

STATE OF TENNESSEE

Office of the Attorney General



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November 14, 2024

Chairman David F. Jones
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deadrick Street, 4th Floor
Nashville, TN 37243
Tpuc.docketroom@tn.gov

Electronically Filed in TPUC Docket Room
on November 14, 2024, 2024 at 3:01 p.m.

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

Dear Chairman Jones:

The Consumer Advocate submits this letter to make corrections to the Revised Direct Testimony of Alex Bradley in the above-captioned matter. The corrections are as follows:

1. p. 3, line 20 is corrected from 6.45% to 6.46%.
2. p. 3, line 21 the deficiency amount is corrected from -\$4,730,764 to -\$4,657,302.
3. p. 3, line 21 is corrected from \$18,861,765 to 18,788,303.
4. Schedule 13 (rate of return)
 - a. Line 2 is changed from 47.48 to \$47.11.
 - b. Line 4 from 50.53% to 50.90%.

Thank you for your time and consideration of this matter. If you have any questions, please contact me at (615) 741-2357.

Respectfully,

A handwritten signature in blue ink that reads "Shilina B. Brown".

Shilina B. Brown
Senior Assistant Attorney General

cc: All Parties of Record

TENNESSEE-AMERICAN WATER COMPANY
INDEX TO SCHEDULES
For the 12 Months Ending December 31, 2025

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TENNESSEE-AMERICAN WATER COMPANY
Results of Operations
For the 12 Months Ending December 31, 2025

Line No.		Consumer Advocate	Company E/	Difference
1	Rate Base	\$ 298,049,420 A/	\$ 305,126,373	\$ -7,076,952
2	Operating Income At Current Rates	22,694,325 B/	14,173,524	8,520,801
3	Earned Rate Of Return	7.61%	4.65%	2.97%
4	Fair Rate Of Return	6.46% C/	7.94%	-1.48%
5	Required Operating Income	19,259,357	24,227,034	-4,967,677
6	Operating Income Deficiency	-3,434,968	10,053,510	-13,488,477
7	Gross Revenue Conversion Factor	<u>1.355850 D/</u>	<u>1.414331</u>	<u>-0.058481</u>
8	Revenue Deficiency	\$ <u>-4,657,302</u>	\$ <u>14,131,001</u>	\$ <u>-18,788,303</u>

A/ C Exhibit, Schedule 2.
B/ CA Exhibit, Schedule 7.
C/ CA Exhibit, Schedule 14.
D/ CA Exhibit, Schedule 15.
E/ TAWC 2024 Rate Case - Revenue Requirement

TENNESSEE-AMERICAN WATER COMPANY
Average Rate Base
For the 12 Months Ending December 31, 2025

Line No.		Test Period	A/	Adjustments	Attrition Period	B/
Additions:						
1	Utility Plant in Service	\$ 472,080,671		\$ 43,058,035	\$ 515,138,706	
2	Construction Work in Progress	0		0	0	
3	Materials & Supplies	1,366,374		532,977	1,899,351	
4	Lead/Lag Study	4,881,000		-5,003,925	-122,925	
5	Working Capital	<u>1,206,999</u>		<u>-282,679</u>	<u>924,320</u>	
6	Total Additions	\$ <u>479,535,044</u>		\$ <u>38,304,408</u>	\$ <u>517,839,452</u>	
Deductions:						
7	Accumulated Depreciation	\$ 112,114,198		\$ 14,705,575	\$ 126,819,773	
8	Accumulated Deferred FIT	55,861,409		590,006	56,451,415	
9	Customer Advances for Construction	7,500,963		3,135,945	10,636,908	
10	Contributions in Aid of Construction	19,183,109		2,353,839	21,536,948	
11	Unamortized Investment Tax Credit	12,156		-7,146	5,010	
12	Jasper Highlands Reg Liability	682,200		-91,800	590,400	
13	Utility Plant Acquisition Adjustment	<u>3,749,579</u>		<u>0</u>	<u>3,749,579</u>	
14	Total Deductions	\$ <u>199,103,614</u>		\$ <u>20,686,418</u>	\$ <u>219,790,032</u>	
15	Rate Base	\$ <u>280,431,430</u>		\$ <u>17,617,990</u>	\$ <u>298,049,420</u>	

A/ Petitioner's Exhibit RB-1-Summary-DD
B/ WHN Rate Base Workpaper RB-2.00.

