

**BEFORE
THE TENNESSEE PUBLIC UTILITY COMMISSION**

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

DIRECT TESTIMONY
of
WILLIAM H. NOVAK

ON BEHALF OF

**THE CONSUMER ADVOCATE DIVISION
OF THE
OFFICE OF THE TENNESSEE ATTORNEY GENERAL**

September 17, 2024

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ATTACHMENTS

Attachment WHN-1	William H. Novak Vitae
Attachment WHN-2	WHN Proposed Rate Design

1 ***Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND***
2 ***OCCUPATION FOR THE RECORD.***

3 A1. My name is William H. Novak. My business address is 19 Morning Arbor Place,
4 The Woodlands, TX, 77381. I am the President of WHN Consulting, a utility
5 consulting and expert witness services company.¹
6

7 ***Q2. PLEASE PROVIDE A SUMMARY OF YOUR BACKGROUND AND***
8 ***PROFESSIONAL EXPERIENCE.***

9 A2. A detailed description of my educational and professional background is provided
10 in Attachment WHN-1 to my testimony. Briefly, I have both a Bachelor's degree
11 in Business Administration with a major in Accounting, and a Master's degree in
12 Business Administration from Middle Tennessee State University. I am a
13 Certified Management Accountant, and am also licensed to practice as a Certified
14 Public Accountant.
15

16 My work experience has centered on regulated utilities for over 40 years. Before
17 establishing WHN Consulting, I was Chief of the Energy & Water Division of the
18 Tennessee Public Utility Commission where I had either presented testimony or
19 advised the Commission on a host of regulatory issues for over 19 years. In
20 addition, I was previously the Director of Rates & Regulatory Analysis for two
21 years with Atlanta Gas Light Company, a natural gas distribution utility with
22 operations in Georgia and Tennessee. I also served for two years as the Vice

¹ State of Tennessee, Registered Accounting Firm ID 3682.

1 President of Regulatory Compliance for Sequent Energy Management, a natural
2 gas trading and optimization entity in Texas, where I was responsible for ensuring
3 the firm's compliance with state and federal regulatory requirements.
4

5 In 2004, I established WHN Consulting as a utility consulting and expert witness
6 services company. Since 2004 WHN Consulting has provided testimony or
7 consulting services to state public utility commissions and state consumer
8 advocates in at least ten state jurisdictions as shown in Attachment WHN-1.
9

10 ***Q3. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?***

11 A3. I am testifying on behalf of the Consumer Advocate Division ("Consumer
12 Advocate" or "CA") of the Office of the Tennessee Attorney General.
13

14 ***Q4. HAVE YOU PRESENTED TESTIMONY IN ANY PREVIOUS RATE***
15 ***CASES REGARDING TENNESSEE-AMERICAN WATER COMPANY?***

16 A4. Yes. I've presented testimony in TPUC Dockets U-86-7402, U-87-7534, 89-
17 15388, 93-06946, 10-00189, and 12-00049 concerning rate cases involving
18 Tennessee-American Water Company ("TAWC" or "the Company") as well as
19 dockets for other generic tariff and rulemaking matters.
20

21 ***Q5. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS***
22 ***PROCEEDING?***

1 A5. My testimony will support and address the Consumer Advocate's positions and
2 concerns with respect to the Company's Petition. Specifically, I will address the
3 following:

- 4 i. Consumer Advocate's proposed attrition period rate base calculations.
- 5 ii. Consumer Advocate's proposed attrition period revenue calculations.
- 6 iii. Consumer Advocate's proposed rate design.
- 7 iv. Consumer Advocate's position on certain policy issues.
- 8 v. Consumer Advocate's position on miscellaneous tariff changes.

9

10 ***Q6. WHAT DOCUMENTS HAVE YOU REVIEWED IN PREPARATION OF***
11 ***YOUR TESTIMONY?***

12 A6. I have reviewed the Company's Rate Case Application filed on May 1, 2024,
13 along with the testimony and exhibits presented with its filing. In addition, I have
14 reviewed the Company's workpapers supporting its attrition period rate base,
15 revenues and rate design. I have also reviewed the Company's responses to the
16 Consumer Advocate's, Intervenor's and TPUC Staff's discovery requests (and
17 documents filed in connection with those requests and responses) in the areas
18 directly relevant to my responsibilities in this case.

19

20 ***Q7. MR. NOVAK, PLEASE SUMMARIZE YOUR SIGNIFICANT FINDINGS***
21 ***AND MAJOR RECOMMENDATIONS IN THIS CASE.***

22 A7. My most significant findings and recommendations are as follows:

- 23 • I recommend that my proposed attrition period Rate Base calculation of
24 \$297.8 million be adopted by the Commission.

- 1 • I recommend that the Commission approve the Company’s proposed
2 depreciation rates to take effect on January 1, 2025, and to also approve the
3 Company’s proposed depreciation expense of \$15,764,988 that is based on
4 these proposed depreciation rates.
- 5 • I recommend that the Commission exclude forecasted rate case costs from this
6 case and consider the appropriate costs in a separate proceeding when the
7 actual amounts are known.
- 8 • I recommend that my proposed attrition period Revenue calculation of
9 approximately \$72.4 million be adopted by the Commission.
- 10 • I recommend that the Commission recover the revenue deficiency/(surplus) in
11 this Docket from all customer classes based on the attrition period revenue
12 provided by each customer class.
- 13 • I recommend that the Company’s proposed rate of \$40.00 for the
14 establishment of an “after-hours” service charge be denied until the Company
15 appropriately defines the term “after-hours” in the tariff.
- 16 • I recommend that the Company’s proposed rate of \$250.00 for a Meter
17 Tampering Charge be denied.

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21

1 I. ATTRITION PERIOD RATE BASE

2
3 ***Q8. MR. NOVAK, PLEASE SUMMARIZE YOUR CALCULATION OF***
4 ***ATTRITION PERIOD RATE BASE.***

5 A8. The development of my proposed Rate Base is shown on Consumer Advocate
6 Exhibit, Schedules 2 and 3 and summarized below in Table 1. As shown on
7 Consumer Advocate Exhibit, Schedule 2, I began with the test period balance for
8 each of the components of Rate Base at December 31, 2023, from the Company's
9 books and records. I then made various adjustments for known and reasonably
10 anticipated events, producing an attrition year rate base of \$297.8 million as
11 shown on CA Exhibit, Schedule 2. In my opinion, this Rate Base represents the
12 net investment upon which the Company should be allowed the opportunity to
13 earn a fair rate of return.

Table 1 – Attrition Period Rate Base²			
Item	TAWC	WHN	Difference
Additions:			
Plant in Service	\$515,138,706	\$515,138,706	\$0
CWIP	0	0	0
Materials & Supplies	1,899,351	1,899,351	0
Lead/Lag Study	4,503,000	-366,485	-4,869,485
Working Capital	2,549,849	924,320	-1,625,529
Total Additions	\$524,090,907	\$517,595,892	\$-6,495,014
Deductions:			
Accumulated Depreciation	\$126,819,773	\$126,819,773	\$0
Deferred Income Taxes	60,093,004	56,451,415	-3,641,589
Customer Advances	8,250,965	10,636,908	2,385,943
Contributions in Aid	19,455,803	21,536,948	2,081,145
Unamortized Tax Credits	5,010	5,010	0
Regulatory Liability	590,400	590,400	0
Acquisition Adjustment	3,749,579	3,749,579	0
Total Deductions	\$218,964,534	\$219,790,033	\$825,498
Rate Base	\$305,126,373	\$297,805,860	\$-7,320,512

Q9. MR. NOVAK, PLEASE EXPLAIN THE COMPONENTS THAT MAKE UP YOUR ATTRITION PERIOD RATE BASE.

A9. Utility Plant in Service \$515,138,706. Utility Plant in Service is the largest component of Rate Base and represents the average amount of utility assets for the attrition year upon which the Company should be allowed the opportunity to earn a return. To compute attrition year Utility Plant in Service, I began with the test period balance for total utility plant and then adjusted this amount for the projected plant additions and retirements through June 30, 2025, which is the mid-point of the attrition period. As shown on Table 1, this process produced attrition period plant in service of \$515,138,706.

² WHN Rate Base Workpaper 2.0-Rate Base Summary.

Q10. MR. NOVAK, PLEASE EXPLAIN IN MORE DETAIL HOW YOU DETERMINED THE PROJECTED PLANT ADDITIONS AND RETIREMENTS.

A10. I began by examining the Company's plant additions and retirements for the last four years as shown in Table 2 below.

Table 2 – Historical Plant Additions & Retirements³		
Period	Additions	Retirements
Twelve Months Ended December 2020	\$28,484,858	\$1,739,103
Twelve Months Ended December 2021	34,424,366	712,976
Twelve Months Ended December 2022	27,794,859	3,441,357
Twelve Months Ended December 2023	39,163,290	6,112,882
Four-Year Average	\$32,466,843	\$3,001,580

Next, I compared the four-year average of historical plant additions and retirements with the Company's forecast for 2024 and 2025 as shown below on Table 3.

Table 3 – TAWC Forecasted Plant Additions & Retirements⁴		
Period	Additions	Retirements
Twelve Months Ended December 2024	\$32,321,465	\$1,526,031
Twelve Months Ended December 2025	38,967,022	1,523,489

As can be seen in Tables 2 and 3, the Company's plant addition forecast of \$32.3 million for 2024 closely approximates the historical four-year average amount. Further, the Company's plant addition forecast of \$38.9 million for 2025 is just slightly below what was placed in service for 2023. Based on this information, I

³ WHN Rate Base Workpaper 10-2.00-Historic Plant.

⁴ Company filing, File <TAWC 2024 Rate Case – Capital & Depreciation Workpaper>, Tabs “RB2.1 InService Activity Total”, and “RB2.4 Retirements”, (May 1, 2024).

1 concluded that the Company’s plant addition forecast was both feasible and
2 reasonable based on past activity. I therefore adopted the Company’s forecasted
3 plant additions and retirements for 2024 and 2025 and included the results in my
4 own plant in service forecast shown in Table 1.

5
6 ***Q11 PLEASE CONTINUE WITH YOUR EXPLANATION OF THE***
7 ***REMAINING COMPONENTS OF THE RATE BASE CALCULATION AS***
8 ***SHOWN ON TABLE 1.***

9 A11. **Construction Work in Progress \$0.** This item represents plant currently under
10 construction that will soon become used and useful in providing utility service to
11 the Company’s customers. Although the Commission has traditionally allowed
12 Construction Work in Progress (“CWIP”) as an addition to Rate Base, the
13 Company has chosen to omit this item for this case because this plant has not yet
14 become “used and useful”.⁵ However, when utilities are not allowed to earn a
15 return to cover their construction financing costs during the construction period,
16 they are typically allowed to capitalize the financing costs for future recovery
17 through an allowance for funds used during construction (“AFUDC”).⁶ This
18 capitalized cost for AFUDC, which is added to the basis of utility plant under
19 construction, will ultimately be included in the Rate Base as a component of plant
20 in service, thereby earning a return and being recovered through depreciation

⁵ Company Response to Consumer Advocate DR No. 3-3. Further, the Company did include CWIP as a component of Rate Base in TRA Docket No. 12-00049. Therefore, this treatment of CWIP represents a new position for TAWC.

⁶ Gregory E. Aliff & Robert L. Hahne, *Accounting for Public Utilities*, Chapter 4: Determination of Utility Base Rates, § 4.04[4] Construction Work in Progress, pp. 4-16, (October 2006).

1 rates. In other words, the exclusion of CWIP in this rate case will result in an
2 increase in AFUDC activity going forward. While recognizing this future
3 increase in capitalized cost activity, I have also adopted the Company's proposed
4 \$0 balance as my own forecast for CWIP for this case.

5
6 **Materials & Supplies \$1,899,351.** This item represents the inventory value of
7 miscellaneous materials and represents an investment on which the Company
8 should be allowed to earn a reasonable return. The Company has calculated a
9 forecasted balance for Materials & Supplies that is linked to its forecast for Plant
10 in Service which I have already accepted. Therefore, I am accepting the
11 Company's forecast for Materials & Supplies and have included this balance in
12 my own Rate Base calculation on Table 1.

13
14 **Lead/Lag Study Requirement \$-366,485.** This item represents the results from
15 applying the Company's lead/lag study to the Consumer Advocate's Cost of
16 Service. The lead/lag study represents the average amount of capital provided by
17 investors to TAWC that is over and above the investment in plant and other
18 specifically identified Rate Base items, to bridge the gap between the time
19 expenditures are required to provide service and the time that collections are
20 received for that service. The details for this item are discussed in the direct
21 testimony of Consumer Advocate witness David N. Dittemore.

22

1 **Other Working Capital \$924,320.** This item contains costs relating to
2 Unamortized Debt Cost, Incidental Collections and Deferred Rate Case Cost as
3 shown below on Table 4.

Table 4 – Other Working Capital⁷			
Item	TAWC	WHN	Difference
Unamortized Debt Cost	\$1,400,710	\$1,258,618	\$-142,092
Incidental Collections	-145,861	-334,298	-188,437
Deferred Rate Case Cost	1,295,000	0	-1,295,000
Total	\$2,549,849	\$924,320	\$-1,625,529

4
5 For Unamortized Debt Cost and Incidental Collections, the differences are related
6 to different calculation methodologies used by the Company (budget) and myself
7 (two-year trends of historical 13-month average balances).

8
9 For the Deferred Rate Case Costs, I am recommending that the Commission
10 consider developing a separate surcharge for recovery of these costs outside of
11 base rates. One advantage of a separate surcharge is that it would consider known
12 costs at the conclusion of this rate case instead of estimates. In addition, a
13 separate surcharge would restrict the Company to just the recovery of known rate
14 case costs and would then terminate as opposed to being a continuing base rate
15 adjustment.⁸ As a result of these advantages, I am recommending that the
16 Commission omit the Company's estimated rate case costs and the related

⁷ WHN Rate Base Workpaper 40-1.00 Forecasted WC.

⁸ For an example of this condition, see the Direct Testimony of William H. Novak, Page 14, Line 9 -13 in TPUC Docket No. 20-00111 regarding the proposed utility acquisition by Tennessee-American Water Company. In this case, it was pointed out that Tennessee-American Water Company had continued to recover approximately \$1.1 million in rate case expenses from 2012 that were fully amortized by 2015.

1 amortization from base rates and instead set a separate surcharge to recover these
2 costs in a separate docket.

3

4 **Accumulated Depreciation \$126,819,773.** This item represents the amount of
5 depreciation which has accrued over the life of the various capital assets included
6 within Utility Plant in Service as described above. In this case, the Company has
7 proposed new depreciation rates to be effective January 1, 2025, that annually
8 decrease the depreciation expense by \$1,039,590.⁹ I have reviewed the proposed
9 depreciation rates from the Company's study and recommend that they be
10 approved. The Company has calculated a forecasted balance for Accumulated
11 Depreciation that is linked to its forecast for Plant in Service which I have already
12 accepted. Therefore, I am accepting the Company's forecast for Accumulated
13 Depreciation of \$126,819,773 which includes the proposed depreciation rates and
14 have included this balance in my Rate Base calculation on Table 1. In addition,
15 the Company's proposed depreciation rates produced \$15,764,988 in attrition
16 period depreciation expense that is reflected on the Income Statement in the
17 Consumer Advocate Exhibit.¹⁰

18

19 **Accumulated Deferred Income Taxes ("ADIT") \$56,451,415.** This item
20 represents the net amount of income tax that the Company has deferred payment
21 on primarily due to the use of accelerated depreciation methods to compute tax
22 depreciation expense. Since these tax payments have already been paid by

⁹ WHN Rate Base Workpaper 50-1.00-Forecasted AD.

¹⁰ *Id.*

1 customers through rates, their deferral represents a reduction to rate base. A
2 comparison for the component calculations of ADIT between TAWC and myself
3 are shown below on Table 5.

Table 5 – Accumulated Deferred Income Taxes¹¹			
Item	TAWC	WHN	Difference
Test Period Balance	\$55,861,409	\$55,861,409	\$0
2024 Activity	2,852,308	2,852,308	0
Pro-Rated 2025 Activity	1,379,287	1,379,287	0
Flow-Through of Repair Deduction	0	-3,641,589	-3,641,589
Total	\$60,093,004	\$56,451,415	\$-3,641,589

4
5 The Company has calculated a forecasted balance for ADIT that is linked to its
6 forecast for Plant in Service which I have already accepted. Therefore, I am
7 accepting the Company's component forecast of ADIT for the Test Period
8 Balance, 2024 Activity and the Pro-Rated 2025 Activity as shown above in Table
9 5. The Flow-Through of Repair Deduction is a new item that is explained in the
10 testimony of Consumer Advocate witness David N. Dittimore.

11
12 **Customer Advances \$10,636,908.** This item represents non-investor supplied
13 funds from customers for extending utility service that the Company has used to
14 finance a portion of its utility investment and should therefore be included as a
15 deduction in computing Rate Base. A comparison for the test period component
16 calculations for Customer Advances between TAWC and myself are shown below
17 on Table 6.

