

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

IN RE:)	
)	
PETITION OF TENNESSEE-)	
AMERICAN WATER TO MODIFY)	
TARIFF, CHANGE AND INCREASE)	DOCKET NO. 24-00032
CHARGES, FEES, AND RATES, AND)	
FOR APPROVAL OF A GENERAL)	
RATE INCREASE)	

**CONSUMER ADVOCATE’S THIRD SET OF DISCOVERY REQUESTS
TO TENNESSEE-AMERICAN WATER COMPANY**

This Third Set of Discovery Requests is hereby served upon Tennessee-American Water Company (“TAWC” or the “Company”), pursuant to Rules 26, 33, 34 and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Regs. 1220-01-02-.11. The Consumer Advocate Division of the Office of the Tennessee Attorney General (“Consumer Advocate”) requests that full and complete responses be provided pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced at the Office of the Tennessee Attorney General and Reporter, Consumer Advocate Division, John Sevier Building, 500 Dr. Martin L. King Jr. Blvd., Nashville, Tennessee 37243, c/o Shilina B. Brown, on or before 2:00 p.m. (Central), August 27, 2024.

PRELIMINARY MATTERS AND DEFINITIONS

These Additional Discovery Requests incorporate by reference the same Preliminary Matters and Definitions as set forth in the *Consumer Advocate’s First Set of Discovery Requests to Tennessee-American Water* sent to the Company on June 7, 2024, and are to be considered continuing in nature, and are to be supplemented from time to time as information is received by the Company which would make a prior response inaccurate, incomplete, or incorrect.

THIRD SET OF DISCOVERY REQUESTS

- 3-1.** Regulatory Asset. Refer to the File <TAW R CADDR2 043 073024 Attachment.xlsx> spreadsheet, Tab “CAD 2-43”, that was included with the Company’s Response to the Consumer Advocate DR No. 2-43. Specifically refer to Row 9 of this spreadsheet which refers to a balance in Account 18680226-Regulatory Asset-Enterprise Solutions for \$32,878 and provide the following information:
- a. Provide a narrative description of the nature of this account;
 - b. Provide the entry date and a copy of the accounting entry when this balance was originally recorded; and
 - c. Provide a copy of the authorization (if any) from the Commission for approval of this Regulatory Asset.

RESPONSE:

- 3-2.** New Service Activity. Refer to the Company’s Response to Consumer Advocate DR No. 2-41 regarding Bill Confirmation for “New Service Activity” and provide the following information:
- a. Provide the last date that the Company was able to successfully bill for New Service Activity; and
 - b. Explain the circumstances surrounding why the Company is currently unable to bill for New Service Activity.

RESPONSE:

- 3-3.** Construction Work in Process. Refer generally to the File <TAWC 2024 Rate Case - RB1 Rate Base Summary.xlsx>, Tab “RB 1 Rate Base Summary”, that was included with the Company’s filing. It appears that the Company has omitted Construction Work in Process (“CWIP”) from the Rate Base calculation. Explain the Company’s basis and rationale for this omission.

RESPONSE:

3-4. DEI. Regarding costs incurred by the Company related to the pursuit of its Diversity, Equity and Inclusion (“DEI”) goals, provide the following:

- a. Identify all labor-related and employee benefit costs and payroll taxes, exclusive of short and long-term incentive compensation, charged to TAWC in 2023 associated with American Water’s Diversity and Equity section. This would include the costs associated with the Chief Inclusion, Diversity and Equity Officer and all employees who report to that employee;
- b. Identify the 2023 costs charged to TAWC associated with the development and maintenance of the following website: [Inclusive, Diverse & Equitable | Diversity At American Water \(diversityataw.com\)](https://diversityataw.com); and
- c. Identify the 2023 costs charged to TAWC associated with DEI metric reporting and the preparation of the annual Diversity, Equity, and Inclusion report.

RESPONSE:

3-5. DEI. Identify the number of hours spent by TAWC employees in 2023 in diversity, equity or inclusion training sessions.

RESPONSE:

3-6. Legal Costs. Provide a copy of unredacted legal invoices associated with the current Docket through June 30, 2024.

RESPONSE:

3-7. Shared Labor. Refer to the Response to Consumer Advocate DR No. 1-73 and respond to the following:

- a. For each of the positions listed, identify the percentage of the employee’s labor charged to TAWC;
- b. Indicate whether any of these positions were previously identified as a TAWC position. If so, identify the date by which the position was reclassified as an AWWSC position; and
- c. Provide an explanation why these positions are classified as AWWSC positions rather than TAWC positions.

RESPONSE:

3-8. Allocation. Refer to the Response to Consumer Advocate DR No. 1-88, part c, which provides the effective TAWC allocation ratios forecast for 2024 by allocation category. Provide this same information for (a) 2023 and (b) the effective ratios underlying forecasted 2025 costs contained in Petitioner’s Exhibit EXP-8, to the extent they differ from either 2023 or 2024 allocation ratios.

RESPONSE:

3-9. EADIT. Has the balance of TAWC Excess Accumulated Deferred Income Taxes (“EADIT”) been modified since it was defined in TPUC Docket No. 18-00039 for adjustments other than normal annual amortizations? Specifically, has the Company adjusted its EADIT balance due to corrections or implementation of the provisions provided in the SEC Staff Accounting Bulletin (SAB) No. 118? If so, provide the following:

- a. Provide a comprehensive explanation supporting the reasons for any adjustments to the EADIT balance after those balances were identified in TPUC Docket No. 18-00039 and the date such changes were made;
- b. Provide the underlying calculations supporting the adjustments made to amounts designated as EADIT; and
- c. Provide a comprehensive explanation of how such adjustments impacted TAWC ratepayers, including amounts reflected in this proceeding.