TENNESSEE-AMERICAN WATER COMPANY
Comparative Rate Base
For the 12 Months Ending December 31, 2025

Line No.		<u>Consumer Advocate</u> A/	<u>Company</u> B/	<u>Difference</u>
Additions:				
1	Utility Plant in Service	\$ 515,138,706	\$ 515,138,706	\$ 0
2	Construction Work in Progress	0	0	0
3	Materials and Supplies	1,899,351	1,899,351	0
4	Lead/Lag Study	-122,925	4,503,000	-4,625,925
5	Working Capital	<u>924,320</u>	<u>2,549,849</u>	<u>-1,625,529</u>
6	Total Additions	<u>\$ 517,839,452</u>	<u>\$ 524,090,907</u>	<u>\$ -6,251,454</u>
Deductions:				
7	Accumulated Depreciation	\$ 126,819,773	\$ 126,819,773	\$ 0
8	Accumulated Deferred FIT	56,451,415	60,093,004	-3,641,589
9	Customer Advances for Construction	10,636,908	8,250,965	2,385,943
10	Contributions in Aid of Construction	21,536,948	19,455,803	2,081,145
11	Unamortized Investment Tax Credit	5,010	5,010	0
12	Jasper Highlands Reg Liability	590,400	590,400	0
13	Utility Plant Acquisition Adjustment	<u>3,749,579</u>	<u>3,749,579</u>	<u>0</u>
14	Total Deductions	<u>\$ 219,790,032</u>	<u>\$ 218,964,534</u>	<u>\$ 825,498</u>
15	Rate Base	<u>\$ 298,049,420</u>	<u>\$ 305,126,373</u>	<u>\$ -7,076,952</u>

A/ WHN Rate Base Workpaper RB-2.00.
B/ Petitioner's Exhibit RB-1-Summary-DD

TENNESSEE-AMERICAN WATER COMPANY
Comparative Working Capital
For the 12 Months Ending December 31, 2025

<u>Line No.</u>		<u>Consumer Advocate</u> A/	<u>Company</u> B/	<u>Difference</u>
1	Deferred Regulatory Expenses	0	1,295,000	-1,295,000
2	Unamortized Debt Expense	1,258,618	1,400,710	-142,092
3	Incidental Collections	-334,298	-145,861	-188,437
4	Working Capital Requirement	\$ 924,320	\$ 2,549,849	\$ -1,625,529

A/ WHN Rate Base Workpaper RB-40-1.00

B/ Petitioner's Exhibit RB-5-Other Working Capital-DD

TENNESSEE-AMERICAN WATER COMPANY
Lead Lag Results
For the 12 Months Ending December 31, 2025

Line No.		CA
1	Revenue Lag	<u>44.46 A/</u>
2	Expense Lag	<u>45.58 B/</u>
3	Net Lag	-1.12
4	Daily Cost of Service	\$ <u>110,114 B/</u>
5	Lead Lag Study	\$ <u><u>-122,925</u></u>

A/ TAWC Response to CA DR1-51
B/ CA Exhibit, Schedule 6

TENNESSEE-AMERICAN WATER COMPANY
Working Capital Expense Lag
For the 12 Months Ending December 31, 2025

