
  - b. Is rate base tracked/ accounted for by Rate Area? If not, how are these costs allocated or assigned to each Rate Area?
  - c. Are operating expenses tracked/ accounted for by Rate Area? If not, how are these costs allocated or assigned to each Rate Area?
  - d. Is Long-term debt tracked/ accounted for by Rate Area? If not, how are these costs allocated or assigned to each Rate Area?
  - e. Are property taxes tracked/ accounted for by Rate Area? If not, how are these costs allocated or assigned to each Rate Area?
  - f. Are income taxes tracked / accounted for by Rate Area? If not, how are these costs allocated or assigned to each Rate Area?

**Response:**

Please refer to response to TAW\_R\_COCDR2\_002\_073024.

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** Heath Brooks

**Question:**

4. Were the current rates in each Rate Area cost-based rates when they were established? If not, please explain.

**Response:**

Current rates in each rate area were established by settlement agreement in the last general rate case (Docket No. 12-00049) with the exception of two special contracts, Jasper Highland and Whitwell (both Inside and Outside). Each rate area received a 12.72% increase in revenues above rates established in TPUC Docket Number 10-00189. The current rates for Jasper Highland and Whitwell are based on the rates in place at the time they were acquired by TAWC.



**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
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**Responsible Witness:** Heath Brooks

**Question:**

5. Please provide the rates by Rate Area that would need to be established in this case if the Commission were to grant TAWC's present revenue requirement but reject TAWC's request to consolidate the Rate Areas.

**Response:**

Please see TAW\_R\_COCDR2\_005\_073024 (Excel format only) for rates that recover TAWC's revenue requirement under the assumption that the Commission rejects TAWC's filed proposal. Rates in TAW\_R\_COCDR2\_005\_073024 reflect the following:

- Consolidation of seven rate areas to four rate areas

Current	COC_R2_005
Chattanooga	Chattanooga
Lakeview	
Lookout Mountain	
Whitwell (Inside City)	Whitwell
Whitwell (Outside City)	
Suck Creek	Suck Creek
Jasper Highlands	Jasper Highlands

- Residential and Non-residential volumetric rates for each rate area
  - Single volumetric rate applicable to residential usage with a usage allowance based on current first block
  - Rate block structure applicable to non-residential usage
- Statewide residential and non-residential meter rates with the exception of Jasper Highlands

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
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SECOND DISCOVERY REQUEST OF THE  
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**Responsible Witness:** Robert Lane

**Question:**

6. For each Rate Area, please provide the following information:
- a. Rate Base for 2023
  - b. Operating revenues for 2023
  - c. Operating expenses for 2023
  - d. Depreciation expense for 2023
  - e. Property taxes if not included in operating expenses for 2023
  - f. Billing Determinants for 2023

**Response:**

- a. TAWC does not track Rate Base by Rate Area. However, TAWC does track Net Plant in service including an allocation of accumulated depreciation based on the District. Please refer to TAW\_R\_COCDR2\_008\_073024\_Attachment 2 for Net Plant in service by district.
- b. Please refer to TAWC – Exhibits Rev – 2\_Revenue at Present and Proposed Rates shows by Rate Area in summarized form for 2023 & TAWC – Exhibit Rev – 3\_Revenue Forecast shows 2023 by month information.
- c. TAWC does not track Operating expenses by Rate Area. Please refer to COC TAW\_R\_COCDR2\_006\_073024\_Attachment for the Operating expenses by District.
- d. TAWC does not track Depreciation Expense by Rate Area. Please refer to COC TAW\_R\_COCDR2\_006\_073024\_Attachment for the operating expenses including Depreciation by district.
- e. TAWC does not track Property Taxes by Rate Area. Property taxes are tracked by each County/Municipality; however, the posted amounts are not accounted for / recorded by District Profit Center.
- f. Please refer to response to part b.

G/L Account	G/L Account Name	Profit Center					Total
		AWTR/2601 TN-Corporate	AWTR/2602 TN-Chattanooga	AWTR/2603 TN-Suck Creek	AWTR/2606 TN-Jasper Highlands	AWTR/2605 TN-Sequatchie Valley	
51010000	Purchased Water		8,000	37,727	131,026	699	177,451
<b>AW01155</b>	<b>Purchased water</b>		<b>8,000</b>	<b>37,727</b>	<b>131,026</b>	<b>699</b>	<b>177,451</b>
51510000	Purchased Power - Natural Account	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply		5,362	404	24,707		30,472
51510012	Purchased Power - Pumping		2,502,157	8,735		89,945	2,600,837
51510013	Purchased Power - Water Treatment		87,734				87,734
51510014	Purchased Power - Transmission & Distribution		43,642				43,642
51510016	Purchased Power - Admin & General	(1,894,612)		472		1,119	(1,893,020)
51520000	Fuel for Power Production		1,597		376	178	2,151
<b>AW01154</b>	<b>Fuel and power</b>	<b>(1,894,612)</b>	<b>2,640,492</b>	<b>9,611</b>	<b>25,083</b>	<b>91,242</b>	<b>871,816</b>
51800000	Chemicals		2,433,238	2,489		69,561	2,505,288
<b>AW01156</b>	<b>Chemicals</b>		<b>2,433,238</b>	<b>2,489</b>		<b>69,561</b>	<b>2,505,288</b>
51110000	Waste Disposal		296,836	10,063		381,780	688,679
<b>AW01157</b>	<b>Waste disposal</b>		<b>296,836</b>	<b>10,063</b>		<b>381,780</b>	<b>688,679</b>
<b>AW01126</b>	<b>Production costs</b>	<b>(1,894,612)</b>	<b>5,378,566</b>	<b>59,889</b>	<b>156,109</b>	<b>543,282</b>	<b>4,243,234</b>
50100000	Labor Natural Account	1,251,668	1,875,409	8,279	14,901	182,172	3,332,429
50100001	Labor Expense Accrual	2,818	(3,450)	(62)	224	(1,779)	(2,249)
50101200	Labor Oper Pumping		1,186,634	227		1,446	1,188,307
50101300	Labor Oper Water Treatment					216,492	216,492
50101420	Labor Oper Trans & Distr - Meter		732,757			1,853	734,610
50101510	Labor Oper Customer Acctg - Meter Read		344,553			10,755	355,308
50101600	Labor Oper Admin & General	84,610	731,908	73,437	5,805	34,016	929,777
50102100	Labor Maint Source of Supply					41	41
50102200	Labor Maint Pumping					9,325	9,325
50102300	Labor Maint Water Treatment					34,026	34,026
50102400	Labor Maint Transmission & Distribution		123		23,165	92,096	115,384
50102420	Labor Maint Transmssn & Distr - Mains		209,626				209,626
50102430	Labor Maint Transmssn & Distr - Service		201,686			8,883	210,568
50102440	Labor Maint Transmssn & Distr - Hydrants		164,936			57	164,994
50109900	Labor Capitalized Credits	(1,242,021)	(1,297,795)	(8,217)	(15,124)	(98,557)	(2,661,714)
50110000	Labor Non-scheduled Overtime - Natural Account	511	534,438	474	5,495	20,917	561,836
50111200	Labor Oper Non-scheduled Overtime- P		97,826			550	98,376
50111300	Labor Oper Non-scheduled Overtime- WT					20,905	20,905
50111420	Labor Oper Non-scheduled Overtime- TD Meter		33,162				33,162
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read		8,613			320	8,933
50111600	Labor Oper Non-scheduled Overtime- AG		25,658	2,083			27,740
50112200	Labor Maint Non-scheduled Overtime- P					92	92
50112300	Labor Maint Non-scheduled Overtime- WT					1,498	1,498
50112400	Labor Maint Non-scheduled Overtime- TD				2,249	15,690	17,939
50112420	Labor Maint Non-scheduled Overtime- TD Mains		14,879				14,879
50112430	Labor Maint Non-scheduled Overtime- TD Service		17,458			293	17,751
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant		21,662				21,662
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(511)	(534,438)	(474)	(5,495)	(20,917)	(561,836)
50120000	Labor Overtime - Natural Account		859		490	35	1,383
50121200	Labor Oper Scheduled Overtime-P		13,229				13,229
50121300	Labor Oper Scheduled Overtime-WT					9,232	9,232
50121420	Labor Oper Scheduled Overtime-TD Meter		655				655
50121600	Labor Oper Scheduled Overtime-AG		4,546				4,546
50122400	Labor Maint Scheduled Overtime-TD				402	361	763
50122420	Labor Maint Scheduled Overtime-TD Mains		0				0
50129900	Labor Scheduled Overtime- Capitalized Credits		(859)		(490)	(35)	(1,383)
50171000	Annual Performance Plan	329,462	202,100	3,048	1,639	21,892	558,141
50171100	Annual Performance Plan Cap Credits	(46,066)	(48,176)	(304)	(562)	(3,659)	(98,766)
50171800	Compensation Expense - RSU/PSU	132,001					132,001
<b>AW01158</b>	<b>Salaries and wages</b>	<b>512,473</b>	<b>4,538,001</b>	<b>78,491</b>	<b>32,699</b>	<b>557,999</b>	<b>5,719,662</b>
50610000	Pension Expense	19,263	115,734	1,579	981	12,287	149,844
50610100	Pension Capitalized Credits	(23,119)	(34,097)	(162)	(392)	(2,233)	(60,002)
<b>AW01159</b>	<b>Pension expense</b>	<b>(3,856)</b>	<b>81,637</b>	<b>1,417</b>	<b>589</b>	<b>10,054</b>	<b>89,842</b>
50510000	OPEB Expense	7,046	45,301	619	384	4,814	58,164
50510100	OPEB Capitalized Credits	(13,337)	(13,335)	(63)	(153)	(879)	(27,767)
50550000	Group Insurance Expense	103,744	1,409,361	5,582	8,413	95,284	1,622,383
50550100	Group Insurance Capitalized Credits	(174,338)	(417,066)	(1,452)	(3,625)	(17,593)	(614,075)
50560000	Health Savings Account Expense	5,056	4,436				9,492
<b>AW01160</b>	<b>Group insurance expense</b>	<b>(71,829)</b>	<b>1,028,697</b>	<b>4,686</b>	<b>5,019</b>	<b>81,625</b>	<b>1,048,197</b>
50421000	401k Expense	45,370	169,050	1,219	1,682	21,494	238,814
50421100	401k Expense Cap Credits	(41,578)	(46,015)	(314)	(654)	(4,086)	(92,647)
50422000	Defined Contribution Expense	59,114	243,688	3,275	2,460	29,252	337,789
50422100	Defined Contribution Plan Exp Cap Credits	(54,022)	(62,781)	(420)	(951)	(4,999)	(123,172)
50423000	Employee Stock Purchase Plan Expense		11,311				11,311
50426000	Retiree Medical Expense	2,046	26,588	5		29	28,668
50426100	Retiree Medical Expense Cap Credits	(2,043)	(7,899)				(9,943)
50450000	Other Welfare - Natural Account	0	0				0
50450012	Other Welfare - Pumping		10,000				10,000
50450016	Other Welfare - Admin & General	7,744	33,680				41,424
50451000	Employee Awards	927	4,268				5,196
50452000	Employee Physical Exams	99	4,056			390	4,545
50456000	Tuition Aid	3,120	12,817				15,937
50457000	Training	13,194	10,038			2,297	25,528
50458000	Referral Bonus		1,421				1,421
<b>AW01161</b>	<b>Other benefits</b>	<b>33,971</b>	<b>410,221</b>	<b>3,765</b>	<b>2,537</b>	<b>44,378</b>	<b>494,871</b>
<b>AW01127</b>	<b>Employee-related costs</b>	<b>470,758</b>	<b>6,058,556</b>	<b>88,358</b>	<b>40,843</b>	<b>694,056</b>	<b>7,352,572</b>