RESPONSE:

3-10. Regulatory Costs. Refer to the File <TAWC 2024 Rate Case – Regulatory Expense Exhibit.xlsx>, Tab “Workpaper” (Schedule EXP-11.2. Specifically, the Pro Forma Adjustment to Regulatory Expenses, and respond to the following:

- a. Provide the rationale for an estimated legal cost associated with the present Docket that is nearly twice that of the legal costs estimated in Iowa Case RPU 24-0002;¹
- b. Identify the estimated legal costs associated with the docket for each currently pending American Water affiliate rate case before a state regulatory agency;
- c. Identify the efficiencies (if any) from the simultaneous engagement of the Brattle Group and Baryenbruch & Company in multiple American Water engagements; and
- d. Provide the costs incurred to date through July 31, 2024, for each contractor identified in the Workpaper tab.

RESPONSE:

3-11. Regulatory Costs. What steps has the Company taken to minimize regulatory legal costs?

RESPONSE:

3-12. Job Descriptions. Provide a copy of the job description of all employees whose time is charged to the AWSA External Affairs and Public Policy Department.

RESPONSE:

3-13. Water Usage. Refer to the MFG Q022 file submitted as part of the Minimum Filing Requirements. This identifies the 12-month rolling Non-Revenue Water percentage as of December 2023 at 23.27%. Respond to the following questions:

- a. Confirm that the Company has not sponsored test period adjustments to reduce Operating and Maintenance costs for those costs incurred in excess of the existing 15% NRW percentage. If this is confirmed, provide the rationale for not sponsoring such an adjustment. If this is not confirmed, identify the location where such adjustments were sponsored.
- b. Confirm that the following cost items will vary with the quantity of water usage:
 - i. Chemicals;
 - ii. Purchase Power;

¹ On May 1, 2024, Iowa-American Water's expert, Margaret A. McWilliams, provided a cost estimate in a publicly-filed excel spreadsheet titled "IAWC McWilliams Direct Exhibit 6: Regulatory Expense CONFIDENTIAL and PUBLIC." A copy of the publicly available spreadsheet is attached as CA Exhibit DR 3-10." One may also access the docket on the Iowa Utilities Commission website at <https://efs.iowa.gov/search/documents?searchRun=Document&docketNumber=RPU-2024-0002&isTariffDocument=false&sortColumn=xDateFiled&sortOrder=desc>.

- iii. Purchased Water; and
- iv. Waste Disposal.

If any of the above items do not vary with the quantity of water usage, provide a comprehensive explanation supporting this conclusion.

RESPONSE:

- 3-14. Adjustments.** Refer to the Company's Response to Consumer Advocate DR No. 1-90. Specifically, File <TAW_R_CADDR1_90_062524_Attachment CONFIDENTIAL.xlsx>, Tab "raw data – opex". Provide this same information for years ending 2019-2022.

RESPONSE:

- 3-15. Source & Support.** Refer to <Petitioner's Appendix Inflation-DD> as filed with the Company's Petition. Specifically, refer to Schedule 1.3 "Inflation-Ofc Sup Stationery". The Consumer Advocate is unable to locate Series ID PCU4532—4532-- on the Bureau of Labor Statistics database, searchable at <https://data.bls.gov/pdq/SurveyOutputServlet>. The results of the Consumer Advocate's search on the Bureau of Labor Statistics for Series ID PCU4532--4532-- returned results for Series ID NDU4532--4532—which was discontinued in 2022. Provide the source of the Company's data for Series ID PCU4532-4532--.

RESPONSE:

- 3-16. Source & Support.** Refer to File <Exhibit AB-1> as attached to this Discovery Request. This attachment is a comparison of the monthly Bureau of Labor Statistics for Series ID CUSR0000SAH1 as taken from the Bureau of Labor Statistics database and the Company's Appendix Inflation-DD Schedule 1.5 "Inflation-Rent". As shown in the attachment, the results for CUSR0000SAH1 presented in Schedule 1.5 differ from the information

provided by the Bureau of Labor Statistics. Provide the source of the Company's data for the Series ID CUSR0000SAH1.

RESPONSE:

3-17. Adjustments. Refer to File <TAWC 2024 Rate Case – Labor Exhibit CONFIDENTIAL.xlsx> as filed with the Company's Petition. [REDACTED]

RESPONSE:

3-18. Adjustments. Refer to the Company's Response to Consumer Advocate DR No. 1-90. Specifically, refer to File <TAW_R_CADDR1_90_062524_Attachment CONFIDENTIAL.xlsx>, Tab [REDACTED]

RESPONSE:

3-19. Refer to File "TAWC 2024 Rate Case – Revenue Requirement.xlsx", Tab "Gross Revenue Conv Factor" (Schedule FS-1.3) included in this file and provide answers to the following:

- a. Provide the Company's rationale for including the TPUC fee within the calculation of the Revenue Conversion Factor; and
- b. Provide the basis for the "Gross Income Tax @ 3%" as shown on line 9. Within your response provide the nature of this tax and to whom it is payable to.

RESPONSE:

- 3-20. Affordability Program.** Refer to the Direct Testimony of Grant Allen Evitts at pp. 13 and 14. Also refer to the Direct Testimony of Charles Rea at pp. 21 and 22, and respond to the following:
- a. Explain how TAWC intends to represent its multi-tiered universal affordability program in its filed tariff? Where will the program be discussed within the published tariff?
 - b. How will customers be made aware of the discounts available in this program/tariff?
 - c. How will TAWC determine the household income of individual customers? Will this program/tariff be an active offering where the Company seeks customers who meet the requirements?