18

¹¹ WHN Rate Base Workpaper 60-1.00-Forecasted AD.

1

Table 6 – Test Period Customer Advances¹²			
Item	TAWC	WHN	Difference
Capital Project Amounts	\$0	\$2,083,551	\$2,083,551
Non-Capital Project Amounts	7,500,963	7,500,963	0
Total	\$7,500,963	\$9,584,514	\$2,083,551

2

3 As can be seen in Table 6, the Company has elected to omit Customer Advances
4 relating to Capital Projects from the total. TAWC explains that because they
5 excluded the CWIP as a component of Rate Base then Customer Advances
6 relating to Capital Projects should also be excluded.¹³ I disagree with TAWC's
7 reasoning on this item. The Commission has always treated Customer Advances
8 as a deduction in computing Rate Base without any provision for segregating
9 select components. I therefore recommend that the Commission consider the
10 entire \$9,584,514 test period balance of Customer Advances in computing the
11 attrition period balance.

12

13 To project the attrition period balance for Customer Advances, I used a two-year
14 trend of the 13-month average balances in this account since it was most
15 representative of the current cost.¹⁴ This process produced the attrition period
16 balance of \$10,636,908 for Customer Advances as shown on Table 1.

17

18 **Contributions in Aid of Construction \$21,536,948.** Like Customer Advances,
19 Contributions in Aid of Construction ("CIAOC") represents non-investor supplied

¹² WHN Rate Base Workpaper 70-2.01-Historic Cust Adv.

¹³ Company Response to Consumer Advocate DR No. 2-49.

¹⁴ WHN Rate Base Workpaper 70-2.00-Historic Cust Adv.

1 funds from customers for extending utility service that the Company has used to
2 finance a portion of its utility investment and should therefore be included as a
3 deduction in computing Rate Base. A comparison for the test period component
4 calculations for CIAOC between TAWC and myself are shown below on Table 7.

Table 7 – Test Period Contributions in Aid of Construction¹⁵			
Item	TAWC	WHN	Difference
Capital Project Amounts	\$0	\$772,482	\$772,482
Non-Capital Project Amounts	19,183,108	19,183,108	0
Total	\$19,183,108	\$19,955,590	\$772,482

5
6 As can be seen in Table 7, the Company has elected to omit CIAOC relating to
7 Capital Projects from the total. Again, TAWC explains that because they
8 excluded the CWIP as a component of Rate Base then CIAOC relating to Capital
9 Projects should also be excluded.¹⁶ I disagree with TAWC's reasoning on this
10 item. The Commission has always treated CIAOC as a deduction in computing
11 Rate Base without any provision for segregating select components. I therefore
12 recommend that the Commission consider the entire \$19,955,591 test period
13 balance of CIAOC in computing the attrition period balance.

14
15 To project the attrition period balance for CIAOC, I used a two-year trend of the
16 13-month average balances in this account since it was most representative of the
17 current cost.¹⁷ This process produced the attrition period balance of \$21,536,948
18 for CIAOC as shown on Table 1.

19

¹⁵ WHN Rate Base Workpaper 80-2.01-Historic CIAOC.

¹⁶ Company Response to Consumer Advocate DR No. 2-48.

¹⁷ WHN Rate Base Workpaper 70-2.00-Historic Cust Adv.

1 **Unamortized Investment Tax Credit \$5,010.** This item represents the attrition
2 period unamortized balance for the investment tax credits that the Company was
3 previously able to utilize to finance utility plant. The balance shown here
4 represents the average balance in this account during the attrition period using
5 current amortization rates.¹⁸

6
7 **Jasper Highlands Regulatory Liability \$590,400.** This item represents the
8 attrition period unamortized balance for the closing costs on the Company's
9 Jasper Highlands acquisition. The balance shown here represents the average
10 balance in this account during the attrition period using current amortization
11 rates.¹⁹

12
13 **Jasper Highlands Acquisition Adjustment \$3,749,579.** This item represents
14 the attrition period unamortized balance for the Company's Jasper Highlands
15 acquisition. The balance shown here represents the test period balance since the
16 Company is not amortizing this cost.²⁰

17
18 ***Q12. MR. NOVAK, PLEASE SUMMARIZE YOUR TOTAL RATE BASE***
19 ***CALCULATION.***

20 A12. The adjustments described above were netted with the test period balances to
21 produce an attrition period rate base of approximately \$297.8 million as shown on

18 WHN Rate Base Workpaper 90-1.00-Forecasted ITC.

19 WHN Rate Base Workpaper 100-1.00-Forecasted JH-RL.

20 WHN Rate Base Workpaper 110-1.00-Forecasted JH-AA.

1 Consumer Advocate Exhibit, Schedule 2 and Table 1. In my opinion, this Rate
2 Base represents the net investment upon which the Company should be allowed
3 the opportunity to earn a fair rate of return.
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9 *[Testimony continues on next page]*
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II. ATTRITION PERIOD REVENUES

Q13. MR. NOVAK, WHAT IS YOUR RECOMMENDATION FOR THE REVENUE CALCULATION THAT THE COMMISSION SHOULD ADOPT FOR THIS CASE?

A13. As shown on Consumer Advocate Exhibit, Schedule 8, and summarized below on Table 8, my recommendation for the attrition period Revenue calculation is \$72,400,026. This amount contains adjustments for customer usage and customer growth. This amount also reflects the impact of transferring the current Capital Rider and PCOP surcharges to base rates.

Table 8 – Attrition Period Revenue Summary²¹			
Item	TAWC	WHN	Difference
Residential	\$32,458,901	\$32,040,156	\$-418,745
Commercial	22,715,453	22,921,882	206,429
Industrial	5,750,304	6,162,032	411,728
Other Public Authority	4,322,067	4,280,488	-41,579
Sale for Resale	1,286,522	1,733,026	446,504
Private Fire	3,973,889	4,082,272	108,383
Other	1,217,790	1,180,170	-37,620
Total	\$71,724,926	\$72,400,026	\$675,100

Q14. MR. NOVAK, PLEASE DESCRIBE THE MAJOR AREAS OF DIFFERENCE BETWEEN THE COMPANY'S AND THE CONSUMER ADVOCATE'S REVENUE CALCULATIONS.

A14. As shown in Table 8, the total difference between TAWC's attrition period revenue forecast and my own is \$675,092 or less than 1%. As a result, there are no major differences in the total revenue forecast. Instead, the differences are

²¹ WHN Revenue Workpaper 3.0-Revenues.

1 primarily the result of the calculation methodologies that have been used. For
2 example, the Company has used a multi-linear regression model to consider the
3 impact of weather changes on water revenues which I have rejected.²² The
4 Company also only considered the contractual minimum usage by Special
5 Contract customers while I have considered the current usage as indicative of
6 usage during the attrition year.²³ These differences in calculation methodologies
7 result in the modest variances in forecasted revenue shown in Table 8.

8

9 ***Q15. HOW DID YOU COMPUTE OTHER REVENUES?***

10 A15. Other Revenues primarily consist of forfeited discounts, reconnection charges,
11 and miscellaneous service charges and are summarized below in Table 9.

Table 9 – Attrition Period Other Revenue Summary²⁴			
Item	TAWC	WHN	Difference
Activity Fees	\$224,355	\$241,140	\$16,785
New Service Fees	27,800	0	-27,800
Activation Fees	0	0	0
Disconnect/Reconnect – Water	111,555	112,877	1,322
Disconnect/Reconnect – Sewer	142,515	161,715	19,200
NSF Charges	40,800	41,640	840
Usage Data	17,748	17,932	184
Late Payment Charges	436,312	382,652	-53,660
Rent Charges	214,303	216,998	2,695
Miscellaneous Service Fees	2,403	4,180	1,777
Other Charges	0	1,036	1,036
Total	\$1,217,791	\$1,180,170	\$-37,621

²² See TRA Docket No. 10-00189, *Petition of Tennessee American Water Company for a General Rate Increase*, Page 37 (April 27, 2012) for the Commission’s previous rejection of a weather adjustment proposal put forward by TAWC. In addition, see Commission Amended Order in TPUC Docket No. 18-00017, *Petition of Chattanooga Gas Company For Approval of an Adjustment in Rates and Tariff; the Termination of the AUA Mechanism and the Related Tariff Changes and Revenue Deficiency Recovery; and an Annual Rate Review Mechanism*, Page 15 (January 15, 2019) for the Commission’s rejection of multi-linear regression forecasts for weather normalization adjustments.

²³ WHN Revenue Workpaper 61.2b-OWU-Usage.

²⁴ WHN Revenue Workpaper 3.0-Revenues.

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To calculate Other Revenues, I adopted the actual Test Period amounts as reasonable to use for the Attrition Period. By way of contrast, the Company has typically taken a two-year average to determine a normalized amount of Other Revenues.²⁵

Q16. MR. NOVAK, PLEASE SUMMARIZE YOUR TOTAL REVENUE CALCULATION.

A16. After considering all the above components, I computed attrition period Revenues to be \$72,400,026 as shown on Table 8 and included on Consumer Advocate Exhibit, Schedule 9. In my opinion, this forecast fairly represents the Company’s anticipated Revenues during the Attrition Period. I therefore recommend that the Commission adopt this revenue forecast in computing the Company’s revenue deficiency.

[Testimony continues on next page]

²⁵ Direct testimony of Heath J. Brooks, p. 8:9-20.

TPUC Docket No. 24-00032 19 Novak, Direct

1 **III. RATE DESIGN**

2 ***Q17. MR. NOVAK, PLEASE SUMMARIZE THE RATE DESIGN PROPOSALS***
3 ***MADE BY THE COMPANY TO RECOVER ITS REVENUE DEFICIENCY.***

4 A17. The Company has proposed using a Class Cost of Service Study to set rates for
5 each of its tariffs. The Company has also made other proposed policy changes
6 that could have an impact on rates, which I will discuss later in my testimony.

7
8 ***Q18. PLEASE BRIEFLY EXPLAIN THE PURPOSE OF THE ALLOCATION***
9 ***PROCESS IN THE COMPANY'S CLASS COST OF SERVICE STUDY.***

10 A18. The purpose of any Class Cost of Service Study ("CCOSS") is to arrive at the cost
11 of serving each customer class and then present a systematic approach to
12 allocating this cost (or total revenue requirement) to the different classes of
13 customers. The CCOSS then provides a measure of guidance for the Commission
14 to consider how to best adjust individual rates for each customer class to produce
15 the total revenue requirement.

16
17 ***Q19. HAVE YOU REVIEWED THE COMPANY'S PROPOSED CLASS COST OF***
18 ***SERVICE STUDY IN THIS CASE?***

19 A19. Yes. The Company has developed a CCOSS that classifies each element of rate
20 base and income to its different tariffs using 27 separate allocation factors.²⁶ The
21 result of the Company's CCOSS is to allocate 0.01% of its proposed \$13.6

²⁶ WHN Revenue Workpaper 4.2-Revenues by Class.

1 million rate increase to Sale for Resale customers while allocating 49.88% to
2 Residential customers as shown below in Table 10.²⁷

Table 10 – Company Proposed Allocation of Rate Increase²⁸		
Customer Class	Proposed Increase	Allocation Percentage
Residential Service	\$6,759,206	49.88%
Commercial Service	4,745,928	35.02%
Industrial Service	830,958	6.13%
Other Public Authority Service	831,081	6.13%
Sales for Resale with Special Contracts	1,559	0.01%
Private Fire Service	383,480	2.83%
Total	\$13,552,212	100.00%

3
4 ***Q20. DO YOU AGREE WITH THE COMPANY'S CCROSS METHODOLOGY IN***
5 ***THIS CASE?***

6 A20. No. The assignment of 27 individual allocation factors to each element of the
7 Company's cost of service is inherently judgmental, and the Company has not
8 introduced any evidence to fully explain its rationale for each individual
9 allocation assignment. For example, the Company has allocated a significant
10 portion of its costs based upon peak day consumption, meaning that almost all of
11 these costs will be allocated to residential and commercial customers without any
12 discussion or evidence as to why such an allocation is appropriate. I could easily
13 justify allocating many of these same costs based upon the total throughput of
14 each customer class, which would then allocate much more of the costs to
15 industrial customers. Since the Company has not provided any rationale for its

²⁷ WHN Revenue Workpaper R-1-6.00.

²⁸ Direct testimony of Heath J. Brooks, Table 5, p. 26 as well as WHN Revenue Workpaper 3.4-Revenues.

1 individual allocation choices it is impossible to determine its rationale for cost
2 allocation.

3

4 Finally, other factors beyond just the cost of service need to also be considered in
5 allocating costs. These other factors include value of service, product
6 marketability, encouragement of efficient use of facilities, broad availability of
7 service functions, and a fair distribution of charges among users. Since it is
8 impossible to properly consider each of these other factors, it follows that no
9 mechanical or mathematical formula can ever be applied to the cost of service that
10 would translate it directly into rates.

11

12 ***Q21. HAS THE COMMISSION EVER ADOPTED A CCROSS FOR THE***
13 ***PURPOSE OF SETTING RATES?***

14 A21. No. To my knowledge, the Commission has never adopted a CCROSS for any of
15 the utilities that it regulates.

16

17 ***Q22. HOW DO YOU PROPOSE THAT THE COMMISSION ALLOCATE THE***
18 ***COMPANY'S REVENUE REQUIREMENTS TO EACH CUSTOMER***
19 ***CLASS?***

20 A22. I would recommend that the Consumer Advocate's revenue surplus of \$-
21 4,848,207 as shown on CA Exhibit, Schedule 1, be allocated evenly across-the-
22 board to all customer classes based upon the ratio of each customer class's
23 attrition period revenue to total attrition period revenue. My complete revenue

1 surplus allocation is presented on Consumer Advocate Exhibit, Schedule 12 and
2 summarized below on Table 11.

Table 11 – Consumer Advocate Proposed Attrition Period Revenue Deficiency Allocation²⁹				
Tariff	Current Revenue	Revenue Change	Proposed Revenue	Percent Change
Residential	\$32,040,156	\$-2,408,760	\$29,631,396	-7.52%
Commercial	22,921,882	-1,723,253	21,198,629	-7.52%
Industrial	6,162,032	-463,258	5,698,774	-7.52%
Other Public Auth	4,280,488	-321,804	3,958,684	-7.52%
Sale for Resale	1,733,026	-130,288	1,602,738	-7.52%
Private Fire	4,082,272	-306,903	3,775,369	-7.52%
Other	1,180,170	506,056	1,686,226	42.88%
Total	\$72,400,026	\$-4,848,207	\$67,551,816	-6.70%

3
4 To summarize the results of Table 11, the Consumer Advocate would propose to
5 allocate a -7.52% decrease to residential customers based upon an across-the-
6 board distribution of attrition period margin under current rates. The Consumer
7 Advocate believes that an across-the-board increase to all customer classes more
8 equitably spreads the burden of any increase in rates and is preferable to the
9 Company's CCOS results.

10

11 ***Q23. WHAT SPECIFIC RATE DESIGN DO YOU PROPOSE?***

12 A23. As mentioned above, I recommend that the proposed revenue surplus of \$-
13 4,848,207 be allocated evenly across-the-board to all customer classes based upon
14 the ratio of each customer class's attrition period revenue to total attrition period
15 revenue. As to specific tariff rates, I propose that the rate decrease allocation

²⁹ WHN Revenue Workpaper 100-4.01-Rate Design. Note that individual amounts may not sum precisely to totals due to rounding.

1 shown above in Table 11 first be allocated to each of the Company's seven
2 geographic regions based on the existing margin and then allocated ratably
3 between customer charges and usage charges after considering the existing usage
4 charges for the Company's current PCOP and Capital Rider surcharges.

5
6 For example, Table 11 shows a revenue decrease to Residential customers of \$-
7 2,408,760. This revenue deficiency would then be allocated to the Company's 7
8 geographical regions based on the existing attrition period revenue in each area as
9 shown below on Table 12.

Table 12 – Allocation of Residential Revenue Deficiency³⁰				
Area	Attrition Revenues	Percentage	Revenue Increase	Proposed Revenues
Chattanooga	\$26,758,720	83.52%	\$-2,011,705	\$24,747,015
Lakeview	1,214,843	3.79%	-91,331	1,123,512
Lookout Mtn	1,693,877	5.29%	-127,345	1,566,533
Suck Creek	187,209	0.58%	-14,074	173,134
Whitwell-In	380,063	1.19%	-28,573	351,490
Whitwell-Out	1,259,509	3.93%	-94,689	1,164,819
Jasper HL	545,935	1.70%	-41,043	504,892
Total	\$32,040,156	100.00%	\$-2,408,760	\$29,631,395

10
11 Next, the Chattanooga revenue decrease of \$-2,011,705 would be allocated
12 proportionately between customer charges and usage charges based on the
13 attrition period amounts and then spread ratably among the different meter sizes
14 and usage levels. Finally, the new proposed billing rates would be determined
15 after considering the existing usage charges for the Company's current PCOP and
16 Capital Rider surcharges. This process produces the proposed rates for

³⁰ WHN Revenue Workpaper 100-3.01-Rate Design. Note that individual amounts may not sum precisely to totals due to rounding.