G/L Account	G/L Account Name	AWTR/2601	AWTR/2602	Profit Center	AWTR/2606	AWTR/2605	Total
		TN-Corporate	TN-Chattanooga	AWTR/2603 TN-Suck Creek	TN-Jasper Highlands	TN-Sequatchie Valley	
53401000	AWWSC Services - Labor OPEX	3,720,898					3,720,898
53401100	AWWSC Services - Pension OPEX	84,395					84,395
53401200	AWWSC Services - Group Insurance OPEX	389,750					389,750
53401300	AWWSC Services - Other Benefits OPEX	246,277					246,277
53401400	AWWSC Services - Contracted Services OPEX	741,245					741,245
53401500	AWWSC Services - Office Supplies OPEX	405,876					405,876
53401700	AWWSC Services - Rents OPEX	125,486					125,486
53401800	AWWSC Services Customer Accounting OPEX	1,071,722					1,071,722
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	362,360					362,360
53402100	AWWSC Services - Other O&M Expense OPEX	386,471					386,471
53402200	AWWSC Services - Depr & Amort OPEX	380,539					380,539
53402300	AWWSC Services - General Taxes OPEX	260,099					260,099
53402400	AWWSC Services - Net Interest OPEX	(34,903)					(34,903)
53402600	AWWSC Services - Income Taxes OPEX	(5,599)					(5,599)
53481000	AWWSC Services - Labor CAPX	0	0				0
53481100	AWWSC Services - Pension CAPX	0	0				0
53481200	AWWSC Services - Group Insurance CAPX	0	0				0
53481300	AWWSC Services - Other Benefits CAPX	0	0				0
53481400	AWWSC Services - Contracted Services CAPX	0	0				0
53481500	AWWSC Services - Office Supplies CAPX	0	0				0
53481700	AWWSC Services - Rents CAPX	0	0				0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0					0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0				0
53482300	AWWSC Services - General Taxes CAPX	0	0				0
53482400	AWWSC Services - Net Interest CAPX	0					0
<b>AW01185</b>	<b>Service Company Costs</b>	<b>8,134,614</b>	<b>0</b>				<b>8,134,614</b>
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0
53110016	Contract Svc-Eng - Admin & General	10,046					10,046
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	13,985	85				14,070
53150013	Contract Svc-Other - Water Treatment		189				189
53150014	Contract Svc-Other - Transmission & Distribution		419,502				419,502
53150015	Contract Svc-Other - Customer Accounting		151				151
53150016	Contract Svc-Other - Admin & General	98,552	142,414			1,184	242,150
53152000	Contract Svc-Lab Testing - Water Treatment		3,994				3,994
53154000	Contract Services - Audit Fees		82,010				82,010
53155000	Contract Services - Legal	218,189	0				218,189
<b>AW01162</b>	<b>Contracted services</b>	<b>340,772</b>	<b>648,345</b>	<b>0</b>	<b>0</b>	<b>1,184</b>	<b>990,301</b>
52532000	Electricity - Natural Account		0			0	0
52532013	Electricity - Water Treatment		33,017				33,017
52532014	Electricity - Transmission & Distribution		17,297				17,297
52532016	Electricity - Admin & General					2,356	2,356
52546000	Grounds Keeping - Natural Account		0	0	0	0	0
52546016	Grounds Keeping - Admin & General		70,134	5,810	2,550	22,880	101,374
52548000	Heating Oil/Gas - Natural Account		0			0	0
52548011	Heating Oil/Gas - Source of Supply					141	141
52548013	Heating Oil/Gas - Water Treatment		24,294				24,294
52548014	Heating Oil/Gas - Transmission & Distribution		7,501				7,501
52548016	Heating Oil/Gas - Admin & General					127	127
52550000	Janitorial - Natural Account	0	0			0	0
52550012	Janitorial - Pumping					105	105
52550013	Janitorial - Water Treatment					47	47
52550014	Janitorial - Transmission & Distribution		213				213
52550016	Janitorial - Admin & General	186	47,486			2,541	50,212
52571000	Security Service - Natural Account	0					0
52571011	Security Service - Source of Supply	50,627					50,627
52578000	Trash Removal - Natural Account	0	0			0	0
52578011	Trash Removal - Source of Supply		1,329				1,329
52578014	Trash Removal - Transmission & Distribution		3,451				3,451
52578016	Trash Removal - Admin & General	113	4,089			1,465	5,666
52583000	Water & WW - Natural Account		0				0
52583014	Water & WW - Transmission & Distribution		2,246				2,246
52583016	Water & WW - Admin & General		7,328				7,328
<b>AW01187</b>	<b>Building Maintenance and Services</b>	<b>50,925</b>	<b>218,384</b>	<b>5,810</b>	<b>2,550</b>	<b>29,660</b>	<b>307,330</b>
52574000	Telephone - Natural Account	0	0	0		0	0
52574013	Telephone - Water Treatment		16,982				16,982
52574014	Telephone - Transmission & Distribution		11,523				11,523
52574016	Telephone - Admin & General	45,687	156,690	8,127		4,394	214,897
52574100	Cell Phone - Natural Account	0	0	0		0	0
52574111	Cell Phone - Source of Supply		473				473
52574114	Cell Phone - Transmission & Distribution		771			(73)	697
52574115	Cell Phone - Customer Accounting		(1,430)				(1,430)
52574116	Cell Phone - Admin & General	2,959	31,889	162		4,411	39,420
52574200	Data Lines - Admin & General	892	450			407	1,749
52574300	Wireless - Service First - Natural Account	0	0			0	0
52574314	Wireless - Service First-Transmission&Distribution					238	238
52574316	Wireless - Service First - Admin & General	4,252	22,104			2,597	28,953
<b>AW01188</b>	<b>Telecommunication expenses</b>	<b>53,791</b>	<b>239,452</b>	<b>8,288</b>		<b>11,973</b>	<b>313,503</b>

G/L Account	G/L Account Name	Profit Center		AWTR/2603	AWTR/2606	AWTR/2605	Total
		AWTR/2601	AWTR/2602				
		TN-Corporate	TN-Chattanooga	TN-Suck Creek	TN-Jasper Highlands	TN-Sequatchie Valley	
52562500	Overnight Shipping - Natural Account	0	0			0	0
52562511	Overnight Shipping - Source of Supply		22				22
52562513	Overnight Shipping - Water Treatment		289				289
52562516	Overnight Shipping - Admin & General	90	7,531			36	7,657
52566000	Postage - Natural Account	0	0			0	0
52566016	Postage - Admin & General	29	462			4	495
52566700	Printing	4,407	229			113	4,748
<b>AW01189</b>	<b>Postage, printing and stationary</b>	<b>4,525</b>	<b>8,533</b>			<b>153</b>	<b>13,211</b>
52510000	Bank Service Charges - Natural Account	0					0
52510016	Bank Service Charges - Admin & General	0					0
52512500	Books & Publications		5,500				5,500
52526100	Credit Line Fees Interco	53,061	(1,506)				51,555
52562000	Office & Admin Supplies - Natural Account	0	0	0		0	0
52562011	Office & Admin Supplies - Source of Supply	34	115			108	258
52562013	Office & Admin Supplies - Water Treatment					246	246
52562014	Office & Admin Supplies - Transmssn & Distr		4,532				4,532
52562016	Office & Admin Supplies - Admin & General	719	16,171	74		7,583	24,547
52571500	Software Licenses	13,985	11,448				25,433
52582000	Uniforms - Natural Account	0	0	0		0	0
52582012	Uniforms - Pumping		4,189				4,189
52582013	Uniforms - Water Treatment		64	154		328	546
52582014	Uniforms - Transmission & Distribution		11,050			363	11,413
52582015	Uniforms - Customer Accounting		1,841				1,841
52582016	Uniforms - Admin & General	186	21,071			7,129	28,385
52599800	PCard Undistributed	1,389					1,389
52801000	Capital Purchases Clearing		0				0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0
52801500	Dev Funded Const Clearing		0				0
52805100	Indirect Overhead RWIP Clearing		0	0	0	0	0
<b>AW01163</b>	<b>Office supplies and services</b>	<b>69,373</b>	<b>74,475</b>	<b>228</b>	<b>0</b>	<b>15,758</b>	<b>159,833</b>
52534000	Employee Expenses	22,875	29,461	0		336	52,672
52534200	Conferences & Registration	6,491	4,226			495	11,212
52535000	Meals Deductible	9,066	29,376			3,488	41,930
52535100	Meals Non-Deductible	0	63				63
52567000	Relocation Expenses	503	89,975				90,478
<b>AW01130</b>	<b>Employee related expense travel &amp; entertainme</b>	<b>38,934</b>	<b>153,101</b>	<b>0</b>		<b>4,319</b>	<b>196,355</b>
52000000	M & S (O&M) - Natural Account	0	2,413	0	0	0	2,413
52001100	M & S Oper - Source of Supply	99		1,422		769	2,291
52001200	M & S Oper - Pumping		4,899			162	5,061
52001300	M & S Oper - Water Treatment		68,715	43		3,097	71,855
52001400	M & S Oper - Transmission & Distribution		146,467	21		882	147,370
52001500	M & S Oper - Customer Accounting		4,087				4,087
52001600	M & S Oper - Admin & General	23,045	55,093		(101)	4,255	82,292
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	225					225
52501200	Misc Oper - Pumping		516				516
52501300	Misc Oper - Water Treatment		380			725	1,105
52501400	Misc Oper - Transmission & Distribution		22,152				22,152
52501600	Misc Oper - Admin & General	15,057	30,308	136		9,934	55,434
52514700	Community Partnerships	81,563					81,563
52514900	Customer Education	46,632	14,305				60,937
52514901	Customer Education Communication - Reg	22,337					22,337
52514903	Customer Education Communication - Issues	1,120					1,120
52514905	Customer Education Communication - Printed	978					978
52515001	Community Relations - Specialty	20,636	163				20,799
52522000	Community Relations	22					22
52524000	Co Dues/Membership Deductible	51,644	19,549			419	71,611
52549500	Inventory Physical Write-off Scrap	15,065	8,371				23,436
52554500	Lab Supplies	0	49,136	5,885		7,415	62,435
52564000	Penalties Nondeductible	53					53
52568000	Research & Development		17,177				17,177
52579000	Trustee Fees	2,507					2,507
52585000	Discounts Available	(124,825)					(124,825)
52586000	PO Small Price Differences - within tolerance	97					97
<b>AW01166</b>	<b>Miscellaneous expenses</b>	<b>156,255</b>	<b>443,730</b>	<b>7,507</b>	<b>(101)</b>	<b>27,657</b>	<b>635,049</b>
54110000	Rents-Real Property - Natural Account	0	0				0
54110016	Rents-Real Property - Admin & General	(360)	7,197				6,837
54140000	Rents-Equipment - Natural Account		0				0
54140014	Rents-Equipment - Transmission & Distribution		1,592				1,592
<b>AW01165</b>	<b>Rents</b>	<b>(360)</b>	<b>8,789</b>				<b>8,429</b>