RESPONSE:

- 3-21. Insufficient Response.** Refer to the Company's Response to Consumer Advocate DR No. 2-68(a). Specifically, provide an explanation as to why "consisten[t] with other businesses having similar or comparable risks" being the same as "[t]he return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks" as asked in the original question.

RESPONSE:

- 3-22. Insufficient Response.** Refer to the Company's Response to Consumer Advocate DR No. 2-68(b). Specifically, explain why Ms. Bulkley uses the phrasing "consisten[t] with other businesses having similar or comparable risks" instead of "commensurate with returns on investments in other enterprises having corresponding risks" as asked in the original question.

RESPONSE:

- 3-23. Insufficient Response.** Refer to the Company's Response to Consumer Advocate DR No. 2-68(c). Specifically, explain why Ms. Bulkley considers the "adequacy of the return to

support credit quality and access to capital” the same as “sufficient to... support its credit and... raise the money necessary for the proper discharge of its public duties” as asked in the original question.

RESPONSE:

3-24. Insufficient Response. Refer to the Company’s Response to Consumer Advocate DR No. 2-68(d). Specifically, explain why Ms. Bulkley uses the term “adequacy of the return to support credit quality and access to capital” the same as “sufficient to... support its credit and... raise the money necessary for the proper discharge of its public duties” as asked in the original question.

RESPONSE:

3-25. Insufficient Response. Refer to the Company’s Response to Consumer Advocate DR No. 2-69(a). Specifically, have Ms. Bulkley explain why an authorized ROE of a utility Company is always to be set to equal to a utility company’s market required return on its invested capital, as asked in the original question.

RESPONSE:

3-26. Insufficient Response. Refer to the Company’s Response to Consumer Advocate DR No. 2-69(b). Specifically, have Ms. Bulkley explain why regulatory principles allow a Commission to authorize an ROE that is higher than a utility company’s market required return on its invested capital, as asked in the original question.

RESPONSE:

3-27. Insufficient Response. Refer to the Company’s Response to Consumer Advocate DR No. 2-69(c). Specifically, have Ms. Bulkley explain what other criteria the Commission should

consider when determining the appropriate authorized ROE for TAWC other than its market-required return on its invested capital.

RESPONSE:

RESPECTFULLY SUBMITTED,



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Assistant Attorney General

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Assistant Attorney General

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CERTIFICATE OF SERVICE

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

Robert C. Lane
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Tennessee-American Water Company
109 Wiehl Street
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Melvin J. Malone
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This the 14th day of August, 2024.



Victoria B. Glover
Assistant Attorney General

Iowa-American Water Company
Docket No. RPU-2024-0002
Rate Case Expense
Future Test Year for the Twelve Months Ending March 31, 2026

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Supporting Schedule Reference	Estimated Total Water
1			
2	Printing		\$11,292
3	Postage		32,608
4	Legal		622,517
5	Outside Contultants		374,542
6	Other (meals, travel, hotel, etc.)		7,431
7			
8			
9			
10			
11			
12	Total Rate Case Expense		<u>\$1,048,390</u>

Iowa-American Water Company

Docket No. RPU-2024-0002

Rate Case Expense

Future Test Year for the Twelve Months Ending March 31, 2026

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Supporting Schedule Reference	Total Estimated Wastewater
1			
2	Printing		\$136
3	Postage		392
4	Legal		7,483
5	Outside Contultants		4,502
6	Other (meals, travel, hotel, etc.)		89
7			
8			
9			
10			
11			
12	Total Rate Case Expense		\$12,602

(1) Allocation to wastewater based on projected customer counts.

Iowa-American Water Company
Docket No. RPU-2024-0002
Rate Case Expense
Future Test Year for the Twelve Months Ending March 31, 2026

Expense Category per IAC 199-26.7	Estimate/Actual	Estimated Hours	Actual Hours	Hourly Rate	Scope of Work & Reason for Hire	Total Company			Water		Wastewater ⁽¹⁾	
						Estimated Cost	Actual Expenses as of 4/19/2024	Remaining Estimated Cost	Estimated Cost	Actual Expenses as of 4/19/2024	Estimated Cost	Actual Expenses as of 4/19/2024
Printing Costs												
Rate Case Notification Letters	Estimate/Actual					8,928	8,356		8822	8257	106	99
Initial Filing	Estimate					1,250			1235	0	15	0
Testimony	Estimate					1,250			1235	0	15	0
Briefs	Estimate								0	0	0	0
Other:	Estimate								0	0	0	0
(List Other)									0	0	0	0
Total Printing Costs						\$11,428	\$8,356	\$3,072	\$11,292	\$8,257	\$136	\$99
Postage Costs												
Outside Counsel Costs⁽¹⁾												
Brown & Winick												
Samantha Norris	Actual				Brown & Winick attorney's will assist Iowa-American with preparation and review of testimony, exhibits, and minimum filing requirements in support for IAWC's General Rate Case filing. Through the pendency of the filing							
Haley Van Loon	Actual				Brown & Winick will assist in responding to discovery, engaging in motion filings and briefing. This includes pre-							
Benjamin Flickinger	Actual				hearing preparation, settlement discussions, the presentation of evidence at the hearing, post-hearing motion							
Caitlin Stachon	Actual				practice if necessary, and legal research and analysis. IAWC requires assistance of outside counsel as general rate							
Other Associates, Paralegals & Fees	Estimate/Actual				filings are complex, require intimate knowledge of filing requirements, are generally associated with voluminous							
Total Brown & Winick	Estimate/Actual				discovery requests, and involvement from various intervenors.	\$630,000	\$38,347	\$591,653	\$622,517	\$37,892	\$7,483	\$455
Outside Expert Witness/Consultant⁽¹⁾												
The Brattle Group												
Ann Bulkley, The Brattle Group (Witness)	Estimate				Ms. Bulkley was hired as Rate of Return Expert. Ms. Bulkley was retained to provide specialty expertise not							
Toby Bishop, The Brattle Group	Estimate				available internally and Ms. Bulkley's rates are commensurate with the rates charged by other consultants with							
Chris Wall, The Brattle Group	Estimate				similar years of experience and expertise in Rate of Return matters.							
Adam Wynozek, The Brattle Group	Estimate											
Brattle Research Associate	Estimate											
Total The Brattle Group						\$120,000	\$0	\$120,000	\$118,575	\$0	\$1,425	\$0
Gannett Fleming Valuation												
Harold Walker, Gannett Fleming ⁽²⁾ (Witness)	Estimate/Actual				Mr. Walker was engaged to determine the Company's Cash Working Capital requirements. Mr. Walker was retained							
Gannett Fleming Support Staff	Actual				to provide specialty expertise not available internally and Mr Walker's rates are commensurate with the rates							
Total Gannett Fleming					charged by other consultants with similar years of experience and expertise in Cash Working Capital matters.	\$50,550	\$21,490	\$29,060	\$49,950	\$21,235	\$600	\$255
					Provide analysis and calculation support for Mr. Walker.							