Line No.		Amount A/	Lag B/	Dollar Days
	Operating & Maintenance Expenses:			
1	Maintenance	\$ 1,599,432	12.10	\$ 19,353,122
2	Chemicals	2,116,184	48.30	102,211,673
3	Contract Services	815,810	48.50	39,566,805
4	Labor	5,739,414	10.50	60,263,850
5	Group Insurance	333,536	10.50	3,502,128
6	Other Benefits	562,861	9.00	5,065,748
7	Pension	619,489	-1.20	-743,387
8	Other Insurance	1,205,504	-59.80	-72,089,139
9	Purchased Power	2,809,231	28.00	78,658,480
10	Purchased Water	194,199	37.90	7,360,142
11	Rents	27,351	-234.90	-6,424,855
12	Support Services	7,631,522	10.50	80,130,984
13	Customer Accounting	87,229	61.80	5,390,779
14	Telecom	320,950	21.50	6,900,420
15	Transportation	428,594	49.10	21,043,965
16	Waste Disposal	749,830	65.70	49,263,831
17	Miscellaneous	1,462,123	45.90	67,111,468
18	Regulatory Expense	0	0.00	0
19	Total O&M Expenses	\$ 26,703,261	17.47	\$ 466,566,014
	Administrative & General Expenses:			
20	Federal Income Tax	548,259	36.50	20,011,446
21	Property Taxes	3,576,571	218.10	780,050,135
22	Gross Receipts Tax	1,014,093	-157.50	-159,719,691
23	Franchise Tax	915,278	44.30	40,546,802
24	Utility Tax	289,493	269.00	77,873,616
25	Taxes Other Than Income	446,591	10.50	4,689,201
26	Interest Expense - Long-Term Debt	6,444,723	92.80	598,070,259
27	Interest Expense - Short-Term Debt	253,342	14.60	3,698,793
28	Total Administrative & General Expenses	\$ 13,488,349	101.21	\$ 1,365,220,561
29	Total Lead/Lag Expenses	\$ 40,191,610	45.58	\$ 1,831,786,575
	Other Expenses:			
30	Depreciation Expense	\$ 15,763,872		
31	Amortization Expense	1,116		
32	Net Earnings	15,996,260		
33	Total Other Expenses	\$ 31,761,248		
34	Total Cost of Service	\$ 71,952,858		
35	Daily Cost Of Service-Based on Lead/Lag Expenses	\$ 110,114		

Total Working Capital Attrition Year

A/ CA Exhibit, Schedule 7

B/ Petitioner's Exhibit RB-4-Cash Working Capital-DD

TENNESSEE-AMERICAN WATER COMPANY
Income Statement at Current Rates
For the 12 Months Ending December 31, 2025

Line No.		Test Period	A/	Adjustments	Attrition Amount	A/
	Operating Revenues:					
1	Water Sales Revenues	\$ 68,124,042		\$ 3,095,812	\$ 71,219,854	B/
2	Other Revenues	1,180,170		0	1,180,170	B/
3	Total Water Revenue	\$ 69,304,212		\$ 3,095,812	\$ 72,400,024	
	Operating & Maintenance Expenses:					
4	Maintenance	\$ 1,562,322		\$ 37,109	\$ 1,599,432	
5	Chemicals	2,518,430		-402,247	2,116,184	
6	Contract Services	918,751		-102,941	815,810	
7	Labor	5,719,662		19,753	5,739,414	
8	Group Insurance	1,378,584		-1,045,048	333,536	
9	Other Benefits	494,871		67,990	562,861	
10	Pension	(179,665)		799,154	619,489	
11	Other Insurance	1,150,221		55,283	1,205,504	
12	Purchased Power	2,764,927		44,304	2,809,231	
13	Purchased Water	175,295		18,904	194,199	
14	Rents	26,717		635	27,351	
15	Support Services	8,452,669		-821,147	7,631,522	
16	Customer Accounting	85,206		2,024	87,229	
17	Telecom	313,502		7,448	320,950	
18	Transportation	449,680		-21,086	428,594	
19	Waste Disposal	675,128		74,702	749,830	
20	Uncollectible	382,661		108,493	491,153	
21	Miscellaneous	1,428,200		33,924	1,462,123	
22	Regulatory Expense	0		0	0	
23	Total Operating & Maintenance Expenses	\$ 28,317,161		\$ -1,122,747	\$ 27,194,414	
24	Depreciation Expense	\$ 11,635,460		\$ 4,128,412	\$ 15,763,872	C/
25	Amortization Expense	1,116		0	1,116	
26	General Taxes	5,359,014		883,012	6,242,026	D/
27	State Excise Taxes	670,658		-714,645	-43,987	E/
28	Federal Income Taxes	1,752,717		-1,204,458	548,259	E/
29	Total Operating Expenses	\$ 47,736,125		\$ 1,969,575	\$ 49,705,699	
30	Utility Operating Income	\$ 21,568,087		\$ 1,126,238	\$ 22,694,325	

A/ AB-1 Attrition Adjustments 10-9-24

B/ CA Exhibit, Schedule 9

C/ WHN Rate Base Workpapers, 2.00 Rate Base Summary

D/ CA Exhibit, Schedule 10

E/ CA Exhibit, Schedule 11

TENNESSEE-AMERICAN WATER COMPANY
Comparative Income Statement at Current Rates
For the 12 Months Ending December 31, 2025