G/L Account	G/L Account Name	Profit Center					Total
		AWTR/2601 TN-Corporate	AWTR/2602 TN-Chattanooga	AWTR/2603 TN-Suck Creek	AWTR/2606 TN-Jasper Highlands	AWTR/2605 TN-Sequatchie Valley	
55000000	Transportation (O&M) - Natural Account	(445,156)	1,580,417	5,246	3,363	318,015	1,461,886
55000012	Transportation Oper - Pumping		5,190				5,190
55000014	Transportation Oper - Transmission & Distribution		49,216			13,281	62,497
55000015	Transportation Oper - Customer Accounting		11,150				11,150
55000016	Transportation Oper - Admin & General	667	7,205			2,563	10,435
55000022	Transportation Maint - Pumping		24				24
55000024	Transportation Maint - Transmission & Distribution		251			150	401
55000026	Transportation Maint - Admin & General		1,078				1,078
55000100	Transportation Capitalized Credits	(79,392)	(1,302,159)	(559)	(1,363)	(284,025)	(1,667,498)
55010100	Transportation Lease Costs	1,546	34,241			(2,029)	33,757
55010200	Transportation Lease Fuel	2,069	227,039			24,742	253,850
55010300	Transportation Lease Maint	702	257,167			6,563	264,433
55010500	Transportation - Reimburse Non-AW Vehicle Use	0	1,281				1,281
<b>AW01164</b>	<b>Transportation</b>	<b>(519,564)</b>	<b>872,102</b>	<b>4,688</b>	<b>2,000</b>	<b>79,259</b>	<b>438,484</b>
<b>AW01128</b>	<b>Operating supplies and services</b>	<b>194,651</b>	<b>2,666,912</b>	<b>26,521</b>	<b>4,449</b>	<b>169,964</b>	<b>3,062,496</b>
57010000	Uncollectible Accounts Exp - Natural Account	0	0				0
57010015	Uncollectible Accounts Exp - Customer Accounting	514,654	(113,663)				400,990
57010016	Uncollectible Accounts Exp - Admin & General	(18,330)					(18,330)
<b>AW01168</b>	<b>Uncollectible accounts expense</b>	<b>496,324</b>	<b>(113,663)</b>				<b>382,661</b>
52501500	Misc Oper - Customer Accounting	(310)					(310)
52510015	Bank Service Charges - Customer Accounting	86,070					86,070
52520000	Collection Agencies	(1,077)					(1,077)
<b>AW01170</b>	<b>Customer accounting, other</b>	<b>84,683</b>					<b>84,683</b>
55110000	Insurance Vehicle		18,933				18,933
55710000	Insurance General Liabilty		830,941				830,941
55711000	Insurance Casualty Reserve		117,011				117,011
55720000	Insurance Workers Compensation	(44,502)	93,339	535	332	4,156	53,861
55720100	Insurance WC Capitalized Credits	(7,887)	(11,764)	(58)	(133)	(707)	(20,549)
55730000	Insurance Other		12,066				12,066
55740000	Insurance Property		254,969				254,969
<b>AW01171</b>	<b>Insurance other than group</b>	<b>(52,389)</b>	<b>1,315,495</b>	<b>477</b>	<b>198</b>	<b>3,450</b>	<b>1,267,232</b>
62002100	M&S Maint - Source of Supply		564			934	1,498
62002200	M&S Maint - Pumping		86,998	1,062	282	331	88,673
62002300	M&S Maint - Water Treatment		37,253	1,244		13,539	52,036
62002400	M&S Maint - Transmission & Distribution		166,867		85	15,262	182,214
62002600	M&S Maint - Admin & General		5,473			2,629	8,102
62502100	Misc Maint - Source of Supply		4,712				4,712
62502200	Misc Maint - Pumping		10,045			2,210	12,255
62502300	Misc Maint - Water Treatment		4,617			352	4,968
62502400	Misc Maint - Transmission & Distribution		(161)			1,461	1,300
62502440	Misc Maint - Transmission & Distribution - Hydrant		328				328
62502600	Misc Maint - Admin & General	0	16,824			0	16,824
62520700	Misc Maint Paving/Backfill		334,603	0		3,880	338,484
62520800	Misc Maint Permits - Natural Account	0	0			0	0
62520824	Misc Maint Permits - Transmission & Distribution		19,017			401	19,418
63110026	Contract Svc-Eng Maint - Admin & General		46,714	450	225	10,225	57,614
63150022	Contract Svc-Other Maint - Pumping		57,604				57,604
63150023	Contract Svc-Other Maint - Water Treatment		59,779	8,658		10,117	78,553
63150024	Contract Svc-Other Maint - Transmission & Distr		55,067			4,771	59,838
63150026	Contract Svc-Other Maint - Admin & General	0	112,208			123,024	235,232
<b>AW01129</b>	<b>Maintenance supplies and services</b>	<b>0</b>	<b>1,018,510</b>	<b>11,414</b>	<b>592</b>	<b>189,135</b>	<b>1,219,651</b>
52801200	Capital Accrual Clearing	0	0	0	0	0	0
52801700	T&I Indirect OH Clearing	0					0
<b>AW01173</b>	<b>Balance sheet pass thru accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
88101000	Capital Movements - UP	330,156	22,269,925	48,766	211,168	950,011	23,810,025
88106000	Capital Movements - CCNC	2,324,400	4,395,605	31,055	5,406	3,207,928	9,964,394
88107000	Capital Movements - CWIP	(732,308)	5,050,627	345	(32,569)	731,908	5,018,003
88108020	Capital Movements - UP - A/D - Salvage		(53,477)				(53,477)
88252100	Capital Movements - ADV NT		(604,074)				(604,074)
88252170	Capital Movements - ADV NT WIP		(917,763)				(917,763)
88252200	Capital Movements - ADV Tax		363,399				363,399
88252270	Capital Movements - ADV Tax WIP		82,552				82,552
88257000	Capital Movements - Cost of Removal		3,888,362	13,236	8,161	123,518	4,033,276
88257100	Capital Movements - RWIP		(163,418)	(319)	(195)	109,668	(54,264)
88271100	Capital Movements - CIAC NT		(318,222)				(318,222)
88271170	Capital Movements - CIAC NT WIP		(660,436)				(660,436)
88271200	Capital Movements - CIAC Tax		(128,593)				(128,593)
88271270	Capital Movements - CIAC Tax WIP		96,592				96,592
88900000	Capital Movements - Settlement	(1,922,249)	(33,301,078)	(93,083)	(191,970)	(5,123,033)	(40,631,412)
<b>AW01174</b>	<b>Capital movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AW01111</b>	<b>Operation and maintenance expense</b>	<b>7,434,030</b>	<b>16,324,375</b>	<b>186,660</b>	<b>202,191</b>	<b>1,599,887</b>	<b>25,747,143</b>

G/L Account	G/L Account Name	Profit Center					Total
		AWTR/2601 TN-Corporate	AWTR/2602 TN-Chattanooga	AWTR/2603 TN-Suck Creek	AWTR/2606 TN-Jasper Highlands	AWTR/2605 TN-Sequatchie Valley	
68011000	Depreciation Exp - UPIS General		10,177,320				10,177,320
68011100	Depreciation Expense - Vehicles	(1,164,802)	2,523,690	13,777	8,709	108,924	1,490,299
68011110	Depreciation Expense -Capitalized Credits	(220,395)	(307,402)	(1,507)	(3,503)	(18,657)	(551,463)
68012000	Depreciation Exp - Amort CIAC Tax		(70,251)				(70,251)
68012500	Depreciation Exp - Amort CIAC Nontax		(232,451)				(232,451)
<b>AW01132</b>	<b>Depreciation</b>	<b>(1,385,197)</b>	<b>12,090,906</b>	<b>12,270</b>	<b>5,206</b>	<b>90,267</b>	<b>10,813,453</b>
68258000	Amortization - Reg Asset		1,116				1,116
<b>AW01133</b>	<b>Amortization</b>		<b>1,116</b>				<b>1,116</b>
68311000	Removal Costs - ARO/Net Neg Salvage		858,323				858,323
68312000	Removal Costs - Net Negative Salvage CIAC Tax		(6,190)				(6,190)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax		(30,126)				(30,126)
<b>AW01134</b>	<b>Removal costs, net</b>		<b>822,007</b>				<b>822,007</b>
<b>AW01112</b>	<b>Depreciation and amortization</b>	<b>(1,385,197)</b>	<b>12,914,029</b>	<b>12,270</b>	<b>5,206</b>	<b>90,267</b>	<b>11,636,575</b>
68520000	Property Taxes		3,901,685				3,901,685
68532000	FUTA	694	3,423	52	29	372	4,571
68532100	FUTA Cap Credits	(651)	(753)	(1)	(11)	(101)	(1,518)
68533000	FICA	101,949	482,862	6,450	3,934	54,804	649,999
68533100	FICA Cap Credits	(93,426)	(134,025)	(647)	(1,572)	(8,951)	(238,621)
68535000	SUTA	7,264	1,235	15	8	105	8,627
68535100	SUTA Cap Credits	(218)	(326)	(0)	(3)	(29)	(576)
68543000	Other Taxes and Licenses	835,732					835,732
68544000	Gross Receipts Tax		985,923				985,923
68545000	Utility Reg Assessment		243,452				243,452
<b>AW01113</b>	<b>General taxes</b>	<b>851,344</b>	<b>5,483,475</b>	<b>5,869</b>	<b>2,385</b>	<b>46,201</b>	<b>6,389,275</b>
<b>AW01108</b>	<b>Operating expenses, net</b>	<b>6,900,178</b>	<b>34,721,879</b>	<b>204,799</b>	<b>209,782</b>	<b>1,736,355</b>	<b>43,772,992</b>

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** Heath Brooks

**Question:**

7. Please provide all analyses performed by TAWC regarding the rate increases by Rate Area that would result from this rate case if consolidation of the Rate Area is not permitted.