1 Chattanooga Residential customers that is shown below in Table 13. My
 2 complete proposed rate design calculations are contained on Attachment WHN-2.

Table 13 – Current & Proposed Billing Rates for Chattanooga Residential Customers³¹			
Billing Charge	Current Rate	Proposed Rate	Percentage Change
Customer Charge (Service Line):			
5/8"-Monthly	\$13.96	\$12.91	-7.52%
3/4"-Monthly	23.45	21.69	-7.52%
1.0"-Monthly	39.01	36.08	-7.52%
1.5"-Monthly	78.05	72.18	-7.52%
2.0"- Monthly	124.88	115.49	-7.52%
3.0"-Monthly	234.52	216.85	-7.52%
4.0"-Monthly	390.25	360.92	-7.52%
6.0"-Monthly	780.50	721.82	-7.52%
8.0"-Monthly	1,248.77	1,154.89	-7.52%
Usage Charge:			
First 30 Hgal	\$0.03566	\$0.06696	87.78%
Next 456 Hgal	0.56555	1.06199	87.78%
Next 3,254 Hgal	0.35531	0.66720	87.78%
Next 33,660 Hgal	0.26564	0.49882	87.78%
Next 74,600 Hgal	0.20305	0.38129	87.78%
Over 112,000 Hgal	0.12057	0.22641	87.78%
PCOP & Capital Rider Surcharge	40.69%	0.00%	-100.00%

3
 4 As can be seen in Table 13, the monthly billing charges have been reduced by the
 5 same overall percentage changes shown in Table 11. For the usage charges, the
 6 current rates were also reduced by the same overall percentage from Table 11 but
 7 also increased by the current PCOP and Capital Rider surcharges. This was to
 8 reset the current PCOP & Capital Rider surcharge to a 0.00% rate.

9

³¹ WHN Revenue Workpaper 100-1.00-Rate Design.

1 **Q24. MR. NOVAK, WHY DO YOU BELIEVE THAT YOUR PROPOSED RATE**
2 **DESIGN APPROPRIATE FOR THIS CASE?**

3 A24. My experience has been that customers typically feel that their current rates are
4 fair – otherwise the Commission would be constantly receiving rate complaints.
5 In this case, the Company has proposed combining the rates for all but one of
6 their geographic territories into a consolidated rate structure. The problem with
7 this type of rate design proposal is that it creates winners and losers among
8 customers – some rates must go up by much more than others in order to create
9 this single billing rate. My proposed rate design maintains the Company's
10 existing rate structure and results in an equal rate increase for all customers. As a
11 result, there is no preferential treatment in assigning the rate increase for any
12 single customer class or geographic location. I would therefore recommend that
13 the Commission approve the across-the-board rate increase proposed here.

14
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18
19 *[Testimony continues on next page]*
20
21
22

1 **IV. POLICY ISSUES**

2

3 ***Q25. MR. NOVAK, PLEASE SUMMARIZE THE POLICY PROPOSALS***
4 ***OFFERED BY THE COMPANY.***

5 A25. The Company has made a number of significant policy proposals in its rate case
6 filing. Among these policy changes are the following:

- 7 • A change from 15 days to 27 days before late charges are applied.
- 8 • A change from 20 days to 30 days before service is disconnected for
9 nonpayment when medical issues are involved.
- 10 • A change in the length of TAWC supplied distribution mains from 45 feet to
11 100 feet.
- 12 • New tariff language for Private Fire Service.
- 13 • Deletion of the requirement for an application and payment of fees to TPUC
14 for meter testing.
- 15

16 ***Q26. PLEASE DESCRIBE THE COMPANY'S PROPOSAL TO CHANGE THE***
17 ***NUMBER OF DAYS BEFORE LATE FEES ARE APPLIED FROM 15 DAYS***
18 ***TO 27 DAYS.***

19 A26. The proposed change in the tariff for this item is included on Sheet No. 10.
20 According to the Company, this change is being made to align the billing due
21 days (22 days) with the late fee assessment period (5 days).³² Although the

³² Direct testimony of Robert C. Lane, TAWC Exhibit BL-2, Page 2.

1 Company's explanation is somewhat vague, the Consumer Advocate is not
2 opposed to this proposed change in the tariff.

3

4 ***Q27. PLEASE DESCRIBE THE COMPANY'S PROPOSAL TO CHANGE THE***
5 ***NUMBER OF DAYS BEFORE SERVICE IS DISCONNECTED FROM 20***
6 ***DAYS TO 30 DAYS WHEN MEDICAL ISSUES ARE INVOLVED.***

7 A27. The proposed change in the tariff for this item is included on Sheet No. 33.
8 According to the Company, this change is being made to be consistent with
9 Company practice.³³ The Consumer Advocate is not opposed to this proposed
10 change in the tariff.

11

12 ***Q28. PLEASE DESCRIBE THE COMPANY'S PROPOSAL TO CHANGE THE***
13 ***LENGTH OF COMPANY SUPPLIED DISTRIBUTION MAIN FROM 45***
14 ***FEET TO 100 FEET.***

15 A28. The proposed change in the tariff for this item is included on Sheet No. 41. The
16 Company's current tariff provides for a main extension of up to 45 feet at no cost
17 to the customer for new service. The Company is proposing to increase this free
18 allowance for main extensions from 45 feet to 100 feet.³⁴ The Consumer
19 Advocate is not opposed to this proposed change in the tariff.

20

21 ***Q29. PLEASE DESCRIBE THE COMPANY'S PROPOSAL TO CHANGE THE***
22 ***TARIFF LANGUAGE FOR PRIVATE FIRE SERVICE.***

³³ Direct testimony of Robert C. Lane, TAWC Exhibit BL-2, Page 4.

³⁴ Direct testimony of Robert C. Lane, TAWC Exhibit BL-2, Page 5.

1 A29. The proposed change in the tariff for this item is included on Sheet Nos. 19-22.

2 According to the Company, changes to the tariff language for Private Fire Service
3 are being made as follows:³⁵

- 4 • To clarify customer and Company responsibility related to fire service
5 installation.
- 6 • To include specific reference to Company Rule 22.3 regarding cross-
7 connections.
- 8 • To specify that backflow devices must be denoted in drawings.
- 9 • To remove a specific reference to fire line.
- 10 • To add language for unauthorized use.
- 11 • To add language for Company approval of antifreeze or other substances in
12 water lines.
- 13 • To include language noting approval of the local authority.
- 14

15 The Consumer Advocate is not opposed to these proposed changes in the tariff for
16 Private Fire Service.

17
18 ***Q30. PLEASE DESCRIBE THE COMPANY'S PROPOSED DELETION OF THE***
19 ***EXISTING TARIFF LANGUAGE FOR AN APPLICATION AND PAYMENT***
20 ***OF FEES TO TPUC FOR METER TESTING.***

21 A30. The proposed change in the tariff for this item is included on Sheet No. 28. The
22 Company's current tariff contains the following language regarding meter testing:

23 *12.2 Upon written application and payment of the required fee to*
24 *the Commission by any customer, a test will be made of the*
25 *Customer's meter under the supervision of a representative of the*
26 *Commission in accordance with rules of the Commission.*
27

³⁵ Direct testimony of Robert C. Lane, TAWC Exhibit BL-2, Page 4.

1 The Company has now proposed to delete this language without giving any
2 specific reason for this change.³⁶ The Consumer Advocate takes no position on
3 this proposed change in the tariff for meter testing.

4

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8 *[Testimony continues on next page]*

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³⁶ Direct testimony of Robert C. Lane, TAWC Exhibit BL-2, Page 4.

1 V. **MISCELLANEOUS TARIFF CHANGES**

2

3 ***Q31. MR. NOVAK, HAVE YOU REVIEWED THE MISCELLANEOUS TARIFF***
4 ***RATE CHANGES PROPOSED BY THE COMPANY?***

5 A31. Yes. In this case, the Company has proposed several changes to its existing tariff
6 for miscellaneous rates. Among these policy changes are the following:

- 7 • A rate reset of the Capital and PCOP Riders.
- 8 • An increase in the Turn-On Charges from \$15.00 to \$25.00.
- 9 • An increase in the Reconnect Charges from \$15.00 to \$30.00.
- 10 • The establishment of an incremental after-hours charge of \$40.00.
- 11 • An increase in the Meter Tampering Fee from \$92.00 to \$250.00.
- 12

13 ***Q32. PLEASE DESCRIBE THE RATE RESET FOR THE CAPITAL AND PCOP***
14 ***RIDERS.***

15 A32. The proposed change in the tariff for this item is included on Sheet No. 12. The
16 Company has updated the Capital Rider and the PCOP Rider to reflect the current
17 revenue levels recognized in this rate case by resetting the current surcharges to
18 zero.³⁷ The Consumer Advocate agrees with this change.

19

20 ***Q33. PLEASE DESCRIBE THE INCREASE IN THE TURN-ON CHARGES***
21 ***FROM \$15.00 TO \$25.00.***

³⁷ Direct testimony of Robert C. Lane, TAWC Exhibit BL-2, Page 3.

1 A33. The proposed change in the tariff for this item is included on Sheet No. 11. The
2 Company currently has an Activity Fee of \$15.00 for turn-on service at existing
3 locations and a separate New Service Fee of \$25.00 for turn-on service at new
4 locations. The Company is now proposing to merge these two services into a
5 single Activation Fee and charge \$25.00 for all turn-on services.³⁸ The Consumer
6 Advocate is not opposed to this tariff change.

7
8 ***Q34. PLEASE DESCRIBE THE INCREASE IN THE RECONNECTION***
9 ***CHARGES FROM \$15.00 TO \$30.00.***

10 A34. The proposed change in the tariff for this item is included on Sheet No. 12. The
11 Company currently charges \$15.00 for reconnecting service when a customer's
12 water or sewer service has been previously disconnected for nonpayment. The
13 Company is now proposing to increase this charge to \$30.00.³⁹ Reconnection
14 charges typically involve two separate visits to the customer's premise – to first
15 turn off water and then to reconnect water service. Further, the current rate of
16 \$15.00 has not changed since before the Company's last rate case in 2012. As a
17 result, the Consumer Advocate is not opposed to this tariff change.

18
19 ***Q35. PLEASE DESCRIBE THE ESTABLISHMENT OF AN AFTER-HOURS***
20 ***CHARGE OF \$40.***

21 A35. The proposed change in the tariff for this item is included on Sheet No. 12. The
22 Company is proposing to establish an after-hours charge that will be applicable

³⁸ Direct testimony of Heath J. Brooks, at 32:5-7.

³⁹ Direct testimony of Heath J. Brooks, at 32:8-14.

1 when the customer has requested to re-establish service outside of normal
2 business hours.⁴⁰ The Consumer Advocate is opposed to this tariff change in its
3 proposed form since the term “normal hours” is not defined. If the Company
4 updates its proposed tariff language to define “normal hours” then the Consumer
5 Advocate will remove its objection.

6

7 ***Q36. PLEASE DESCRIBE THE INCREASE IN THE METER TAMPERING FEE***
8 ***FROM \$92.00 TO \$250.00.***

9 A36. The proposed change in the tariff for this item is included on Sheet No. 12. The
10 Company currently charges \$92.00 when a customer’s water service has first been
11 discontinued for non-payment and then illegally re-established by the customer.
12 The Company is now proposing to increase this meter tampering charge from
13 \$92.00 to \$250.00 ***and*** impose a \$30.00 reconnection charge.⁴¹

14

15 The Consumer Advocate is opposed to this tariff change. First, the Company has
16 not established the need for such a charge. Specifically, the Company did not
17 apply its existing meter tampering charge of \$92.00 to any customers during the
18 Test Period.⁴² Secondly, the Company has provided no basis for how the
19 proposed \$250.00 charge was calculated. Finally, the Company is proposing to
20 add fees on top of fees by combining the proposed \$250.00 Meter Tampering
21 Charge with the proposed Reconnection Charge of \$30.00 resulting in a \$280.00

40 *Direct testimony of Heath J. Brooks, at 32:15-17.*

41 *Direct testimony of Heath J. Brooks, at 32:18-20.*

42 WHN Revenue Workpaper 4.0-Revenues by Class.

1 total charge. I am not aware of any other utility under the Commission's
2 jurisdiction with such a charge and I recommend that the Company's proposal for
3 this tariff change be denied.⁴³
4

5 ***Q37. DOES THIS COMPLETE YOUR TESTIMONY?***

6 A37. Yes, it does. However, I reserve the right to incorporate any new data that may
7 subsequently become available.
8
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⁴³ The Consumer Advocate notes that the Tennessee Legislature has provided for civil liability for a person who improperly accesses water services and/or meter tampering under Tenn. Code Ann. § 65-35-101 *et seq.*

IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE

IN 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

DOCKET NO. 24-00032

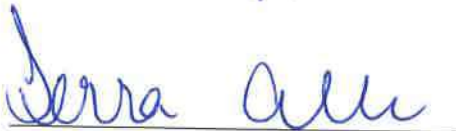
AFFIDAVIT

I, William Novak, on behalf of the Consumer Advocate Division of the Attorney General's Office hereby certify that the attached Testimony represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Division.


WILLIAM H. NOVAK

Sworn to and subscribed before me

This 9th day of September, 2024.


NOTARY PUBLIC



My Commission Expires: 1/31/2027

ATTACHMENT WHN-1

William H. Novak Vitae

William H. Novak

19 Morning Arbor Place
The Woodlands, TX 77381

Phone: 713-298-1760

Email: halnovak@whnconsulting.com

Areas of Specialization

Over thirty-five years of experience in regulatory affairs and forecasting of financial information in the rate setting process for electric, gas, water and wastewater utilities. Presented testimony and analysis for state commissions on regulatory issues in four states and has presented testimony before the FERC on electric issues.

Relevant Experience**WHN Consulting – September 2004 to Present**

In 2004, established WHN Consulting to provide utility consulting and expert testimony for energy and water utilities. WHN Consulting is a “complete needs” utility regulation firm able to provide clients with assistance in all areas of utility rate analysis. Since 2004, WHN Consulting has provided assistance to public utility commissions and state consumer advocates in over ten state jurisdictions. Some of the topics and issues that WHN Consulting has presented testimony for include net metering, alternative rate regulation, revenue requirement calculations in rate cases, class cost of service studies, rate design, deferred income tax calculations, purchased gas costs, purchased power costs, and weather normalization studies.

Sequent Energy Management – February 2001 to July 2003

Vice-President of Regulatory Compliance for approximately two years with Sequent Energy Management, a gas trading and optimization affiliate of AGL Resources. In that capacity, directed the duties of the regulatory compliance department, and reviewed and analyzed all regulatory filings and controls to ensure compliance with federal and state regulatory guidelines. Engaged and oversaw the work of a number of regulatory consultants and attorneys in various states where Sequent has operations. Identified asset management opportunities and regulatory issues for Sequent in various states. Presented regulatory proposals and testimony to eliminate wholesale gas rate fluctuations through hedging of all wholesale gas purchases for utilities. Also prepared testimony to allow gas marketers to compete with utilities for the transportation of wholesale gas to industrial users.

Atlanta Gas Light Company – April 1999 to February 2001

Director of Rates and Regulatory Analysis for approximately two years with AGL Resources, a public utility holding company serving approximately 1.9 million customers in Georgia, Tennessee, and Virginia. In that capacity, was instrumental in leading

Atlanta Gas Light Company through the most complete and comprehensive gas deregulation process in the country that involved terminating the utility's traditional gas recovery mechanism and instead allowing all 1.5 million AGL Resources customers in Georgia to choose their own gas marketer. Also responsible for all gas deregulation filings, as well as preparing and defending gas cost recovery and rate filings. Initiated a weather normalization adjustment in Virginia to track adjustments to company's revenues based on departures from normal weather. Analyzed the regulatory impacts of potential acquisition targets.

Tennessee Regulatory Authority – Aug. 1982 to Apr 1999; Jul 2003 to Sep 2004

Employed by the Tennessee Regulatory Authority (formerly the Tennessee Public Service Commission) for approximately 19 years, culminating as Chief of the Energy and Water Division. Responsible for directing the division's compliance and rate setting process for all gas, electric, and water utilities. Either presented analysis and testimony or advised the Commissioners/Directors on policy setting issues, including utility rate cases, electric and gas deregulation, gas cost recovery, weather normalization recovery, and various accounting related issues. Responsible for leading and supervising the purchased gas adjustment (PGA) and gas cost recovery calculation for all gas utilities. Responsible for overseeing the work of all energy and water consultants hired by the TRA for management audits of gas, electric and water utilities. Implemented a weather normalization process for water utilities that was adopted by the Commission and adopted by American Water Works Company in regulatory proceedings outside of Tennessee.