Line No.		Consumer Advocate A/	Company B/	Difference
	Operating Revenues:			
1	Water Sales Revenues	\$ 71,219,854	\$ 70,507,132	\$ 712,722
2	Other Revenues	1,180,170	1,217,791	-37,621
3	Total Water Revenue	\$ 72,400,024	\$ 71,724,923	\$ 675,101
	Operating & Maintenance Expenses:			
4	Maintenance	\$ 1,599,432	\$ 1,691,431	\$ -91,999
5	Chemicals	2,116,184	2,307,000	-190,816
6	Contract Services	815,810	966,015	-150,205
7	Labor	5,739,414	6,961,854	-1,222,440
8	Group Insurance	333,536	481,683	-148,147
9	Other Benefits	562,861	643,491	-80,630
10	Pension	619,489	619,489	0
11	Other Insurance	1,205,504	1,205,504	0
12	Purchased Power	2,809,231	3,062,540	-253,309
13	Purchased Water	194,199	194,199	0
14	Rents	27,351	29,985	-2,634
15	Support Services	7,631,522	8,636,676	-1,005,154
16	Customer Accounting	87,229	585,203	-497,974
17	Telecom	320,950	352,451	-31,501
18	Transportation	428,594	428,594	0
19	Waste Disposal	749,830	749,830	0
20	Uncollectible	491,153	577,105	-85,952
21	Miscellaneous	1,462,123	1,699,078	-236,955
22	Regulatory Expense	0	518,000	-518,000
23	Total Operating & Maintenance Expenses	\$ 27,194,414	\$ 31,710,128	\$ -4,515,714
24	Depreciation Expense	15,763,872	15,763,872	0
25	Amortization Expense	1,116	1,116	0
26	General Taxes	6,242,026	8,219,702	-1,977,676
27	State Excise Taxes	-43,987	1,565,361	-1,609,348
28	Federal Income Taxes	548,259	4,368,709	-3,820,450
29	Total Operating Expenses	\$ 49,705,699	\$ 61,628,888	\$ -11,923,189
30	Utility Operating Income	\$ 22,694,325	\$ 10,096,035	\$ 12,598,290

A/ CA Exhibit, Schedule 7.

B/ Petitioner's Exhibit FS-2-Income Statement-BL, Schedule FS-2.1.

TENNESSEE-AMERICAN WATER COMPANY
Comparative Water Revenue Summary
For the 12 Months Ending December 31, 2025

<u>Line No.</u>	<u>Customer Class</u>	<u>Consumer Advocate</u> A/	<u>Company</u> B/	<u>Difference</u>
1	Residential	\$ 32,040,156	\$ 32,458,901	\$ -418,746
2	Commercial	22,921,882	22,715,453	206,429
3	Industrial	6,162,032	5,750,304	411,728
4	Other Public Authority	4,280,488	4,322,067	-41,580
5	Other Water Utility	1,733,026	1,286,516	446,509
6	Private Fire Service	<u>4,082,272</u>	3,973,889	<u>108,382</u>
7	Total Water Sales Revenue	\$ 71,219,854	\$ 70,507,132	\$ 712,722
8	Activity Fee	241,140	224,355	16,785
9	New Service Fee	0	27,800	-27,800
10	Activation Fee	0	0	0
11	Disconnection/Reconnection Charge - Water	112,877	111,555	1,322
12	Disconnection/Reconnection Charge - Sewer	161,715	142,515	19,200
13	NSF Charge	41,640	40,800	840
14	Usage Data	17,932	17,748	184
15	After-Hours Fee	0	0	0
16	Meter Tampering Charge	0	0	0
17	Late Payment Fee	382,652	436,312	-53,660
18	Rent	216,998	214,303	2,695
19	Miscellaneous Service	4,180	2,403	1,777
20	Other Revenue	1,036	0	1,036
21	Total Other Operating Revenue	\$ 1,180,170	\$ 1,217,791	\$ -37,621
22	Total Revenues	\$ <u>72,400,024</u>	\$ <u>71,724,923</u>	\$ <u>675,101</u>