**Response:**

Please see TAW\_R\_COCDR2\_005\_073024\_Attachment provided in response to TAW\_RCOCDR2\_005.



**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** Robert Lane

**Question:**

8. For each Rate Area please provide the following information:
- a. The number of customers on the system at the end of the year for the last 5 years.
  - b. Net plant in service at the end of the year for the last 5 years.
  - c. The length of installed pipe in the system (by foot or mile) by size of pipe at the end of the year for the last 5 years.

**Response:**

- a. Please refer to TAW\_R\_COCDR2\_008\_073024\_Attachment 1.
- b. TAWC does not track Net Plant in-service by Rate Area. Please see TAW\_R\_COCDR2\_008\_073024\_Attachment 2 for Net Plant in service by district.
- c. TAWC does not track length of installed pipe in the system by Rate Area.

**Tennessee American Water Company**  
**Number of Customers Year End 2019-2023**  
**COC 2-08 Part a.**

**TAW\_R\_COCOR2\_008\_073024\_Attachment 1**

		Residential	Commercial	Industrial	Public Authority	Sale for Resale
Year End 2019	Chattanooga	62,644	7,915	110	614	4
	Lookout Mountain	1,953	87		28	
	Lakeview	2,706	143		6	
	Suck Creek	220	5			
	Whitwell Inside City					
	Whitwell Outside City					
	Jasper Highlands					
Year End 2020	Chattanooga	63,899	8,216		636	4
	Lookout Mountain	1,951	86		25	
	Lakeview	2,694	144		6	
	Suck Creek	227	5			
	Whitwell Inside City	722	58		9	
	Whitwell Outside City	1,989	51		13	
	Jasper Highlands					
Year End 2021	Chattanooga	62,492	8,003	108	630	4
	Lookout Mountain	1,959	89		23	
	Lakeview	2,707	146		6	
	Suck Creek	226	5			
	Whitwell Inside City	721	59		9	
	Whitwell Outside City	2,014	50		13	
	Jasper Highlands	273	15			
Year End 2022	Chattanooga	65,538	8,210	106	586	5
	Lookout Mountain	1,976	92		17	
	Lakeview	2,736	142		6	
	Suck Creek	230	5			
	Whitwell Inside City	721	55		9	
	Whitwell Outside City	2,040	52		13	
	Jasper Highlands	368	15		1	
Year End 2023	Chattanooga	67,113	8,384	109	624	5
	Lookout Mountain	1,995	88		24	
	Lakeview	2,735	144		6	
	Suck Creek	237	5			
	Whitwell Inside City	723	52		9	
	Whitwell Outside City	2,074	54		13	
	Jasper Highlands	414	15		1	

					12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
TAWC Totals					\$ 268,765,544	\$ 297,156,914	\$ 327,540,947	\$ 347,778,597	\$ 359,966,473
Line Number	District #	District Name	Account Description	Utility Plant Account	Net Plant 12/31/2019	Net Plant 12/31/2020	Net Plant 12/31/2021	Net Plant 12/31/2022	Net Plant 12/31/2023
1	2602	Chattanooga	303300-Land & Land Rights-Pumping	303300	\$73,444	\$73,444	\$73,444	\$73,444	\$73,444
2	2602	Chattanooga	303400-Land & Land Rights-Treatment	303400	18,009	18,009	18,009	18,009	18,009
3	2602	Chattanooga	303500-Land & Land Rights-T&D	303500	55,450	55,450	55,450	55,450	55,450
4	2602	Chattanooga	303501-Land-T&D	303501	367,414	367,414	360,906	360,906	360,906
5	2602	Chattanooga	303502-Land & Land Rights-T&D ROW	303502	132,294	132,294	132,294	132,294	132,294
6	2602	Chattanooga	303600-Land & Land Rights-General	303600	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881
7	2602	Chattanooga	304100-Struct & Imp-Supply	304100	615,099	620,167	610,510	690,637	1,010,466
8	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	4,073,870	4,057,104	4,406,617	4,264,121	4,202,734
9	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	20,669,384	30,242,730	32,670,263	31,363,031	26,372,134
10	2602	Chattanooga	304301-Struct & Imp-Treat-Dpr Paint	304301	428,601	169,955	(88,690)	(347,336)	(1,491,126)
11	2602	Chattanooga	304310-Struct & Imp-Treatment-Handl	304310	55,711	51,877	48,044	44,210	44,074
12	2602	Chattanooga	304400-Struct & Imp-T&D	304400	978,639	937,060	895,812	749,782	841,692
13	2602	Chattanooga	304500-Struct & Imp-General	304500	1,598,606	1,693,176	1,819,607	1,874,918	1,892,614
14	2602	Chattanooga	304600-Struct & Imp-Offices	304600	2,046,888	2,108,920	2,082,098	2,055,479	2,025,470
15	2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	108,461	106,462	104,462	102,473	112,678
16	2602	Chattanooga	304800-Struct & Imp-Misc	304800	(10,826)	(13,688)	47,733	56,797	84,554
17	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	218,608	640,007	625,856	619,299	617,690
18	2602	Chattanooga	309000-Supply Mains	309000	1,856,213	1,701,651	1,746,904	1,719,622	1,688,608
19	2602	Chattanooga	310000-Power Generation Equip	310000	(54,871)	(133,934)	(152,026)	(255,210)	(303,940)
20	2602	Chattanooga	311200-Pump Eqp Electric	311200	1,830,158	1,928,891	1,919,628	1,884,362	2,667,626
21	2602	Chattanooga	311300-Pump Eqp Diesel	311300	28,750	25,493	22,236	19,159	21,728
22	2602	Chattanooga	311500-Pump Eqp Other	311500	247,785	1,737,430	5,654,215	7,048,117	8,685,146
23	2602	Chattanooga	311520-Pump Eqp-SOS & Pumping	311520	2,456,864	2,407,336	2,354,468	2,318,851	2,223,053
24	2602	Chattanooga	320100-WT Equip Non-Media	320100	25,404,736	28,768,309	31,472,799	31,287,691	27,823,708
25	2602	Chattanooga	320200-WT Equip Filter Media	320200	(656,805)	(1,467,863)	(2,278,973)	(2,381,122)	(3,407,421)
26	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	3,995,321	4,516,916	6,630,164	9,186,921	9,511,595
27	2602	Chattanooga	330003-Tank Repainting	330003	132,001	(168,747)	(770,921)	(1,373,096)	(575,007)
28	2602	Chattanooga	330100-Elevated Tanks & Standpipes	330100	785,127	724,578	635,800	581,798	657,849
29	2602	Chattanooga	330200-Ground Level Tanks	330200	1,574,706	2,577,117	2,736,901	2,817,659	2,288,582
30	2602	Chattanooga	330300-Below Ground Tanks	330300	14,184	13,587	11,858	11,317	11,393
31	2602	Chattanooga	330400-Clearwell	330400	330,323	317,252	304,181	291,110	306,070
32	2602	Chattanooga	331001-TD Mains Not Classified	331001	3,509,840	3,172,346	3,228,918	3,117,732	2,925,885
33	2602	Chattanooga	331100-TD Mains 4in & Less	331100	13,331,926	14,759,198	16,433,832	19,777,226	20,291,012
34	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	61,392,367	67,782,437	70,746,645	77,109,189	85,009,471
35	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	32,177,219	31,638,115	31,660,172	31,890,110	32,323,245
36	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	4,721,164	5,154,702	5,219,914	5,229,942	5,120,836
37	2602	Chattanooga	333000-Services	333000	20,937,386	21,081,300	21,120,022	21,236,090	22,401,424
38	2602	Chattanooga	334100-Meters	334100	6,770,767	9,308,641	11,854,686	14,312,884	18,378,186
39	2602	Chattanooga	334110-Meters Bronze Case	334110	3,664,717	3,152,750	2,613,874	2,097,621	1,866,774
40	2602	Chattanooga	334130-Meters Other	334130	175,172	163,075	150,979	138,882	112,523
41	2602	Chattanooga	334131-Meter Reading Units	334131	58,430	52,337	46,259	43,776	37,451
42	2602	Chattanooga	334200-Meter Installations	334200	18,842,595	19,682,118	20,728,647	22,597,055	21,920,873