Education

B.A, Accounting, Middle Tennessee State University, 1981

MBA, Middle Tennessee State University, 1997

Professional

Certified Public Accountant (CPA), Tennessee Certificate # 7388

Certified Management Accountant (CMA), Certificate # 7880

Former Vice-Chairman of National Association of Regulatory Utility Commission's Subcommittee on Natural Gas

Witness History for William H. Novak, CPA

Selected Cases

State	Company/Sponsor	Year	Assignment	Docket
Louisiana	CenterPoint Energy/Louisiana PSC	2011	Audit of PGA Filings from 2002 - 2008 of CenterPoint Arkla	S-32534
	CenterPoint Energy/Louisiana PSC	2011	Audit of PGA Filings from 2002 - 2008 of CenterPoint Entex	S-32537
	Louisiana Electric Utilities/Louisiana PSC	2012	Technical Consultant for Impact of Net Meter Subsidy on other Electric Customers	R-31417
	Aqua Utilities/Aqua Utilities	2006	Presentation of Rate Case on behalf of Aqua Utilities	06-00187
Tennessee	Atmos Energy Corporation/Atmos Intervention Group	2007	Rate design for Industrial Intervenor Group	07-00105
	Bristol TN Essential Services/BTES	2009	Audit of Cost Allocation Manual	05-00251
	Chattanooga Manufacturers Association/CMA	2009	Spokesperson for Industrial Natural Gas Users before the Tennessee State Legislature	HB-1349
	Piedmont Natural Gas Company/Tennessee AG	2011	Rate Case Audit - Revenue, Class Cost of Service Study & Rate Design	11-00144
	Tennessee-American Water Company/Tennessee AG	2012	Rate Case Audit - Revenues, Rate Base, Class Cost of Service Study and Rate Design	12-00049
	Tennessee-American Water Company/Tennessee AG	2013-2017	Alternative Regulation - Audit of Budget & True-up Filings, Rate Design	16-00126
	Piedmont Natural Gas Company/Tennessee AG	2013-2017	Alternative Regulation - Audit of Budget & True-up Filings, Rate Design	16-00140
	Piedmont Natural Gas Company/Tennessee AG	2014	Audit of Recovery of Compressed Natural Gas Infrastructure Costs	14-00086
	Piedmont Natural Gas Company/Tennessee AG	2014	Audit of Accumulated Deferred Federal Income Tax	14-00017
	Atmos Energy Corporation/Tennessee AG	2014	Rate Case Audit - Revenues, O&M Expenses, Rate Base and Rate Design	14-00146
	Atmos Energy Corporation/Tennessee AG	2015-2017	Alternative Regulation - Audit of Budget & True-up Filings, Rate Design	16-00105
	B&W Gas Company/B&W	2015	Presentation of Rate Case on behalf of B&W Gas Company	15-00042
	AEP & Kingsport Power/Tennessee AG	2015	Audit of Storm Costs and Rate Recovery	15-00024
	AEP & Kingsport Power/Tennessee AG	2016	Rate Case Audit - Revenue, Rate Base, Class Cost of Service Study & Rate Design	16-00001
Alabama	Jefferson County (Birmingham) Wastewater/Alabama AG	2013	Bankruptcy Filing - Allowable Costs and Rate Design	2009-2318
Illinois	Peoples & North Shore Gas Cos./Illinois Commerce Comm.	2007	Management Audit of Gas Purchasing Practices	06-0556
New Mexico	Southwestern Public Service Co./New Mexico PRC	2010	Financial Audit of Fuel Costs for 2009 and 2010	09-00351-UT
New York	National Grid/New York PSC	2011	Audit of Affiliate Relationships and Transactions	10-M-0451
Ohio	Ohio-American Water Company/Ohio Consumers' Counsel	2010	Rate Case Audit - Class Cost of Service and Rate Design	09-0391-WS-AIR
	Vectren Energy Delivery of Ohio/Ohio Consumers' Counsel	2008	Rate Case Audit - Class Cost of Service and Rate Design	07-1080-GA-AIR
	Duke Energy-Ohio/Public Utilities Commission of Ohio	2009	Focused Management Audit of Fuel & Purchased Power (FPP Riders)	07-0723-EL-UNC
Texas	Center Point Energy/Texas AG	2009	Rate Case Audit - Class Cost of Service and Rate Design	GUD 9902
	Sharyland Utilities/St. Lawrence Cotton Growers Assn.	2017	Rate Case Audit - Class Cost of Service and Rate Design	PUC 45414
North Carolina	Aqua Utilities/PSS Legal Fund	2011	Rate Case Audit - Class Cost of Service and Rate Design	W-218. Sub-319
Washington DC	Washington Gas Light Co./Public Service Comm of DC	2011	Audit of Tariff Rider for Infrastructure Replacement Costs	1027
NARUC	National Association of Regulatory Utility Commissioners	2015	Presentation of Regulatory Issues with Net Metering Customers on Rates of Electric Utilities	

NOTE: Click on Docket Number to view testimony/report for each case where available.

ATTACHMENT WHN-2
WHN Proposed Rate Design

Chattanooga

Customer Class	Residential		Commercial		Industrial		Other Public Authority		Other Water Utility	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Customer Charge (Service Line):										
5/8" Monthly	13.96	12.91	17.82	16.48	37.16	34.37	16.33	15.10	14.14	13.08
3/4" Monthly	23.45	21.69	29.93	27.68	62.46	57.78	27.43	25.37	23.76	21.97
1" Monthly	39.01	36.08	49.81	46.06	103.85	96.04	45.63	42.20	39.52	36.55
1-1/2" Monthly	78.05	72.18	99.66	92.17	207.80	192.18	91.30	84.44	79.07	73.13
2" Monthly	124.88	115.49	159.44	147.45	332.45	307.46	146.07	135.09	126.46	116.95
3" Monthly	234.52	216.85	298.98	276.50	623.30	576.44	273.88	253.29	237.18	219.35
4" Monthly	390.25	360.92	498.31	460.84	1,038.90	960.81	456.48	422.17	395.34	365.76
6" Monthly	780.50	721.82	996.64	921.70	2,077.79	1,921.63	912.97	844.34	790.64	731.20
8" Monthly	1,248.77	1,154.89	1,594.61	1,474.73	3,324.43	3,074.58	1,460.71	1,350.89	1,265.00	1,169.90
Volumetric Charge:										
First 30 hgal	0.03566	0.06696	0.03155	0.04796	0.03291	0.04534	0.03365	0.04933	0.03115	0.04058
Next 456 hgal	0.56555	1.06199	0.49953	0.75941	0.52263	0.71993	0.53388	0.78265	0.49412	0.64363
Next 3,254 hgal	0.35531	0.66720	0.31389	0.47719	0.32846	0.45246	0.33540	0.49169	0.31043	0.40436
Next 33,660 hgal	0.26564	0.49882	0.23460	0.35665	0.23198	0.31955	0.25076	0.36761	0.23209	0.30231
Next 74,600 hgal	0.20305	0.38129	0.17925	0.27252	0.17723	0.24414	0.19168	0.28100	0.17741	0.23109
Over 112,000 hgal	0.12057	0.22641	0.10648	0.16188	0.10543	0.14523	0.11382	0.16686	0.10535	0.13723
PCOP & Capital Rider Surcharge										
	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%

SOURCE: WHN Workpaper 100-2.00-Rate Design.

Lakeview

Customer Class	Residential		Commercial		Industrial		Other Public Authority		Other Water Utility	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Customer Charge (Service Line):										
5/8" Monthly	15.66	14.48	20.01	18.51	39.94	34.37	18.30	16.94	15.86	13.08
3/4" Monthly	23.45	21.69	29.93	27.68	59.82	57.78	27.43	25.37	23.76	21.97
1" Monthly	39.00	36.06	49.81	46.06	99.51	96.04	45.68	42.25	39.52	36.55
1-1/2" Monthly	78.05	72.18	99.66	92.17	199.10	192.18	91.35	84.48	79.07	73.13
2" Monthly	124.88	115.49	159.44	147.45	318.53	307.46	146.08	135.08	126.46	116.95
3" Monthly	234.14	216.54	298.97	276.49	597.24	576.44	273.88	253.29	237.18	219.35
4" Monthly	390.25	360.91	498.31	460.85	995.43	960.81	456.48	422.16	395.34	365.76
6" Monthly	780.50	721.82	996.64	921.60	1,990.87	1,921.63	912.97	844.32	790.64	731.20
8" Monthly	1,248.77	1,154.89	1,594.61	1,474.73	3,185.32	3,074.58	1,460.71	1,350.87	1,265.00	1,169.90
Volumetric Charge:										
First 30 hgal	0.06564	0.12467	0.05781	0.09784	0.11762	0.04534	0.06180	0.08886	0.05735	0.04058
Next 456 hgal	0.62324	1.18367	0.55052	0.93160	0.64513	0.71993	0.58829	0.84288	0.54452	0.64363
Next 3,254 hgal	0.41301	0.78439	0.36489	0.61747	0.45896	0.45246	0.38988	0.55863	0.36083	0.40436
Next 33,660 hgal	0.29516	0.56024	0.26087	0.44139	0.32087	0.31955	0.27864	0.40055	0.25789	0.30231
Next 74,600 hgal	0.23274	0.44202	0.20563	0.34794	0.26559	0.24414	0.21971	0.31583	0.20334	0.23109
Over 112,000 hgal	0.15027	0.28540	0.13259	0.22435	0.19255	0.14523	0.14184	0.20390	0.13128	0.13723
PCOP & Capital Rider Surcharge										
	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%

SOURCE: WHN Workpaper 100-2.01-Rate Design.

Lookout Mountain

Customer Class	Residential		Commercial		Industrial		Other Public Authority		Other Water Utility	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Customer Charge (Service Line):										
5/8" Monthly	15.66	14.48	20.01	18.51	39.94	34.37	18.32	16.95	15.86	13.08
3/4" Monthly	23.45	21.69	29.93	27.67	59.82	57.78	27.45	25.39	23.76	21.97
1" Monthly	39.01	36.08	49.81	46.06	99.51	96.04	45.64	42.22	39.52	36.55
1-1/2" Monthly	78.05	72.17	99.66	92.16	199.10	192.18	91.35	84.50	79.07	73.13
2" Monthly	124.89	115.50	159.44	147.46	318.53	307.46	146.07	135.08	126.46	116.95
3" Monthly	234.14	216.54	298.97	276.49	597.24	576.44	273.88	253.29	237.18	219.35
4" Monthly	390.25	360.91	498.31	460.85	995.43	960.81	456.48	422.16	395.34	365.76
6" Monthly	780.50	721.82	996.64	921.71	1,990.87	1,921.63	912.97	844.33	790.64	731.20
8" Monthly	1,248.77	1,154.89	1,594.61	1,474.73	3,185.32	3,074.58	1,460.71	1,350.89	1,265.00	1,169.90
Volumetric Charge:										
First 30 hgal	0.13282	0.19886	0.11723	0.16517	0.11762	0.04534	0.12544	0.19201	0.11604	0.04058
Next 456 hgal	0.72850	1.09618	0.64342	0.90676	0.64513	0.71993	0.68770	1.05309	0.63650	0.64363
Next 3,254 hgal	0.51826	0.77982	0.45778	0.64515	0.45896	0.45246	0.48925	0.74923	0.45281	0.40436
Next 33,660 hgal	0.36183	0.54427	0.32001	0.45099	0.32087	0.31955	0.34205	0.52381	0.31658	0.30231
Next 74,600 hgal	0.29991	0.45128	0.26507	0.37351	0.26559	0.24414	0.28311	0.43355	0.26203	0.23109
Over 112,000 hgal	0.21743	0.32717	0.19203	0.27059	0.19255	0.14523	0.20525	0.31432	0.18997	0.13723
PCOP & Capital Rider Surcharge										
	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%

SOURCE: WHN Workpaper 100-2.02-Rate Design.

Suck Creek

Customer Class Customer Charge (Service Line):	Residential		Commercial		Industrial		Other Public Authority		Other Water Utility	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
5/8" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
3/4" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
1" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
1-1/2" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
2" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
3" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
4" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
6" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
8" Monthly	30.60	28.30	39.06	36.13	39.06	36.13	39.06	36.13	39.06	36.13
Volumetric Charge:										
First 15 hgal	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Next 79 hgal	0.60731	1.23839	0.53533	1.29913	0.53533	1.29913	0.53533	1.29913	0.53533	1.29913
Over 94 hgal	0.45551	0.92886	0.40241	0.97345	0.40241	0.97345	0.40241	0.97345	0.40241	0.97345
PCOP & Capital Rider Surcharge	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%

SOURCE: WHN Workpaper 100-2.03-Rate Design.

Whitwell - Inside City

Customer Class	Residential		Commercial		Industrial		Other Public Authority		Other Water Utility	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Customer Charge (Service Line):										
5/8" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
3/4" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
1" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
1-1/2" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
2" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
3" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
4" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
6" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
8" Monthly	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91	20.45	18.91
Volumetric Charge:										
First 20 hgal	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Next 20 hgal	0.48000	0.99258	0.48000	0.78092	0.48000	0.78092	0.48000	1.35563	0.48000	0.78092
Next 20 hgal	0.45600	0.94294	0.45600	0.74185	0.45600	0.74185	0.45600	1.29483	0.45600	0.74185
Over 60 hgal	0.41900	0.86643	0.41900	0.68174	0.41900	0.68174	0.41900	1.18520	0.41900	0.68174
PCOP & Capital Rider Surcharge										
	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%

SOURCE: WHN Workpaper 100-2.04-Rate Design.

Whitwell - Outside City

Customer Class Customer Charge (Service Line):	Residential		Commercial		Industrial		Other Public Authority		Other Water Utility	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
5/8" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
3/4" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
1" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
1-1/2" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
2" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
3" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
4" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
6" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
8" Monthly	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61	23.37	21.61
Volumetric Charge:										
First 20 hgal	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Next 20 hgal	0.58700	1.17924	0.58700	1.37505	0.58700	1.37505	0.58700	0.82907	0.58700	1.37505
Next 20 hgal	0.53200	1.06875	0.53200	1.24635	0.53200	1.24635	0.53200	0.75086	0.53200	1.24635
Over 60 hgal	0.43700	0.87790	0.43700	1.02335	0.43700	1.02335	0.43700	0.61705	0.43700	1.02335
PCOP & Capital Rider Surcharge										
	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%

SOURCE: WHN Workpaper 100-2.05-Rate Design.

Jasper Highlands

Customer Class Customer Charge (Service Line):	Residential		Commercial		Industrial		Other Public Authority		Other Water Utility	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
5/8" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
3/4" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
1" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
1-1/2" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
2" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
3" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
4" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
6" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
8" Monthly	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23	52.15	48.23
Volumetric Charge:										
First 25 hgal	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Next 25 hgal	1.31000	2.58335	1.31000	1.83577	1.31000	1.83577	1.31000	1.83577	1.31000	1.83577
Next 25 hgal	1.17000	2.30731	1.17000	1.63996	1.17000	1.63996	1.17000	1.63996	1.17000	1.63996
Over 75 hgal	1.04000	2.05090	1.04000	1.45732	1.04000	1.45732	1.04000	1.45732	1.04000	1.45732
PCOP & Capital Rider Surcharge										
	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%	40.69%	0.00%

SOURCE: WHN Workpaper 100-2.06-Rate Design.