CA Exhibit DR 3-10

Willis Towers Watson ("WTW")											
Robert Mustich, WTW (Witness)	Estimate/Actual		Mr. Mustich was engaged to perform a Compensation Study for IAWC. Mr. Mustich was retained to provide specialty expertise not available internally and Mr Mustich's rates are commensurate with the rates charged by other consultants with similar years of experience and expertise in Compensation matters.								
Joseph Pannullo, WTW											
Jessica Grauberd, WTW											
Rachel Hansen, WTW											
Total WTW											
Baryenbruch & Company LLC											
Pat Baryenbruch, Baryenbruch & Company LLC (Witness)	Estimate		Mr. Baryenbruch was engaged to perform a Service Company cost study and analysis. Mr. Baryenbruch was retained to provide specialty expertise not available internally and Mr. Baryenbruch's rates are commensurate with the rates charged by other consultants with similar years of experience and expertise in Serviced Company matters.								
Total Baryenbruch & Company											
Concentric											
Larry Kennedy, Concentric (Witness)	Estimate/Actual		Mr. Kennedy was engaged to provide a water and wastewater depreciation study. Mr. Kennedy was retained to provide specialty expertise not available internally and Mr. Kennedy's rates are commensurate with the rates charged by other consultants with similar years of experience and expertise in Depreciation matters.								
Amanda Nori, Concentric	Estimate/Actual										
Soman Rauf, Concentric	Estimate/Actual										
Nico Serpico, Concentric	Estimate/Actual										
Total Concentric											
Individual Expenses for Outside Counsel, Outside Consultants, and Utility Personnel											
Travel											
Internal	Estimate/Actual		Company witness, in person-hearing preparation and attendance.	6,225	3,160		6,151	3,122	74	38	
Samantha Norris, Brown & Winick	Estimate		In person hearing attendance.	400			395	0	5	0	
Haley Van Loon, Brown & Winick	Estimate		In person hearing attendance.	0			0	0	0	0	
Ann Bulkley, The Brattle Group	Estimate		In person hearing attendance.	1,125			1,112	0	13	0	
Harold Walker, Gannett Fleming	Estimate		In person hearing attendance.	1,050			1,038	0	12	0	
Robert Mustich, WTW	Estimate		In person hearing attendance.	1,125			1,112	0	13	0	
Pat Baryenbruch, Baryenbruch & Company LLC	Estimate		In person hearing attendance.	1,125			1,112	0	13	0	
Larry Kennedy, Concentric	Estimate		In person hearing attendance, site visit to evaluate assets	2,220	0		2,194	0	26	0	
Amanda Nori, Concentric				0	0		0	0	0	0	
Soman Rauf, Concentric				0	0		0	0	0	0	
Total Travel				\$3,345	\$0	\$3,345	\$3,305	\$0	\$40	\$0	
Hotel											
Internal	Estimate/Actual		Company witness, in person-hearing preparation and attendance.	11,600	3,006		11,462	2,970	138	36	
Samantha Norris, Brown & Winick	Estimate		In person hearing attendance.	1,000			988	0	12	0	
Haley Van Loon, Brown & Winick	Estimate		In person hearing attendance.	0			0	0	0	0	
Ann Bulkley, The Brattle Group	Estimate		In person hearing attendance.	800			790	0	10	0	
Harold Walker, Gannett Fleming	Estimate		In person hearing attendance.	400			395	0	5	0	
Robert Mustich, WTW	Estimate		In person hearing attendance.	800			790	0	10	0	
Pat Baryenbruch, Baryenbruch & Company LLC	Estimate		In person hearing attendance.	800			790	0	10	0	
Larry Kennedy, Concentric	Estimate/Actual		Travel for site visits to inspect assets for depreciation study. In person hearing attendance.	2,400	0		2,371	0	29	0	
Amanda Nori, Concentric	Estimate/Actual		Travel for site visits to inspect assets for depreciation study.	0	0		0	0	0	0	
Soman Rauf, Concentric	Estimate/Actual		Travel for site visits to inspect assets for depreciation study.	0	0		0	0	0	0	
Total Hotel				\$3,200	\$0	\$3,200	\$3,162	\$0	\$38	\$0	
Meals											
Internal	Estimate/Actual		Company witness, in person-hearing preparation and attendance.	5,025	211		4,965	209	60	3	
Samantha Norris, Brown & Winick	Estimate		In person hearing attendance.	450			445	0	5	0	
Haley Van Loon, Brown & Winick	Estimate		In person hearing attendance.	0			0	0	0	0	
Ann Bulkley, The Brattle Group	Estimate		In person hearing attendance.	375			371	0	4	0	
Harold Walker, Gannett Fleming	Estimate		In person hearing attendance.	150			148	0	2	0	
Robert Mustich, WTW	Estimate		In person hearing attendance.	375			371	0	4	0	
Pat Baryenbruch, Baryenbruch & Company LLC	Estimate		In person hearing attendance.	375			371	0	4	0	
Larry Kennedy, Concentric	Estimate/Actual		In person hearing attendance.	600	0		593	0	7	0	
Amanda Nori, Concentric	Estimate/Actual		Travel for site visits to inspect assets for depreciation study.	0	0		0	0	0	0	
Soman Rauf, Concentric	Estimate/Actual		Travel for site visits to inspect assets for depreciation study.	0	0		0	0	0	0	
Total Meals				\$975	\$0	\$975	\$963	\$0	\$12	\$0	