Line Number	District #	District Name	Account Description	Utility Plant Account	Net Plant 12/31/2019	Net Plant 12/31/2020	Net Plant 12/31/2021	Net Plant 12/31/2022	Net Plant 12/31/2023
76	2603	Suck Creek	304100-Struct & Imp-Supply	304100	\$19,911	\$19,644	\$19,292	\$19,684	\$18,771
77	2603	Suck Creek	304300-Struct & Imp-Treatment	304300	308,771	339,025	336,622	312,991	190,132
78	2603	Suck Creek	304500-Struct & Imp-General	304500	27,591	36,129	36,352	36,025	49,404
79	2603	Suck Creek	304800-Struct & Imp-Misc	304800	0	0	0	0	9,125
80	2603	Suck Creek	306000-Lake, River & Other Intakes	306000	140,217	141,246	143,565	141,537	142,380
81	2603	Suck Creek	311200-Pump Eqp Electric	311200	9,290	9,019	8,697	4,194	4,145
82	2603	Suck Creek	311500-Pump Eqp Other	311500	2,389	2,389	2,636	123,831	122,144
83	2603	Suck Creek	320100-WT Equip Non-Media	320100	349,390	381,587	405,227	401,295	359,872
84	2603	Suck Creek	320200-WT Equip Filter Media	320200	(6,410)	(12,186)	(17,517)	(18,430)	(24,294)
85	2603	Suck Creek	330000-Dist Reservoirs & Standpipes	330000	3,371	3,382	3,602	3,947	3,742
86	2603	Suck Creek	330003-Tank Repainting	330003	0	0	0	0	0
87	2603	Suck Creek	330100-Elevated Tanks & Standpipes	330100	171,676	161,637	150,312	140,853	142,226
88	2603	Suck Creek	331001-TD Mains Not Classified	331001	167,715	169,938	150,731	146,100	121,023
89	2603	Suck Creek	331100-TD Mains 4in & Less	331100	57,487	61,753	72,543	78,097	66,233
90	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	181,553	178,520	187,129	187,939	182,739
91	2603	Suck Creek	331300-TD Mains 10in to 16in	331300	4,419	4,343	4,262	4,190	4,186
92	2603	Suck Creek	333000-Services	333000	62,424	59,918	60,191	70,312	90,652
93	2603	Suck Creek	334100-Meters	334100	3,573	7,561	7,232	10,895	20,450
94	2603	Suck Creek	334110-Meters Bronze Case	334110	28,750	25,768	22,594	19,112	15,082
95	2603	Suck Creek	334131-Meter Reading Units	334131	2,160	2,023	1,871	1,743	1,568
96	2603	Suck Creek	334200-Meter Installations	334200	4,339	4,610	8,931	7,114	10,249
97	2603	Suck Creek	334300-Meter Vaults	334300	3,387	2,074	4,909	4,355	3,094
98	2603	Suck Creek	335000-Hydrants	335000	26,837	25,287	24,868	25,583	24,502
99	2603	Suck Creek	339000-Other Plant & Misc Equipment	339000	0	0	0	0	0
100	2603	Suck Creek	340100-Office Furniture & Equip	340100	4,738	4,696	4,649	4,597	4,322
101	2603	Suck Creek	340200-Comp & Periph Equip	340200	13,222	65,246	57,448	55,291	52,176
102	2603	Suck Creek	340220-Comp & Periph Personal	340220	1,578	1,514	1,458	1,421	1,248
103	2603	Suck Creek	340230-Comp & Periph Other	340230	0	6,939	7,310	7,445	7,447
104	2603	Suck Creek	341100-Trans Equip Lt Duty Trks	341100	47,639	29,141	10,691	1,766	(468)
105	2603	Suck Creek	341400-Trans Equip Other	341400	3,725	3,286	2,864	2,343	1,739
106	2603	Suck Creek	343000-Tools,Shop,Garage Equip	343000	1,047	912	793	690	455
107	2603	Suck Creek	344000-Laboratory Equipment	344000	774	948	982	981	7,048
108	2603	Suck Creek	345000-Power Operated Equipment	345000	8,330	7,226	5,892	4,579	1,550
109	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	7,642	11,506	12,216	32,728	38,955
110	2603	Suck Creek	346190-Remote Control & Instrument	346190	75,692	71,705	67,500	64,318	56,467
111	2603	Suck Creek	346200-Comm Equip Telephone	346200	0	0	3,307	4,242	2,877
112	2603	Suck Creek	347000-Misc Equipment	347000	14,237	14,561	13,916	32,680	30,667
113				Suck Creek Total :	\$1,747,462	\$1,841,345	\$1,823,074	\$1,934,446	\$1,761,909
114									
115									

Line Number	District #	District Name	Account Description	Utility Plant Account	Net Plant 12/31/2019	Net Plant 12/31/2020	Net Plant 12/31/2021	Net Plant 12/31/2022	Net Plant 12/31/2023
116	2605	Sequatchie	303300-Land & Land Rights-Pumping	303300	\$35,138	\$35,138	\$35,138	\$35,138	\$35,138
117	2605	Sequatchie	303500-Land & Land Rights-T&D	303500	90,316	90,316	90,316	90,316	90,316
118	2605	Sequatchie	304100-Struct & Imp-Supply	304100	23,349	22,941	22,408	1,724,427	1,981,094
119	2605	Sequatchie	304200-Struct & Imp-Pumping	304200	576,751	542,829	522,177	490,164	392,635
120	2605	Sequatchie	304300-Struct & Imp-Treatment	304300	179,478	197,856	194,721	182,016	139,462
121	2605	Sequatchie	304400-Struct & Imp-T&D	304400	80,571	77,618	74,708	71,610	71,820
122	2605	Sequatchie	304500-Struct & Imp-General	304500	0	2,963	2,943	2,917	137,199
123	2605	Sequatchie	306000-Lake, River & Other Intakes	306000	0	0	0	0	1,737,432
124	2605	Sequatchie	311200-Pump Eqp Electric	311200	221,875	211,474	193,514	179,539	190,566
125	2605	Sequatchie	311500-Pump Eqp Other	311500	18,047	112,107	167,856	179,096	181,844
126	2605	Sequatchie	311520-Pump Eqp-SOS & Pumping	311520	178,858	175,859	172,774	219,046	268,585
127	2605	Sequatchie	320100-WT Equip Non-Media	320100	334,596	421,327	450,080	498,802	451,062
128	2605	Sequatchie	320200-WT Equip Filter Media	320200	(1,324)	(4,463)	(7,907)	(9,359)	(13,594)
129	2605	Sequatchie	330000-Dist Reservoirs & Standpipes	330000	17,352	17,389	276,627	284,520	279,504
130	2605	Sequatchie	330003-Tank Repainting	330003	0	0	0	0	0
131	2605	Sequatchie	330100-Elevated Tanks & Standpipes	330100	1,639	1,497	1,267	1,141	1,397
132	2605	Sequatchie	330200-Ground Level Tanks	330200	780,964	1,776,063	1,536,979	1,376,920	768,952
133	2605	Sequatchie	331001-TD Mains Not Classified	331001	565,098	199,511	158,832	157,886	152,949
134	2605	Sequatchie	331100-TD Mains 4in & Less	331100	1,030,180	1,173,195	1,271,219	1,448,326	1,192,778
135	2605	Sequatchie	331200-TD Mains 6in to 8in	331200	2,385,253	2,457,107	2,759,061	3,222,737	3,330,789
136	2605	Sequatchie	331300-TD Mains 10in to 16in	331300	255,463	252,217	248,885	245,655	1,112,483
137	2605	Sequatchie	333000-Services	333000	679,273	718,533	767,504	802,805	821,431
138	2605	Sequatchie	334100-Meters	334100	573,371	595,563	650,151	645,906	661,041
139	2605	Sequatchie	334110-Meters Bronze Case	334110	11,278	10,037	8,748	7,345	5,918
140	2605	Sequatchie	334131-Meter Reading Units	334131	0	0	0	10,471	11,160
141	2605	Sequatchie	334200-Meter Installations	334200	157,447	181,215	208,993	234,620	256,274
142	2605	Sequatchie	334300-Meter Vaults	334300	58,068	73,661	96,725	130,048	112,893
143	2605	Sequatchie	335000-Hydrants	335000	254,362	239,022	259,481	270,268	298,198
144	2605	Sequatchie	339600-Other P/E-CPS	339600	127,629	194,226	140,634	100,979	60,407
145	2605	Sequatchie	340100-Office Furniture & Equip	340100	0	0	0	0	2,274
146	2605	Sequatchie	340200-Comp & Periph Equip	340200	42,924	109,122	121,899	114,657	122,437
147	2605	Sequatchie	340220-Comp & Periph Personal	340220	0	0	0	0	2,596
148	2605	Sequatchie	340230-Comp & Periph Other	340230	0	2,085	2,155	2,195	2,195
149	2605	Sequatchie	340300-Computer Software	340300	0	0	0	3,470	3,404
150	2605	Sequatchie	341100-Trans Equip Lt Duty Trks	341100	179,477	314,724	89,312	177,601	487,404

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**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness: Robert Prendergast**

**Question:**

10. Please provide the payroll by pay period for the test year through June 2024, showing for each pay period the number of employees of TAWC, the total base pay, the total overtime pay, the total premium pay, the total performance pay, and the total long-term incentive pay. Please provide this information separately for each payroll group with a separate payroll calculation included in the revenue requirement for TAWC direct employees and for employees of Subsidiaries or Affiliates charged to TAWC in whole or in part. If the requested information is not available in the level of detail requested, please provide the information that is available and explain what is not available. Please provide the response to this request in Excel compatible format with all formulas fully functional and intact.

**Response:**

Please see TAW\_R\_COCDR2\_010\_073024\_Attachment for TAWC employees and TAW\_R\_COCDR2\_010\_073024\_Attachment 2 for AWWSC employees who charged to TAWC in whole or in part. Please note that there was no premium pay associated with AWWSC employees charging TAWC during the periods requested.