Customer Charge (Service Line):	Fire Service	
	Current	Proposed
1" Service	9.20	11.97
1 1/2" Service	20.75	27.00
2" Service	36.91	48.02
2 1/2" Service	56.28	73.25
3" Service	82.96	108.00
4" Service	166.13	216.16
6" Service	332.00	431.98
8" Service	664.56	864.68
10" Service	996.91	1,297.13
12" Service	1,329.33	1,729.63
Private Hydrants	316.72	412.13
PCOP & Capital Rider Surcharge	40.69%	0.00%

Customer	Special Contract	
	Current	Proposed
Catoosa Utility - Per Hundred Gallons	0.16246	0.21162
Fort Oglethorpe - Per Hundred Gallons	0.14095	0.18360
Signal Mountain - Per Hundred Gallons	0.13829	0.18013
Walker County - Per Hundred Gallons	0.13516	0.17606

SOURCE: WHN Workpaper 100-2.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Chattanooga - Residential:						
Customer Charge (Service Line):						
5/8" Monthly	812,041	13.96	-7.52%	-852,213	10,483,882	12.91
3/4" Monthly	791	23.45	-7.52%	-1,394	17,150	21.69
1" Monthly	2,538	39.01	-7.52%	-7,442	91,557	36.08
1-1/2" Monthly	303	78.05	-7.52%	-1,778	21,877	72.18
2" Monthly	198	124.88	-7.52%	-1,862	22,901	115.49
3" Monthly	11	234.52	-7.52%	-192	2,361	216.85
4" Monthly	12	390.25	-7.52%	-352	4,331	360.92
6" Monthly	0	780.50	0.00%	0	0	721.82
8" Monthly	0	1,248.77	0.00%	0	0	1,154.89
Total Customer Charge	815,894	11,509,292	43.01%	-865,234	10,644,059	
Volumetric Charge:						
First 30 hgal	18,045,811	643,514	87.78%	564,880	1,208,394	0.06696
Next 456 hgal	11,810,590	6,679,479	87.78%	5,863,284	12,542,763	1.06199
Next 3,254 hgal	494,635	175,749	87.78%	154,273	330,022	0.66720
Next 33,660 hgal	43,661	11,598	87.78%	10,181	21,779	0.49882
Next 74,600 hgal	0	0	0.00%	0	0	0.38129
Over 112,000 hgal	0	0	0.00%	0	0	0.22641
Total Volumetric Charge	30,394,697	7,510,340	56.99%	6,592,618	14,102,958	
PCOP and Capital Rider Revenue		40.69%		-7,739,088	0	
Total Residential Revenue		26,758,720	-7.52%	-2,011,704	24,747,016	

SOURCE: WHN Workpapers 5.0-Chattanooga and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Chattanooga - Commercial:						
Customer Charge (Service Line):						
5/8" Monthly	62,576	17.82	-7.52%	-83,842	1,031,265	16.48
3/4" Monthly	1,294	29.93	-7.52%	-2,911	35,811	27.68
1" Monthly	19,224	49.81	-7.52%	-71,995	885,535	46.06
1-1/2" Monthly	5,392	99.66	-7.52%	-40,403	496,959	92.17
2" Monthly	14,561	159.44	-7.52%	-174,553	2,147,008	147.45
3" Monthly	908	298.98	-7.52%	-20,405	250,977	276.50
4" Monthly	529	498.31	-7.52%	-19,820	243,786	460.84
6" Monthly	280	996.64	-7.52%	-20,987	258,143	921.70
8" Monthly	37	1,594.61	-7.52%	-4,436	54,565	1,474.73
Total Customer Charge	104,800	5,843,401	26.16%	-439,353	5,404,049	
Volumetric Charge:						
First 30 hgal	2,001,090	0.03155	52.03%	32,846	95,980	0.04796
Next 456 hgal	9,536,842	0.49953	52.03%	2,478,465	7,242,404	0.75941
Next 3,254 hgal	12,720,273	0.31389	52.03%	2,077,258	6,070,024	0.47719
Next 33,660 hgal	5,138,959	0.23460	52.03%	627,220	1,832,820	0.35665
Next 74,600 hgal	54,705	0.17925	52.03%	5,102	14,908	0.27252
Over 112,000 hgal	0	0.10648	0.00%	0	0	0.16188
Total Volumetric Charge	29,451,869	10,035,245	73.84%	5,220,891	15,256,136	
PCOP and Capital Rider Revenue						
		40.69%		-6,461,021	0	
Total Commercial Revenue		22,339,667	-7.52%	-1,679,483	20,660,184	

SOURCE: WHN Workpapers 5.0-Chattanooga and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Chattanooga - Industrial:						
Customer Charge (Service Line):						
5/8" Monthly	215	37.16	-7.52%	-601	7,396	34.37
3/4" Monthly	17	62.46	-7.47%	-79	978	57.78
1" Monthly	290	103.85	-7.52%	-2,264	27,853	96.04
1-1/2" Monthly	84	207.80	-7.52%	-1,312	16,143	192.18
2" Monthly	914	332.45	-7.52%	-22,835	280,982	307.46
3" Monthly	0	623.30	0.00%	0	0	576.44
4" Monthly	198	1,038.90	-7.52%	-15,461	190,241	960.81
6" Monthly	64	2,077.79	-7.52%	-9,995	122,984	1,921.63
8" Monthly	12	3,324.43	-7.52%	-2,998	36,895	3,074.58
Total Customer Charge	1,794	739,017	11.99%	-55,545	683,472	
Volumetric Charge:						
First 30 hgal	35,555	1,170	37.78%	442	1,612	0.04534
Next 456 hgal	368,389	192,531	37.75%	72,682	265,213	0.71993
Next 3,254 hgal	1,612,327	529,585	37.75%	199,923	729,508	0.45246
Next 33,660 hgal	5,814,243	1,348,788	37.75%	509,180	1,857,968	0.31955
Next 74,600 hgal	4,891,725	866,960	37.75%	327,285	1,194,245	0.24414
Over 112,000 hgal	6,656,680	701,814	37.75%	264,941	966,755	0.14523
Total Volumetric Charge	19,378,919	3,640,848	88.01%	1,374,454	5,015,302	
PCOP and Capital Rider Revenue						
		40.69%		-1,782,167	0	
Total Industrial Revenue		6,162,032	-7.52%	-463,258	5,698,774	

SOURCE: WHN Workpapers 5.0-Chattanooga and 100-3.00-Rate Design.

To
"100-1.00-Rate
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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Chattanooga - Other Public Authority:						
Customer Charge (Service Line):						
5/8" Monthly	1,992	16.33	-7.52%	-2,445	30,082	15.10
3/4" Monthly	115	27.43	-7.51%	-237	2,917	25.37
1" Monthly	1,611	45.63	-7.52%	-5,527	67,995	42.20
1-1/2" Monthly	872	91.30	-7.52%	-5,986	73,649	84.44
2" Monthly	3,497	146.07	-7.52%	-38,395	472,351	135.09
3" Monthly	101	273.88	0.00%	-2,081	25,599	253.29
4" Monthly	264	456.48	-7.52%	-9,059	111,452	422.17
6" Monthly	59	912.97	-7.52%	-4,049	49,816	844.34
8" Monthly	0	1,460.71	0.00%	0	0	1,350.89
Total Customer Charge	8,511	901,640	21.65%	-67,780	833,861	
Volumetric Charge:						
First 30 hgal	133,018	4,476	46.60%	2,086	6,562	0.04933
Next 456 hgal	957,759	511,328	46.60%	238,264	749,592	0.78265
Next 3,254 hgal	2,097,744	703,583	46.60%	327,849	1,031,432	0.49169
Next 33,660 hgal	3,010,015	754,791	46.60%	351,711	1,106,502	0.36761
Next 74,600 hgal	438,845	84,118	46.60%	39,197	123,315	0.28100
Over 112,000 hgal	0	0	0.00%	0	0	0.16686
Total Volumetric Charge	6,637,381	2,058,296	78.35%	959,106	3,017,402	
PCOP and Capital Rider Revenue						
		40.69%		-1,204,398	0	
Total Other Public Authority Revenue		4,164,334	-7.52%	-313,072	3,851,262	

SOURCE: WHN Workpapers 5.0-Chattanooga and 100-3.00-Rate Design.

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"100-1.00-Rate
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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Chattanooga - Other Water Utility						
Customer Charge (Service Line):						
5/8" Monthly	0	14.14	0	0	0	13.08
3/4" Monthly	0	23.76	0	0	0	21.97
1" Monthly	0	39.52	0	0	0	36.55
1-1/2" Monthly	0	79.07	0	0	0	73.13
2" Monthly	0	126.46	0	0	0	116.95
3" Monthly	0	237.18	0	0	0	219.35
4" Monthly	12	395.34	4,700	-352	4,348	365.76
6" Monthly	0	790.64	0	0	0	731.20
8" Monthly	0	1,265.00	0	0	0	1,169.90
Total Customer Charge	12	4,700	0.27%	-352	4,348	
Volumetric Charge:						
First 30 hgal	0	0.03115	0	0	0	0.04058
Next 456 hgal	0	0.49412	0	0	0	0.64363
Next 3,254 hgal	0	0.31043	0	0	0	0.40436
Next 33,660 hgal	0	0.23209	0	0	0	0.30231
Next 74,600 hgal	0	0.17741	0	0	0	0.23109
Over 112,000 hgal	0	0.10535	0	0	0	0.13723
Total Volumetric Charge	0	0	0.00%	0	0	
PCOP and Capital Rider Revenue						
		40.69%		-501,221	0	
Special Contract Revenue:						
Catoosa Utility	948,212	0.16246	154,047	46,610	200,657	0.21162
Fort Oglethorpe	2,882,309	0.14095	406,261	122,922	529,183	0.18360
Signal Mountain	3,376,299	0.13829	466,908	141,272	608,180	0.18013
Walker County	1,478,905	0.13516	199,889	60,480	260,369	0.17606
Total Special Contract Revenue	8,685,725		1,227,105	371,285	1,598,390	
Total Other Water Utility Revenue						
			1,733,026	-7.52%	1,602,738	

SOURCE: WHN Workpapers 5.0-Chattanooga and 100-3.00-Rate Design.

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"100-1.00-Rate
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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Chattanooga - Private Fire						
Customer Charge (Service Line):						
1" Service	0	9.20	0.00%	0	0	11.97
1 1/2" Service	8	20.75	30.12%	166	216	27.00
2" Service	212	36.91	30.11%	7,825	10,181	48.02
2 1/2" Service	4	56.28	30.22%	225	293	73.25
3" Service	8	82.96	30.12%	664	864	108.00
4" Service	702	166.13	30.11%	116,623	151,742	216.16
6" Service	4,719	332.00	30.11%	1,566,708	2,038,491	431.98
8" Service	1,547	664.56	30.11%	1,028,074	1,337,658	864.68
10" Service	72	996.91	30.11%	71,778	93,393	1,297.13
12" Service	80	1,329.33	30.11%	106,346	138,370	1,729.63
Private Hydrants	8	316.72	30.11%	2,534	3,297	412.13
Total Customer Charge	7,360	2,900,943	71.08%	873,562	3,774,505	
PCOP and Capital Rider Revenue						
		40.69%		-1,180,394	0	
Total Private Fire Revenue			-7.52%	-306,832	3,774,505	

SOURCE: WHN Workpapers 5.0-Chattanooga and 100-3.00-Rate Design.

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"100-1.00-Rate
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Lakeview - Residential:	Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
		Determinant	Rate	Percentage	Amount		
Customer Charge (Service Line):							
	5/8" Monthly	33,755	15.66	-7.52%	-39,742	488,861	14.48
	3/4" Monthly	0	23.45	0.00%	0	0	21.69
	1" Monthly	36	39.00	-7.55%	-106	1,298	36.06
	1-1/2" Monthly	0	78.05	0.00%	0	0	72.18
	2" Monthly	0	124.88	0.00%	0	0	115.49
	3" Monthly	0	234.14	0.00%	0	0	216.54
	4" Monthly	0	390.25	0.00%	0	0	360.91
	6" Monthly	0	780.50	0.00%	0	0	721.82
	8" Monthly	0	1,248.77	0.00%	0	0	1,154.89
	Total Customer Charge	33,791	530,007	43.63%	-39,848	490,159	
Volumetric Charge:							
	First 30 hgal	744,634	48,878	89.92%	43,952	92,830	0.12467
	Next 456 hgal	449,924	280,411	89.92%	252,149	532,560	1.18367
	Next 3,254 hgal	9,373	3,871	89.93%	3,481	7,352	0.78439
	Next 33,660 hgal	1,092	322	90.06%	290	612	0.56024
	Next 74,600 hgal	0	0.23274	0.00%	0	0	0.44202
	Over 112,000 hgal	0	0.15027	0.00%	0	0	0.28540
	Total Volumetric Charge	1,205,023	333,482	56.37%	299,871	633,353	
PCOP and Capital Rider Revenue							
			40.69%		-351,354	0	
	Total Residential Revenue		1,214,843	-7.52%	-91,331	1,123,512	

SOURCE: WHN Workpapers 6.0-Lakeview and 100-3.00-Rate Design.

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"100-1.00-Rate
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Lakeview - Commercial:	Customer Class		Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Revenue	Percentage	Amount			
Customer Charge (Service Line):								
	5/8" Monthly	1,509	20.01	30,195	-7.52%	-2,270	27,925	18.51
	3/4" Monthly	0	29.93	0	0.00%	0	0	27.68
	1" Monthly	168	49.81	8,364	-7.52%	-629	7,735	46.06
	1-1/2" Monthly	0	99.66	0	0.00%	0	0	92.17
	2" Monthly	72	159.44	11,493	-7.52%	-864	10,629	147.45
	3" Monthly	0	298.97	0	0.00%	0	0	276.49
	4" Monthly	0	498.31	0	0.00%	0	0	460.85
	6" Monthly	5	996.64	4,983	-7.53%	-375	4,608	921.60
	8" Monthly	0	1,594.61	0	0.00%	0	0	1,474.73
	Total Customer Charge	1,754		55,035	36.22%	-4,137	50,897	
Volumetric Charge:								
	First 30 hgal	29,263	0.05781	1,692	69.21%	1,171	2,863	0.09784
	Next 456 hgal	68,731	0.55052	37,838	69.22%	26,192	64,030	0.93160
	Next 3,254 hgal	32,615	0.36489	11,901	69.22%	8,238	20,139	0.61747
	Next 33,660 hgal	5,850	0.26087	1,526	69.20%	1,056	2,582	0.44139
	Next 74,600 hgal	0	0.20563	0	0.00%	0	0	0.34794
	Over 112,000 hgal	0	0.13259	0	0.00%	0	0	0.22435
	Total Volumetric Charge	136,459		52,957	63.78%	36,657	89,614	
PCOP and Capital Rider Revenue								
			40.69%	43,942		-43,942	0	
	Total Commercial Revenue			151,934	-7.52%	-11,422	140,512	

SOURCE: WHN Workpapers 6.0-Lakeview and 100-3.00-Rate Design.

To
"100-1.00-Rate
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SOURCE: WHN Worksheets 6.0-Lakeview and 100-3.00-Rate Design.
Note : *Proposed Lakeview Industrial Rates are designed to equal Proposed Chattanooga Industrial Rates.*

To
"100-1.00-Rate
Design" tab

SOURCE: WHN Workpapers 6.0-Lakeview and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

SOURCE: WHN Workpapers 6.0-Lakeview and 100-3.00-Rate Design.
Note : *Proposed Lakeview OWU Rates are designed to equal Proposed Chattanooga OWU Rates.*

Note: Proposed Lakeview Private Fire Rates are designed to equal Proposed Chattanooga Private Fire Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Lookout Mountain - Residential:						
Customer Charge (Service Line):						
5/8" Monthly	22,590	15.66	-7.52%	-26,592	327,169	14.48
3/4" Monthly	442	23.45	0.00%	-779	9,581	21.69
1" Monthly	1,325	39.01	-7.52%	-3,886	47,806	36.08
1-1/2" Monthly	24	78.05	0.00%	-141	1,732	72.17
2" Monthly	40	124.89	0.00%	-376	4,620	115.50
3" Monthly	0	234.14	0.00%	0	0	216.54
4" Monthly	0	390.25	0.00%	0	0	360.91
6" Monthly	0	780.50	0.00%	0	0	721.82
8" Monthly	0	1,248.77	0.00%	0	0	1,154.89
Total Customer Charge	24,421	422,682	24.95%	-31,773	390,908	
Volumetric Charge:						
First 30 hgal	582,540	77,373	50.47%	39,051	116,424	0.19986
Next 456 hgal	895,597	652,442	50.47%	329,292	981,734	1.09618
Next 3,254 hgal	96,932	50,236	50.47%	25,354	75,590	0.77982
Next 33,660 hgal	3,439	1,244	50.48%	628	1,872	0.54427
Next 74,600 hgal	0	0	0.00%	0	0	0.45128
Over 112,000 hgal	0	0	0.00%	0	0	0.32717
Total Volumetric Charge	1,578,509	781,295	75.05%	394,326	1,175,621	
PCOP and Capital Rider Revenue		489,898		-489,898	0	
Total Residential Revenue		1,693,875	-7.52%	-127,345	1,566,530	

SOURCE: WHN Workpapers 7.0-Lookout Mtn and 100-3.00-Rate Design.

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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Lookout Mountain - Commercial:						
Customer Charge (Service Line):						
5/8" Monthly	690	20.01	-7.52%	-1,038	12,774	18.51
3/4" Monthly	12	29.93	-7.52%	-27	332	27.67
1" Monthly	251	49.81	-7.52%	-940	11,558	46.06
1-1/2" Monthly	72	99.66	-7.52%	-539	6,625	92.16
2" Monthly	78	159.44	-7.52%	-934	11,494	147.46
3" Monthly	0	298.97	0.00%	0	0	276.49
4" Monthly	0	498.31	0.00%	0	0	460.85
6" Monthly	0	996.64	0.00%	0	0	921.71
8" Monthly	0	1,594.61	0.00%	0	0	1,474.73
Total Customer Charge	1,103	46,261	15.87%	-3,478	42,783	
Volumetric Charge:						
First 30 hgal	18,727	2,195	40.91%	898	3,093	0.16517
Next 456 hgal	101,814	65,509	40.93%	26,812	92,321	0.90676
Next 3,254 hgal	95,840	43,874	40.93%	17,957	61,831	0.64515
Next 33,660 hgal	154,261	49,365	40.93%	20,205	69,570	0.45099
Next 74,600 hgal	0	0	0.00%	0	0	0.37351
Over 112,000 hgal	0	0	0.00%	0	0	0.27059
Total Volumetric Charge	370,641	160,943	84.13%	65,873	226,816	
PCOP and Capital Rider Revenue						
		84,311		-84,311	0	
Total Commercial Revenue		291,515	-7.52%	-21,916	269,599	

SOURCE: WHN Workpapers 7.0-Lookout Mtn and 100-3.00-Rate Design.