Other							
Internal	Estimate						
Samantha Norris, Brown & Winick	Estimate						
Haley Van Loon, Brown & Winick	Estimate						
Ann Bulkley, The Brattle Group	Estimate						
Harold Walker, Gannett Fleming	Estimate						
Robert Mustich, WTW	Estimate						
Pat Baryenbruch, Baryenbruch & Company LLC	Estimate						
Larry Kennedy, Concentric	Estimate						
Total Other							
Other							
Unamortized Prior Rate Case Expense ⁽¹⁾							
Total							
		\$0	\$0	\$0			
		\$1,060,992	\$230,277	\$830,715	\$1,048,390	\$227,542	\$12,602 \$2,735

Reasonableness of Outside Counsel Rates:

Sam Norris is a 2001 graduate of Northwestern University School of Law. Ms. Norris has extensive experience in rate case proceedings, including as counsel for a utility, as General Counsel of the Iowa Utilities Board and in private practice. Haley Van Loon is a 2006 graduate of the University of Iowa School of Law. Ms. Van Loon has extensive experience in rate case proceedings, including as counsel for IAWC in its last general rate case. Ben Flickinger is a 2009 graduate of Creighton University School of Law. Mr. Flickinger has extensive rate case experience, including as counsel for the Iowa Utilities Board. Caitlin Stachon is a 2017 graduate of New York University School of Law. Ms. Stachon has experience with various litigation matters. Ms. Norris, Ms. Van Loon, Mr. Flickinger and Ms. Stachon are members/an associate at the BrownWinick law firm and their rates are commensurate with the rates charged by other attorneys in Iowa with similar years of experience and expertise in rate case matters.

(1) Allocation to wastewater based on projected customer counts.
(2) not to exceed contract only to the filing; additional estimated charges for discovery and hearings.
(3) Prior Rate Case Expense is included in the Company's NRER filing.
(4) Expenses as of 4/19/2024 reflect those services/hours for which an invoice has been received, due to various billing cycles they do not respresent all time expended through the date of filing.

Docket No. RPU-2024-0002
IAWC McWilliams Direct Exhibit 6 (Water-Final, Wastewater)
Workpaper Rate Case Expense (Water-Final, Wastewater)
Page 1 of 1

Brown & Wierick	16,137.00	
	10,420.00	
	11,581.00	→ In legal tracker not showing in rate case expense.
	38,347.00	
WTW	37,699.14	
	13,790.63	
	51,489.74	
Concetric	82,542.83	
	1,230.00	
	83,772.83	
Notice Postage	30,000.00	
	203,609.57	
Internal Travel Music Hotel	6,376.86	

Company Code	Letter	Account	Posting Date	Fiscal Year	Posting Period	Document Number	Posting Key	General ledger	Text	Profit Center	Trading partner	WBS element	Order	Assignment	Reference amount	Offset account type	Offsetting account	Supplier	Name of offsetting account	Document	Entry Date	Time Stamp
1011	OL	18K20000	6/31/2023	2023	8	UT	9300172597	50	-3,928.54	WBS 81-01-0046					B11-01-0004	S		56670000	Regulation Exp - Oth	6/6/2023	6/6/2023	6/6/2023 22:16
1011	OL	18K20000	6/30/2023	2023	9	UT	9300172689	50	-38,263.27	WBS 81-01-0030					B11-01-0004	S		56670000	Regulation Exp - Oth	6/6/2023	6/28/2023 12:59	
1011	OL	18K20000	1/01/2023	2023	10	UT	9300172687	40	925.83	WBS 81-01-0041	1004				B11-01-0004	S		53461500	AWMVC Services - O	6/6/2023	11/2/2023 12:30	
1011	OL	18K20000	11/30/2023	2023	11	UT	9300172634	40	155.68	WBS 81-01-0040	1003				B11-01-0042	S		52340000	Employee Expenses	6/6/2023	11/3/2023 09:21	
1011	OL	18K20000	11/30/2023	2023	12	UT	9300177173	40	2,181.74	WBS 81-01-0044	1004				B11-01-0042	S		53461500	AWMVC Services - O	6/6/2023	12/4/2023 10:29	
1011	OL	18K20000	12/31/2023	2023	12	UT	9300176914	40	155.68	WBS 81-01-0040	1003				B11-01-0042	S		52340000	Employee Expenses	1/9/2024	1/9/2024	1/4/2024 20:27
1011	OL	18K20000	12/31/2023	2023	13	UT	9300176514	40	523.51	WBS 81-01-0044	1004				B11-01-0042	S		53461500	AWMVC Services - O	1/4/2024	1/4/2024 14:29	
1011	OL	18K20000	2/29/2024	2024	2	UT	9300180603	40	3,263.83	WBS 81-01-0044	1004				B11-01-0044	S		53461500	AWMVC Services - O	3/4/2024	3/4/2024 00:24	
1011	OL	18K20000	2/29/2024	2024	2	UT	9300180603	40	493.36	WBS 81-01-0044	1004				B11-01-0044	S		53461500	AWMVC Services - O	3/4/2024	3/4/2024 00:24	
1011	OL	18K20000	3/31/2024	2024	3	UT	9300181662	40	16,137.00	WBS 81-01-0044	1004				B11-01-0044	S		53160000	Contract Services -	3/4/2024	3/4/2024 00:24	
1011	OL	18K20000	3/31/2024	2024	3	UT	9300181670	40	37,699.14	WBS 81-01-0040	1003				B11-01-0040	S		53160000	Contract Services -	3/4/2024	3/31/2024 23:53	
1011	OL	18K20000	3/31/2024	2024	3	UT	9300181640	40	1,542.43	WBS 81-01-0040	1003				B11-01-0040	S		52325000	Contract Services -	6/6/2023	6/6/2023 11:16	
1011	OL	18K20000	3/31/2024	2024	3	UT	9300181570	50	-1,100.22	WBS 81-01-0044	1004				B11-01-0044	S		53160000	AWMVC Services - O	4/2/2024	4/2/2024	4/2/2024 01:28
1011	OL	18K20000	4/30/2024	2024	4	UT	9300181670	40	29,596.55	WBS 81-01-0040	1003				B11-01-0040	S		53160000	Contract Services -	4/2/2024	4/2/2024	4/30/2024 11:16
1011	OL	18K20000	4/1/2024	2024	4	UT	9300181674	40	1,230.00	WBS 81-01-0046	1004				B11-01-0046	S		53160000	Contract Services -	4/2/2024	4/2/2024	4/30/2024 11:16
1011	OL	18K20000	4/1/2024	2024	4	ER	9300039265	40	19,645.00			B11-01-0046				9300039338 X		127240	Contract Planning V	4/2/2024	4/1/2024 19:46	