	Count of Employees Charging Base Pay to TAWC					Base Pay Amounts Allocated to TAWC				
Payroll Date	Hourly FT Non-Union	Hourly PT Non-Union	Hourly FT Union	Salaried Exempt FT	Total	Hourly FT Non-Union	Hourly PT Non-Union	Hourly FT Union	Salaried Exempt FT	Total
1/13/2023	115	2	-	633	750	\$12,329	\$170	\$0	\$97,753	\$110,252
1/27/2023	111	2	1	630	744	11,885	176	1	97,999	110,061
2/10/2023	111	3	-	632	746	11,183	207	-	94,695	106,086
2/24/2023	109	3	-	636	748	10,959	169	-	95,109	106,237
3/10/2023	113	3	-	641	757	11,236	188	-	104,048	115,472
3/24/2023	114	3	1	646	764	11,492	185	4	108,595	120,277
4/7/2023	112	3	-	645	760	11,389	198	-	105,872	117,459
4/21/2023	110	3	-	652	765	13,734	178	-	103,482	117,394
5/5/2023	112	3	-	654	769	11,644	124	-	104,928	116,696
5/19/2023	113	2	-	656	771	11,454	175	-	102,618	114,247
6/2/2023	113	2	-	651	766	11,722	178	-	102,419	114,319
6/16/2023	116	2	-	654	772	11,647	170	-	104,435	116,252
6/30/2023	117	2	-	650	769	11,693	169	-	103,617	115,478
7/14/2023	115	2	-	653	770	11,553	169	-	103,845	115,568
7/28/2023	116	2	-	652	770	11,776	168	-	103,648	115,593
8/11/2023	125	2	-	650	777	11,325	169	-	104,430	115,924
8/25/2023	118	2	-	648	768	11,441	156	-	101,252	112,849
9/8/2023	115	2	-	647	764	13,108	168	-	102,015	115,291
9/22/2023	112	2	-	649	763	11,273	169	-	102,798	114,239
10/6/2023	113	2	1	645	761	11,270	168	20	101,323	112,781
10/20/2023	111	2	1	639	753	11,295	170	20	104,023	115,509
11/3/2023	111	2	1	636	750	11,079	170	39	101,555	112,843
11/17/2023	110	2	-	636	748	11,060	169	-	98,620	109,849
12/1/2023	118	3	2	643	766	11,901	219	109	104,415	116,643
12/15/2023	117	3	2	633	755	13,752	219	109	102,427	116,507
12/29/2023	120	3	2	637	762	11,422	219	109	102,354	114,104
1/12/2024	122	2	-	638	762	12,309	170	-	104,072	116,550
1/26/2024	115	2	-	628	745	12,145	219	-	103,928	116,292
2/9/2024	117	2	-	600	719	11,717	172	-	97,289	109,177
2/23/2024	115	2	-	625	742	11,432	176	-	99,440	111,048
3/8/2024	116	2	-	629	747	11,712	174	-	99,348	111,233
3/22/2024	116	2	-	636	754	12,148	163	-	104,826	117,138
4/5/2024	118	2	-	644	764	12,452	179	-	104,239	116,870
4/19/2024	117	2	-	639	758	13,885	171	-	105,336	119,392
5/3/2024	117	2	-	636	755	13,854	171	-	102,550	116,575
5/17/2024	115	3	-	632	750	15,749	208	-	103,606	119,563
5/31/2024	115	3	-	637	755	14,433	208	-	111,811	126,452
6/14/2024	118	3	-	636	757	14,218	208	-	101,203	115,628
6/28/2024	115	3	-	626	744	14,073	206	-	105,132	119,411

Count of Employees Charging Overtime Pay to TAWC		Overtime Pay Amounts Allocated to TAWC	
Payroll Date	Hourly FT Non-Union	Hourly FT Non-Union	
1/13/2023	44		\$918
1/27/2023	43		521
2/10/2023	30		559
2/24/2023	45		797
3/3/2023	79		285
3/10/2023	25		268
3/24/2023	33		270
4/7/2023	37		537
4/21/2023	35		781
5/5/2023	32		849
5/19/2023	29		826
6/2/2023	26		589
6/16/2023	33		506
6/30/2023	30		424
7/14/2023	29		754
7/28/2023	28		484
8/11/2023	40		250
8/25/2023	31		296
9/8/2023	37		494
9/22/2023	29		505
10/6/2023	24		256
10/20/2023	36		530
11/3/2023	28		367
11/17/2023	37		480
12/1/2023	42		908
12/15/2023	36		294
12/29/2023	42		374
1/12/2024	41		394
1/26/2024	30		449
2/9/2024	24		305
2/23/2024	38		296
3/1/2024	72		184
3/8/2024	22		302
3/22/2024	24		597
4/5/2024	24		364
4/19/2024	23		395
5/3/2024	23		423
5/17/2024	19		283
5/31/2024	26		205
6/14/2024	25		602
6/28/2024	28		472

	Count of Employees Charging Time to TAWC - APP					APP Amounts Allocated to TAWC				
Payroll Date	Hourly FT Non-Union	Hourly PT Non-Union	Hourly FT Union	Salaried Exempt FT	Total	Hourly FT Non-Union	Hourly PT Non-Union	Hourly FT Union	Salaried Exempt FT	Total
1/13/2023	-	-	-		-	\$0	\$0	\$0		\$0
1/27/2023	-	-	-		-	-	-	-		-
2/10/2023	-	-	-		-	-	-	-		-
2/24/2023	-	-	-		-	-	-	-		-
3/3/2023	104	2	1	572	679	15,227	744	30	392,024	408,026
3/10/2023	-	-	-		-	-	-	-		-
3/24/2023	-	-	-		-	-	-	-		-
4/7/2023	-	-	-		-	-	-	-		-
4/21/2023	-	-	-		-	-	-	-		-
5/5/2023	-	-	-		-	-	-	-		-
5/19/2023	-	-	-		-	-	-	-		-
6/2/2023	-	-	-		-	-	-	-		-
6/16/2023	-	-	-		-	-	-	-		-
6/30/2023	-	-	-		-	-	-	-		-
7/14/2023	-	-	-		-	-	-	-		-
7/28/2023	-	-	-		-	-	-	-		-
8/11/2023	-	-	-		-	-	-	-		-
8/25/2023	-	-	-		-	-	-	-		-
9/8/2023	-	-	-		-	-	-	-		-
9/22/2023	-	-	-		-	-	-	-		-
10/6/2023	-	-	-		-	-	-	-		-
10/20/2023	-	-	-		-	-	-	-		-
11/3/2023	-	-	-		-	-	-	-		-
11/17/2023	-	-	-		-	-	-	-		-
12/1/2023	-	-	-		-	-	-	-		-
12/15/2023	-	-	-		-	-	-	-		-
12/29/2023	-	-	-		-	-	-	-		-
1/12/2024	-	-	-		-	-	-	-		-
1/26/2024	-	-	-		-	-	-	-		-
2/9/2024	-	-	-		-	-	-	-		-
2/23/2024	-	-	-		-	-	-	-		-
3/1/2024	134	3	3	658	798	28,166	1,200	15	754,795	784,176
3/8/2024	-	-	-		-	-	-	-		-
3/22/2024	-	-	-		-	-	-	-		-
4/5/2024	-	-	-		-	-	-	-		-
4/19/2024	-	-	-		-	-	-	-		-
5/3/2024	-	-	-		-	-	-	-		-
5/17/2024	-	-	-		-	-	-	-		-
5/31/2024	-	-	-		-	-	-	-		-
6/14/2024	-	-	-		-	-	-	-		-
6/28/2024	-	-	-		-	-	-	-		-

Long-Term Performance Pay (LTPP) - AWWSC Allocated to TAWC

Payroll Date	Count of Employees Charging Time to TAWC	LTPP Amounts Allocated to TAWC
	Salaried Exempt FT	Salaried Exempt FT
1/13/2023		
1/27/2023		
2/10/2023		
2/24/2023		
3/3/2023		
3/10/2023		
3/24/2023		
3/31/2023	106	\$66,092
4/7/2023		
4/21/2023		
5/5/2023		
5/19/2023		
6/2/2023		
6/16/2023		
6/30/2023	106	139,794
7/14/2023		
7/28/2023		
8/11/2023		
8/25/2023		
9/8/2023		
9/22/2023		
9/30/2023	106	167,640
10/6/2023		
10/20/2023		
11/3/2023		
11/17/2023		
12/1/2023		
12/15/2023		
12/31/2023	106	102,297
1/12/2024		
1/26/2024		
2/9/2024		
2/23/2024		
3/1/2024		
3/8/2024		
3/22/2024		
3/31/2024	122	166,024
4/5/2024		
4/19/2024		
5/3/2024		
5/17/2024		
5/31/2024		
6/14/2024		
6/28/2024		
6/30/2024	122	297,252

Payroll Date	Employee Count			Labor Expense			Labor NS OT -Natural		
	Hourly FT Non-Union	Hourly FT Union	Salaried Exempt FT	Hourly FT Non-Union	Hourly FT Union	Salaried Exempt FT	Hourly FT Non-Union	Hourly FT Union	Salaried Exempt FT
01/13/23	14	63	24	\$34,711	\$158,231	\$88,413	\$4,443	\$24,011	\$400
01/23/23	0	1	0		734				
01/27/23	14	63	23	34,709	157,486	86,333	968	25,359	185
02/10/23	14	63	23	34,241	158,043	86,322	3,338	30,099	
02/14/23	0	0	2						
02/16/23	0	3	0		1,485				
02/24/23	14	63	23	34,160	155,874	86,322	1,571	20,555	
03/03/23	13	63	22				1,218	4,901	231
03/10/23	14	63	23	34,049	156,079	86,322	3,255	26,820	
03/24/23	14	63	23	34,718	155,990	89,258	2,715	23,015	190
04/07/23	14	64	23	34,601	154,703	89,301	1,894	31,294	319
04/21/23	14	64	24	34,927	158,549	91,693	2,365	13,389	
05/05/23	14	66	24	35,364	159,966	93,534	2,452	23,608	
05/19/23	14	66	24	35,364	159,403	89,367	3,093	24,964	2,111
05/30/23	0	1	0		6,497				
06/02/23	14	65	25	35,381	159,312	94,247	2,502	23,489	
06/16/23	15	65	25	37,062	162,445	100,864	2,619	21,754	477
06/30/23	15	64	26	36,804	160,650	100,637	3,568	9,692	
07/14/23	15	64	26	36,082	161,598	98,999	2,209	16,250	143
07/28/23	15	63	26	37,424	159,544	102,489	3,996	23,362	2,588
08/11/23	15	63	26	37,134	154,141	112,221	4,041	29,793	708
08/25/23	15	63	27	37,794	161,486	102,283	5,413	42,340	592
09/08/23	15	63	24	36,849	157,632	96,022	4,029	40,986	434
09/22/23	15	64	24	36,276	162,617	95,779	3,098	47,567	
10/06/23	14	64	24	35,444	166,133	89,887	3,775	44,853	
10/20/23	14	64	23	36,444	162,611	92,867	2,743	38,233	190
11/03/23	14	64	23	35,444	166,354	93,030	3,820	38,485	
11/17/23	14	64	23	35,631	164,914	99,319	1,850	30,136	384
12/01/23	14	64	24	35,971	162,651	93,570	3,198	32,680	2,453
12/15/23	14	64	23	36,944	162,920	94,549	5,861	26,649	869
12/29/23	14	64	23	36,194	162,313	94,246	1,408	16,971	
01/12/24	14	64	23	36,394	161,704	93,496	1,414	15,085	
01/26/24	15	65	23	39,748	163,030	97,069	6,766	42,741	
02/07/24	0	1	0		2,878			54	
02/09/24	15	64	23	39,412	157,207	99,319	3,604	34,535	
02/13/24	0	0	3						
02/23/24	15	64	22	39,356	164,733	86,373	1,808	17,609	
03/01/24	14	63	22				2,321	7,742	141
03/08/24	15	66	22	39,250	166,808	88,283	2,868	27,199	
03/22/24	15	66	23	38,673	165,826	93,639	2,769	27,098	
04/05/24	15	66	23	38,384	167,283	87,632	3,593	26,222	
04/19/24	14	66	21	36,365	165,046	86,736	1,790	26,069	
05/03/24	14	66	21	36,365	165,414	87,523	2,802	27,144	
05/17/24	14	66	21	36,398	165,516	88,466	1,811	27,545	
05/31/24	14	66	22	36,365	163,468	88,266	3,501	36,545	
06/03/24	0	1	0		1,112				
06/14/24	15	65	22	37,963	169,471	88,143	4,955	40,185	
06/28/24	15	64	21	38,857	163,780	84,966	5,377	50,573	