A/ WHN WP 3.0-Revenues

B/ Petitioner's Exhibit Rev-1-Revenue Summary-HB

TENNESSEE-AMERICAN WATER COMPANY
Taxes Other than Income Taxes
For the 12 Months Ending December 31, 2025

Line No.		CA	Company C/	Difference
1	Property Taxes	\$ 3,576,571 A/	\$ 4,920,461	\$ -1,343,890
2	Franchise Tax	915,278	982,116	-66,838
3	Gross Receipts Tax	1,014,093	1,042,208	-28,115
4	TPUC Inspection Fee	289,493	286,779	2,714
5	Payroll Taxes	446,591 B/	516,450	-69,859
6	Total	\$ 6,242,026	\$ 7,748,014	\$ -1,505,988

A/ Exh. DND-10

B/ Exh. DND-3 and Exh. DND-12

C/ Petitioner's Exhibit EXP-22-General Taxes and Fees-DD

TENNESSEE-AMERICAN WATER COMPANY
Excise and Income Taxes
For the 12 Months Ending December 31, 2025

Line No.		Consumer Advocate A/
1	Operating Revenues	\$ 72,400,024
	Operating Expenses:	
2	Maintenance	\$ 1,599,432
3	Chemicals	2,116,184
4	Contract Services	815,810
5	Labor	5,739,414
6	Group Insurance	333,536
7	Other Benefits	562,861
8	Pension	619,489
9	Other Insurance	1,205,504
10	Purchased Power	2,809,231
11	Purchased Water	194,199
12	Rents	27,351
13	Support Services	7,631,522
14	Customer Accounting	87,229
15	Telecom	320,950
16	Transportation	428,594
17	Waste Disposal	749,830
18	Uncollectible	491,153
19	Miscellaneous	1,462,123
20	Regulatory Expense	0
21	Depreciation Expense	15,763,872
22	Amortization Expense	1,116
23	General Taxes	6,242,026
24	Total Operating Expenses	\$ 49,201,428
25	NOI Before Excise and Income Taxes	\$ 23,198,597
26	Less Interest Expense	6,698,065 C/
27	Less Repair Deduction	13,933,763 B/
28	Pre-tax Book Income	\$ 2,566,769
29	Excise Tax Rate	6.50%
30	Subtotal State Excise Tax Expense	\$ 166,840
31	Less State Tax Credit	210,827 D/
32	State Excise Tax Expense	\$ -43,987
33	Pre-tax Book Income	\$ 2,566,769
34	Less State Excise Tax Expense	-43,987
35	FIT Taxable Income	\$ 2,610,756
36	FIT Rate	21.00%
37	Federal Income Tax Expense	\$ 548,259
38	Total State & Federal Income Tax Expense	\$ 504,272

A/ CA Exhibit, Schedule 7.
B/ DND Exh. 2
C/ CA Exhibit, Schedule 13.
D/ Exh. DND-13

TENNESSEE-AMERICAN WATER COMPANY
Income Statement at Proposed Rates
For the 12 Months Ending December 31, 2025

Line No.		Current Rates A/	Rate Increase B/	Proposed Rates
	Operating Revenues:			
1	Water Sales Revenues	\$ 71,219,854	\$ -4,657,302	\$ 66,562,552
2	Other Revenues	1,180,170	-25,024	1,155,146
3	Total Water Revenue	\$ 72,400,024	\$ -4,682,326	\$ 67,717,698
	Operating & Maintenance Expenses:			
4	Maintenance	\$ 1,599,432	\$ 0	\$ 1,599,432
5	Chemicals	2,116,184	0	2,116,184
6	Contract Services	815,810	0	815,810
7	Labor	5,739,414	0	5,739,414
8	Group Insurance	333,536	0	333,536
9	Other Benefits	562,861	0	562,861
10	Pension	619,489	0	619,489
11	Other Insurance	1,205,504	0	1,205,504
12	Purchased Power	2,809,231	0	2,809,231
13	Purchased Water	194,199	0	194,199
14	Rents	27,351	0	27,351
15	Support Services	7,631,522	0	7,631,522
16	Customer Accounting	87,229	0	87,229
17	Telecom	320,950	0	320,950
18	Transportation	428,594	0	428,594
17	Waste Disposal	749,830	0	749,830
18	Uncollectible	491,153	-31,994	459,159
19	Miscellaneous	1,462,123	0	1,462,123
18	Regulatory Expense	\$ 27,194,414	\$ -31,994	\$ 27,162,420
19	Depreciation Expense	\$ 15,763,872	\$ 0	\$ 15,763,872
20	Amortization Expense	1,116	0	1,116
21	General Taxes	6,242,026	0	6,242,026
22	State Excise Taxes	-43,987	-302,272	-346,259
23	Federal Income Taxes	548,259	-913,093	-364,834
24	Total Operating Expenses	\$ 49,705,699	\$ -1,247,359	\$ 48,458,341
25	Utility Operating Income	\$ 22,694,325	\$ -3,434,968	\$ 19,259,357