Transaction Search - Company

PNC Bank 1940, 08/01/2023 to 04/23/2024

Docket No. RPU-2024-0002

IAWC McWilliams Direct Exhibit 6 (Water-Final, Wastewater)

Workpaper Rate Case Expense (Water-Final, Wastewater)

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Pending Date	Transaction Date	Account	Supplier	Description (Include**	Amount Used	Line	Line Tax Amount	Line Amount	GL#	Company#	Cost Center#	WBS#	Internal Order#	Missing Receipt# > \$75?	Disputed Charge?	Personal Charge?	Supplier Invoice#	Gift
10/19/2023	10/18/2023	XXXX-XXXX-XXXX	Subway 258	Lunch meal for drive to lowa kick-off meeting	36.53	1	2.12	36.53	52535000	01011	330215	SF-0111-9001 -	No	No	No	-	No	
10/20/2023	10/18/2023	XXXX-XXXX-XXXX	Cassey's #258	Drinking Beverages for meal	21.59	1	3.88	21.59	52535000	01011	330215	SF-0111-9001 -	No	No	No	-	No	
10/20/2023	10/18/2023	XXXX-XXXX-XXXX	Cassey's #258	Self meal purchase during IA trip for GRC Depreciation study site visit 2/11-2/14	46.72	1	8.4	46.72	52535000	01011	330215	SF-0111-9001 -	No	No	No	-	No	
10/23/2023	10/23/2023	XXXX-XXXX-XXXX	McDonald's I	Breakfast/lunch meal regarding lowa Rate Case kick-off meeting	26.75	1	-	26.75	52535000	01011	330215	SF-0111-9001 -	No	No	No	-	No	
10/23/2023	10/20/2023	XXXX-XXXX-XXXX	Round Range Fuel	Self meal purchase during IA trip for GRC Depreciation study site visit 2/11-2/14	47.05	1	4.17	47.05	52534000	01011	330215	SF-0111-9001 -	No	No	No	-	No	
10/23/2023	10/20/2023	XXXX-XXXX-XXXX	Holiday Inns	Hotel accommodations for lowa Rate Case kick-off meeting	359.88	1	-	359.88	52534000	01011	330215	SF-0111-9001 -	No	No	No	-	No	
10/26/2023	10/24/2023	XXXX-XXXX-XXXX	Holiday Inns	lowa 2024 General Rate Case kick-off working meeting - hotel space rental and meals (breakfast/lunch +	2,161.74	1	-	2,161.74	52534000	01011	-	SF-0111-9001 -	No	No	No	-	No	
2/5/2024	2/1/2024	XXXX-XXXX-XXXX	United	self airfare for travel to Davenport, IA for GRC Depreciation Study site visit 2/11-2/14/24	932.33	1	-	932.33	52534000	01011	-	SF-0111-9001 -	No	No	No	-	No	
2/7/2024	2/1/2024	XXXX-XXXX-XXXX	Eggen**21	Egencia fee for travel booking for GRC Depreciation Study site visit trip to Davenport, IA 2/11 - 2/14	6	1	-	6	52534000	01011	-	SF-0111-9001 -	No	No	No	-	No	
2/13/2024	2/11/2024	XXXX-XXXX-XXXX	0435-Reno	Water purchase during travel to IA for GRC Depreciation study site visit 2/11-2/14	9.08	1	-	9.08	52500000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/13/2024	2/12/2024	XXXX-XXXX-XXXX	Lowes #0476	Self lunch purchase during GRC lowa trip for Depreciation study site visit	7.48	1	-	7.48	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/13/2024	2/12/2024	XXXX-XXXX-XXXX	Boozies Bar	Dinner purchase (myself, Concentric consultants Larry Kennedy, Amanda Nori, and Somanm Rauf) for dep	86.96	1	-	86.96	52535000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/14/2024	2/12/2024	XXXX-XXXX-XXXX	Eggen*21	Egencia fee for travel booking for business trip to Davenport - IUB GRC Pre-filing meetings 4/1 - 4/24	6	1	-	6	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/14/2024	2/12/2024	XXXX-XXXX-XXXX	United	self airfare fee for business trip to Davenport - IUB GRC Pre-filing meetings 4/1 - 4/24	1,100.22	1	-	1,100.22	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/14/2024	2/12/2024	XXXX-XXXX-XXXX	Boozies Bar	Rental car gas for Depreciation study site visit IA 2/11-2/14 for GRC	4.31	1	0.28	4.31	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/14/2024	2/12/2024	XXXX-XXXX-XXXX	McDonald's I	Self meal purchase during IA trip for GRC Depreciation study site visit 2/11-2/14	16.26	1	-	16.26	52535000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/15/2024	2/13/2024	XXXX-XXXX-XXXX	Taco Bell 03	Self meal purchase during Depreciation study site visit trip to IA 2/11-2/14 for GRC	3.83	1	-	3.83	52535000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/15/2024	2/13/2024	XXXX-XXXX-XXXX	United	Rebooking airfare savings - Egencia fee save for business trip to Davenport - IUB GRC Pre-filing m	944.09	1	-	944.09	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/15/2024	2/14/2024	XXXX-XXXX-XXXX	Reno-Tahoe	Self parking during travel to IA for Depreciation study site visits 2/11-2/14 for GRC	42	1	-	42	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/15/2024	2/14/2024	XXXX-XXXX-XXXX	Enterprise R	self - rental car for trip to Davenport, lowa for GRC Depreciation Study site visit from 2/11 to 2/14	150.43	1	-	150.43	52534000	01011	-	SF-0111-9001 -	No	No	No	-	No	
2/16/2024	2/14/2024	XXXX-XXXX-XXXX	Air Host Motel	Self breakfast meal during travel from Davenport IA - GRC Depreciation study site visit with Concent	14.92	1	-	14.92	52535000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/16/2024	2/14/2024	XXXX-XXXX-XXXX	Eggen**21	Egencia fee for savings finding for business trip to Davenport - IUB GRC Pre-filing meetings 4/1 - 4/24	55	1	-	55	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
2/16/2024	2/14/2024	XXXX-XXXX-XXXX	The Current	self hotel stay during travel to Davenport, IA for GRC Depreciation Study site visit with Concentric	484.28	1	-	484.28	23411000	01011	-	SF-0111-9001 -	No	No	No	-	No	
2/16/2024	2/13/2024	XXXX-XXXX-XXXX	United	Credit back for Egencia flight savings finder for travel to Davenport, IA for Depreciation study sit	-1,100.22	1	-	-1,100.22	52534000	01011	330212	SF-0111-9001 -	No	No	No	-	No	
					5,451.23													