Payroll Date	Labor OT - Natural			Premium Pay	LTPP	APP		
	Hourly FT Non-Union	Hourly FT Union	Salaried Exempt FT	Hourly FT Union	Salaried Exempt FT	Hourly FT Non-Union	Hourly FT Union	Salaried Exempt FT
01/13/23	\$2,962	\$4,680		\$164				
01/23/23				0				
01/27/23	900	(878)		118				
02/10/23				115				
02/14/23					99,379			
02/16/23				0				
02/24/23				115				
03/03/23				0		67,804	143,606	391,807
03/10/23				115				
03/24/23				115				
04/07/23				120				
04/21/23	572	1,689		140				
05/05/23				114				
05/19/23				153				
05/30/23				0				
06/02/23				146				
06/16/23	928	1,088	652	121				
06/30/23				115				
07/14/23	971	1,740		128				
07/28/23				141				
08/11/23				135				
08/25/23				134				
09/08/23				118				
09/22/23	928	1,740		121				
10/06/23				109				
10/20/23				135				
11/03/23				184				
11/17/23				166				
12/01/23	1,662	5,225	869	170				
12/15/23				118				
12/29/23	1,690	2,391		125				
01/12/24	2,106	3,479		130				
01/26/24	1,083	2,000		146				
02/07/24				0				
02/09/24		(260)		118				
02/13/24					56,016			
02/23/24				115				
03/01/24				0		89,700	165,734	420,618
03/08/24				115				
03/22/24				159				
04/05/24	882	1,740		136				
04/19/24				149				
05/03/24				135				
05/17/24				119				
05/31/24				129				
06/03/24				0				
06/14/24	448	1,792		156				
06/28/24				115				

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
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CITY OF CHATTANOOGA**

**Responsible Witness:** Robert Prendergast

**Question:**

11. Please explain TAWC's policy regarding general pay increases for employees, including whether the increases are granted annually and on a specific date, whether all employees are eligible to receive regular pay increases, and whether the pay increases are granted uniformly to all employees.

**Response:**

TAWC objects to this discovery request on the basis that it is overly broad as the request is not limited to any specific time period. Subject to and without waiving this objection, TAWC states that, at all times relevant to this case, TAWC's policy has been that all TAWC non-union employees, both exempt and nonexempt as well as full-time and part-time, are eligible for an annual merit increase. This increase takes effect at the start of the subsequent year, as long as the employee was hired into an eligible role prior to October 1st, and did not have a pay change after that date and prior to the eligible merit increase taking effect. By way of example, the 2024 merit increases took effective on January 8<sup>th</sup> 2024 and the 2025 merit increases will take place on a similar timeline. Merit increases are not uniform to all employees and employees' individual merit increase percentages are based on their performance.

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**Responsible Witness:** Robert Prendergast

**Question:**

12. Payroll Expenses and Related: Please provide documentation supporting general pay increases granted during the test year including the bargaining contracts and the written authorization from the highest level of management for the non-bargaining increases.

**Response:**

Please see TAW\_R\_COCDR2\_012\_0730024\_CONFIDENTIAL Attachment for the supporting documentation for the 2023 actual merit increases. Please see TAW\_R\_COCDR2\_012\_0730024\_CONFIDENTIAL Attachment 2 for the bargaining contract extension through the test year of 2023. Authorizations for general pay increases are completed in meetings between executive leadership and HR Operations to approve their area's own merit spend. Each individual merit increase applied throughout the year-end approval process is completed by each manager.



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CITY OF CHATTANOOGA**

**Responsible Witness:** Robert Prendergast

**Question:**

13. Payroll Expenses and Related: Please provide documentation supporting general pay increases granted during the post-test year period including the bargaining contracts and the written authorization from the highest level of management for the non-bargaining increases.

**Response:**

TAWC objects to this discovery request on the basis that it is unduly burdensome as it calls for TAWC to produce documents that do not exist or are unnecessary to support the general pay increases included in the attrition year. Subject to and without waiving this objection, TAWC states as follows: The general pay increases included in the attrition year were forecasted. Wage increases for union employees were forecasted based on current wages included in collective bargaining agreements ("CBAs"), with projected rate increases provided in Confidential Exhibit EXP-5-Labor-RP and associated workpapers. Attrition Year wage increases for non-union employees were forecasted based on actual rates effective as of January 8, 2024, with an increase of 3.42% for 2025, which was determined based on a 3-year average (2021-2023) increase and can also be found in Confidential Exhibit EXP-5-Labor-RP and associated workpapers.

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**Responsible Witness:** Grady Stout and Robert Pendergast

**Question:**

14. Payroll Expenses and Related: Please provide a narrative description of any and all programs that TAWC and/or Subsidiaries or Affiliates have instituted or plan to institute which resulted or may result in a decrease to TAWC's number of employees since the beginning of the test year.

**Response:**

In 2024, TAWC made several personnel changes which resulted in 2 TAWC employees being reclassified as American Water Service Company employees, reducing TAWC's headcount by 2. TAWC has no plan to further reduce employee headcount. Please see the Company's response to COC 2-16 for TAWC's projected headcount from the test period through the attrition period.

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**Responsible Witness:** Grady Stout and Robert Pendergast

**Question:**

15. Payroll Expenses and Related: Please quantify the savings which have been achieved or that are expected to be achieved from programs to reduce the number of employees of TAWC and/or of Subsidiaries or Affiliates who are charged to TAWC in whole or part. Please provide the response to this request in Excel-compatible format with fully functional formulas.

**Response:**

Please refer to DR 2-14 – no programs to reduce the number of TAWC employees have been implemented or are expected to be implemented.

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**Responsible Witness:** Robert Prendergast

**Question:**

16. Please provide the number of active employees estimated or forecasted by month for 2023 through 2025 for (1) TAWC direct employees and (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

- a. Please see the table below for the forecasted number of positions by month for TAWC direct employees.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	117	117	117	117	117	117	117	117	117	117	117	117
2024	111	111	111	111	111	111	111	111	111	111	111	111
2023	111	111	111	113	113	113	115	115	115	116	116	116

- b. The forecasted number of positions for American Water Works Service Company (AWWSC) employees is not available by whether it is charged to TAWC in whole or part. Please see the table below for the forecasted number of positions by month for *all* American Water Works Service Company (AWWSC) employees.

[illegible]

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**Responsible Witness:** Robert Prendergast

**Question:**

17. Please provide the number of active employees by month for the period from January 2021 through June 2024 for (1) TAWC direct employees and (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

- a. Please see the table below for the number of active employees by month for TAWC direct employees.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2024	102	103	102	101	99	99						
2023	101	100	101	103	103	103	103	101	101	101	101	101
2022	104	104	102	101	101	100	100	100	101	101	101	102
2021	110	109	109	108	107	108	108	108	108	107	107	106

- b. Please see the table below for the number of active employees by month for American Water Works Service Company (AWWSC) who charged to TAWC in whole or in part.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2024	745	742	754	758	755	744						
2023	775	793	801	786	785	786	795	799	781	778	773	788
2022	713	723	731	691	676	676	690	676	677	666	667	678
2021	1,089	1,101	1,121	1,085	1,092	1,116	1,149	1,108	1,107	1,092	1,104	1,099

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**Responsible Witness:** Robert Prendergast

**Question:**

18. Please provide the number of vacant positions by month for the period from January 2021 through June 2024 for (1) TAWC direct employees and (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

- a. Please see the table below for the number of vacant positions by month for TAWC direct employees.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2024	9	8	9	10	12	12						
2023	10	11	10	10	10	10	12	14	14	15	15	15
2022	12	12	14	15	15	16	16	16	15	15	15	14
2021	6	7	7	8	9	8	8	8	8	9	9	10

- b. Please see the table below for the number of vacant positions by month for American Water Works Service Company (AWWSC) employees. Vacant positions are not charged, in whole or in part to TAWC. Once a position is filled, those costs may or may not be charged in whole or in part to TAWC depending on the position and the position's role.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2024	31	53	43	48	58	67						
2023	93	56	36	20	13	11	31	13	22	25	22	42
2022	26	29	42	43	39	47	88	51	49	60	99	57
2021	29	38	62	45	37	30	30	33	39	31	26	25

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**Responsible Witness:** Robert Prendergast

**Question:**

19. Please provide copies of the incentive compensation plans for (1) TAWC direct employees and (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

Please see 2024 TAWC MFG Q038\_Attachment1\_CONFIDENTIAL, 2024 TAWC MFG Q038\_Attachment2\_CONFIDENTIAL, and 2024 TAWC MFG Q038\_Attachment3\_CONFIDENTIAL.

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**Responsible Witness:** Robert Prendergast

**Question:**

20. Please provide the amount of short-term incentive compensation expense included in operating expense for ratemaking purposes in this case for (1) TAWC direct employees and (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

The attrition year operating expense includes short-term performance compensation expense of \$439,290 for TAWC direct employees and \$668,657 for AWWSC employees who charge to TAWC in whole or in part.



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**Responsible Witness:** Robert Prendergast

**Question:**

21. Please provide the amount of long-term incentive compensation expense included in operating expense for ratemaking purposes in this case for (1) TAWC direct employees and (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

The attrition year operating expense includes long-term performance compensation expense of \$105,679 for TAWC employees and \$515,971 for AWWSC employees who charge to TAWC in whole or in part.

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CITY OF CHATTANOOGA**

**Responsible Witness:** Robert Prendergast

**Question:**

22. Please provide the goals/ metrics for the short-term incentive compensation plan in effect in the test year for (1) TAWC direct employees (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part and (3) executive employees of TAWC or of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

Please see the Company's response to CADDR 01-021 and CADDR 01-022.