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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Lookout Mountain - Industrial:						
Customer Charge (Service Line):						
5/8" Monthly	0	39.94	0	0.00%	0	34.37
3/4" Monthly	0	59.82	0	0.00%	0	57.78
1" Monthly	0	99.51	0	0.00%	0	96.04
1-1/2" Monthly	0	199.10	0	0.00%	0	192.18
2" Monthly	0	318.53	0	0.00%	0	307.46
3" Monthly	0	597.24	0	0.00%	0	576.44
4" Monthly	0	995.43	0	0.00%	0	960.81
6" Monthly	0	1,990.87	0	0.00%	0	1,921.63
8" Monthly	0	3,185.32	0	0.00%	0	3,074.58
Total Customer Charge	0		0	100.00%	0	
Volumetric Charge:						
First 30 hgal	0	0.11762	0	0.00%	0	0.04534
Next 456 hgal	0	0.64513	0	0.00%	0	0.71993
Next 3,254 hgal	0	0.45896	0	0.00%	0	0.45246
Next 33,660 hgal	0	0.32087	0	0.00%	0	0.31955
Next 74,600 hgal	0	0.26559	0	0.00%	0	0.24414
Over 112,000 hgal	0	0.19255	0	0.00%	0	0.14523
Total Volumetric Charge	0		0	0.00%	0	
PCOP and Capital Rider Revenue						
		40.69%	0		0	
Total Industrial Revenue			0	0.00%	0	

SOURCE: WHN Workpapers 7.0-Lookout Mtn and 100-3.00-Rate Design.

Note : Proposed Lookout Mountain Industrial Rates are designed to equal Proposed Chattanooga Industrial Rates.

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"100-1.00-Rate
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Customer Class		Attrition Period Revenues		Revenue Deficiency		Proposed	
Lookout Mountain - Other Public Authority:		Determinant	Rate	Percentage	Amount	Revenues	Rates
Customer Charge (Service Line):							
5/8" Monthly	127	18.32	2,327	-7.52%	-175	2,152	16.95
3/4" Monthly	0	27.45	0	0.00%	0	0	25.39
1" Monthly	68	45.64	3,104	-7.51%	-233	2,871	42.22
1-1/2" Monthly	12	91.35	1,096	-7.48%	-82	1,014	84.50
2" Monthly	75	146.07	10,955	-7.52%	-824	10,131	135.08
3" Monthly	0	273.88	0	0.00%	0	0	253.29
4" Monthly	0	456.48	0	0.00%	0	0	422.16
6" Monthly	0	912.97	0	0.00%	0	0	844.33
8" Monthly	0	1,460.71	0	0.00%	0	0	1,350.89
Total Customer Charge	282		17,482	26.98%	-1,314	16,168	
Volumetric Charge:							
First 30 hgal	5,463	0.12544	685	53.14%	364	1,049	0.19201
Next 456 hgal	28,382	0.68770	19,518	53.14%	10,371	29,889	1.05309
Next 3,254 hgal	17,122	0.48925	8,377	53.13%	4,451	12,828	0.74923
Next 33,660 hgal	0	0.34205	0	0.00%	0	0	0.52381
Next 74,600 hgal	0	0.28311	0	0.00%	0	0	0.43355
Over 112,000 hgal	0	0.20525	0	0.00%	0	0	0.31432
Total Volumetric Charge	50,967		28,580	73.02%	15,185	43,765	
PCOP and Capital Rider Revenue							
		40.69%	18,743		-18,743	0	
Total Other Public Authority Revenue			64,805	-7.52%	-4,872	59,933	

SOURCE: WHN Workpapers 7.0-Lookout Mtn and 100-3.00-Rate Design.

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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Lookout Mountain - Other Water Utility						
Customer Charge (Service Line):						
5/8" Monthly	0	15.86	0	0.00%	0	13.08
3/4" Monthly	0	23.76	0	0.00%	0	21.97
1" Monthly	0	39.52	0	0.00%	0	36.55
1-1/2" Monthly	0	79.07	0	0.00%	0	73.13
2" Monthly	0	126.46	0	0.00%	0	116.95
3" Monthly	0	237.18	0	0.00%	0	219.35
4" Monthly	0	395.34	0	0.00%	0	365.76
6" Monthly	0	790.64	0	0.00%	0	731.20
8" Monthly	0	1,265.00	0	0.00%	0	1,169.90
Total Customer Charge	0		100.00%	0	0	
Volumetric Charge:						
First 30 hgal	0	0.11604	0	0.00%	0	0.04058
Next 456 hgal	0	0.63650	0	0.00%	0	0.64363
Next 3,254 hgal	0	0.45281	0	0.00%	0	0.40436
Next 33,660 hgal	0	0.31658	0	0.00%	0	0.30231
Next 74,600 hgal	0	0.26203	0	0.00%	0	0.23109
Over 112,000 hgal	0	0.18997	0	0.00%	0	0.13723
Total Volumetric Charge	0		0.00%	0	0	
PCOP and Capital Rider Revenue						
		40.69%		0	0	
Total Other Water Utility Revenue						
			0.00%	0	0	

SOURCE: WHN Workpapers 7.0-Lookout Mtn and 100-3.00-Rate Design.

Note : Proposed Lookout Mountain OWU Rates are designed to equal Proposed Chattanooga OWU Rates.

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"100-1.00-Rate
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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Lookout Mountain - Private Fire						
Customer Charge (Service Line):						
1" Service	0	9.20	0	0	0	11.97
1 1/2" Service	0	20.75	0	0	0	27.00
2" Service	0	36.91	0	0	0	48.02
2 1/2" Service	0	56.28	0	0	0	73.25
3" Service	0	82.96	0	0	0	108.00
4" Service	0	166.13	0	0	0	216.16
6" Service	0	332.00	0	0	0	431.98
8" Service	0	664.56	0	0	0	864.68
10" Service	0	996.91	0	0	0	1,297.13
12" Service	0	1,329.33	0	0	0	1,729.63
Private Hydrants	0	316.72	0	0	0	412.13
Total Customer Charge	0		100.00%		0	
PCOP and Capital Rider Revenue						
		40.69%		0	0	
Total Private Fire Revenue			0.00%	0	0	

SOURCE: WHN Workpapers 7.0-Lookout Mtn and 100-3.00-Rate Design.

Note : Proposed Lookout Mountain Private Fire Rates are designed to equal Proposed Chattanooga Private Fire Rates.

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"100-1.00-Rate
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Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Revenue	Percentage		
Suck Creek - Residential:						
Customer Charge (Service Line):						
5/8" Monthly	2,828	30.60	86,528	-7.52%	-6,504	80,024
3/4" Monthly	0	30.60	0	0.00%	0	0
1" Monthly	36	30.60	1,102	-7.53%	-83	1,019
1-1/2" Monthly	0	30.60	0	0.00%	0	0
2" Monthly	16	30.60	499	-7.62%	-38	461
3" Monthly	0	30.60	0	0.00%	0	0
4" Monthly	0	30.60	0	0.00%	0	0
6" Monthly	0	30.60	0	0.00%	0	0
8" Monthly	0	30.60	0	0.00%	0	0
Total Customer Charge	2,880		88,129	47.07%	-6,625	81,504
Volumetric Charge:						
First 15 hgal	39,335	0.00000	0	0.00%	0	0.00000
Next 79 hgal	63,924	0.60731	38,822	103.91%	40,341	79,163
Over 94 hgal	13,424	0.45551	6,115	103.91%	6,354	12,469
Null	0	0.00000	0	0.00%	0	0
Null	0	0.00000	0	0.00%	0	0
Null	0	0.00000	0	0.00%	0	0
Total Volumetric Charge	116,683		44,937	52.93%	46,696	91,633
PCOP and Capital Rider Revenue						
		40.69%	54,145		-54,145	0
Total Residential Revenue			187,211	-7.52%	-14,074	173,137

SOURCE: WHN Workpapers 8.0-Suck Creek and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Suck Creek - Commercial:						
Customer Charge (Service Line):						
5/8" Monthly	62	39.06	-7.51%	-182	2,240	36.13
3/4" Monthly	0	39.06	0.00%	0	0	36.13
1" Monthly	0	39.06	0.00%	0	0	36.13
1-1/2" Monthly	0	39.06	0.00%	0	0	36.13
2" Monthly	0	39.06	0.00%	0	0	36.13
3" Monthly	0	39.06	0.00%	0	0	36.13
4" Monthly	0	39.06	0.00%	0	0	36.13
6" Monthly	0	39.06	0.00%	0	0	36.13
8" Monthly	0	39.06	0.00%	0	0	36.13
Total Customer Charge	62		53.23%	-182	2,240	
Volumetric Charge:						
First 15 hgal	576	0.00000	0.00%	0	0	0.00000
Next 79 hgal	989	0.53533	142.45%	755	1,285	1.29913
Over 94 hgal	702	0.40241	142.20%	401	683	0.97345
Null	0	0.00000	0.00%	0	0	0.00000
Null	0	0.00000	0.00%	0	0	0.00000
Null	0	0.00000	0.00%	0	0	0.00000
Total Volumetric Charge	2,267		46.77%	1,156	1,968	
PCOP and Capital Rider Revenue		40.69%		-1,316	0	
Total Commercial Revenue			-7.52%	-342	4,208	

SOURCE: WHN Workpapers 8.0-Suck Creek and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Suck Creek - Industrial:						
Customer Charge (Service Line):						
5/8" Monthly	0	39.06	0.00%	0	0	36.13
3/4" Monthly	0	39.06	0.00%	0	0	36.13
1" Monthly	0	39.06	0.00%	0	0	36.13
1-1/2" Monthly	0	39.06	0.00%	0	0	36.13
2" Monthly	0	39.06	0.00%	0	0	36.13
3" Monthly	0	39.06	0.00%	0	0	36.13
4" Monthly	0	39.06	0.00%	0	0	36.13
6" Monthly	0	39.06	0.00%	0	0	36.13
8" Monthly	0	39.06	0.00%	0	0	36.13
Total Customer Charge	0	0	100.00%	0	0	
Volumetric Charge:						
First 15 hgal	0	0.00000	0.00%	0	0	0.00000
Next 79 hgal	0	0.53533	0.00%	0	0	1.29913
Over 94 hgal	0	0.40241	0.00%	0	0	0.97345
Null	0	0.00000	0.00%	0	0	0.00000
Null	0	0.00000	0.00%	0	0	0.00000
Null	0	0.00000	0.00%	0	0	0.00000
Total Volumetric Charge	0	0	0.00%	0	0	
PCOP and Capital Rider Revenue						
		40.69%		0	0	
Total Industrial Revenue	0	0	0.00%	0	0	

SOURCE: WHN Workpapers 8.0-Suck Creek and 100-3.00-Rate Design.

Note : Proposed Suck Creek Industrial Rates are designed to equal Proposed Suck Creek Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class		Attrition Period Revenues		Revenue Deficiency		Proposed	Proposed
Suck Creek - Other Public Authority:		Determinant	Rate	Percentage	Amount	Revenues	Rates
Customer Charge (Service Line):							
5/8" Monthly		0	39.06	0.00%	0	0	36.13
3/4" Monthly		0	39.06	0.00%	0	0	36.13
1" Monthly		0	39.06	0.00%	0	0	36.13
1-1/2" Monthly		0	39.06	0.00%	0	0	36.13
2" Monthly		0	39.06	0.00%	0	0	36.13
3" Monthly		0	39.06	0.00%	0	0	36.13
4" Monthly		0	39.06	0.00%	0	0	36.13
6" Monthly		0	39.06	0.00%	0	0	36.13
8" Monthly		0	39.06	0.00%	0	0	36.13
Total Customer Charge		0		100.00%	0	0	
Volumetric Charge:							
First 15 hgal		0	0.00000	0.00%	0	0	0.00000
Next 79 hgal		0	0.53533	0.00%	0	0	1.29913
Over 94 hgal		0	0.40241	0.00%	0	0	0.97345
Null		0	0.00000	0.00%	0	0	0.00000
Null		0	0.00000	0.00%	0	0	0.00000
Null		0	0.00000	0.00%	0	0	0.00000
Total Volumetric Charge		0		0.00%	0	0	
PCOP and Capital Rider Revenue			40.69%		0	0	
Total Other Public Authority Revenue				0.00%	0	0	

SOURCE: WHN Workpapers 8.0-Suck Creek and 100-3.00-Rate Design.

Note : Proposed Suck Creek OPA Rates are designed to equal Proposed Suck Creek Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Suck Creek - Other Water Utility						
Customer Charge (Service Line):						
5/8" Monthly	0	39.06	0.00%	0	0	36.13
3/4" Monthly	0	39.06	0.00%	0	0	36.13
1" Monthly	0	39.06	0.00%	0	0	36.13
1-1/2" Monthly	0	39.06	0.00%	0	0	36.13
2" Monthly	0	39.06	0.00%	0	0	36.13
3" Monthly	0	39.06	0.00%	0	0	36.13
4" Monthly	0	39.06	0.00%	0	0	36.13
6" Monthly	0	39.06	0.00%	0	0	36.13
8" Monthly	0	39.06	0.00%	0	0	36.13
Total Customer Charge	0	0	100.00%	0	0	
Volumetric Charge:						
First 15 hgal	0	0.00000	0.00%	0	0	0.00000
Next 79 hgal	0	0.53533	0.00%	0	0	1.29913
Over 94 hgal	0	0.40241	0.00%	0	0	0.97345
Null	0	0.00000	0.00%	0	0	0.00000
Null	0	0.00000	0.00%	0	0	0.00000
Null	0	0.00000	0.00%	0	0	0.00000
Total Volumetric Charge	0	0	0.00%	0	0	
PCOP and Capital Rider Revenue						
		40.69%		0	0	
Total Other Water Utility Revenue	0	0	0.00%	0	0	

SOURCE: WHN Workpapers 8.0-Suck Creek and 100-3.00-Rate Design.

Note : Proposed Suck Creek OWU Rates are designed to equal Proposed Suck Creek Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Suck Creek - Private Fire						
Customer Charge (Service Line):						
1" Service	0	9.20	0.00%	0	0	11.97
1 1/2" Service	0	20.75	0.00%	0	0	27.00
2" Service	0	36.91	0.00%	0	0	48.02
2 1/2" Service	0	56.28	0.00%	0	0	73.25
3" Service	0	82.96	0.00%	0	0	108.00
4" Service	0	166.13	0.00%	0	0	216.16
6" Service	0	332.00	0.00%	0	0	431.98
8" Service	0	664.56	0.00%	0	0	864.68
10" Service	0	996.91	0.00%	0	0	1,297.13
12" Service	0	1,329.33	0.00%	0	0	1,729.63
Private Hydrants	0	316.72	0.00%	0	0	412.13
Total Customer Charge	0		100.00%		0	
PCOP and Capital Rider Revenue		40.69%		0	0	
Total Private Fire Revenue			0.00%	0	0	

SOURCE: WHN Workpapers 8.0-Suck Creek and 100-3.00-Rate Design.