A/ CA Exhibit, Schedule 8

B/ CA Exhibit, Schedule 1

TENNESSEE-AMERICAN WATER COMPANY
Rate of Return Summary
For the 12 Months Ending December 31, 2025

Line No.	Class of Capital	Consumer Advocate A/		
		Percent of Total	Cost Rate A/	Weighted Cost Rate
1	Parent Short-Term Debt	1.99%	4.27%	0.0850%
2	Parent Long Term Debt	47.11%	4.59%	2.1623%
3	Parent Preferred	0.00%	0.00%	0.0000%
4	Parent Common Equity	50.90%	8.28%	4.2145%
5	Total	<u>100.00%</u>		<u>6.4618%</u>
Interest Expense Short-Term Debt				
6	Rate Base			\$ 298,049,420 B/
7	Short-Term Weighted Debt Cost			0.0850%
8	Short-Term Debt Interest Expense			<u>\$ 253,342</u>
Interest Expense Long-Term Debt				
9	Rate Base			\$ 298,049,420 B/
10	Long-Term Weighted Debt Cost			2.1623%
11	Long-Term Debt Interest Expense			<u>\$ 6,444,723</u>
12	Total Interest Expense			<u>\$ 6,698,065</u>

A/ Direct Testimony of Aaron L. Rothschild, Exhibit ALR-1
B/ CA Exhibit, Schedule 2

TENNESSEE-AMERICAN WATER COMPANY
Revenue Conversion Factor
For the 12 Months Ending December 31, 2025

<u>Line No.</u>		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.005373 A/	<u>0.005373</u>
3	Balance		1.005373
4	Uncollectible Ratio	0.006833 A/	<u>0.006870</u>
5	Balance		0.998503
6	State Excise Tax	0.065000 B/	<u>0.064903</u>
7	Balance		0.933601
8	Federal Income Tax	0.210000 B/	<u>0.196056</u>
9	Balance		<u>0.737544</u>
10	Revenue Conversion Factor (Line 1 / Line 9)		<u><u>1.355850</u></u>

A/ WHN Revenue Workpaper WP 3.0 -Revenues
B/ Statutory Rates.

TENNESSEE-AMERICAN WATER COMPANY
CA Proposed Revenue Change
For the 12 Months Ending December 31, 2025

Line No.		Current Rates A/	Proposed Rates B/	Revenue Change	Percent Change
1	Residential	\$ 32,040,156	\$ 29,716,819	\$ -2,323,337	-7.25133%
2	Commercial	22,921,882	21,259,741	-1,662,141	-7.25133%
3	Industrial	6,162,032	5,715,203	-446,829	-7.25133%
4	Other Public Authority	4,280,488	3,970,096	-310,392	-7.25133%
5	Other Water Utility	1,733,026	1,607,359	-125,667	-7.25133%
6	Private Fire Service	<u>4,082,272</u>	<u>3,786,253</u>	<u>-296,019</u>	<u>-7.25133%</u>
7	Total Water Sales Revenues	\$ 71,219,854.33	\$ 66,055,470	\$ -5,164,385	-7.25133%
8	Other Revenues	<u>1,180,170</u>	<u>1,687,252</u>	<u>507,082</u>	
9	Total Revenues	\$ <u>72,400,024</u>	<u>67,742,723</u>	\$ <u>-4,657,303</u>	

A/ CA Exhibit, Schedule 9.

B/ CA Exhibit, Schedule 1. WHN-2 ,WP 100-4.01-Rate Design