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**Responsible Witness:** Robert Prendergast

**Question:**

23. Please provide the goals/ metrics for the long-term incentive compensation plan in effect for the test year for (1) TAWC direct employees (2) administrative employees of Subsidiaries or Affiliates who are charged to TAWC in whole or part and (3) executive employees of TAWC or of Subsidiaries or Affiliates who are charged to TAWC in whole or part.

**Response:**

Please see the Company's response to CADDR 01-025.

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**Responsible Witness:** Robert Prendergast

**Question:**

24. Please provide the amount of short-term incentive compensation expense included in TAWC's operating expense for ratemaking purposes in this case for Board of Directors members that was not included in responses to other incentive compensation questions.

**Response:**

TAWC's Board of Directors are employees, and therefore, their short-term performance compensation expense for the test year was previously included in MFG Q038 and in the Company's response to CAD DR 01-100.

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**Responsible Witness:** Robert Prendergast

**Question:**

25. Please provide the amount of long-term incentive compensation expense included in TAWC's operating expense for ratemaking purposes in this case for Board of Directors members that was not included in responses to other incentive compensation questions.

**Response:**

TAWC's Board of Directors eligible for LTPP are all employees, therefore their long-term performance compensation expense for the test year was previously included in MFG Q038.

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**Responsible Witness:** Robert Prendergast

**Question:**

26. For short-term incentives, please provide the following information:

- a. the target level in the test year.
- b. the amount expensed and the amount capitalized in the test year.
- c. the target level in the attrition year.
- d. the amount expensed and the amount capitalized in the attrition year.
- e. the amount included in expense for ratemaking purposes.

**Response:**

- a. The target level of APP in the test year was 100%.
- b. The APP amount expensed for the test year of 2023 was \$1,174,348 and the capitalized amount was \$98,766.
- c. The target level of APP in the attrition year is 100% payout.
- d. The APP amount expensed for the attrition year of 2025 was \$1,416,168 and the capitalized amount was \$308,221.
- e. The APP amount included in expense for the attrition year was \$1,416,168.

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**Responsible Witness:** Robert Prendergast

**Question:**

27. For long-term incentives, please provide the following information:

- a. the target level in the test year.
- b. the amount expensed and the amount capitalized in the test year.
- c. the target level in the attrition year.
- d. the amount expensed and the amount capitalized in the attrition year.
- e. the amount included in expense for ratemaking purposes.

**Response:**

- a. The target level in the test year was 100% payout.
- b. The amount expensed in the test year for LTPP was \$607,825. There was no capitalized portion in the test year.
- c. The target level in the attrition year was 100% payout.
- d. The amount expensed in the attrition year for LTPP was \$621,650 and the amount capitalized was \$70,237.
- e. The amount included in expense for the attrition year was \$621,650.

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**Responsible Witness:** John Watkins

**Question:**

28. Please provide the amount of costs included in operating expense for ratemaking purposes for the following items:
- a. Board of Directors compensation
  - b. Directors and Officers insurance
  - c. Investor relations
  - d. Dues and memberships
  - e. Advertising
  - f. Marketing
  - g. Contributions
  - h. Supplemental employee retirement plan costs
  - i. Severance pay

**Response:**

- a. The total costs included in TAWC's operating expenses for ratemaking purposes for the American Water Board of Directors compensation in 2023 was \$69,986.
- b. The total costs included in TAWC's operating expenses for ratemaking purposes for Directors and Officers Insurance in 2023 was \$26,554.
- c. The total costs included in TAWC's operating expenses for ratemaking purposes for Investor Relations in 2023 was \$54,841.
- d. The total costs included in TAWC's operating expenses for ratemaking purposes for Dues & Memberships Relations in 2023 was \$71,611.
- e. There were no Advertising costs included in TAWC's operating expense for ratemaking purposes.
- f. There were no Marketing costs included in TAWC's operating expense for ratemaking purposes.
- g. There were no Contributions costs included in TAWC's operating expense for ratemaking purposes.
- h. There were no Supplemental employee retirement plan costs included in TAWC's operating expense for ratemaking purposes.
- i. The total costs included in TAWC's operating expenses for ratemaking purposes for Severance pay was \$67,316. This total will be removed in Rebuttal, please see the response to CADDR2-015 for the explanation.



**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** John Watkins

**Question:**

29. Please provide a copy of the allocation manual for allocating Subsidiary or Affiliate costs among TAWC and other affiliates.

**Response:**

Please refer to TAW\_R\_CADDR1\_054\_062524\_Attachment CONFIDENTIAL for a copy of the Company's cost accounting manual.

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** John Watkins

**Question:**

30. Please provide the complete allocation of Subsidiary or Affiliate costs to TAWC and each other affiliate for each year 2018 through 2023.

**Response:**

Tennessee-American Water Company (TAWC) objects to this request because it seeks information that is not relevant to any matter at issue in this proceeding and/or the determination of TAWC's water service rates based on a 2025 attrition period. Tennessee-American further objects to the extent it seeks information related to American Water Works Company, Inc's other subsidiary or affiliate costs as the request is not relevant to the subject proceeding, and not proportional to the needs of the case considering the totality of the circumstances. Subject to and without waiving these objections, TAWC responds as follows:

Please see below for the allocated costs from American Water Works Service Company (AWWSC) to TAWC for the years 2018 through 2023.

	2018	2019	2020	2021	2022	2023
TAWC	\$6,711,892	\$7,030,135	\$7,844,974	\$8,381,961	\$8,039,750	\$8,075,310
AWWSC	220,122,886	234,075,954	272,385,975	283,240,934	282,270,173	280,897,540

Please see below for the allocated costs from American Water Capital Corporation (AWCC) to TAWC for the years 2018 through 2023.

	2018	2019	2020	2021	2022	2023
TAWC	\$147,725	\$209,276	\$129,003	\$43,850	\$93,179	\$256,160
AWCC	23,765,135	18,674,215	6,484,531	1,310,788	12,691,908	11,664,333

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** John Watkins

**Question:**

31. Please provide a list of unregulated Subsidiaries or Affiliates.

**Response:**

Please see TAW\_R\_COCDR2\_031\_073024\_Confidential\_Attachment for a copy of the Confidential American Water Works, Inc.'s Organizational Chart which provides all subsidiaries, unregulated and regulated.

Subsidiaries providing water and/or wastewater services regulated by state regulatory commissions are:

- California-American Water Company
- Hawaii-American Water Company
- Illinois-American Water Company
- Indiana-American Water Company
- Iowa-American Water Company
- Kentucky-American Water Company
- Maryland-American Water Company
- Missouri-American Water Company
- New Jersey American Water Company
- Pennsylvania-American Water Company
- Tennessee-American Water Company
- Virginia-American Water Company
- West Virginia-American Water Company
- Bluefield Valley Water Works Company

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** John Watkins

**Question:**

32. For each of the Subsidiaries or Affiliates, please provide a description of the extent to which each company is subject to rate regulation and the jurisdiction in which it is regulated.

**Response:**

TAWC objects to this request to the extent that it seeks information regarding other American Water companies and affiliates that are not the subject of this case and because such information is not relevant to the subject matter of this pending action or request made by TAWC.

Subject to and without waiving this objection, please refer to the table below for a listing of subsidiaries and the jurisdiction in which each is regulated, all of which is publicly available. While providing water and/or wastewater services, each subsidiary is subject to rate regulation by each of the state regulatory commissions listed.

<b>Subsidiary</b>	<b>Regulated Jurisdiction</b>
California-American Water Company	California Public Utilities Commission
Hawaii-American Water Company	Hawaii Public Utilities Commission
Illinois-American Water Company	Illinois Commerce Commission
Indiana-American Water Company	Indiana Utility Regulatory Commission
Iowa-American Water Company	Iowa Utilities Board
Kentucky-American Water Company	Kentucky Public Service Commission
Maryland-American Water Company	Maryland Public Service Commission
Missouri-American Water Company	Missouri Public Service Commission
New Jersey-American Water Company	New Jersey Board of Public Utilities
Pennsylvania-American Water Company	Pennsylvania Public Utilities Commission
Tennessee-American Water Company	Tennessee Public Utility Commission
Virginia-American Water Company	Virginia State Corporation Commission
West Virginia-American Water Company	West Virginia Public Service Commission
Bluefield Valley Water Works Company	Virginia State Corporation Commission

**TENNESSEE AMERICAN WATER COMPANY  
TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 24-00032  
SECOND DISCOVERY REQUEST OF THE  
CITY OF CHATTANOOGA**

**Responsible Witness:** Robert Lane

**Question:**

33. Please provide copies of all Excel spreadsheets, produced in response to Chattanooga's First Discovery Requests or in response to these Second Discovery Requests, in an unlocked format that permits data to be sorted and otherwise accessed.

**Response:**

Copies of all unlocked Excel spreadsheets, produced in response to Chattanooga's First Discovery Requests were provided at the time of the original production. A particular issue regarding a single excel document identified by Chattanooga was identified and addressed. Any Excel spreadsheets filed in response to Chattanooga's Second Discovery Requests will also be unlocked.

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION  
NASHVILLE, TENNESSEE**

**PETITION OF TENNESSEE-  
AMERICAN WATER COMPANY TO  
MODIFY TARIFF, CHANGE AND  
INCREASE CHARGES, FEES, AND  
RATES, AND FOR APPROVAL OF A  
GENERAL RATE INCREASE**

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**DOCKET NO. 24-00032**

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**VERIFICATION**

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**STATE OF** Tennessee )

**COUNTY OF** Hamilton )

I, ROBERT C. LANE, being duly sworn, state that I am authorized to testify on behalf of Tennessee-American Water Company in the above-referenced docket, that if present before the Commission and duly sworn, verifies that the data requests and discovery responses are accurate to the best of my knowledge.



ROBERT C. LANE

Sworn to and subscribed before me  
this 30 day of July, 2024.

Kathryn Robinson  
Notary Public

My Commission expires: 10/20/2024



## 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:

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Office of the Tennessee Attorney  
General  
Consumer Advocate Division  
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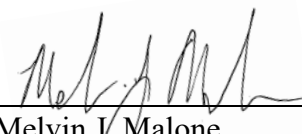
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*Union Counsel*

This the 30<sup>th</sup> day of July 2024.

  
\_\_\_\_\_  
Melvin J. Malone