Note : Proposed Suck Creek Private Fire Rates are designed to equal Proposed Chattanooga Private Fire Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class		Attrition Period Revenues		Revenue Deficiency		Proposed	
Whitwell-Inside City - Residential:		Determinant	Rate	Percentage	Amount	Revenues	Rates
Customer Charge (Service Line):							
5/8" Monthly	8,825	20.45	180,471	-7.52%	-13,568	166,903	18.91
3/4" Monthly	0	20.45	0	0.00%	0	0	18.91
1" Monthly	12	20.45	245	-7.35%	-18	227	18.91
1-1/2" Monthly	0	20.45	0	0.00%	0	0	18.91
2" Monthly	24	20.45	491	-7.54%	-37	454	18.91
3" Monthly	0	20.45	0	0.00%	0	0	18.91
4" Monthly	0	20.45	0	0.00%	0	0	18.91
6" Monthly	0	20.45	0	0.00%	0	0	18.91
8" Monthly	0	20.45	0	0.00%	0	0	18.91
Total Customer Charge	8,861		181,207	47.68%	-13,624	167,584	
Volumetric Charge:							
First 20 hgal	136,187	0.00000	0	0.00%	0	0	0.00000
Next 20 hgal	75,565	0.48000	36,271	106.79%	38,733	75,004	0.99258
Next 20 hgal	35,739	0.45600	16,297	106.79%	17,403	33,700	0.94294
Over 60 hgal	86,793	0.41900	36,366	106.79%	38,834	75,200	0.86643
Null	0	0.00000	0	0.00%	0	0	0.00000
Null	0	0.00000	0	0.00%	0	0	0.00000
Total Volumetric Charge	334,284		88,934	52.32%	94,971	183,905	
PCOP and Capital Rider Revenue							
		40.69%	109,920		-109,920	0	
Total Residential Revenue			380,061	-7.52%	-28,573	351,488	

SOURCE: WHN Workpapers 9.0-Whitwell Inside and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Whitwell-Inside City - Commercial:						
Customer Charge (Service Line):						
5/8" Monthly	572	20.45	11,697	-7.51%	-879	10,818
3/4" Monthly	0	20.45	0	0.00%	0	0
1" Monthly	36	20.45	736	0.00%	-55	681
1-1/2" Monthly	0	20.45	0	0.00%	0	0
2" Monthly	48	20.45	982	0.00%	-74	908
3" Monthly	0	20.45	0	0.00%	0	0
4" Monthly	0	20.45	0	0.00%	0	0
6" Monthly	0	20.45	0	0.00%	0	0
8" Monthly	0	20.45	0	0.00%	0	0
Total Customer Charge	656		13,415	32.99%	-1,009	12,407
Volumetric Charge:						
First 20 hgal	8,734	0.00000	0	0.00%	0	0.00000
Next 20 hgal	5,277	0.48000	2,533	62.69%	1,588	4,121
Next 20 hgal	3,994	0.45600	1,821	62.71%	1,142	2,963
Over 60 hgal	26,579	0.41900	11,137	0.00%	6,983	18,120
Null	0	0.00000	0	0.00%	0	0
Null	0	0.00000	0	0.00%	0	0
Total Volumetric Charge	44,584		15,491	67.01%	9,714	25,205
PCOP and Capital Rider Revenue						
		40.69%	11,762		-11,762	0
Total Commercial Revenue			40,668	-7.52%	-3,057	37,611

SOURCE: WHN Workpapers 9.0-Whitwell Inside and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Whitwell-Inside City - Industrial:						
Customer Charge (Service Line):						
5/8" Monthly	0	20.45	0	0.00%	0	18.91
3/4" Monthly	0	20.45	0	0.00%	0	18.91
1" Monthly	0	20.45	0	0.00%	0	18.91
1-1/2" Monthly	0	20.45	0	0.00%	0	18.91
2" Monthly	0	20.45	0	0.00%	0	18.91
3" Monthly	0	20.45	0	0.00%	0	18.91
4" Monthly	0	20.45	0	0.00%	0	18.91
6" Monthly	0	20.45	0	0.00%	0	18.91
8" Monthly	0	20.45	0	0.00%	0	18.91
Total Customer Charge	0		100.00%		0	
Volumetric Charge:						
First 20 hgal	0	0.00000	0	0.00%	0	0.00000
Next 20 hgal	0	0.48000	0	0.00%	0	0.78092
Next 20 hgal	0	0.45600	0	0.00%	0	0.74185
Over 60 hgal	0	0.41900	0	0.00%	0	0.68174
Null	0	0.00000	0	0.00%	0	0.00000
Null	0	0.00000	0	0.00%	0	0.00000
Total Volumetric Charge	0		0.00%		0	
PCOP and Capital Rider Revenue						
		40.69%			0	
Total Industrial Revenue			0.00%		0	

SOURCE: WHN Workpapers 9.0-Whitwell Inside and 100-3.00-Rate Design.

Note : Proposed Whitwell-Inside City Industrial Rates are designed to equal Proposed Whitwell-Inside City Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class		Attrition Period Revenues		Revenue Deficiency		Proposed	
Whitwell-Inside City - Other Public Authority:		Determinant	Rate	Percentage	Amount	Revenues	Rates
Customer Charge (Service Line):							
5/8" Monthly	48	20.45	982	-7.54%	-74	908	18.91
3/4" Monthly	0	20.45	0	0.00%	0	0	18.91
1" Monthly	0	20.45	0	0.00%	0	0	18.91
1-1/2" Monthly	0	20.45	0	0.00%	0	0	18.91
2" Monthly	60	20.45	1,227	-7.50%	-92	1,135	18.91
3" Monthly	0	20.45	0	0.00%	0	0	18.91
4" Monthly	0	20.45	0	0.00%	0	0	18.91
6" Monthly	0	20.45	0	0.00%	0	0	18.91
8" Monthly	0	20.45	0	0.00%	0	0	18.91
Total Customer Charge	108		2,209	57.01%	-166	2,043	
Volumetric Charge:							
First 20 hgal	744	0.00000	0	0.00%	0	0	0.00000
Next 20 hgal	171	0.48000	82	0.00%	150	232	1.35563
Next 20 hgal	144	0.45600	66	0.00%	121	187	1.29483
Over 60 hgal	947	0.41900	397	0.00%	725	1,122	1.18520
Null	0	0.00000	0	0.00%	0	0	0.00000
Null	0	0.00000	0	0.00%	0	0	0.00000
Total Volumetric Charge	2,006		545	42.99%	996	1,541	
PCOP and Capital Rider Revenue							
			40.69%		-1,121	0	
Total Other Public Authority Revenue			3,875	0.00%	-291	3,584	

SOURCE: WHN Workpapers 9.0-Whitwell Inside and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Whitwell-Inside City - Other Water Utility						
Customer Charge (Service Line):						
5/8" Monthly	0	20.45	0	0.00%	0	18.91
3/4" Monthly	0	20.45	0	0.00%	0	18.91
1" Monthly	0	20.45	0	0.00%	0	18.91
1-1/2" Monthly	0	20.45	0	0.00%	0	18.91
2" Monthly	0	20.45	0	0.00%	0	18.91
3" Monthly	0	20.45	0	0.00%	0	18.91
4" Monthly	0	20.45	0	0.00%	0	18.91
6" Monthly	0	20.45	0	0.00%	0	18.91
8" Monthly	0	20.45	0	0.00%	0	18.91
Total Customer Charge	0		100.00%		0	
Volumetric Charge:						
First 20 hgal	0	0.00000	0	0.00%	0	0.00000
Next 20 hgal	0	0.48000	0	0.00%	0	0.78092
Next 20 hgal	0	0.45600	0	0.00%	0	0.74185
Over 60 hgal	0	0.41900	0	0.00%	0	0.68174
Null	0	0.00000	0	0.00%	0	0.00000
Null	0	0.00000	0	0.00%	0	0.00000
Total Volumetric Charge	0		0	0.00%	0	
PCOP and Capital Rider Revenue						
		40.69%	0		0	
Total Other Water Utility Revenue						
			0	0.00%	0	

SOURCE: WHN Workpapers 9.0-Whitwell Inside and 100-3.00-Rate Design.

Note : Proposed Whitwell-Inside City OWU Rates are designed to equal Proposed Whitwell-Inside City Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Revenue	Percentage		
Whitwell-Inside City - Private Fire						
Customer Charge (Service Line):						
1" Service	0	9.20	0	0.00%	0	11.97
1 1/2" Service	0	20.75	0	0.00%	0	27.00
2" Service	0	36.91	0	0.00%	0	48.02
2 1/2" Service	0	56.28	0	0.00%	0	73.25
3" Service	0	82.96	0	0.00%	0	108.00
4" Service	0	166.13	0	0.00%	0	216.16
6" Service	0	332.00	0	0.00%	0	431.98
8" Service	0	664.56	0	0.00%	0	864.68
10" Service	0	996.91	0	0.00%	0	1,297.13
12" Service	0	1,329.33	0	0.00%	0	1,729.63
Private Hydrants	0	316.72	0	0.00%	0	412.13
Total Customer Charge	0		0	100.00%	0	
PCOP and Capital Rider Revenue						
		40.69%	0		0	
Total Private Fire Revenue						
			0	0.00%	0	

SOURCE: WHN Workpapers 9.0-Whitwell Inside and 100-3.00-Rate Design.

Note : Proposed Whitwell-Inside City Private Fire Rates are designed to equal Proposed Chattanooga Private Fire Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Whitwell-Outside City - Residential:						
Customer Charge (Service Line):						
5/8" Monthly	24,722	23.37	-7.52%	-43,439	534,314	21.61
3/4" Monthly	0	23.37	0.00%	0	0	21.61
1" Monthly	180	23.37	-7.51%	-316	3,891	21.61
1-1/2" Monthly	0	23.37	0.00%	0	0	21.61
2" Monthly	108	23.37	-7.53%	-190	2,334	21.61
3" Monthly	0	23.37	0.00%	0	0	21.61
4" Monthly	0	23.37	0.00%	0	0	21.61
6" Monthly	0	23.37	0.00%	0	0	21.61
8" Monthly	0	23.37	0.00%	0	0	21.61
Total Customer Charge	25,010	584,484	46.41%	-43,945	540,539	
Volumetric Charge:						
First 20 hgal	411,771	0	0.00%	0	0	0.00000
Next 20 hgal	249,759	146,609	100.89%	147,918	294,527	1.17924
Next 20 hgal	121,177	64,466	100.89%	65,042	129,508	1.06875
Over 60 hgal	228,096	99,678	100.89%	100,568	200,246	0.87790
Null	0	0	0.00%	0	0	0.00000
Null	0	0	0.00%	0	0	0.00000
Total Volumetric Charge	1,010,803	310,753	53.59%	313,528	624,281	
PCOP and Capital Rider Revenue						
		40.69%		-364,272	0	
Total Residential Revenue		1,259,509	-7.52%	-94,689	1,164,820	

SOURCE: WHN Workpapers 10.0-Whitwell Outside and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Whitwell-Outside City - Commercial:						
Customer Charge (Service Line):						
5/8" Monthly	583	23.37	13,625	-7.52%	-1,024	12,601
3/4" Monthly	0	23.37	0	0.00%	0	0
1" Monthly	36	23.37	841	0.00%	-63	778
1-1/2" Monthly	0	23.37	0	0.00%	0	0
2" Monthly	24	23.37	561	0.00%	-42	519
3" Monthly	12	23.37	280	0.00%	-21	259
4" Monthly	0	23.37	0	0.00%	0	0
6" Monthly	0	23.37	0	0.00%	0	0
8" Monthly	0	23.37	0	0.00%	0	0
Total Customer Charge	655		15,307	52.21%	-1,151	14,157
Volumetric Charge:						
First 20 hgal	7,274	0.00000	0	0.00%	0	0.00000
Next 20 hgal	3,708	0.58700	2,177	134.22%	2,922	5,099
Next 20 hgal	2,681	0.53200	1,427	134.20%	1,915	3,342
Over 60 hgal	4,415	0.43700	1,929	0.00%	2,589	4,518
Null	0	0.00000	0	0.00%	0	0
Null	0	0.00000	0	0.00%	0	0
Total Volumetric Charge	18,079		5,533	47.79%	7,427	12,960
PCOP and Capital Rider Revenue						
		40.69%	8,480		-8,480	0
Total Commercial Revenue			29,320	-7.52%	-2,204	27,116

SOURCE: WHN Workpapers 10.0-Whitwell Outside and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Whitwell-Outside City - Industrial:						
Customer Charge (Service Line):						
5/8" Monthly	0	23.37	0	0.00%	0	21.61
3/4" Monthly	0	23.37	0	0.00%	0	21.61
1" Monthly	0	23.37	0	0.00%	0	21.61
1-1/2" Monthly	0	23.37	0	0.00%	0	21.61
2" Monthly	0	23.37	0	0.00%	0	21.61
3" Monthly	0	23.37	0	0.00%	0	21.61
4" Monthly	0	23.37	0	0.00%	0	21.61
6" Monthly	0	23.37	0	0.00%	0	21.61
8" Monthly	0	23.37	0	0.00%	0	21.61
Total Customer Charge	0		100.00%		0	
Volumetric Charge:						
First 20 hgal	0	0.00000	0	0.00%	0	0.00000
Next 20 hgal	0	0.58700	0	0.00%	0	1.37505
Next 20 hgal	0	0.53200	0	0.00%	0	1.24635
Over 60 hgal	0	0.43700	0	0.00%	0	1.02335
Null	0	0.00000	0	0.00%	0	0.00000
Null	0	0.00000	0	0.00%	0	0.00000
Total Volumetric Charge	0		0	0.00%	0	
PCOP and Capital Rider Revenue						
		40.69%	0		0	
Total Industrial Revenue			0	0.00%	0	0

SOURCE: WHN Workpapers 10.0-Whitwell Outside and 100-3.00-Rate Design.

Note : Proposed Whitwell-Outside City Industrial Rates are designed to equal Proposed Whitwell-Outside City Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class		Attrition Period Revenues		Revenue Deficiency		Proposed	
Whitwell-Outside City - Other Public Authority:		Determinant	Rate	Percentage	Amount	Revenues	Rates
Customer Charge (Service Line):							
5/8" Monthly	61	23.37	1,426	-7.50%	-107	1,319	21.61
3/4" Monthly	0	23.37	0	0.00%	0	0	21.61
1" Monthly	0	23.37	0	0.00%	0	0	21.61
1-1/2" Monthly	0	23.37	0	0.00%	0	0	21.61
2" Monthly	72	23.37	1,683	-7.55%	-127	1,556	21.61
3" Monthly	0	23.37	0	0.00%	0	0	21.61
4" Monthly	24	23.37	561	0.00%	-42	519	21.61
6" Monthly	0	23.37	0	0.00%	0	0	21.61
8" Monthly	0	23.37	0	0.00%	0	0	21.61
Total Customer Charge		157	3,670	16.17%	-276	3,394	
Volumetric Charge:							
First 20 hgal	1,603	0.00000	0	0.00%	0	0	0.00000
Next 20 hgal	1,262	0.58700	741	41.16%	305	1,046	0.82907
Next 20 hgal	1,101	0.53200	586	41.13%	241	827	0.75086
Over 60 hgal	25,483	0.43700	11,136	41.20%	4,588	15,724	0.61705
Null	0	0.00000	0	0.00%	0	0	0.00000
Null	0	0.00000	0	0.00%	0	0	0.00000
Total Volumetric Charge		29,449	12,463	83.83%	5,135	17,598	
PCOP and Capital Rider Revenue			40.69%		-6,565	0	
Total Other Public Authority Revenue			22,698	0.00%	-1,706	20,992	

SOURCE: WHN Workpapers 10.0-Whitwell Outside and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues			Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Revenue	Percentage	Amount		
Whitwell-Outside City - Other Water Utility							
Customer Charge (Service Line):							
5/8" Monthly	0	23.37	0	0.00%	0	0	21.61
3/4" Monthly	0	23.37	0	0.00%	0	0	21.61
1" Monthly	0	23.37	0	0.00%	0	0	21.61
1-1/2" Monthly	0	23.37	0	0.00%	0	0	21.61
2" Monthly	0	23.37	0	0.00%	0	0	21.61
3" Monthly	0	23.37	0	0.00%	0	0	21.61
4" Monthly	0	23.37	0	0.00%	0	0	21.61
6" Monthly	0	23.37	0	0.00%	0	0	21.61
8" Monthly	0	23.37	0	0.00%	0	0	21.61
Total Customer Charge	0		0	100.00%	0	0	
Volumetric Charge:							
First 20 hgal	0	0.00000	0	0.00%	0	0	0.00000
Next 20 hgal	0	0.58700	0	0.00%	0	0	1.37505
Next 20 hgal	0	0.53200	0	0.00%	0	0	1.24635
Over 60 hgal	0	0.43700	0	0.00%	0	0	1.02335
Null	0	0.00000	0	0.00%	0	0	0.00000
Null	0	0.00000	0	0.00%	0	0	0.00000
Total Volumetric Charge	0		0	0.00%	0	0	
PCOP and Capital Rider Revenue							
		40.69%	0		0	0	
Total Other Water Utility Revenue							
			0	0.00%	0	0	

SOURCE: WHN Workpapers 10.0-Whitwell Outside and 100-3.00-Rate Design.

Note : Proposed Whitwell-Outside City OWU Rates are designed to equal Proposed Whitwell-Outside City Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues			Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Revenue	Percentage	Amount		
Whitwell-Outside City - Private Fire							
Customer Charge (Service Line):							
1" Service	0	9.20	0	0.00%	0	0	11.97
1 1/2" Service	0	20.75	0	0.00%	0	0	27.00
2" Service	0	36.91	0	0.00%	0	0	48.02
2 1/2" Service	0	56.28	0	0.00%	0	0	73.25
3" Service	0	82.96	0	0.00%	0	0	108.00
4" Service	0	166.13	0	0.00%	0	0	216.16
6" Service	0	332.00	0	0.00%	0	0	431.98
8" Service	0	664.56	0	0.00%	0	0	864.68
10" Service	0	996.91	0	0.00%	0	0	1,297.13
12" Service	0	1,329.33	0	0.00%	0	0	1,729.63
Private Hydrants	0	316.72	0	0.00%	0	0	412.13
Total Customer Charge	0		0	100.00%	0	0	
PCOP and Capital Rider Revenue							
		40.69%	0		0	0	
Total Private Fire Revenue							
			0	0.00%		0	

SOURCE: WHN Workpapers 10.0-Whitwell Outside and 100-3.00-Rate Design.