Travel	3,159.56
Hotel	3,005.90
Meals	211.4
	6,376.86
	0.00

6,376.86

925.63 ---- included in GL not included in P-Card - coded to travel above

Docket No. RPU-2024-0002

IAWC McWilliams Direct Exhibit 6 (Water-Final, Wastewater)

Workpaper Rate Case Expense (Water-Final, Wastewater)

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Page 1 of 1

Consultant	Date	Invoice Number	Hours Billed	Rate	Amount	Travel	Hotel	Meals	Other	Total
Brown & Winick										
Samantha Norris, Brown & Winick	3/6/2024	404240								
Haley Van Loon, Brown & Winick	3/6/2024	404240								
Ben Flickinger, Brown & Winick	3/6/2024	404240								
Total Invoice 404240					\$16,137					\$16,137
Samantha Norris, Brown & Winick	3/18/2024	404260								
Haley Van Loon, Brown & Winick	3/18/2024	404260								
Ben Flickinger, Brown & Winick	3/18/2024	404260								
Total Invoice 404260					\$10,629					\$10,629
Samantha Norris, Brown & Winick	4/3/2024	405274								
Haley Van Loon, Brown & Winick	4/4/2024	405274								
Ben Flickinger, Brown & Winick	4/5/2024	405274								
Total Invoice 405274					\$11,581					\$11,581
Total by Consultant										
Samantha Norris, Brown & Winick						\$0	\$0	\$0	\$0	
Haley Van Loon, Brown & Winick						0	0	0	0	
Ben Flickinger, Brown & Winick						0	0	0	0	
Brown & Winick Total					\$38,347	\$0	\$0	\$0	\$0	\$38,347

[illegible]

Consultant	Date	Invoice Number	Hours Billed	Rate	Amount	Travel	Hotel	Meals	Other	Total
Gannett Fleming										
Harold Walker, Gannett Fleming	3/15/2024	33875								
Support Staff	3/15/2024	33875								
Total for Invoice 33875					\$19,540	\$0	\$0	\$0	\$0	\$19,540
Gannett Fleming										
Harold Walker, Gannett Fleming	4/23/2024	35244								
Support Staff	4/23/2024	35244								
					\$1,950	\$0	\$0	\$0	\$0	\$1,950
Total by Consultant										
Harold Walker, Gannett Fleming						0	0	0	0	
Support Staff						0	0	0	0	
Total Gannett Fleming					\$21,490	\$0	\$0	\$0	\$0	\$21,490

Workpaper:

Iowa-American Water Company
Docket No. RPU-2024-0002
IAWC McWilliams Direct Exhibit 6 (Water-Final, Wastewater)
Workpaper Rate Case Expense (Water-Final, Wastewater)
PUBLIC
Page 1 of 1