Note : Proposed Whitwell-Outside City Private Fire Rates are designed to equal Proposed Chattanooga Private Fire Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed	
	Determinant	Rate	Percentage	Amount	Revenues	Rates
Jasper Highlands - Residential:						
Customer Charge (Service Line):						
5/8" Monthly	4,707	52.15	-7.52%	-18,456	227,014	48.23
3/4" Monthly	0	52.15	0.00%	0	0	48.23
1" Monthly	24	52.15	-7.51%	-94	1,158	48.23
1-1/2" Monthly	24	52.15	-7.51%	-94	1,158	48.23
2" Monthly	12	52.15	-7.51%	-47	579	48.23
3" Monthly	0	52.15	0.00%	0	0	48.23
4" Monthly	0	52.15	0.00%	0	0	48.23
6" Monthly	0	52.15	0.00%	0	0	48.23
8" Monthly	0	52.15	0.00%	0	0	48.23
Total Customer Charge	4,767		45.54%	-18,691	229,909	
Volumetric Charge:						
First 25 hgal	86,370	0.00000	0.00%	0	0	0.00000
Next 25 hgal	36,254	1.31000	97.20%	46,165	93,658	2.58335
Next 25 hgal	17,690	1.17000	97.20%	20,119	40,817	2.30731
Over 75 hgal	68,511	1.04000	97.20%	69,258	140,509	2.05090
Null	0	0.00000	0.00%	0	0	0.00000
Null	0	0.00000	0.00%	0	0	0.00000
Total Volumetric Charge	208,826		54.46%	135,542	274,984	
PCOP and Capital Rider Revenue						
		40.69%		-157,894	0	
Total Residential Revenue			-7.52%	-41,043	504,893	

SOURCE: WHN Workpapers 11.0-Jasper and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Jasper Highlands - Commercial:						
Customer Charge (Service Line):						
5/8" Monthly	112	52.15	5,841	-7.52%	-439	5,402
3/4" Monthly	0	52.15	0	0.00%	0	0
1" Monthly	24	52.15	1,252	-7.51%	-94	1,158
1-1/2" Monthly	12	52.15	626	-7.51%	-47	579
2" Monthly	24	52.15	1,252	-7.51%	-94	1,158
3" Monthly	12	52.15	626	-7.51%	-47	579
4" Monthly	0	52.15	0	0.00%	0	0
6" Monthly	0	52.15	0	0.00%	0	0
8" Monthly	0	52.15	0	0.00%	0	0
Total Customer Charge	184		9,597	14.94%	-721	8,876
Volumetric Charge:						
First 25 hgal	2,783	0.00000	0	0.00%	0	0
Next 25 hgal	1,929	1.31000	2,528	40.11%	1,014	3,542
Next 25 hgal	1,546	1.17000	1,809	40.13%	726	2,535
Over 75 hgal	30,500	1.04000	31,720	0.00%	12,729	44,449
Null	0	0.00000	0	0.00%	0	0
Null	0	0.00000	0	0.00%	0	0
Total Volumetric Charge	36,759		36,057	85.06%	14,469	50,526
PCOP and Capital Rider Revenue						
		40.69%	18,577		-18,577	0
Total Commercial Revenue			64,231	-7.52%	-4,829	59,402

SOURCE: WHN Workpapers 11.0-Jasper and 100-3.00-Rate Design.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Jasper Highlands - Industrial:						
Customer Charge (Service Line):						
5/8" Monthly	0	52.15	0	0.00%	0	48.23
3/4" Monthly	0	52.15	0	0.00%	0	48.23
1" Monthly	0	52.15	0	0.00%	0	48.23
1-1/2" Monthly	0	52.15	0	0.00%	0	48.23
2" Monthly	0	52.15	0	0.00%	0	48.23
3" Monthly	0	52.15	0	0.00%	0	48.23
4" Monthly	0	52.15	0	0.00%	0	48.23
6" Monthly	0	52.15	0	0.00%	0	48.23
8" Monthly	0	52.15	0	0.00%	0	48.23
Total Customer Charge	0		100.00%	0	0	
Volumetric Charge:						
First 25 hgal	0	0.00000	0	0.00%	0	0.00000
Next 25 hgal	0	1.31000	0	0.00%	0	1.83577
Next 25 hgal	0	1.17000	0	0.00%	0	1.63996
Over 75 hgal	0	1.04000	0	0.00%	0	1.45732
Null	0	0.00000	0	0.00%	0	0.00000
Null	0	0.00000	0	0.00%	0	0.00000
Total Volumetric Charge	0		0	0.00%	0	
PCOP and Capital Rider Revenue						
		40.69%	0		0	
Total Industrial Revenue			0	0.00%	0	

SOURCE: WHN Workpapers 11.0-Jasper and 100-3.00-Rate Design.

Note : Proposed Jasper Highlands Industrial Rates are designed to equal Proposed Jasper Highlands Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class		Attrition Period Revenues		Revenue Deficiency		Proposed	
Jasper Highlands - Other Public Authority:		Determinant	Rate	Percentage	Amount	Revenues	Rates
Customer Charge (Service Line):							
5/8" Monthly	12	52.15	626	-7.51%	-47	579	48.23
3/4" Monthly	0	52.15	0	0.00%	0	0	48.23
1" Monthly	0	52.15	0	0.00%	0	0	48.23
1-1/2" Monthly	0	52.15	0	0.00%	0	0	48.23
2" Monthly	0	52.15	0	0.00%	0	0	48.23
3" Monthly	0	52.15	0	0.00%	0	0	48.23
4" Monthly	0	52.15	0	0.00%	0	0	48.23
6" Monthly	0	52.15	0	0.00%	0	0	48.23
8" Monthly	0	52.15	0	0.00%	0	0	48.23
Total Customer Charge	12		626	71.06%	-47	579	
Volumetric Charge:							
First 25 hgal	0	0.00000	0	0.00%	0	0	0.00000
Next 25 hgal	0	1.31000	0	0.00%	0	0	1.83577
Next 25 hgal	0	1.17000	0	0.00%	0	0	1.63996
Over 75 hgal	0	1.04000	0	0.00%	0	0	1.45732
Null	0	0.00000	0	0.00%	0	0	0.00000
Null	0	0.00000	0	0.00%	0	0	0.00000
Total Volumetric Charge	0		0	28.94%	236	236	
PCOP and Capital Rider Revenue							
		40.69%	255		-255	0	
Total Other Public Authority Revenue			881	0.00%	-66	815	

SOURCE: WHN Workpapers 11.0-Jasper and 100-3.00-Rate Design.

Note: Proposed Jasper Highlands OPA Rates are designed to equal Proposed Jasper Highlands Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Jasper Highlands - Other Water Utility						
Customer Charge (Service Line):						
5/8" Monthly	0	52.15	0	0.00%	0	48.23
3/4" Monthly	0	52.15	0	0.00%	0	48.23
1" Monthly	0	52.15	0	0.00%	0	48.23
1-1/2" Monthly	0	52.15	0	0.00%	0	48.23
2" Monthly	0	52.15	0	0.00%	0	48.23
3" Monthly	0	52.15	0	0.00%	0	48.23
4" Monthly	0	52.15	0	0.00%	0	48.23
6" Monthly	0	52.15	0	0.00%	0	48.23
8" Monthly	0	52.15	0	0.00%	0	48.23
Total Customer Charge	0		100.00%	0	0	
Volumetric Charge:						
First 25 hgal	0	0.00000	0	0.00%	0	0.00000
Next 25 hgal	0	1.31000	0	0.00%	0	1.83577
Next 25 hgal	0	1.17000	0	0.00%	0	1.63996
Over 75 hgal	0	1.04000	0	0.00%	0	1.45732
Null	0	0.00000	0	0.00%	0	0.00000
Null	0	0.00000	0	0.00%	0	0.00000
Total Volumetric Charge	0		0	0.00%	0	
PCOP and Capital Rider Revenue						
		40.69%	0		0	
Total Other Water Utility Revenue						
			0	0.00%	0	

SOURCE: WHN Workpapers 11.0-Jasper and 100-3.00-Rate Design.

Note : Proposed Jasper Highlands OWU Rates are designed to equal Proposed Jasper Highlands Commercial Rates.

To
"100-1.00-Rate
Design" tab

To
"100-1.00-Rate
Design" tab

Customer Class	Attrition Period Revenues		Revenue Deficiency		Proposed Revenues	Proposed Rates
	Determinant	Rate	Percentage	Amount		
Jasper Highlands - Private Fire						
Customer Charge (Service Line):						
1" Service	0	9.20	0	0	0	11.97
1 1/2" Service	0	20.75	0	0	0	27.00
2" Service	0	36.91	0	0	0	48.02
2 1/2" Service	0	56.28	0	0	0	73.25
3" Service	0	82.96	0	0	0	108.00
4" Service	4	166.13	665	201	866	216.16
6" Service	0	332.00	0	0	0	431.98
8" Service	0	664.56	0	0	0	864.68
10" Service	0	996.91	0	0	0	1,297.13
12" Service	0	1,329.33	0	0	0	1,729.63
Private Hydrants	0	316.72	0	0	0	412.13
Total Customer Charge	4	665	100.00%	201	866	
PCOP and Capital Rider Revenue						
		40.69%	271	-271	0	
Total Private Fire Revenue		936	0.00%	-70	866	

SOURCE: WHN Workpapers 11.0-Jasper and 100-3.00-Rate Design.

Note : Proposed Jasper Highlands Private Fire Rates are designed to equal Proposed Chattanooga Private Fire Rates.

Item	Attrition	Revenue Deficiency		Proposed Revenues
	Revenues	Percent	Amount	
Chattanooga:				
Residential	26,758,720	-7.52%	-2,011,704	24,747,016
Commercial	22,339,667	-7.52%	-1,679,483	20,660,184
Industrial	6,162,032	-7.52%	-463,258	5,698,774
Other Public Authority	4,164,335	-7.52%	-313,072	3,851,263
Sale for Resale	1,733,026	-7.52%	-130,288	1,602,738
Private Fire	4,081,337	-7.52%	-306,832	3,774,505
Total Chattanooga Water Sales	65,239,116	-7.52%	-4,904,637	60,334,479
Lakeview:				
Residential	1,214,843	-7.52%	-91,331	1,123,512
Commercial	151,934	-7.52%	-11,422	140,512
Industrial	0	-7.52%	0	0
Other Public Authority	23,898	-7.52%	-1,797	22,101
Sale for Resale	0	-7.52%	0	0
Private Fire	0	-7.52%	0	0
Total Lakeview Water Sales	1,390,676	-7.52%	-104,550	1,286,126
Lookout Mountain:				
Residential	1,693,877	-7.52%	-127,345	1,566,532
Commercial	291,515	-7.52%	-21,916	269,599
Industrial	0	-7.52%	0	0
Other Public Authority	64,805	-7.52%	-4,872	59,933
Sale for Resale	0	-7.52%	0	0
Private Fire	0	-7.52%	0	0
Total Lookout Mountain Water Sales	2,050,197	-7.52%	-154,133	1,896,064
Suck Creek:				
Residential	187,209	-7.52%	-14,074	173,135
Commercial	4,550	-7.52%	-342	4,208
Industrial	0	-7.52%	0	0
Other Public Authority	0	-7.52%	0	0
Sale for Resale	0	-7.52%	0	0
Private Fire	0	-7.52%	0	0
Total Suck Creek Water Sales	191,758	-7.52%	-14,416	177,342
Whitwell - Inside City:				
Residential	380,063	-7.52%	-28,573	351,490
Commercial	40,668	-7.52%	-3,057	37,611
Industrial	0	-7.52%	0	0
Other Public Authority	3,873	-7.52%	-291	3,582
Sale for Resale	0	-7.52%	0	0
Private Fire	0	-7.52%	0	0
Total Whitwell - Inside City Water Sales	424,604	-7.52%	-31,921	392,683

Item	Attrition	Revenue Deficiency		Proposed Revenues
	Revenues	Percent	Amount	
Whitwell - Outside City:				
Residential	1,259,509	-7.52%	-94,689	1,164,820
Commercial	29,320	-7.52%	-2,204	27,116
Industrial	0	-7.52%	0	0
Other Public Authority	22,695	-7.52%	-1,706	20,989
Sale for Resale	0	-7.52%	0	0
Private Fire	0	-7.52%	0	0
Total Whitwell - Outside City Water Sales	1,311,524	-7.52%	-98,599	1,212,925
Jasper Highlands:				
Residential	545,935	-7.52%	-41,043	504,892
Commercial	64,228	-7.52%	-4,829	59,399
Industrial	0	-7.52%	0	0
Other Public Authority	881	-7.52%	-66	815
Sale for Resale	0	-7.52%	0	0
Private Fire	935	-7.52%	-70	865
Total Jasper Highlands Water Sales	611,979	-7.52%	-46,008	565,971
Totals:				
Residential	32,040,156	-7.52%	-2,408,760	29,631,396
Commercial	22,921,882	-7.52%	-1,723,253	21,198,629
Industrial	6,162,032	-7.52%	-463,258	5,698,774
Other Public Authority	4,280,488	-7.52%	-321,804	3,958,684
Sale for Resale	1,733,026	-7.52%	-130,288	1,602,738
Private Fire	4,082,272	-7.52%	-306,903	3,775,369
Total Jasper Highlands Water Sales	71,219,854	-7.52%	-5,354,266	65,865,588

To
"100-2.00 to
100-2.06
Rate Design"
Schedules

Item	Attrition Revenues	Revenue Deficiency		Proposed Revenues
		Percent	Amount	
Residential:				
Chattanooga	26,758,720	83.52%	-2,011,705	24,747,015
Lakeview	1,214,843	3.79%	-91,331	1,123,512
Lookout Mountain	1,693,877	5.29%	-127,345	1,566,533
Suck Creek	187,209	0.58%	-14,074	173,134
Whitwell - Inside City	380,063	1.19%	-28,573	351,490
Whitwell - Outside City	1,259,509	3.93%	-94,689	1,164,819
Jasper Highlands	545,935	1.70%	-41,043	504,892
Total	32,040,156	100.00%	-2,408,760	29,631,396

Item	Attrition Revenues	Revenue Deficiency		Proposed Revenues
		Percent	Amount	
Chattanooga	65,239,116	-7.51794%	-4,904,638	60,334,478
Lakeview	1,390,676	-7.51794%	-104,550	1,286,126
Lookout Mountain	2,050,197	-7.51794%	-154,133	1,896,064
Suck Creek	191,758	-7.51794%	-14,416	177,342
Whitwell - Inside City	424,604	-7.51794%	-31,922	392,682
Whitwell - Outside City	1,311,524	-7.51794%	-98,600	1,212,924
Jasper Highlands	611,979	-7.51794%	-46,008	565,971
Total Water Sales	71,219,854	-7.51794%	-5,354,264	65,865,591
Other Operating Revenue	1,180,170			1,686,226
Total Revenues	72,400,024			67,551,817

To
 "100-3.00-Rate
 Design" tab

SOURCE: WHN Workpapers 4.0-Revenues by Class and 100-5.00-Rate Design.

Item	Attrition Revenues	Revenue Deficiency		Proposed Revenues
		Percent	Amount	
Residential	32,040,156	-7.51794%	-2,408,760	29,631,396
Commercial	22,921,882	-7.51794%	-1,723,253	21,198,629
Industrial	6,162,032	-7.51794%	-463,258	5,698,774
Other Public Authority	4,280,488	-7.51794%	-321,804	3,958,684
Other Water Utility	1,733,026	-7.51794%	-130,288	1,602,738
Private Fire	4,082,272	-7.51794%	-306,903	3,775,369
Total Water Sales	71,219,854	-7.51794%	-5,354,264	65,865,591
Other Operating Revenue	1,180,170	42.87996%	506,056	1,686,226
Total Revenues	72,400,024	-6.69642%	-4,848,207	67,551,817

To
 "100-3.00-Rate
 Design" tab

SOURCE: WHN Workpapers 4.0-Revenues by Class and 100-5.00-Rate Design.

Other Operating Revenue:

Activity Fee	
New Service Fee	
Activation Fee	
Disconnection/Reconnection Charge - Water	
Disconnection/Reconnection Charge - Sewer	
NSF Charge	
Usage Data	
After-Hours Fee	
Meter Tampering Charge	
Late Payment Charge	
Rent	
Miscellaneous Service	
Other Revenue	

Total Other Operating Revenue

	Test Period		Determinant	Test Period	
	Rate	Revenue		Rate	Revenue
16,076	\$15.00	\$241,140	16,076	\$25.00	401,900
0	25.00	0	0	25.00	0
0	0.00	0	0	25.00	0
7,525	15.00	112,877	7,525	30.00	225,754
10,781	15.00	161,715	10,781	30.00	323,430
2,082	20.00	41,640	2,082	20.00	41,640
896,590	0.02	17,932	896,590	0.02	17,932
2,260	0.00	0	2,260	40.00	90,400
0	92.00	0	0	92.00	0
		382,652	0		362,956
		216,998	0		216,998
		4,180	0		4,180
		1,036	0		1,036
		\$1,180,170			\$1,686,226

Late Payment Charge Calculation:

Total Sales of Water at Proposed Rates	67,551,817
Forfeited Discount Percentage	0.54%

Attrition Period Late Payment Charges

362,956

To
"100-4.00-
Rate Design"
Tab

Item	Amount
Revenue at Present Rates	72,400,024
Revenue Deficiency	<u>-4,848,207</u>
Revenue Requirement	<u>67,551,817</u>
	
	To "100-4.00- Rate Design Tab
	To "100-4.10- Rate Design Tab

SOURCE: WHN Workpapers "3.0-Revenues" and "1.0-Revenue Deficiency".

Filing Confidentially:

Confidential WHN Rate Base Workpapers – FINAL

Confidential WHN Revenue Workpapers-FINAL

The 2 excel files named above are being filed confidentially to all parties.