Consultant	Date	Invoice Number	Hours Billed	Rate	Amount	Travel	Hotel	Meals	Other	Total
Wilis Towers Watson ("WTW")										
Robert Mustich, WTW	3/21/2024	150141476205								
Joseph Pannullo, WTW	3/21/2024	150141476205								
Jessica Grauber, WTW	3/21/2024	150141476205								
Rachel Hansen, WTW	3/21/2024	150141476205								
Total for Invoice 6205 ⁽¹⁾					\$37,699					\$37,699
Wilis Towers Watson ("WTW")										
Robert Mustich, WTW	4/17/2024	150141484613								
Joseph Pannullo, WTW	4/17/2024	150141484613								
Jessica Grauber, WTW	4/17/2024	150141484613								
Rachel Hansen, WTW	4/17/2024	150141484613								
Total for Invoice 6314 ⁽¹⁾					\$13,791					\$13,791
Total by Consultant										
Robert Mustich, WTW										
Joseph Pannullo, WTW										
Jessica Grauber, WTW										
Rachel Hansen, WTW										
Total WTW					\$51,490					\$51,490

(1) Invoice totals for February and March were underbilled by .86cents and 178.16 respectively and will be updated in the April invoice.

[illegible]

Consultant	Date	Invoice Number	Hours Billed	Rate	Amount	Travel	Hotel	Meals	Other	Total
Concentric										
Larry Kennedy, Concentric	3/7/2024	18086								
Amanda Nori, Concentric	3/7/2024	18086								
Soman Rauf, Concentric										
Total for Invoice 18086					\$1,230					\$1,230
Larry Kennedy, Concentric	3/27/2024	18201								
Amanda Nori, Concentric	3/27/2024	18201								
Soman Rauf, Concentric	3/27/2024	18201								
Nico Serpico, Concentric	3/27/2024	18201								
Total for Invoice 18201					\$79,185	\$1,896	\$1,227	\$235		\$82,543
Total by Consultant										
Larry Kennedy, Concentric										
Amanda Nori, Concentric										
Soman Rauf, Concentric										
Nico Serpico, Concentric										
Concentric Total					\$80,415	\$1,896	\$1,227	\$235		\$83,773

Type of Filing: ☒ Original ☐ Updated ☐ Revised[illegible]

Series Title	Shelter in U.S. city average, all urban consumers, seasonally adjusted
Series ID	CUSR0000SAH1
Seasonality	Seasonally Adjusted
Survey Name	Consumer Price Index for All Urban Consumers (CPI-U)
Measure Data Type	Shelter
Area	U.S. city average
Item	Shelter

A/				B/	
Year	Period	Label	Observation Value	Per Company Exhibit	Difference
2020	M01	2020 Jan	323.417	323.409	0.008
2020	M02	2020 Feb	324.489	324.501	-0.012
2020	M03	2020 Mar	324.485	324.600	-0.115
2020	M04	2020 Apr	324.431	324.504	-0.073
2020	M05	2020 May	325.152	325.220	-0.068
2020	M06	2020 Jun	325.493	325.491	0.002
2020	M07	2020 Jul	326.268	326.249	0.019
2020	M08	2020 Aug	326.779	326.693	0.086
2020	M09	2020 Sep	327.002	326.950	0.052
2020	M10	2020 Oct	327.386	327.320	0.066
2020	M11	2020 Nov	327.750	327.683	0.067
2020	M12	2020 Dec	328.144	328.095	0.049
2021	M01	2021 Jan	328.547	328.564	-0.017
2021	M02	2021 Feb	329.149	329.217	-0.068
2021	M03	2021 Mar	329.948	330.113	-0.165
2021	M04	2021 Apr	331.235	331.312	-0.077
2021	M05	2021 May	332.294	332.389	-0.095
2021	M06	2021 Jun	333.806	333.796	0.010
2021	M07	2021 Jul	335.405	335.350	0.055
2021	M08	2021 Aug	336.089	335.901	0.188

2021	M09	2021 Sep	337.340	337.283	0.057
2021	M10	2021 Oct	338.871	338.772	0.099
2021	M11	2021 Nov	340.460	340.360	0.100
2021	M12	2021 Dec	341.838	341.802	0.036
2022	M01	2022 Jan	342.909	342.953	-0.044
2022	M02	2022 Feb	344.742	344.880	-0.138
2022	M03	2022 Mar	346.366	346.610	-0.244
2022	M04	2022 Apr	348.246	348.328	-0.082
2022	M05	2022 May	350.372	350.489	-0.117
2022	M06	2022 Jun	352.539	352.514	0.025
2022	M07	2022 Jul	354.637	354.530	0.107
2022	M08	2022 Aug	357.206	356.910	0.296
2022	M09	2022 Sep	359.633	359.565	0.068
2022	M10	2022 Oct	362.288	362.160	0.128
2022	M11	2022 Nov	364.589	364.480	0.109
2022	M12	2022 Dec	367.339	367.355	-0.016
2023	M01	2023 Jan	369.999	370.070	-0.071
2023	M02	2023 Feb	372.662	372.869	-0.207
2023	M03	2023 Mar	374.620	374.946	-0.326
2023	M04	2023 Apr	376.434	376.528	-0.094
2023	M05	2023 May	378.464	378.622	-0.158
2023	M06	2023 Jun	380.032	380.006	0.026
2023	M07	2023 Jul	381.850	381.681	0.169
2023	M08	2023 Aug	383.185	382.782	0.403
2023	M09	2023 Sep	385.370	385.259	0.111
2023	M10	2023 Oct	386.675	386.536	0.139
2023	M11	2023 Nov	388.398	388.266	0.132
2023	M12	2023 Dec	389.979	390.037	-0.058

A/ <http://data.bls.gov/dataViewer/view/timeseries/CUSR0000SAH1>

B/ 2024 TAWC Rate Case - Appendix Inflation.xlsx, Inflation Rent